

Bachelor of Commerce

SEMESTER-I

Sr. No.	Major		OE	VEC
	Any 3		(Any 3)	(Related to Major)
	(2 Crdits each)		(for other faculties)	
1	Commerce	1) Commerce-I (Introduction to Business)	1) Introduction to Commerce (2+2) 2) Entrepreneurship Management	1) Fundamentals of Start Ups 2) Business Etiquettes & Corporate Grooming 3) Negotiation Skills
2	Accountancy	1) Accountancy & Financial Management-I	1) Open Elective in Accounting Paper-I (02) 2) Open Elective in Accounting Paper II (02)	1) Vocational Skills in Accounting Paper –I 2) Vocational Skills in Accounting Paper –II 3) Recent Trends in Accounting-I
3	Business Economics	1) Microeconomics-I	1) Elementary Statistical Techniques for Economics 2) Business Economics for Banking and Insurance / Introduction of Economics to Demography (2+2)	1) Introductory Computer Application 2) Green Economy and Consumerism 3) Basic Tools for Economics / Economics for PE-I
4	Business Management	1) Fundamentals of Management -I	1) Introduction to Banking (2) 2) Introduction to Export Management (2) 3) Introduction to Financial Management-I	1) Presentation skill for business managers MS-Power Point

Bachelor of Commerce

SEMESTER-II

Sr. No.	Major		Minor	OE	VEC
	Any 3		(Any)	(Any 3)	(Related to Major)
	(2 Crdits each)		(For same or other faculty also)	(for other faculties)	
1	Commerce	1) Commerce-II (Introduction to Service Sector)	1) Commerce-I Introduction to Business Law-I (Contract Act)	1) Principles & Practices of Management	1) Mall Management (2) 2) Tourism Management (2) 3) Business Leadership Skills (2) 4) Principles & Practices of Management
2	Accountancy	1) Accountancy & Financial Management-II	1) Accounting Paper-I (02)	1) Open Elective in Accounting Paper-III (02) 2) Open Elective in Accounting Paper IV (02)	1) Vocational Skills in Accounting Paper –III 2) Vocational Skills in Accounting Paper –IV 3) Recent Trends in Accounting -II
3	Business Economics	1) Microeconomics-II	1) Introduction to Business Economics / Introduction to Management etc pool from basket	1) Elementary Mathematics for Economics 2) Business Economics for Investment Decisions/ Economics of Mass Media (2+2)	1) Introduction to MS Excel 2) Writing and Presentation Skills 3) Market Analytics in Economics (02) / Economics for P.E
4	Business Management	1) Fundamentals of Management -II	1) Fundamentals of Business and Financial Analysis	1) Introduction to Insurance (2) 2) Introduction to Marketing (2) 3) Introduction to Financial Management-II	1) Data handling Skills for business managers MS-Excel

**Credit Structure for 4 Years Honours/Honours with Research Degree Program with ME-ME B.Com.
For Faculty of Commerce**

Self-Finance Programs also

Model M1

Academic Level	Semester	Major (M1)		Minor (M2)	OE other Faculty	VSC, SEC (Related to core)	AEC, IKS, VEC	OJT, FP, CEP, CC, RP	Cum Cr/semester	Degree/ Cumm Cr.
		Mandatory	Elective							
4.5	I	2+2+2	-	-	2+2	VSC(2) SEC(2)	AEC(2), VEC(2), IKS(2)	CC (2)	22	UG Certificate 44
	II	2+2+2	-	2	2+2	VSC(2) SEC(2)	AEC(2), VEC(2)	CC (2)	22	
Exit Option Award of UG Certificate in Major with 44 Credits and additional 4 credits core NSQF Course/ Internship or continue with Major and Minor										
5.0	III	4+4		4	2	VSC(2)	AEC(2)	CC(2), FP(2)	22	UG Diploma 88
	IV	4+4		4	2	SEC(2)	AEC(2)	cc(2), CEP(2)	22	
Exit Option Award of UG Diploma in Major with 88 Credits and additional 4 credits core NSQF Course/ Internship or continue with Major and Minor										
5.5	V	4+4+2	4	4		VSC(2)		FP(2), CEP(2)	22	UG Degree 132
	VI	4+4+2	4	4				OJT(4)	22	
Exit option: Award of UG Degree in Major and Minor with 132 Credits of continue with Major and Minor										
6	VII	4+4+4+2	4	RM (4)					22	UG Honours Degree 176
	VIII	4+4+4+2	4					OJT(4)	22	
Four Year UG Honours Degree in Major and Minor with 176 credits										
6	VII	4+4+2	4	RM (4)				RP (4)	22	UG Honours with Research Degree 176
	VIII	4+4+2	4					RP(8)	22	
Four Year UG Honours with Research Degree in Major and Minor with 176 credits										

Abbreviation	Meaning
ME ME	Multiple Entry Multiple Exit
O E	Open Electives
G E	Generic Electives
VSC	Vocational Skill Course
SEC	Skill Enhancement Course
AEC	Ability Enhancement Course English and other Language
VEC	Value Education Courses (Indian Constitution, Environment, Value Education)
IKS	Indian Knowledge System
CC	Cocurricular activities
CEP	Community Engagement Program
FP	Field Project
OJT	On Job Training
RP	Research Project
RM	Research Methodology

Reference

National Education Policy Document

Prof R D Kulkarni Committee Report

As Per NEP 2020

University of Mumbai



Title of the program

- A- U.G. Certificate in Commerce
- B- U.G. Diploma in Commerce
- C- B.Com.
- D- B.Com. (Hons.)
- E- B.Com. (Hons. with Research)

Syllabus for

Semester – Sem I & II

Ref: GR dated 20th April, 2023 for Credit Structure of UG

(With effect from the academic year 2024-25
Progressively)

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program O: _____A	A	U.G. Certificate in Commerce
	O: _____B	B	U.G. Diploma in Commerce
	O: _____C	C	B.Com
	O: _____D	D	B.Com. (Hons.)
	O: _____E	E	B.Com. (Hons. with Research)
2	Eligibility O: _____A	A	12th OR Passed Equivalent Academic Level 4.0
	O: _____B	B	Under Graduate Certificate in Commerce OR Passed Equivalent Academic Level 4.5
	O: _____C	C	Under Graduate Diploma in Commerce OR Passed Equivalent Academic Level 5.0
	O: _____D	D	Bachelors of Commerce with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5
	O: _____E	E	Bachelors of Commerce with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5
3	Duration of program R: _____	A	One Year
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity R: _____	120	

5	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination	
6	R: _____ Standards of Passing	40%	
7	Sem. I & II Credit Structure R: _____ A	Attached herewith	
	R: _____ B		
	Sem. III & IV Credit Structure R: _____ C		
	R: _____ D		
8	Semesters	A	Sem I & II
		B	Sem III & IV
9	Program Academic Level	C	Sem V & VI
		D	Sem VII & VIII
		E	Sem VII & VIII
		A	4.5
		B	5.0
		C	5.5
		D	6.0
		E	6.0
10	Pattern	Semester	
11	Status	New	
12	To be implemented from Academic Year Progressively	From Academic Year: 2024-25	

**Sign of the BOS
Chairperson
Prof. Dr. Kishori
Bhagat
BOS in Commerce**

**Sign of the
Offg. Associate Dean
Dr. Ravikant
Balkrishna Sangurde
Faculty of Commerce
& Management**

**Sign of the
Offg. Associate Dean
Prof. Dr. Kishori
Bhagat
Faculty of Commerce
& Management**

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**

Preamble

1) Introduction

The Bachelor of Commerce (B.Com) program is designed at the heart of a dynamic and personalized educational journey of the students. The program is meticulously crafted curriculum goes beyond traditional academic boundaries, offering an array of specialized courses designed to empower each student with a diverse skill set and a competitive edge in the modern business landscape. In addition to the fundamentals subject that provide a comprehensive understanding of business, finance, accounting, management, marketing, and entrepreneurship, the program places a strong emphasis on growth and success of the students. Students will have the opportunity to tailor education to their aspirations and interests, with a range of vocational skill courses including Fundamentals of Startups, Business Etiquettes, Corporate Grooming, Negotiation Skills, Mall Management, Tourism Management, Business Leadership Skills, Sensory Marketing, Inventory Management, Quality Management, Social Media Marketing, Family Business Management, Finance for Non finance executives, Principles of investment, Human Resource Associate, Personnel Management and Basics of Healthy Work Environment. The NEP (2020) recognizes that each student is unique, and hence the Program aims to provide students not only with a solid academic foundation but also a plethora of practical, real-world skills to ensure their success in a rapidly evolving business world. The journey through the B.Com program now shall be more than just earning a degree; it shall unlock full potential of the students and prepare them for a rewarding and fulfilling career tailored to their individual passions and aspirations.

2) Aims and Objectives: -

Aim:

The program aims to provide students with a personalized and diverse educational experience, encompassing a wide range of specialized fields while aiming to equip them with practical skills and knowledge in commerce to excel in their unique career aspirations, fostering individual growth and success.

Objectives:

- To tailor education to individual needs and fostering a diverse skill set for success.
- To provide students with a well-rounded understanding of commerce, encompassing a wide range of specialized areas.
- To bridge the gap between academic knowledge and real-world applications with practical skills and knowledge.
- To equip students for diverse and rewarding career opportunities with VSC's.
- To Nurture personal and professional growth through a student-centric approach.
- To prepare students for a wide array of career opportunities while fostering their individual growth, ethical awareness, and ability to excel in the ever-evolving world of commerce.

3) Learning Outcomes

1. The Graduates will demonstrate a profound understanding of essential commerce subjects, enabling them to apply their knowledge effectively in real-world situations.
2. The Students will acquire practical skills in specialized areas, empowering them to implement strategies and solve complex problems in fields like Startups, Marketing, and Quality Management.
3. The learner will develop strong critical thinking skills and ethical decision-making abilities, essential for navigating the business world with integrity and foresight.
4. The program will instill a global perspective, preparing students to understand and engage in the international business environment.
5. The Program will enhance communication skills, enabling students to convey ideas and concepts clearly and professionally.
6. The Graduates will gain leadership and management skills, positioning them for leadership roles in various business and organizational settings.
7. The program will equip students with the knowledge and skills necessary for diverse career opportunities, fostering their preparedness for roles in entrepreneurship, marketing, finance, and the service sector.
8. The students will develop the ability to adapt to evolving business dynamics and industry trends, ensuring their continued relevance in the competitive job market.
9. The program will cultivate research and analytical skills, enabling graduates to gather and interpret data for informed decision-making.
10. The learners will adopt a customer-centric mindset, critical for success in fields such as Sensory Marketing and Social Media Marketing.
11. Graduates will be proficient in applying Quality Management principles to enhance business processes and product quality, contributing to operational efficiency and customer satisfaction.
12. The program allows students to specialize in specific fields like Mall Management or Tourism Management, positioning them for unique and fulfilling career paths.
13. Students will be well-versed in ethical business practices and corporate social responsibility, aligning with contemporary values in the business world.

4) Any other point (if any)

5) Credit Structure of the Program (Sem I, II, III, IV, V & VI) Sem. I & II Credit Structure

Under Graduate Certificate in Commerce

Credit Structure (Sem. I & II)

R: _____ A										
Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum Cr.	
	Mandatory	Electives								
4.5	I	(2+2+2) Commerce-I (Introduction To Business) (2) Balance (02+02) Credits from Accountancy / Business Economics / Business Management		2+2	VSC : Fundamentals of Start Ups (2) OR Business Etiquettes & Corporate Grooming (2) SEC : Negotiation Skills (2)	AEC: 2 VEC: 2 IKS: 2	CC :2 CC 1	22	UG Certificate 44	
R: _____ B										
	II	(2+2+2) Commerce-II (Introduction to Service Sector) (2) Balance (02+02) Credits from Accountancy / Business Economics / Business Management	2	2+2	VSC: Mall Management (2) OR Tourism Management (2) SEC Business Leadership Skills (2)	AEC: 2 VEC: 2 IKS: 2	CC :2 CC 2	22		
	Cum Cr.	12	-	2	8	8	10	4	44	

Exit Option :- Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor

Under Graduate Diploma in Commerce
Credit Structure (Sem. III & IV)

R: _____ C										
	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum Cr.
		Mandatory	Electives							
5.0	III	(4+4) Commerce-III (Production and Quality Management) (4) Commerce-IV (Advertising I/ CSP-I) (4)		4	2	VSC Six Sigma and ISO (2) OR Inventory Management (2) OR Logistic Management (2)	AEC:2	CC 2 FP 2	22	UG Diploma 88
R: _____ D										
	IV	(4+4) Commerce-V (Introduction to Finance) (4) Commerce-VI (Advertising II/ CSP-II) (4)		4	2	SEC: Family Business Management (2) OR Finance for Non Finance Executives (2) OR Principles of Investment (2)	AEC:2	CC 2 CEP 2	22	
	Cum Cr.	28		10	12	12	14	12	88	
Exit Option :- Award of UG Diploma in Major with 88 credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor										

B.Com.

Credit Structure (Sem. V & VI)

R: _____ E										
5.5	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum Cr.
		Mandatory	Electives							
	V	(4+4+2)	4	4		Integrated Marketing Communication (2) OR Sensory Marketing (2) Social Media Marketing (2)		FP 2/ CEP:2	22	UG Degree 132
		Commerce-VII Introduction to Marketing) (4) Commerce-VIII Marketing Research (4) Commerce-IX (Fundamentals of Event Management) (2)	Export Marketing -I Marketing Research-I							
R: _____ F										
	VI	(4+4+2)	4	4				OJT:4	22	
		Commerce-X HRM (4) Commerce-XI Knowledge Management (4) Commerce-XII (Fundamentals of HR Analytics) (2)	Export Marketing -II Marketing Research-II							
	Cum Cr.	48	8	18	12	14	14	18	132	

Exit Option :- Award of UG Degree in Major with 120-132 credits OR Continue with Major and Minor

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

SEMESTER-I

MAJOR MANDATORY INTRODUCTION TO BUSINESS

PROGRAM	B.COM
SEMESTER	I
COURSE TITLE	INTRODUCTION TO BUSINESS
VERTICLE /CATEGORY	A/MAJOR MANDATORY (CORE)
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE OBJECTIVE

This course provides an overview of the business, understanding and significance of the Business Environment, Project Planning and Business Strategy.

COURSE OUTCOMES

CO1: Learners will recognize the fundamental components of the business

CO2: Learners will be able to apply theoretical knowledge to real world scenarios within the Business Environment.

CO3: Learners would understand the concept and importance of project planning and would get hands on through case studies

CO4: To create comprehensive understanding among the learners about Business Strategies

ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS AT A GLANCE	TOTAL HOURS
1	Business and Business Environment	15
2	Project Planning and Business Strategies	15
TOTAL HOURS		30

COURSE DESIGN

COURSE UNIT TITLE 1: BUSINESS and BUSINESS ENVIRONMENT (15)

a. Business

Introduction - Traditional and Modern Concept of business., Functions, Scope and Significance of business. Objectives of Business: Steps in setting business objectives,

b. Business Environment

Concept and Importance of business environment, Constituents of Business Environment, Educational Environment and its impact, International Environment – Current Trends in the World, Climate change and its impact

PEDAGOGICAL APPROACH: Lecture Method, Case study and Assignments

COURSE UNIT TITLE 2 PROJECT PLANNING and BUSINESS STRATEGIES: (15)

a. Project Planning

Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. Statutory Requirements in Promoting Business Unit.

b. Business Strategy

Introduction :- Concept of Business strategy, New Trends in Business strategy: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies

PEDAGOGICAL APPROACH: Lecture Method, Assignments and Case Studies

REFERENCES:-

- Business Organisation Management Maheshwari, Rajendra P, Mahajan, J.P. International Book House
- Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- Introduction to Commerce, Vikram, Amit, Atlantic Pub
- A Course Book on Business Environment, Cherunilam, Francis, Himalaya Pub
- Business Environment, Cherunilam, Francis, Himalaya Pub
- Essentials of Business Environment, Aswathappa K., Himalaya Pub
- Essentials of Business Environment, Aswathappa, Himalaya Pub
- Strategic Management, Kapoor, Veekkas, Taxmann

**Total 50 Marks: with 2 Credits
30 Marks External and 20 Marks Internal**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

- a.
- b.

Q. 2 Answer the following (15 Marks)

- a.
- b.

Q. 3 Answer the following (15 Marks)

- a.
- b.

**20 Marks Internal
Any 4 out of 6**

- | | |
|---------------------|------------|
| 1) Class Test | (05 Marks) |
| 2) Assignment | (05 Marks) |
| 3) Presentation | (05 Marks) |
| 4) Group Discussion | (05 Marks) |
| 5) Quiz | (05 Marks) |
| 6) Case Study | (05 Marks) |

- Note: 1) Any Four out of the above can be taken for the internal Assessment.
2) The internal Assessment shall be conducted throughout the Semester.**

VSC Semester 1
Fundamentals of Start Up

PROGRAM	B.COM
SEMESTER	I
COURSE TITLE	Fundamentals of Start up
VERTICLE /CATEGORY	VSC 1
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE DESCRIPTION

The course Fundamentals of Start up introduce the fundamentals of startup in India, funding strategies & motivation to start own business.

COURSE OBJECTIVE

To understand new venture creation opportunities, its resources, and requirements for Enterprise Start-up.

COURSE OUTCOME

Course Outcomes: On successful completion of this course, the students will be able:

CO1: Develop a start-up Enterprise with Big Idea Generation.

CO2: Analyze start-up capital requirement by analyzing legal factors.

CO3: Interpret feasibility Analysis towards funding issues.

CO4: Access growth stages in new venture and reasons for scaling ventures.

CO5: Evaluate financial stability and decide on expansion possibilities

ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS AT A GLANCE	TOTAL HOURS
1	Start-up Opportunities	15
2	Start-up Capital Requirements and Legal Environment	15
TOTAL HOURS		30

COURSE DESIGN

Semester I Title: Fundamentals of Start-ups

Module 1: Start-up Opportunities (15)

- The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of the start-up Economy
- The Six Forces of Change- The Start-up Equation, The Entrepreneurial Ecosystem: Entrepreneurship in India, Government Initiatives.

PEDAGOGICAL APPROACH: Lecture Method, Case study and Assignments

Module 2: Start-up Capital Requirements and Legal Environment (15)

- Identifying Startup Capital Resource requirements, Constructing a Process Map, Approval for New Ventures
- Funding Strategies with Bootstrapping, Crowd Funding, Preparation of Startup Project Report.

PEDAGOGICAL APPROACH: Lecture Method, Case study and Hands on project report

REFERENCES:-

- Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016. Page 6 of 6 Anjan Raichaudhuri,
- Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- S. R. Bhowmik, M. Bhowmik, Entrepreneurship, New Age International, 2007.
- Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.
- Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009.

**Total 50 Marks: with 2 Credits
30 Marks External and 20 Marks Internal**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)
a.
b.

Q. 2 Answer the following (15 Marks)
a.
b.

Q. 3 Answer the following (15 Marks)
a.
b.

**20 Marks Internal
Any 4 out of 6**

- | | |
|---------------------|------------|
| 3) Class Test | (05 Marks) |
| 2) Assignment | (05 Marks) |
| 3) Presentation | (05 Marks) |
| 4) Group Discussion | (05 Marks) |
| 5) Quiz | (05 Marks) |
| 6) Case Study | (05 Marks) |

**Note: 1) Any Four out of the above can be taken for the internal Assessment.
4) The internal Assessment shall be conducted throughout the Semester.**

VSC Semester 1
Business Etiquettes and Corporate Grooming

PROGRAM	B.COM
SEMESTER	I
COURSE TITLE	Business Etiquette and Corporate Grooming
VERTICLE /CATEGORY	VSC 1
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE DESCRIPTION

The course in business etiquette and corporate grooming introduces concepts related to business etiquette and corporate grooming and its applications in the contemporary context.

COURSE OBJECTIVES

At the end of the course, students will be able to

1. Identify basic concepts related to business etiquette and corporate grooming.
2. Discuss the concepts in the context of effective writing and business correspondence.
3. Discuss its applications in different settings and appreciate the key minimum standards required by etiquette practice Level of Knowledge: Conceptual and application

COURSE OUTCOME

CO1: Enable the learners to understand the etiquette required in business

CO2: Help the learners know the concept of corporate grooming

CO 3: Enable the learners to understand the application of business etiquette and corporate grooming

ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS AT A GLANCE	TOTAL HOURS
1	Business Etiquettes	15
2	Corporate Grooming	15
TOTAL HOURS		30

COURSE DESIGN

Unit 1 –Business Etiquettes – (15)

- Business Etiquettes- Concept, Principles, Significance of Business Etiquettes in 21st Century Professional Advantage; Need and Importance of Professionalism Minimum standards required by etiquette practice.
- Workplace Etiquette, E-Mail Etiquette, Telephone Etiquette Dining Etiquette, Meeting Etiquette and Presentation Etiquettes.

PEDAGOGICAL APPROACH: Lecture Method, Role Play and Assignments

Unit 2 – Corporate Grooming (15)

- Corporate Grooming - Concept, Hygiene and Grooming Guide - Posture and Gesture – Yes's and NO's of Grooming, Appearance and Attire, Clothes Encounters - Gauge in brain (Formal vs informal), Connecting and Building Rapport - Listening Skills, Conversational Skills, Body Language.
- Emotional intelligence: Importance, concept, theory and measurements. Stress Management: Strategies for preventing and relieving stress. Time management: Meaning; Techniques and styles.

PEDAGOGICAL APPROACH: Lecture Method, Case study and Role Play

REFERENCES:-

- Lillian H. Chaney, Jeanette S. Martin. The Essential Guide to Business Etiquette
- Sarvesh Gulati (2012), Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd.
- Thomas Means (2009), Business Communication.
- Nancy R. Mitchell Etiquette Rules Wellfleet Press 2017 A filed guide to modern manners

Total 50 Marks: with 2 Credits
30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following

(15 Marks)

- a.
- b.

Q. 2 Answer the following

(15 Marks)

- a.
- b.

Q. 3 Answer the following

(15 Marks)

- a.
- b.

20 Marks Internal

1) Class Test

(05 Marks)

2) Assignment

(05 Marks)

3) Presentation

(05 Marks)

4) Group Discussion

(05 Marks)

5) Quiz

(05 Marks)

6) Case Study

(05 Marks)

Note: 1) Any Four out of the above can be taken for the internal Assessment.

2) The internal Assessment shall be conducted throughout the Semester.

**SEC Semester 1
Negotiation Skills**

PROGRAM	B.COM
SEMESTER	I
COURSE TITLE	Negotiation Skills
VERTICLE /CATEGORY	VSC 1
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE DESCRIPTION

The course in negotiation skills will help the learners to have a better understanding of negotiation, negotiation skills, negotiation style & competencies in communication

COURSE OBJECTIVES

1. To understand the basics of negotiation skills & perspectives of negotiation
2. To know the ability of bargain
3. To discuss the different types of competencies in communication

COURSE OUTCOME

CO 1: Execute proven tactics for negotiation

CO 2: Refine personal negotiation style

CO 3: Improve ability to bargain successfully and ethically in any situation

CO 4: Build positive, productive relationship with all parties

CO 5: Applying appropriate communication skills across settings, purposes, and audiences.

CO 6: Displaying competence in oral, written, and visual communication.

ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS AT A GLANCE	TOTALHOURS
1	Negotiation and Types of Negotiations	15
2	Negotiation Skills	15
TOTAL HOURS		30

COURSE DESIGN

Unit 1 Negotiation and Types of Negotiations (15)

- Negotiation – Concept, Key Negotiation Concepts, Perception and Cognition in Negotiation, Negotiation Process, Conflict and Negotiation Strategy
- Types - Distributive Negotiation; Integrative Negotiation; Multiple Phases and Multiple Parties, Preparation for a deal; Table tactics; Frequently asked tactical questions; Barriers to Agreement; Mental Errors in reaching an agreement.

PEDAGOGICAL APPROACH: Lecture Method, Case study and Assignments

Unit 2: Negotiation Skills (15)

- Negotiation Skills - Negotiating as an organizational capability; skills of an effective negotiator, Negotiation and IT; ethics in negotiation; cultural differences in negotiation styles; gender in negotiations; context of mediation; negotiation as persuasion.
- Developing power, decision trees, psychological tools. Practical practice of negotiation

PEDAGOGICAL APPROACH: Lecture Method, Case study and Role Play

REFERENCES:-

1. Michael A. Wheeler. (2003). Negotiation. Harvard Business Essential Series
2. David S. Hames. (2012). Negotiation: Closing Deals, Settling Disputes and Making Team Decisions. Sage Publications
3. C.S Rayudu, "Communication" Himalaya Publishing House, 2012
4. Myer & Myer, Communication Mcgraw Hill, 2007
5. Rai & Rai, Business Communication – Himalaya Publishing House , 2011
6. Harvard Business Essentials Guide to Negotiation2 Michael Wheeler. Harvard Business School Press
Paperback: 208 pages, Harvard Business Press (July 1, 2003). ISBN-10: 1591391113 ISBN-13: 978-1591391111
7. Lewicki, R., Barry, B., Saunders, D.M. (2024). Negotiation (9th Ed.). McGraw Hill Education
8. Carrell, M. R., Heavrin, C. (2008). Negotiating Essentials: Theory, Skills and Practices(1st ed.). Pearson

Recommended Reading

1. David Campbell. (2015). Guerrilla Business Negotiation Techniques
2. Jack Welch and Suzy Welch. (2009). Winning: The Ultimate Business How-to-Book. Harper Collins
3. P. D. Chaturvedi, Mukesh Chaturvedi , Business Communication- Skills, Concepts and Applications, Pears on Publications, 2013.

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

- a.
- b.

Q. 2 Answer the following (15 Marks)

- a.
- b.

Q. 3 Answer the following (15 Marks)

- a.
- b.

20 Marks Internal

- 1) Class Test (05 Marks)
- 2) Assignment (05 Marks)
- 3) Presentation (05 Marks)
- 4) Group Discussion (05 Marks)
- 5) Quiz (05 Marks)
- 6) Case Study (05 Marks)

**Note: 1) Any Four out of the above can be taken for the internal Assessment.
2) The internal Assessment shall be conducted throughout the Semester.**

SEMESTER-II

**MAJOR MANDATORY
INTRODUCTION TO SERVICE SECTOR**

PROGRAM	B.COM
SEMESTER	II
COURSE TITLE	INTRODUCTION TO SERVICE SECTOR
VERTICLE /CATEGORY	A/MAJOR MANDATORY (CORE)
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

ORGANISATION OF THE COURSE		
UNIT NO	COURSE UNITS AT A GLANCE	TOTAL HOURS
1	Concept of Services and Recent Trends in Service Sector	15
2	Retailing and E-Commerce	15
TOTAL HOURS		30

COURSE DESIGN

Unit 1: Concept of Services and Recent Trends in Service Sector

- **Services**

Introduction: Meaning, Characteristics, Scope and Classification of Services –Importance of service sector in the Indian context. Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people. Opportunities and challenges in service sector.

- **Recent trends in service sector**

ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. **Banking and Insurance-FDI** and its impact on Banking and Insurance Sector in India, **Logistics:** Net working – Importance – Challenges

PEDAGOGICAL APPROACH : Lecture, Case Study and Assignment

Unit 2: Retailing and E-Commerce

- **Retailing**

Introduction: Concept of organized and unorganized retailing , Trends in retailing, **Retail Format:** Store format, Non – Store format, Store Planning, design and layout **Retail Scenario:** Retail Scenario in India and Global context – Prospects and Challenges in India.

- **E-Commerce**

Introduction: Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce. **Types of E-Commerce:** Basic ideas and Major activities of B2C,B2B, C2C. **Present status of E-Commerce in India:** Transition to E-Commerce in India,E- Transition Challenges for Indian Corporates.

PEDAGOGICAL APPROACH:- Visit, Case Study Lecture

REFERENCES:-

- Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House
- Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- Introduction To Commerce, Vikram, Amit, Atlantic Pub
- A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub
- Business Environment, Cherunilam,Francis, Himalaya Pub
- Essentials Of Business Environment, Aswathappa,K., Himalaya Pub
- Essentials Of Business Environment, Aswathappa, Himalaya Pub
- Strategic Management, Kapoor, Veekkas, Taxmann
- Strategic Management, David,Fred R., Phi Leraning
- Strategic Management, Bhutani, Kapil, Mark Pub.
- Strategic Management, Bhutani, Kapil, Mark Pub.
- Entrepreneurship, Hisrich, Robert D, Mc Graw Hill
- Entrepreneurship Development, Sharma, K.C., Reegal Book Depot
- Service Marketing, Temani, V.K., Prism Pub • Service Marketing, Temani, V.K., Prism Pub
- Management Of Service Sector, Bhatia, B S, V P Pub

**Total 50 Marks:30 Marks External and 20 Marks Internal
For Major Subject: 30 Marks with 2 Credits/ For Minor Subject with 2 Credits**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

- a.
- b.

Q. 2 Answer the following (15 Marks)

- a.
- b.

Q. 3 Answer the following (15 Marks)

- a.
- b.

20 Marks Internal

- | | |
|---------------------|------------|
| 1) Class Test | (05 Marks) |
| 2) Assignment | (05 Marks) |
| 3) Presentation | (05 Marks) |
| 4) Group Discussion | (05 Marks) |
| 5) Quiz | (05 Marks) |
| 6) Case Study | (05 Marks) |

**Note: 1) Any Four out of the above can be taken for the internal Assessment.
2) The internal Assessment shall be conducted throughout the Semester.**

**VSC 2:
Mall Management**

PROGRAM	B.COM
SEMESTER	II
COURSE TITLE	Mall Management
VERTICLE /CATEGORY	VSC 2
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE DESCRIPTION

The course in mall management will help the learners to concepts of shopping malls, Mall administration and Facilities & Maintenance Management malls.

COURSE OBJECTIVES

1. The course content provides a detailed outline of Malls and its design and retail components.
2. Special emphasis is given to the practical aspects. The objective of the course is to impart skills necessary for taking up positions in Mall administration

COURSE OUTCOME

CO1 : Describe the concepts of Shopping Malls and its pre developmentprocess.

CO2: Identify types of commercial Lease and its Tenant Mix.

CO3: Carrying out the practical aspects of Facilities & Maintenance Management of Malls.

CO4: Focus on Marketing Planning and Entertainment in Shopping Malls.

CO5: Understand the Regulatory Framework & Macro Economic View of shopping Malls

ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS AT A GLANCE	TOTAL HOURS
1	Concept of Mall & Mall Architecture	15
2	Handling a Mall project & Components of Mall Management	15
TOTAL HOURS		30

COURSE DESIGN

Module I: Concept of Mall & Mall Architecture (15)

- Definition, Types and Genesis of malls, growth of malls globally, Diffusion of the concept to India, growth of malls in India, future trends and projections, advantages of mall over other retail formats, comparison of Malls in USA and India.
- A description of the various components of mall architecture and their significance like Facade, Atrium, Parking, circulation path and utilities

PEDAGOGICAL APPROACH:- Visit, Case Study Lecture assignment

Module II: Handling a Mall project & Components of Mall Management (15)

- Choosing the macro and micro locations, identifying the catchments, Concept and Tenant-Mix Planning, Deciding Tenant-mix and anchor tenant(s), concept planning and retail zoning, a comment on suitability of popular retail formats as anchor tenants like Hyper markets, Department Stores, Multiplexes and Eating joints.
- Lease Management, Marketing and Space Selling, Facilities & Utilities management, Security & Information Systems, Mall promotion&Events management.

PEDAGOGICAL APPROACH:- Visit, Case Study Lecture

REFERENCES:-

- Harvinder Singh, Srini R Srinivasan (2012), Mall Management: Operating in Indian Retail Space, Tata McGraw Hill Education Pvt. Ltd
- Levy & Weitz (2011), Retailing Management (5th ed), Tata McGraw Hill
- Burman & Evans(2011), Retail Management-A strategic Approach (8th ed), (Pearson Education)
- Paco Underhill (2007), Simon & Schuster ,Call of the Mall

**Total 50 Marks:30 Marks External and 20 Marks Internal
For Major Subject: 30 Marks with 2 Credits/ For Minor Subject with
2 Credits**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

- a.
- b.

Q. 2 Answer the following (15 Marks)

- a.
- b.

Q. 3 Answer the following (15 Marks)

- a.
- b.

20 Marks Internal

- 3) Class Test (05 Marks)
- 2) Assignment (05 Marks)
- 3) Presentation (05 Marks)
- 4) Group Discussion (05 Marks)
- 5) Quiz (05 Marks)
- 6) Case Study (05 Marks)

Note: 1) Any Four out of the above can be taken for the internal Assessment.

4) The internal Assessment shall be conducted throughout the Semester.

VSC Semester II

PROGRAM	B.COM
SEMESTER	II
COURSE TITLE	Tourism Management
VERTICLE /CATEGORY	VSC 2
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE DESCRIPTION
The course focus on making the students understand the concept of tourism management & importance of tourism management
COURSE OBJECTIVE
The course aims at making the students aware about the different basicconcepts of travel and tourism.
COURSE OUTCOME
Imparting basic knowledge about tourism and its types

ORGANISATION OF THE COURSE		
UNIT NO	COURSE UNITS AT A GLANCE	TOTALHOURS
1	Tourism Overview	15
2	Types and Forms of Tourism	15
TOTAL HOURS		30

COURSE DESIGN

Module – I: Tourism Overview (15)

- Definition and Historical Development of Tourism, its Structure, Components and Elements. Nature, Characteristics and Significance of Tourism Industry
- Approaches to the Study of Tourism. Definition and Distinction between Travellers, Visitors, Excursionist, Tourist and Transit visitor. Travel Motivators and Deterrents.

PEDAGOGICAL APPROACH:- Visit, Case Study Lecture

Module–II: Types and Forms of Tourism (15)

- Inter–regional and Intra–regional Tourism, Inbound and Outbound Tourism, Domestic, International Tourism. Forms of Tourism: Religious, Historical, Social, Adventure, Health, Business, Conferences, Conventions, Incentives, Sports and Adventure, Senior Tourism
- Special Interest tourism like Culture or Nature Oriented, Ethnic, Concept of Sustainable Tourism and importance

PEDAGOGICAL APPROACH:- Visit, Case Study Lecture

REFERENCES:-

- *Mill and Morrison*, The Tourism System: An Introductory Text. Prentice Hall.
- *Mill, R.C.*, Tourism: The International Business. Prentice Hall, New Jersey.
- *Jayapalan. N.*, An Introduction to Tourism. Atlantic Publishers.
- *Mill R.C.*, Tourism, the International Business, Prentice Hall. New Jersey.
- *Swarbrooke, J.* Sustainable Tourism Management. CABI Publishers
- *Bhatia, A K.*, The Business of Tourism – Concepts and Strategies. Sterling Publishers Private Limited
- *Gupta, V. K.*, Tourism in India. Neha Publishers and Distributor *Aggarwal, A.* Travel and Tourism in India. Sublime Publishers

**Total 50 Marks:30 Marks External and 20 Marks Internal
For Major Subject: 30 Marks with 2 Credits/ For Minor Subject with
2 Credits**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

- a.
- b.

Q. 2 Answer the following (15 Marks)

- a.
- b.

Q. 3 Answer the following (15 Marks)

- a.
- b.

20 Marks Internal

- 1) Class Test (05 Marks)
- 2) Assignment (05 Marks)
- 3) Presentation (05 Marks)
- 4) Group Discussion (05 Marks)
- 5) Quiz (05 Marks)
- 6) Case Study (05 Marks)

**Note: 1) Any Four out of the above can be taken for the internal Assessment.
2) The internal Assessment shall be conducted throughout the Semester.**

PROGRAM	B.COM
SEMESTER	II
COURSE TITLE	Business Leadership Skills
VERTICLE /CATEGORY	SEC 2
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

COURSE DESCRIPTION

This course focuses on leadership development in the corporate world. The topics include development of leadership skills at personal level and team level, coaching employees to improve performance, organizational leadership, ethics involved, performance management and new recruit management

COURSE OBJECTIVES

Enable the learners to

1. Distinguish between appropriate and inappropriate governance structures within an organization.
2. Distinguish between appropriate and inappropriate internal control systems, including system design, controls over data, transaction flow, wireless technology, and internet transmissions.
3. Improve communication skills
4. Be result oriented and focus on vision Level of Knowledge: Conceptual and Basic

COURSE OUTCOME

CO 1: To Develop interpersonal skills, professionalism, leadership and values

CO 2: To understand accountability, effectively resolve conflicts, teamwork

CO 3: To Develop human resource management skills

CO 4: To Develop External Awareness, be adaptable

CO 5: To Obtain and document information about an organization's strategic planning processes to identify key components of the business strategy and market risks.

ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS AT A GLANCE	TOTALHOURS
1	Personal Leadership	15
2	Team Leadership	15
TOTAL HOURS		30

COURSE DESIGN

Module 1 Personal Leadership (15)

- Personal Leadership - Concept and importance, Interpersonal skills (build trust, credibility and respect); Professionalism (project an image of integrity and maturity); Business professionalism (categories of important business relationships, attitude at business meetings, luncheons, dinners)
- Leadership styles; Focus and Discipline (Organizing and prioritizing skills, multitasking,); Global travel and culture; Network through community service; Network to build business connections and personal brand, promote organization; Time Management

PEDAGOGICAL APPROACH:- Role Play, Case Study, Lecture

Module 2 Team Leadership (15)

- Team Leadership – concept and importance, Tangible and intangible costs of employee turnover; Communications to lead (listening effectively, avoiding biases, speaking persuasively); Conflict management (between peers, associates & subordinates); Delegation (Identify candidates for delegation and collaboration); Lead effective meetings (skills essential for building cooperation and positive results in meetings); Leadership Communications;
- Leadership styles and tendencies; Leading strong teams (analyze and capitalize team strengths, working with diverse styles, creation of competitive spirit, motivation); Sharing the glory (focus on team achievements); Visionary Leadership

PEDAGOGICAL APPROACH:- Role Play, Case Study, Lecture

REFERENCES:-

1. Andrew J. Du Brin. (2016). Leadership: Research Findings, Practice and Skills. Cengage Learning, 2. Marshall Goldsmith & Mark Reiter. (2007).
2. What got you here, Won't get you there. Hachette Books Recommended Reading 1. Robert J. Anderson and William A. Adams. (2015).
3. Mastering Leadership: An Integrated Framework for Breakthrough Performance and Extraordinary Business Results. Wiley
4. Robert N. Lussier and Christopher F. Achar. (2016). Leadership: Theory, Application and Skill development. Cengage Learning
5. D. Sivanandhan Radhakrishnan Pillai. (2014). Chanakya's 7 Secrets of Leadership. Jaico Publishing House

**Total 50 Marks:30 Marks External and 20 Marks Internal
For Major Subject: 30 Marks with 2 Credits/ For Minor Subject with 2
Credits**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

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- b.

Q. 2 Answer the following (15 Marks)

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- b.

Q. 3 Answer the following (15 Marks)

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- b.

20 Marks Internal

- 3) Class Test (05 Marks)
- 2) Assignment (05 Marks)
- 3) Presentation (05 Marks)
- 4) Group Discussion (05 Marks)
- 5) Quiz (05 Marks)
- 6) Case Study (05 Marks)

**Note: 1) Any Four out of the above can be taken for the internal Assessment.
2) The internal Assessment shall be conducted throughout the
Semester.**

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

Justification for B.Com.

1.	Necessity for starting the course:	The main program of Commerce and management faculty that gives opportunity to many avenues of career
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have commenced from the academic year 2024-25	Yes
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	B.Com program has aided and un-aided divisions both adequate faculties are available
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	No
6.	The intake capacity of each course and no. of admissions given in the current academic year:	As per NEP 2020 hence admissions
7.	Opportunities of Employability / Employment available after undertaking these courses:	Plenty of opportunities in industry and organizations at junior levels are available and forms the qualifying degree for many professional programs

**Sign of the BOS
Chairperson
Prof. Dr. Kishori
Bhagat
BOS in Commerce**

**Sign of the
Offg. Associate Dean
Dr. Ravikant
Balkrishna Sangurde
Faculty of Commerce
& Management**

**Sign of the
Offg. Associate
Dean
Prof. Dr. Kishori
Bhagat
Faculty of
Commerce &
Management**

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**

As Per NEP 2020

University of Mumbai



Title of the program

- A-** U.G. Certificate in Accountancy
- B-** U.G. Diploma in Accountancy
- C-** B.Com. (Accountancy)
- D-** B.Com. (Hons.) in Accountancy
- E-** B.Com. (Hons. with Research) in Accountancy

Syllabus for

Semester – Sem I to II

Ref: GR dated 20th April, 2023 for Credit Structure of UG

**(With effect from the academic year 2024-25
Progressively)**

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program O: _____A	A	U.G. Certificate in Accountancy
	O: _____B	B	U.G. Diploma in Accountancy
	O: _____C	C	B.Com. (Accountancy)
	O: _____D	D	B.Com. (Hons.) in Accountancy
	O: _____E	E	B.Com. (Hons. with Research) in Accountancy
2	Eligibility O: _____A	A	XII (H.S.C.) passed from Maharashtra State Board OR equivalent Exam from other state and as per university rules, regulations and ordinance issued from time to time. (As per the ordinance O.2152). OR Passed Equivalent Academic Level 4.0
	O: _____B	B	Undergraduate Certificate in Accountancy OR Passed Equivalent Academic Level 4.5
	O: _____C	C	Undergraduate Diploma in Accountancy OR Passed Equivalent Academic Level 5.0
	O: _____D	D	Bachelor of Accountancy with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5 with Min CGPA 7.5
	O: _____E	E	Bachelor of Accountancy with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5 with Min. CGPA 7.5
3	Duration of program R: _____	A	One Year
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity R: _____	120 per division	

5	Scheme of Examination R: _____	NEP 40% Internal Evaluation 60% External, Semester End Examination Individual Passing in Internal and External Examination	
6	R: _____ Standards of Passing	40%	
7	Credit Structure Sem. I - R: _____ A Sem. II - R: _____ B	Attached herewith	
	Credit Structure Sem. III - R: _____ C Sem. IV - R: _____ D		
	Credit Structure Sem. V - R: _____ E Sem. VI - R: _____ F		
8	Semesters	A	Sem I & II
		B	Sem III & IV
		C	Sem V & VI
		D	Sem VII & VIII
		E	Sem VII & VIII
9	Program Academic Level	A	4.5
		B	5.0
		C	5.5
		D	6.0
		E	6.0
10	Pattern	Semester	
11	Status	New	
12	To be implemented from Academic Year Progressively	From Academic Year: 2024-25	

Sign of the BOS
Principal Dr.(CA)
Gajanan Wader
Chairman Board of
Studies:
Accountancy

Sign of the
Offg. Associate
Dean
Dr. Ravikant
Balkrishna
Sangurde
Faculty of
Commerce

Sign of the
Offg. Associate
Dean
Prin. Kishori
Bhagat
Faculty of
Management

Sign of the
Offg. Dean
Prof. Kavita
Laghate
Faculty of
Commerce &
Management

Preamble

1) Introduction

A bachelor's program in Commerce with a specialization in Accountancy is a vital educational choice for those aspiring to excel in the dynamic world of finance and accounting. In an era of complex financial regulations, businesses, and organizations require professionals with a deep understanding of financial principles and expertise in accountancy. This program not only equips students with the necessary knowledge and skills but also offers a clear path to numerous lucrative and in-demand career opportunities in auditing, taxation, financial analysis, and at the same time encourage entrepreneurship and management of family business.

2) Aims and Objectives

1. The program aims to provide learners with a broad and in-depth knowledge of accounting and finance, including financial reporting, auditing, taxation, management, costing and corporate finance.
2. The program emphasizes ethical considerations in accounting and finance, instilling a strong sense of professional responsibility and integrity in students.
3. It encourages critical thinking and problem-solving skills, enabling students to address complex financial challenges in real-world scenarios.
4. The program aims to provide students with a global perspective on financial issues, considering international accounting standards and practices.
5. To foster a culture of continuous learning and professional development, encouraging graduates to pursue advanced degrees or professional certifications in accounting and finance.

3) Learning Outcomes

PO1: Learners would be able to demonstrate a comprehensive understanding of core accounting, finance, cost and management concepts, principles, and practices and critically analyze financial statements of various entities.

PO2: Demonstrate a comprehensive understanding of the taxation laws, regulations, and policies in India, including direct and indirect taxes, and international taxation.

PO3: Learners would be able to explain the importance of integrity, transparency, and ethical responsibility in financial reporting.

PO4: Learners would be able to demonstrate the ability to break down complex financial challenges into component parts and prepare its statement/ reports for stakeholders.

PO5: Learners will gain knowledge of international accounting standards and practices, including IFRS and GAAP and analyze its differences.

4) Any other point (if any)

The Bachelor of Commerce program with a specialization in Accountancy for undergraduates with competency and vocational skills aims to produce well-rounded professionals who are not only academically proficient but also possess the practical skills, ethics, and adaptability require to thrive in the ever-evolving field of accounting and finance.

5) Credit Structure of the Program (Sem I, II, III, IV, V & VI)

Under Graduate Certificate in Accountancy Credit Structure (Sem. I & II)

R: _____ A										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	Accountancy & Financial Management -I (02)		-	2+2	Vocational Skills in Accounting -I (02)	AEC :2, VEC :2, IKS: 2	CC:2	22	UG Certificate 44
		Balance (02+02) Credits from Commerce / Economics / Business Management				Vocational Skills in Accounting -II (02)				
						Recent Trends in Accounting -I (02)				
R: _____ B										
	II	Accountancy & Financial Management -II (02)		2	2+2	Vocational Skills in Accounting -III (02)	AEC :2, VEC :2	CC:2	22	
		Balance (02+02) Credits from Commerce / Economics / Business Management				Vocational Skills in Accounting -IV (02)				
						Recent Trends in Accounting - II (02)				
	Cum Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

Under Graduate Diploma in Accountancy

Credit Structure (Sem. III & IV)

R: _____ C										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Accountancy & Financial Management - III (04)		4	2	Vocational Skills in Accounting -V (02)	AEC: 2	FP: 2 CC:2	22	UG Diploma 88
		Accounting & Auditing (Management Accounting)-I (4)								
	R: _____ D									
	IV	Accountancy & Financial Management - IV (04)		4	2	Vocational Skills in Accounting -VI (02)	AEC: 2	CEP: 2 CC:2	22	
		Accounting & Auditing (04)-II								
	Cum Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continuewith Major and Minor										

B.Com. (Accountancy)

Credit Structure (Sem. V & VI)

R: _____ E										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.5	V	Accounting and Auditing- (Financial Accounting)- III (04)	4	4		Vocational Skills in Accounting –VII (02)		FP/CEP :2	22	UG Degree 132
		Accounting and Auditing- (Cost Accounting)- IV (04)				Recent Trends in Accounting –III (02)				
	R: _____ F									
	VI	Accounting and Auditing- (Financial Accounting)- V (04)	4	4		Recent Trends in Accounting – IV (02)		OJT :4	22	
		Accounting and Auditing- (Cost Accounting)- VI (04)								
	Cum Cr.	48	8	18	12	8+6	8+4+2	8+6+4	132	
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor										

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Semester - I

Course	Accountancy & Financial Management -I (Semester I; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

India is experiencing a surge in entrepreneurial endeavors. For young minds planning to start their businesses or manage family businesses, a deep understanding of accounting principles is vital for financial management, decision-making, and ensuring the growth and sustainability of their enterprises. Accounting serves as the cornerstone of commerce education. It is the language of business and forms the basis for understanding financial transactions, records, and statements. Learning accounting is fundamental for students pursuing careers in commerce. Many commerce learners aspire to become Chartered Accountants (CAs), Cost and Management Accountants (CMAs), or Company Secretaries (CS) in India. A strong foundation in accounting and financial management is a prerequisite for pursuing these prestigious and highly regarded professional qualifications. The present course designed imparts a foundation of knowledge and skills that are not only pertinent to academic success but also invaluable for successful careers in the complex and dynamic business landscape of India. Whether students aim to become accountants, opt for administrative services of government, entrepreneurs, financial analysts, or professionals in any related field, this course provides the necessary tools to excel in their chosen paths while contributing to India's financial stability.

Aims and Objectives

CO1	To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability.
CO2	To articulate the applicability and valuation of selected Accounting Standards.
CO3	To ascertain the process of preparation of final accounts for a proprietary manufacturing firm.

Learning Outcomes

LO1	The learner will be able to identify and explain the various accounting concepts and conventions applicable to the accounting system.
LO2	The learner will be able to identify, summarize, distinguish the purpose of policies and compute the valuation of inventory as per Accounting Standards 2
LO3	The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Introduction to Accounting Concepts and Accounting Standards.	15
2	Final Accounts of Manufacturing Concern.	15
		30

Module No	Content	No of Hours
1	<p><u>Introduction to Accounting Concepts & Accounting Standards.</u></p> <ul style="list-style-type: none"> • Accounting Concepts and Conventions. • Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss. • Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. • AS – 1 Disclosure of Accounting Policies. • AS – 2 Valuation of Inventories. • AS - 9 Revenue Recognition. • Inventory Valuation and Experiential Learning- Physical Stock Taking Activity and Recording. • Practical Problems on preparation of Stock Ledger Account using First in First Out (FIFO Method) and Weighted Average Cost method. • Short practical problems on Valuation of Inventory as per AS 2. 	15
2.	<p><u>Final Accounts of Manufacturing Concern</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Final Accounts of Manufacturing Concern (Proprietary Firm). • Closing and Adjustment Entries in Final Accounts of Manufacturing Concern. • Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet. <p>(Note: For Semester End Examination not more than 5 adjustments to be asked in one practical problem)</p>	15

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.

4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi.
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back.
8. Compendium of Statement & Standard of Accounting, ICAI.
9. Guidance Notes on Accounting Standard, ICAI
10. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
11. Company Accounting Standards: Shrinivasan Anand, Taxman.
12. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
13. Introduction to Financial Accounting by Horngren, Pearson Publications.
14. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi.

Semester End External - 30 Marks

Time: 1:00 Hour

QUESTION PAPER PATTERN **Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Recent Trends in Accounting -I (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

Agriculture plays a pivotal role in the Indian economy being one of the dominant contributors to Gross Domestic Product (GDP) and Employment. In an era of increasing economic and climate uncertainty and fluctuating commodity prices, it is essential for farmers to have strong financial management skills to ensure the long-term sustainability of their operations. Furthermore, modern agriculture is becoming increasingly data-driven, with technologies like precision agriculture, IoT, and data analytics playing a significant role. This calls for increased accountability and transparency in its work.

Farm accounting thereby provides the foundation for collecting, analysing, and interpreting financial data, enabling farmers to make data-driven decisions that can optimize their operations and increase efficiency. Also, the 21st-century agricultural landscape is ripe for innovation and entrepreneurship. Knowledge of farm accounting can help learners explore new business models, such as Organic farming, Agri-tourism, or Value-added processing, and manage the financial aspects of their ventures.

Learners with knowledge of farm accounting can procure jobs in accounting positions in Food Production Companies, Food Processing Companies, Farming Industries, Farming Equipment Manufacturing Industries, Agrochemical Industries Public and Private Sectors, Chartered Accounting firms handling their accounts etc. They would also be able to venture their start-ups in Agribusiness supporting rural economy.

Aims and Objectives

CO1	To articulate the significance and necessity of farm accounting in modern agricultural practices.
CO2	To summarize and interpret the principal requirements of Ind AS 41.
CO3	To demonstrate the preparation and maintenance of different types of farm records through specimen examples.
CO4	To demonstrate the application of various accounting principles in preparation of final accounts of a farm.

Learning Outcomes

LO1	The learner will be able to summarize the role and importance of farm accounting and discuss the application of technology in context of farm accounting.
LO2	The learner will be able to evaluate the scope, objectives and accounting treatment of Ind

	AS 41.
LO3	The learner will be able to identify, prepare and create specimen examples of different farm records to illustrate their proper maintenance.
LO4	The learner will be able to distinguish between income and expenditure and prepare farm trial balance, trading account, profit and loss account and its balance sheet.

MODULES AT GLANCE

Module No	Unit	Content	No of Hours
1	I	Introduction to Farm Accounting.	05
	II	Indian Accounting Standard (Ind-AS) 41.	05
2	III	Book-Keeping and Accounting – Farm Accounting.	10
	IV	Preparation of Final Accounts.	10
			30

Module No	Content	No of Hours
1	<p><u>Unit I: Introduction to Farm Accounting</u></p> <ul style="list-style-type: none"> • Importance and Need for Farm Accounting. • IoT, Data Analytics with reference to Farm Accounting. <p><u>Unit II: Indian Accounting Standard (Ind-AS) 41</u></p> <ul style="list-style-type: none"> • Introduction, Objective and Scope. • Key Definitions- Agriculture activity, Bearer Plant and Biological Asset. • Recognition • Measurement • Treatment of gain and losses and government grants. • Disclosure requirements 	05 05
2.	<p><u>Unit III - Book-keeping and Accounting – Farm Accounting</u></p> <ul style="list-style-type: none"> • Introduction and Types of Farm Records. • Objectives of Farm Records. • Reasons/Purpose of Farm Record Maintenance. • Types of Farm Records- Specimen. (Muster roll, Overseer’s diary, Cultivation register, Cashbook, Stock book, Issue register, Receipt register, Labour requisition book, Attendance register, Deadstock, Ration book, Peon book, General register). <p>Unit IV – Preparation of Final Accounts</p> <ul style="list-style-type: none"> • Concepts of Revenue & Capital: Income and Expenditure. • Preparation of Trial balance. • Preparation of Farm Trading and Profit & Loss Account. • Preparation of Balance Sheet. 	10 10

Reference Books

1. Agricultural Finance and Management: S Subba Reddy and P Raghu Ram: Edition 2018
2. Agricultural Accounting: Steven M Bragg CPA Edition: 2022
3. Financial Management for Farmers and Rural Managers: Waren Martyn: Fourth Edition
4. Financial Management for Agri Business: Scientific Publishers: Edition. 2010
5. Fundamentals of Agriculture: R.L. Arya and P.L. Gupta: Scientific Publishers Edition.
6. Handbook of Agriculture by ICAR (Indian Council of Agricultural Research): Sixth Revised Edition
7. Introduction to Agricultural Economics :Pearson: Sixth Edition 2019
8. Ind AS Ready Reckoner: Parveen Sharma and Kapileshwar Bhalla Edition 2023.
9. Guidance Note Ind As 41: Ministry of Corporate Affairs
10. Ind AS 41 Quick Summary: ICAI.

Semester End Evaluation: External - 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

5. Equal Weightage is to be given to all the modules.
6. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
7. Use of simple calculator is allowed in the examination.
8. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– I (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the dynamic landscape of business, staying compliant with various laws and regulations is crucial for the smooth functioning and growth of enterprises. This comprehensive course aims to empower learners with the knowledge and skills required for successful business registration and compliance with key legislations. Covering a spectrum of legal frameworks, the course delves into the intricacies of Income Tax Law, GST Law, Udyam, Digital Signature application. By completing this course, learners will not only enhance their employability but also gain a competitive edge in navigating the complex regulatory environment of the practical business world. Acquire the skills needed to ensure legal compliance, foster ethical business practices, and contribute to the sustainable growth of enterprises in today's ever-changing business landscape.

Aims and Objectives

CO1	To enable the learners to understand the concepts of business start-ups.
CO2	To enable the learners to develop the skill required for registration of business start-ups under various statutes.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of the concept of person under various statutes and Digital Signature.
LO2	Familiarise and understand the basic concepts of business registrations under various statutes.
LO3	Develop the application skill required for registration under various statutes.
LO4	Develop the analytical skill required to understand the various conditions required for registration under various statutes.
LO5	Evaluate in practically restricted situation the knowledge gained related to registration under various statutes.

MODULES AT GLANCE

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Meaning and concept of “Person” under Income Tax Law, GST Law, Udyam • Application and Registration procedure of Digital Signature. • PAN & TAN application for business Under The Income Tax Act, 1961. • Business Registration under UDYAM / UDYOG AADHAR. • Business Registration under Goods and Service Tax Laws. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Registration of business under The Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975. • Business Registration under The Employees’ Provident Funds And Miscellaneous Provisions Act, 1952. • Business Registration under The Employees’ State Insurance Act, 1948. 	15

Note: The above modules will be covering applicability and registration of individuals and partnership firm.

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	Student’s Guide to Income Tax Including GST.	Vinod K Singhania, Monica Singhania	Taxmann
2	Student’s Guide to Income Tax Including GST – Problems and Solutions	Vinod K Singhania, Monica Singhania	Taxmann
3	Direct Taxes Law and Practice	Vinod K Singhania, Kapil Singhania	Taxmann
4	Income Tax Act, 1961	Bare Act	
5	Income Tax Rules, 1962		
6	GST Practice Manual	Aditya Singhania	Taxmann
7	GST Ready Reckoner	V.S. Datey	Taxmann
8	Professional’s Guide to GST	Abhishek A. Rastogi	Taxmann
9	GST Acts with Rules/Forms & Notifications	Taxmann	
10	Indirect Tax Laws	Mahesh Gour, K M Bansal, V S Datey	Taxmann
11	The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 with Rules, 1975	PL. Subramanian	Snow White
12	Students handbook on Taxation	T.N.Manoharan and G R Giri	Snow White

13	Direct Tax Laws and International Taxation	T.N.Manoharan and G R Giri	Snow White
14	Guide to Employees' Provident Fund	Asis Mokhupadaya	Aggarwal Law House
15	Practical Guide to Employees' State Insurance Act, Rules and Regulations	HL Kumar	Aggarwal Law House
16	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952	Commercial Law Publishers	

Sr. No.	Weblinks
1	https://incometaxindia.gov.in/Pages/default.aspx
2	https://udyamregistration.gov.in/Government-India/Ministry-MSME-registration.htm
3	https://www.gst.gov.in/
4	https://mahagst.gov.in/en
5	https://unifiedportal-mem.epfindia.gov.in/memberinterface/
6	https://www.esic.gov.in/

Semester End External - 30 marks

Time: 1:00 hour

QUESTION PAPER PATTERN

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal 20 Marks

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– II (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the rapidly evolving global business environment, it is imperative for professionals to have a nuanced understanding of diverse registration procedures and compliance frameworks. This advanced course provides in-depth insights into the registration processes mandated by various key legislations. Learners will gain a comprehensive understanding of business registrations under acts such as The Food Safety and Standards Act, 2006, The Foreign Trade (Development and Regulation) Act, 1992, and The Partnership Act, 1932, among others. By completing this advanced course, participants will not only enhance their employability but will also be equipped with the specialized knowledge and practical skills required to navigate complex regulatory frameworks. From fostering international trade to understanding the nuances of different business structures, this course provides a well-rounded perspective, preparing professionals and entrepreneurs for success in the diverse and competitive world of business.

Aims and Objectives

CO1	To enable the learners to understand the concepts of business start-ups and UNICORNS.
CO2	To enable the learners to develop the skill required for registration of business start-ups under various statutes.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of business start-ups and UNICORNS.
LO2	Familiarise and understand the basic concepts of business registrations under various statutes.
LO3	Develop the application skill required for registration under various statutes.
LO4	Develop the analytical skill required to understand the various conditions required for registration under various statutes.
LO5	Evaluate in practically restricted situation the knowledge gained related to registration under various statutes.

MODULES AT GLANCE

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Registration procedure as required under The Food Safety and Standards Act, 2006. • Registration Procedure of Importer Exporter Code under The Foreign Trade (Development and Regulation) Act, 1992. • Registration procedure of Partnership firms under The Partnership Act, 1932. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Registration procedure of Limited Liability Partnership under The Limited Liability Partnership Act, 2008. • Registration procedure of Companies under The Companies Act, 2013. (Private Limited Companies only) • Meaning and concepts of Business Start-ups & UNICORNS • Department for Promotion of Industry and Internal Trade (DPIIT) – Start-up Recognition – G.S.R. Notification 127(E) 	15

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	The Food Safety and Standards Act, 2006	Allahabad Law Publications	
2	The Food Safety and Standards Act, 2006 along with rules and regulations	Virag Gupta	Commercial Law Publishers
3	Export Import Procedures and Documentation	Donna L Bade	AMACOM
4	Export Import Procedures : Documentation and Logistics	C Rama Gopal	New Age International Publishers
5	Formation Registration Management and Taxation of Partnership Firms Legal issues and Practical Problems	CA Virendra K Pamecha	Xcess Infostore Pvt. Ltd.
6	Formation Management and Taxation of Partnership Firms and Partners	Ram Dutta Sharma	Commercial Law Publishers
7	The Limited Liability Partnership Act, 2008 with Rules, 2009		Commercial Law Publishers
8	Practical Guide To Limited Liability	PL. Subramanian	Snow White

	Partnership (Law, Practice, and Procedures)		
9	LLP Manual		Taxmann
10	Company Law Manual		Taxmann
11	Company Law (Vol.5)		Taxmann
12	Companies Act with Rules & Forms		Taxmann
13	Guide To Start-Ups		Taxmann
14	Taxation of Start-ups and Investors		Taxmann

<u>Sr. No.</u>	<u>Weblinks</u>
1	https://foscov.fssai.gov.in/
2	https://www.dgft.gov.in/CP/
3	https://rof.mahaonline.gov.in/
4	https://www.mca.gov.in/content/mca/global/en/home.html
5	https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf

Semester End External - 30 marks

Time: 1:00 hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

SEMESTER II

Course	Accountancy & Financial Management -II (Semester II; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

Building on the foundational concepts covered in the previous semester, this course aims to equip learners with a deeper understanding of specialized accounting scenarios. It not only imparts theoretical knowledge but also emphasizes practical application, critical thinking, and decision-making skills essential for success in diverse business environments encouraging entrepreneurship.

The course constitutes of foundational and highly practical curriculum that plays a pivotal role in shaping versatile professionals in the fields of accounting and financial management. This curriculum equips learners with essential skills, ranging from navigating the complexities of incomplete financial records to understanding the intricacies of managing branches and handling insurance claims. The importance of this course lies in its ability to provide a holistic understanding of various accounting scenarios and their real-world applications. Learners emerge not only with a strong theoretical foundation but also with practical problem-solving skills crucial for success in dynamic business environments. The career prospects are equally diverse, spanning roles such as accountants, auditors, financial analysts, risk managers, and consultants, as well as opportunities for entrepreneurship. With its blend of theoretical knowledge and practical application, this course opens doors to a wide array of rewarding career paths in the ever-evolving fields of accounting, finance and business management.

Aims and Objectives

CO1	To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store.
CO2	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.

Learning Outcomes

LO1	The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store.
LO2	The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtor's method.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Departmental Accounts.	15
2	Branch Accounts.	15
		30

Module No	Content	No of Hours
1	<u>Departmental Accounts</u> <ul style="list-style-type: none">• Introduction and meaning.• Basic Principles of Departmental Accounts.• Allocation of Expenses.• Inter-Departmental Transfers at Cost / Invoice Price.• Preparation of Final Accounts.	15
2.	<u>Branch Accounts</u> <ul style="list-style-type: none">• Introduction and Meaning.• Classification of Branch.• Accounting for Dependent Branch not maintaining full books• Debtor method and Stock & Debtors method.	15

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Papers. New Delhi.

8. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
9. Company Accounting Standards by Shrinivasan Anand, Taxman.
10. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
11. Introduction to Financial Accounting by Horngren, Pearson Publications.
12. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Semester End Evaluation: External 30 Marks

Time: 1 Hour

Question Paper Pattern: Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Recent Trends in Accounting -II (Semester II; Level 4.5)	Credits	02
Type	VEC; SEC (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

The recent trends in accounting underscore a paradigm shift towards recognizing human capital as a critical asset and strategic contributor to organizational success. In the contemporary business world, where innovation and adaptability are paramount, understanding and valuing human resources have become integral to sustainable growth. This course aligns with the evolving role of accountants and auditors who are now tasked with not only financial scrutiny but also with assessing the value and impact of a company's human capital. The recent emphasis on environmental, social, and governance (ESG) factors in corporate reporting further underscores the importance of considering human resources in the broader context of organizational sustainability. One of the key trends in accounting is the adoption of Integrated Reporting Frameworks, where companies are encouraged to provide a more holistic view of their performance, taking into account not only financial capital but also human, social, and intellectual capitals. Human Resource Accounting and Auditing directly contribute to this trend by offering methodologies to quantify and report the value of human resources. This goes beyond the traditional balance sheet and profit and loss statement, providing stakeholders with a more comprehensive understanding of the organization's overall health and potential for future growth.

Employment prospects in the field of Human Resource Accounting and Auditing have witnessed a significant upswing. Individuals with expertise in Human Resource Accounting and Auditing find themselves in high demand, not only in traditional accounting roles but also in specialized positions within human resource management. As businesses recognize the benefits of diverse and inclusive workplaces, professionals trained in Human Resource Accounting and Auditing play a pivotal role in ensuring that human resource management practices align with DEI objectives. This not only fosters a more inclusive work environment but also contributes to the overall reputation and sustainability of the organization.

Human Resource Accounting and Auditing course is not merely a response to current trends; it is a proactive step towards preparing professionals for the future of accounting and business. The course aligns with the evolving role of accountants and auditors, enhances employment prospects in diverse industries, and provides learners with a skill set that encompasses financial acumen, data analytics, strategic thinking, and a better understanding of human resource management.

Aims and Objectives

CO1	To articulate the need and importance of HRA and the role of human resource as an asset in contemporary organizational contexts.
CO2	To discuss and explore the theoretical aspects of the Human Resource Depreciation System.
CO3	To introduce and apply the Lev and Schwartz Model for measuring human resources.
CO4	To document the process and scope of human resource audit and prepare human resource report of an organization.

Learning Outcomes

LO1	The learner will be able to recall and summarize the developments related to human resource accounting in India and explain the intrinsic value of human resources within the organizational framework.
LO2	The learner will be able to paraphrase the theoretical foundations of the Human Resource Depreciation System and differentiate between various concepts such as absenteeism, strikes, and labour turnover.
LO3	The learner will be able to apply the Lev and Schwartz Model while quantifying the value of human resources.
LO4	The learner will be able to develop practical HR Audit checklists and construct HR Audit reports with insightful illustrations or case studies showcasing the outcome of the audit.

MODULES AT GLANCE

Module No	Unit	Content	No of Hours
1	I	Human Resource Accounting	05
	II	Human Resource Depreciation System	05
2	III	Economic Models to Measure Human Resource	10
	IV	Human Resource Audit	10
			30

Module No	Content	No of Hours
1	<p><u>Unit I : Human Resource Accounting.</u></p> <ul style="list-style-type: none"> • Introduction and Meaning. • Need & Importance. • History and Development of HRA in India. • Human Resource as an Asset. 	05
	<p><u>Unit II : Human Resource Depreciation System.</u> (Simple Theoretical Aspects)</p> <ul style="list-style-type: none"> • Introduction & Meaning. • Concepts of Absenteeism, Strikes and Lockouts, Labour Turnover, Skill Obsolescence, Industrial Accidents and Hazards. 	05
2.	<p><u>Unit III: Economic Models to Measure Human Resource.</u></p> <ul style="list-style-type: none"> • The Lev and Schwartz Model: Introduction and Concept. (Simple Practical Problems to be asked) 	12
	<p><u>Unit IV: Human Resource Audit</u></p> <ul style="list-style-type: none"> • Introduction and Meaning HR Audit • Process and Scope of HR Audit • HR Audit Checklist • HR Audit Data Collection and Analysis • HR Audit Report - Simple Illustrations/Case Study 	08

Reference Books

1. Human Resource Accounting: Advances in Concepts, Methods and Applications: Eric Flamholtz,: Springer Third Edition.
2. Human Resource Management Issues in Accounting and Auditing Firms: A Research Perspective John Brierley and David G William: Routledge Revivals 2017.
3. Human Resources Accounting Hardcover: Dr.Nandkumar S.Rathi, Dr.Krishna and Priya Rolla: Sahitya Sagar,2022.
4. How to measure Human Resource Management: Jac Fitz-Enz: Mcgraw Hill
5. Accounting for Human Resources: Rakesh Chandra Katiyar: UK Publishing
6. Human Resource Accounting, D. Prabakara Rao: Inter India Publications
7. Human Resource Accounting, Preeti, Jain: YKING Publications
8. A Study of Human Resource Accounting In Corporate Sector : A Comparative Study of Indian And Global Companies: Dr Nader Nagshbandhi: Himanshu Publications.
9. Human Resource Valuation: Riahi-Belkaoui Ahmed: Bloomsbury Publishing Plc.
10. Thesis: Human resource accounting a tool to evaluate human capital among college teachers in Mumbai: Sahifsa Moosa. (Available on Shodhganga).

Semester End Evaluation: External 30 Marks

Time: 1:00 Hour

Question Paper Pattern:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit /Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– III (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the intricate realm of business operations, adept handling of documents is paramount. This comprehensive course not only demystifies the meaning and concepts of various business documents but also delves into their practical significance within organizational frameworks. From Quotations and Tendering to Purchase Requisitions, learners will gain practical insights into the document-driven processes that form the backbone of business transactions. The course further explores the intricacies of critical documents such as Delivery Challans, Bills of Lading, Customs Bills, Lorry Receipts, and E-Way Bills, providing learners with a holistic understanding of the logistics and legal aspects of trade. Learners will also master the creation and significance of accounting documents. Additionally, the course addresses the crucial aspect of timely payments under MSME and GST Law, ensuring participants are well-versed in meeting legal obligations. Understanding the penalties and punishments associated with the dishonour of cheques adds a legal dimension to the course. By completing this course, participants will not only enhance their employability by mastering essential skills in documentation and financial transactions but will also be well-prepared to contribute effectively to the seamless functioning of businesses in diverse industries.

Aims and Objectives

CO1	To enable the learners to understand the concepts of documents in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various documents required in business organisations.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of documents in business organisations.
LO2	Familiarise and understand the basic documents required in business organisations.
LO3	Develop the application skill required for preparation of business documents.
LO4	Develop the analytical skill required to understand the various details required for preparation of business documents.
LO5	Evaluate in practically restricted situation the preparation of various business documents.

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Meaning and concepts of documents in business organisations. • Importance of maintaining documents in business organisations. • Quotations & Tendering. • Purchase Requisitions. • Delivery Challan, Bill of Lading, Customs Bills, Lorry Receipts, E-Way Bill. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Proforma Invoice and Tax Invoices. • Debit Note and Credit Note, Vouchers. • Letter of Credit, Bank Guarantee. • Cheques, Pay-in-slip and Bills of Exchange, NEFT, RTGS, Demand Draft. • Time limit of Payment under MSME and GST Law. • Dishonour of Cheque: Penalties & Punishment. 	15

Note: The above delivery of modules should have practical aspect of specimen documents.

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	GST E-way Bill	Taxmann	
2	MSME Ready Reckoner		
3	Guide to Negotiable Instruments Act, 1881		
4	Law related to Bills of Lading, characterparties and contract of affreightment	B C Mitra	Universal Law Publishing
5	Bills of Lading in international law and practice	Dr. Justice T. Kochu Thommen	Eastern Book Company
6	Understanding Letter of credit – Learners Guide to Letter of Credit	Nisha S Kosal	notionpress.com
7	Letters of Credit – Theory and Practice	Rupnarayan Bose	notionpress.com
8	Law related to Bank Guarantee	Dr. Mohd Yasin Wani	V L Media Solutions
9	Law of Banking and Negotiable Instruments	Dr. S R Myneni	Asia Law House
10	Banking Law and Negotiable Instrument Act	Dr R P Nainta	Allahabad Law Agency
11	Reserve Bank of India Act, 1934	Taxmann	
12	GST Practice Manual	Aditya Singhania	Taxmann
13	GST Ready Reckoner	V.S. Datey	Taxmann

14	Professional's Guide to GST	Abhishek A. Rastogi	Taxmann
15	Micro, Small and Medium Enterprises	Indian Institute of Banking and Finance	

Semester End External: 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

- 1 Equal Weightage is to be given to all the modules.
- 2 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- 3 Use of simple calculator is allowed in the examination.
- 4 Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/ Assignments. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– IV (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the digital age, proficiency in computerized documentation and accounting is not just a valuable skill; it's a necessity for professionals aiming to thrive in the modern business landscape. This course is crafted to equip learners with hands-on vocational skills, focusing on practical applications using Excel and accounting software. Learners will delve into the creation and maintenance of crucial business registers, such as Assets Register and Stock Register, harnessing the power of Excel and other specialized software for efficient record-keeping. Learners will gain practical insights into managing employee compensation, deductions, and compliance in an organized and error-free manner. The hands-on approach enables participants to navigate popular accounting software seamlessly, ensuring they can efficiently record financial transactions. By mastering these skills, learners will not only enhance their vocational capabilities but also position themselves as indispensable assets to businesses seeking professionals well-versed in the intricacies of computerized documentation and accounting. This course is a gateway to a world where technology meets practical application, offering learners a tangible advantage in today's tech-driven business environment.

Aims and Objectives

CO1	To enable the learners to understand the concepts of computerised documentation and accounting in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various computerised documents and books of account required in business organisations.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of computerised documentation and accounting software used in business organisations.
LO2	Familiarise and understand the basic computerised documents and accounting software required in business organisations.
LO3	Develop the application skill required for preparation of computerised documents and maintaining accounts using software.
LO4	Develop the analytical skill required to understand the various details required for preparation of computerised document and computerised books of account.
LO5	Evaluate in practically restricted situation the preparation of various computerised documents and computerised books of account in business.

Module No	Content	No of Hours
1	Computerised Documentation in business. <ul style="list-style-type: none"> Assets Register by using Excel/ Software. Stock Register by using Excel/ Software. Payroll setup by using Excel/ Software. 	15
2.	Accounting Software <ul style="list-style-type: none"> Creation of Entity Creation of Masters - Groups and Ledgers Preparation of Vouchers Obtaining Trial Balance and Financial Statements. 	15

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	Computerised Accounting	G Krishna Kavitha, K Padma Priya, B Lavanya, K Deepa	Himalaya Publishing House
2	Computerised Accounting	Neeraj Goyal, Rohit Sachdeva	Kalyani Publishers
3	Computerised Accounting (Tally)	Prof. Uzma Sarkhot	Vision Publications
4	Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365)	Paul McFedries	The Microsoft Press Store by Pearson
5	Microsoft Excel Professional 2021 Guide	CA Manmeet Singh Mehta	
6	A to Z of MS Excel : A book for learners and trainers	Rinkoo Jainn	

Semester End Evaluation: External 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note 1. Equal Weightage is to be given to all the modules.

- 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- Use of simple calculator is allowed in the examination.
- Wherever possible more importance is to be given to the practical problems.

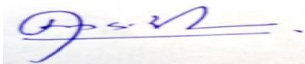






Continuous Evaluation: Internal (20 marks)

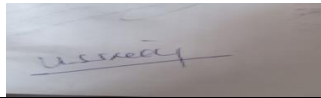

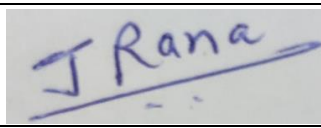
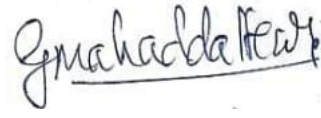
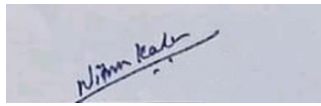
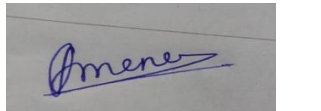

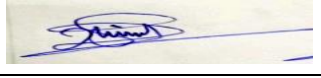


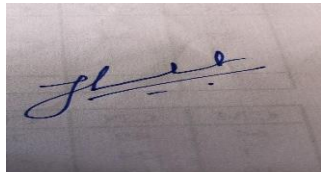
	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects / Assignments etc. (Physical/Online mode)	10

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result
9.00 - 10.00	90.0 - 100	O (Outstanding)
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)
5.00 - < 5.50	50.0 - < 55.0	C (Average)
4.00 - < 5.00	40.0 - < 50.0	P (Pass)
Below 4.00	Below 40.0	F (Fail)
Ab (Absent)	-	Absent

Team for Creation of Syllabus

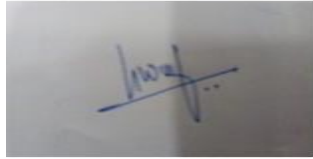
Name	College Name	Sign
Professor Dr Arvindkumar Shankarlal Luhar	Ismail Yusuf College, Jogeshwari, Mumbai.	
Professor Dr.CA.Sanjay Dharmaraj Sonawane	PTVA's Sathaye College, Vile Parle, Mumbai	
Dr Sunil Bapu Kadam	CTES's N G Acharya & D K Marathe College of Arts, Science and Commerce, Shri N G Achaya Marg, Chembur, Mumbai 400071,	
Principal Prof Dr.CA Kishore Shyamlal Peshori	Smt.Mithibai Motiram Kundnani college, Bandra Mumbai 400050	
Principal Dr. CA Gajanan P. Wader	Pillai College of Arts Commerce and Science	
Dr. Eknath Kundlik Zhrekar	Mahatma Education Society's Mahatma Night Degree college of Arts and Commerce, Chembur	
Dr.CA Nishesh Vilekar	KPB Hinduja college of commerce New Charniroad Mumbai 400004	

CA. Uday Shetty	Ramanand Arya DAV College Bhandup East Mumbai	
Dr. CS. Lalita Mutreja	Sahyadri Shikshan Seva Mandal's Arts and Commerce College, Palghar	
Dr. Jayesh Rana	Smt. M.M.K. College of Commerce and Economics Bandra	
CA Girish Mahaddalkar	Shailendra Education Society 's Arts Commerce & Science College Dahisar East Mumbai	
CA Nitin Kadam	V K Krishna Menon College Of Commerce And Economics And Sharad Shankar Dighe College Of Science And P A Menon College Of Management.	
Principal. Dr. CMA Alwin Menezes	Abhinav College of Arts Commerce and Science, Bhayandhar	
Dr. Navsin Mistry	M V Mandali's Colleges of Commerce and Science	
Dr. B.R. Deshpande	JVM's Mehta Degree College Airoli Navi Mumbai	
Dr. Abhijit Pandharinath Mahale	Raosaheb Gogate College of Commerce and Walke college of Arts, Banda	
Dr Kuldeep Sharma	KPB Hinduja College	
Dr. Nishikant Jha	Thakur College of Science & Commerce	

Justification for B.Com. (Accountancy)

1.	Necessity for starting the course:	<p>To provide Learners with a broad and an in-depth knowledge of Accounting and Finance, including Financial Reporting, Auditing, Taxation, Management, Costing and Corporate Finance etc.</p> <p>To encourage critical thinking and problem-solving skills, enabling students to address complex financial challenges in real-world scenarios.</p> <p>To foster a culture of continuous learning, professional development and encouraging B.Com Graduates to pursue advanced degrees or professional certifications in Accounting, Finance and Taxation Fields.</p>
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have commenced from the academic year 2023-24	Yes
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	<p>B.Com (Accountancy) are running in both the categories as Aided as well as Self-financed.</p> <p>Adequate number of eligible faculties are available for this course.</p>
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	<p>3 Years and/or 4 Years</p> <p>Level 4.5 : U.G. Certificate in Accountancy</p> <p>Level 5.0 : U.G. Diploma in Accountancy</p> <p>Level 5.5 : B.Com.(Accountancy)</p> <p>Level 6.0 : B.Com.(Hons.) in Accountancy B.Com.(Hons.with Research) in Accountancy</p>
6.	The intake capacity of each course and no. of admissions given in the current academic year:	120 Students Per Division
7.	Opportunities of Employability / Employment available after undertaking these courses:	Yes a Learner of B.Com Course would be specialization in accountancy with competency in taxation, costing, finance, laws, having multiple vocational, practical and ethical skills, not only academically proficient but will gain require adaptability to thrive in evolving areas of accounting, finance

		to fit in the all the related employment opportunities and also gained skilled during the course will help the learners to begin with Starts Ups Entrepreneurships in accounting, taxation, finance, consultancy or to begin with Research Endeavors.
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**Sign of the BOS
Principal Dr.(CA)
Gajanan Wader
Chairman Board of
Studies in
Accountancy**

**Sign of the
Offg. Associate Dean
Dr. Ravikant
Balkrishna Sangurde
Faculty of
Commerce**

**Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management**

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**

As Per NEP 2020

UNIVERSITY OF MUMBAI



Title of Program

B. Com.(Business Economics)

- A - U.G. Certificate in B. Com. (Business Economics)**
- B- U.G. Diploma in B. Com. (Business Economics)**
- C- Degree in B. Com. (Business Economics)**
- D- B. Com. (Business Economics) (Hons.)**
- E- B. Com. (Business Economics) (Hons. With research)**

Syllabus for

Semester – I and II

Ref: GR dated 20th April 2023 for Credit Structure of UG

(With Effect from the Academic Year 2024-25 Progressively)

University of Mumbai



(As per NEP 2020)

Sr.No.	Heading	Particulars	
1	Title of program O: _____ A	A	U.G. Certificate in B. Com. (Business Economics)
	O: _____ B	B	U.G. Diploma in B. Com. (Business Economics)
	O: _____ C	C	Degree in B. Com. (Business Economics)
	O: _____ D	D	B. Com. (Business Economics) (Hons.)
	O: _____ E	E	B. Com. (Business Economics) (Hons. with Research)
2	Eligibility O: _____ A	A	12 th OR Passed Equivalent Academic Level 4.0
	O: _____ B	B	Under Graduate Certificate in B. Com. (Business Economics) OR Passed Equivalent Academic Level 4.5
	O: _____ C	C	Under Graduate Diploma in B. Com. (Business Economics) OR Passed Equivalent Academic Level 5.0
	O: _____ D	D	B. Com. of Business Economics with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5
	O: _____ E	E	B. Com. of Business Economics with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5
3	Duration of program R: _____	A	One Year
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity R: _____	120	

5	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination	
6	R: _____ Standards of Passing	40%	
7	Credit Structure Sem. I - R: _____ A Sem. II - R: _____ B	Attached herewith	
	Credit Structure Sem. III - R: _____ C Sem. IV - R: _____ D		
	Credit Structure Sem. V - R: _____ E Sem. VI - R: _____ F		
8	Semesters	A	Sem I & II
		B	Sem III & IV
		C	Sem V & VI
		D	Sem VII & VIII
		E	Sem VII & VIII
9	Program Academic Level	A	4.5
		B	5.0
		C	5.5
		D	6.0
		E	6.0
10	Pattern	Semester	
11	Status	New	
12	To be implemented from Academic Year Progressively	From Academic Year: 2024-25	

Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of Commerce
& Management

Sign of the
Offg. Associate Dean
Dr. Ravikant
Balkrishna Sangurde
Faculty of Commerce

Sign of the
Offg. Associate
Dean
Prin. Kishori Bhagat
Faculty of
Management

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Commerce &
Management

PREAMBLE

I. INTRODUCTION

The Bachelor of Commerce (B. Com.) in Business Economics is a comprehensive and dynamic three to four-year undergraduate program meticulously designed to impart a profound understanding of economic principles and their real-world applications. The Bachelor of Commerce (B. Com.) in Business Economics program is strategically designed with a set of clear aims and objectives aimed at providing students with a robust foundation in economic principles and theories, fostering their ability to analyze and interpret economic phenomena within the dynamic context of business. The overarching goals of the program include equipping students with the skills to apply economic concepts, theories, and models effectively. This includes evaluating business decisions, assessing market conditions, and formulating strategic plans for business success. A significant component of the program involves the study of the history of economic thought. This exploration grants students insights into the evolution of economic ideas, an understanding of different schools of thought, and an appreciation for the intellectual foundations of modern economics. The curriculum further aims to familiarize students with crucial macroeconomic concepts such as aggregate demand and supply, inflation, unemployment, and fiscal and monetary policies. By doing so, students gain a comprehensive understanding of how these concepts impact business operations and decision-making.

Rooted in a robust foundation year, students embark on their academic journey with Microeconomics-I, Basic Tools for Economics, and Elementary Statistical Techniques for Economics, cultivating a solid understanding of economic fundamentals and analytical skills. The curriculum then unfolds into an exploration year, where advanced courses like Microeconomics-II, Market Analytics in Economics, and Introduction to Business Economics deepen students' insights into complex economic dynamics. Concurrently, subjects like Elementary Mathematics for Economics and Macroeconomics-I provide a quantitative backbone, while Growth and Development-I offers a broader perspective on economic systems.

The program's specialization semester's expertise for diverse fields, featuring subjects such as Industrial Economics, Agricultural Economics, and Logistics & Supply Chain Management. In the capstone year, students select from a range of specialized courses, offering flexibility to choose between Foreign Exchange Market-II/Event Management or explore Innovative Financial Services. This flexibility ensures that graduates not only master core economic principles but also acquire specialized skills relevant to their chosen career paths. The curriculum's innovative approach incorporates subjects like Information Economics and Database of the Indian Economy, blending traditional economic studies with contemporary insights. In summary, the B. Com. in Business Economics program stands as a testament to the commitment to nurturing well-rounded professionals equipped with a deep understanding of economic principles, analytical acumen, and adaptability, preparing them to excel in the ever-evolving global business landscape. As students embark on this educational journey, they cultivate the skills and knowledge essential for becoming leaders in the dynamic field of business and economics.

II. AIMS & OBJECTIVES

- The Bachelor of Commerce (B. Com.) in Business Economics program is designed to instill in students a comprehensive understanding of economic principles, theories, and their practical applications in the context of business.
- The objectives of the program include equipping students with the ability to analyze and interpret economic phenomena, empowering them to apply economic concepts to evaluate business decisions, assess market conditions, and formulate effective strategies. By delving into the history of economic thought, students will gain insights into the evolution of economic ideas, comprehend different schools of thought, and appreciate the intellectual foundations of modern economics.
- The program seeks to familiarize students with macroeconomic concepts, such as aggregate demand and supply, inflation, unemployment, and fiscal and monetary policies, enabling them to understand their implications for business operations and decision-making.
- Students will explore the factors driving economic growth and development at both national and international levels, studying the roles of institutions, policies, technological advancements, and human capital in promoting sustainable economic progress.
- The curriculum includes a diverse range of specialized subjects, encompassing demographic economics, behavioral economics, urban economics, agricultural economics, and environmental economics. This breadth ensures that students develop a diverse skill set and a nuanced understanding of various economic domains.
- The program places a significant emphasis on the development of research skills, providing students with the tools and methodologies necessary to conduct economic research, analyze data, and derive meaningful conclusions for practical applications.
- Students will delve into the intricacies of the Indian financial system, understanding the functioning of financial markets and analyzing the impact of monetary and fiscal policies on economic stability, investment decisions, and capital allocation.
- The curriculum aims to enhance students' understanding of international economics, including trade theories, exchange rates, trade policies, and the impact of globalization on businesses and economies.
- The program seeks to enhance students' understanding of international economics, covering trade theories, exchange rates, trade policies, and the impact of globalization on businesses and economies. Through a well-rounded approach involving theoretical learning, case studies, and practical applications.
- the program aims to develop students' critical thinking skills through a balanced blend of theoretical learning, case studies, and practical applications, this will enable them to analyze complex economic problems, propose effective solutions, and make informed decisions in the dynamic and challenging business environment.
- The B. Com. in Business Economics program aspires to cultivate a new generation of economic leaders, arming them with the knowledge and skills needed to thrive in a rapidly evolving global economy.

III. LEARNING OUTCOMES

- **Comprehensive Economic Understanding:** Graduates will possess a thorough comprehension of economic principles, theories, and their practical applications in the business context, demonstrating a holistic understanding of the economic landscape.
- **Analytical Proficiency:** Students will acquire the ability to analyze and interpret economic phenomena, applying economic concepts to evaluate business decisions, assess market conditions, and formulate effective strategies, showcasing analytical prowess in diverse business scenarios.
- **Historical Perspective:** Through an exploration of the history of economic thought, students will gain insights into the evolution of economic ideas, understanding different schools of thought, and appreciating the intellectual foundations of modern economics, fostering a historical context for economic analyses.
- **Macroeconomic Insight:** Graduates will be well-versed in macroeconomic concepts such as aggregate demand and supply, inflation, unemployment, and fiscal and monetary policies, allowing them to comprehend the implications of these factors for business operations and decision-making.
- **Global Economic Awareness:** Students will explore the factors driving economic growth and development at both national and international levels, studying the roles of institutions, policies, technological advancements, and human capital in promoting sustainable economic progress, fostering a global perspective.
- **Specialized Knowledge:** The curriculum's diverse range of specialized subjects, including demographic economics, behavioral economics, urban economics, agricultural economics, and environmental economics, ensures that graduates develop a versatile skill set and a nuanced understanding of various economic domains.
- **Research Insight:** Graduates will have honed research skills, equipped with the tools and methodologies necessary to conduct economic research, analyze data, and derive meaningful conclusions for practical applications, demonstrating proficiency in empirical economic analysis.
- **Financial System Understanding:** Through an in-depth exploration of the Indian financial system, students will understand the functioning of financial markets and analyze the impact of monetary and fiscal policies on economic stability, investment decisions, and capital allocation, showcasing a practical understanding of financial systems.
- **International Economic Competence:** The program aims to enhance students' understanding of international economics, covering trade theories, exchange rates, trade policies, and the impact of globalization on businesses and economies, preparing graduates for the complexities of the global economic landscape.
- **Critical Thinking and Decision-Making:** Through a well-rounded approach involving theoretical learning, case studies, and practical applications, the program aims to develop students' critical thinking skills. Graduates will be capable of analyzing complex economic problems, proposing effective solutions, and making informed decisions in the dynamic and challenging business environment, demonstrating leadership and strategic thinking qualities.

IV. ANY OTHER POINTS

The Bachelor of Commerce (B. Com.) in Business Economics program serves as a multifaceted asset for students across diverse disciplines, including Science, Engineering, Technology and other discipline students. Over a meticulously designed three to four-year course, the program imparts a profound understanding of economic principles and their real-world applications. This comprehensive education ensures graduates possess not only a holistic economic perspective but also analytical proficiency crucial for scientific research, engineering problem-solving, and technological innovation. The exploration of the history of economic thought fosters a historical context applicable to students in these disciplines, enriching their appreciation of technological advancements and scientific theories. The deep dive into macroeconomic concepts equips graduates with insights into factors influencing research funding, market demand for technological innovations, and broader economic trends.

The program's global economic awareness and specialized knowledge in demographic economics, behavioral economics, and environmental economics offer interdisciplinary perspectives, enhancing problem-solving approaches in science, engineering, and technology. Emphasis on research skills, financial system understanding, international economic competence, and critical thinking prepares graduates to navigate dynamic and challenging environments, providing them with a competitive edge in their professional pursuits.

In essence, the B. Com. in Business Economics program emerges as a transformative educational pathway, seamlessly integrating economic principles with practical applications to empower students in the realms of Science, Engineering, Technology and other disciplines.

V. CREDIT STRUCTURE OF THE PROGRAM (SEM-I, II, III, IV, V, VI, VII & VII)
(table as per _____ with sign of hod and dean)

Under Graduate Programs in University

THREE YEAR / FOUR YEAR B. COM DEGREE WITH BUSINESS ECONOMICS

Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr./ Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	1) Microeconomics-I (4) 2) Basic Tools for Economics / Economics for PE-I (2) 4- 6 (4+2)		-	(2+2)	Entrepreneurship and Innovating Start-up with strategic Economics I VSC:2, Green Economy and Consumerism SEC:2	AEC: 2, VEC: 2, IKS:2	CC:2	20-22	UG Certificate 40-44
	II	1) Microeconomics-II (4) 2) Market Analytics in Economics (02)/ Economics for PE-II (2) 4- 6 (4+2)		2	(2+2)	Entrepreneurship Economics Development II VSC:2, Start –ups & Economic development : Skill Enhancement SEC:2	AEC: 2, VEC: 2	CC:2	20-22	
	Cum Cr.	8-12	-	2	8	4+4	4+4+ 2	4	40-44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										
5.0	III	1. Macroeconomics-I 2. Growth and Development-I/ Economics for PE-III 6(4+2)-8(2*4)		4		Economics for Equity Markets I VSC:2,	AEC: 2	FP:2 CC:2	20-22	UG Diploma 80-88
	IV	1. Macroeconomics-II 2 Public Finance / Economics for PE-IV (2)6(4+2)-8(2*4)		4	2	Economics for Equity Markets II SEC:2	AEC: 2	CEP: 2 CC:2	20-22	

	Cum Cr.	20-28		10	12	6+6	8+4+ 2	8+4	80-88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										
5.5	V	1). Indian Economy-I 2) International Economics- I 3 Indian Financial System-I 8(2*4)-10 (2*4 +2)	1. Industrial Economics-I OR 1. Agricultural Economics-I 4	4-6)		Introduction to Machine Learning and Artificial Intelligence VSC: 2-4		FP/C EP: 2	20-22	UG Degree 120-132
	VI	1.Indian Economy-II 2. International Economics-II 3. Indian Financial System-II 8(2*4)-10 (2*4 +2)	1. Industrial Economics-II OR 1. Agricultural Economics-II 4	4			OJT :4	20-22		
	Cum Cr.	36-48	8	18-20	12	8-10 +6	8+4+ 2	8+6+4	120- 132	
Exit option: Award of UG Degree in Major with 120-132 credits OR Continue with Major and Minor										
6.0	VII	1. Advance Microeconomics 2. Corporate Finance 3. Economics of Money and Banking 12-14 (2*4 +2*2 or 3*4+2)	Information Economics 4	RM:4					20-22	UG Honours Degree 160-176
	VIII	1. Advance Macroeconomics 2. Economic Policy and Reforms 3. Infrastructure Economics 12-14 (2*4 +2*2 or 3*4+2)	Monetary Economics 4					OJT:4	20-22	

	Cum Cr.	60-76	16	18-20 +4	12	8-10 +6	8+4+ 2	8+6+8	160- 176	
Four Year UG Honours Degree in Major and Minor with 160-176 credits										
6.0	VII	1. Advance Microeconomics 2. Database of the Indian Economy 8-10 (2*4 +2 or 2*4)	Quantitative Analysis and Survey Design 4	RM:4				RP: 4	20-22	UG Honours with Research Degree 160-176
	VIII	1. Advance Macroeconomics 2. Data Analysis using R 8-10 (2*4 +2 or 2*4)	Statistical Methods and Data Analysis 4					RP: 8	20-22	
	Cum Cr.	52-68	16	18 -20 +4	12	8-10 +6	8+4+ 2	8+6+4 + 12	160- 176	
Four Year UG Honours with Research Degree in Major and Minor with 160-176 credits										

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

SEMESTER – I

SYLLABUS

Mandatory Course – 1

Programme Name: B. Com.(Business Economics)

Course Name: **Microeconomics-I**

Total Credit:4

University Assessment: 100 Marks

Pre-Requisite:This course provides students with a fundamental understanding of the key principles and concepts in business economics. Through a combination of theoretical knowledge and practical examples, this course equips students with the analytical tools necessary to make informed economic decisions in a business context.

Course Objectives:

- To Understand the fundamental principles of microeconomics and their relevance to business decision-making.
- To Analyze and interpret demand and supply dynamics in different market structures and use this knowledge to make pricing and market strategy decisions.
- To Comprehend the production processes, cost structures, and optimization techniques that businesses employ to maximize efficiency and profitability.
- To Explore the role of information in economics, understanding concepts like asymmetric information and its impact on market behavior and decision-making.

Course Outcome:

CO1: To apply economic principles to analyze and solve real-world business problems effectively.

CO2: To make informed pricing and market strategy decisions by assessing demand and supply dynamics.

CO3: To understand production processes and cost structures to enhance business efficiency and profitability.

CO4: To use the knowledge of economics of information for business decision-making, allowing them to make more informed choices in an information-driven world.

Modules	Units	Lecture Hours
1: Introduction	Meaning and features of microeconomics.	15
	Mankiw's Ten Principles of Economics.	
	Process of decision making- Homo Economicus and Bounded Rationality- decision making with respect to investment, growth and expansion and acquiring and keeping customers.	
2: Demand and Supply Analysis	The Market demand curve- The determinants of market demand.	15
	The Market supply curve- Determinants of market supply.	
	Elasticity of demand and elasticity of supply- Using elasticities in business decisions.	
3. Production and Cost Analysis	Production function, Production isoquants and their properties, Isocost Lines-Least Cost Combination of Factors- Returns to Scale.	15
	Meaning and types of Cost (Note- Only meaning to be explained along with examples Economic Cost, Accounting Cost, Sunk Cost, Private Cost, Social Cost, Recurring Cost, Non-recurring Cost, Incremental Cost, Real Cost, Book Costs and Life Cycle Costs)-Short-run and Long-run cost curves.	
	Economies of Scale and diseconomies of Scale, Economies of Scope and Learning or Experience Curves.	
4. An Introduction to Economics of Information	Information Economics- Meaning and role in decision making and the challenge of asymmetric information in business decision making.	15
	Adverse Selection- Meaning and using George Akerlof's "Market for Lemons" problem for	

	highlighting the consequences of information asymmetry.	
	Moral Hazard-Meaning, examples from the business world and ways of overcoming it.	

Reference Books:

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

INTERNAL CONTINUOUS ASSESSMENT: 40%

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	20 marks
2.	Assignment/ Project / Presentation	20 marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	20 marks
	Take best of TWO out of THREE from above	40 Marks

SEMESTER END EXAMINATION: 60%

Format of Question Paper		
Time: 2 Hours		Mark: 60
Note: 1. Attempt any Four questions out of Five . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q4	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q5	Write Short Notes (Any 3)(5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

Mandatory Course – I

Programme Name: B.com in Business Economics

Course Name: Basic Tools in Economics

Total Credit:2

University Assessment: 50 Marks

Pre-Requisite: This course requires students to have a foundational understanding of basic economics.

Course Objectives:

- To define, categorize, and demonstrate the practical importance of variables, ceteris paribus, functions, equations, and identities in economic analysis.
- To analyze and interpret the meaning, types, features, and practical significance of graphs, diagrams, lines, curves, slopes, and tables in representing and conveying economic relationships.
- To apply the acquired knowledge of basic tools by utilizing variables, functions, equations, and graphical representations to solve economic problems and analyze real-world scenarios.
- To create and design effective economic models using variables, functions, equations, and graphical representations, showcasing a proficiency in constructing insightful tools for economic analysis.

Course Outcome:

CO1: Remember the meaning and importance of various basic tools of used in economics.

CO2: Understand the types and use of various basic tools of used in economics.

CO3: Apply the various basic tools in a given scenario.

CO4: Create the various basic tools of used in economics in a hypothetical situation.

Modules	Units	Lecture Hours
1. Introduction to basic tools	Variables: Meaning, Types, Importance and Use	15
	Ceteris: Paribus Meaning, significance and Use	
	Function: Meaning, Types, Importance,	

	& Use	
	Equations: Meaning, Types, significance and Use	
	Identities: Meaning, Types, Importance & Use	
2. Graphs and Tables	Graphs and Diagrams: Meaning, Types, Features, Importance and Use.	15
	Lines and Curves: Meaning, Types, Importance & Use	
	Slope: Meaning, Types, Importance and Use	
	Tables or Schedules: Meaning of a Table Characteristics of a Table, Use or Importance of Tables	

Reference Books:

- 1) Bradley R. Schiller, The Macro Economics Today, Tata McGraw-Hill, 2011.
- 2) B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill, 2011.
- 3) Lipsey, R.G. and A.K. Chrystal, Economics, Oxford Univ. Press, 2007.
- 4) Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009.
- 5) Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
- 6) Stiglitz, J.E. and C.E. Walsh, Principles of Economics, W.W. Norton, 2002.
- 7) Salvatore, D.L., Microeconomics: Theory and Applications, Oxford Univ. Press, 2008.
- 8) Suma Damodaran, Managerial Economics, Oxford University Press, 2006
- 9) Varian, H.R., Intermediate Microeconomics: A Modern Approach, W.W. Norton, 2002.
- 10) Sen, Anindya, Microeconomic Theory, Oxford Univ. Press, 1999.
- 11) Koutsoyiannis, A., Modern Microeconomics, MacMillan Press, 1979.
- 12) H.L. Ahuja, Business Economics, 1999.
- 13) H.L. Ahuja, Principles of Microeconomics.

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

Mandatory Course – I

Programme Name: B. Com. (Business Economics)

Course Name: Economics for Professional Careers - I

Total Credit:2

University Assessment: 50 Marks

Pre-Requisite: This course requires students to have a foundational understanding of basic economics.

Course Objectives:

- To establish a comprehensive understanding of Business Economics.
- To demonstrate and understand the various concepts in the principles of demand.
- To compare and contrast the theories of consumer behavior.
- To develop expertise in the concept of supply and related concepts.

Course Outcome:

CO1: Remembering the meaning, scope and importance of concepts used in the economics.

CO2: Understanding the role, problems and types of concepts used in the economics.

CO3: Applying the determinants of demand, supply.

CO4: Analysing the consumer's behaviour.

Modules	Units	Lecture Hours
1. Business Economics and Demand	Meaning, scope and importance of Business Economics., Basic Problems of an Economy and Role of Price Mechanism.	15
	Meaning and Determinants of Demand, Law of Demand, Increase & Decrease in Demand and Expansion & Contraction of Demand.	
2. Consumer's Behaviour and Supply	Theory of Consumer's Behaviour Marshallian approach and Indifference Curve approach.	15
	Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply.	

Reference Books:

- 1) Bradley R. Schiller, The Macro Economics Today, Tata McGraw-Hill, 2011.
- 2) B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill, 2011.
- 3) Lipsey, R.G. and A.K. Chrystal, Economics, Oxford Univ. Press, 2007
- 4) Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009.
- 5) Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
- 6) Stiglitz, J.E. and C.E. Walsh, Principles of Economics, W.W. Norton, 2002.
- 7) Salvatore, D.L., Microeconomics: Theory and Applications, Oxford Univ. Press, 2008.
- 8) Suma Damodaran, Managerial Economics, Oxford University Press, 2006
- 9) Varian, H.R., Intermediate Microeconomics: A Modern Approach, W.W. Norton, 2002.
- 10) Sen, Anindya, Microeconomic Theory, Oxford Univ. Press, 1999.
- 11) Koutsoyiannis, A., Modern Microeconomics, MacMillan Press, 1979.
- 12) H.L. Ahuja, Business Economics, 1999.
- 13) H.L. Ahuja, Principles of Microeconomics.

Title of the Course: Entrepreneurship and Innovative Start-ups with Strategic Economics

Programme: B. Com in Business Economics

Syllabus for 2 Credit Course

From the academic year-2024-2025

Sr. No.	Heading	Particulars
1	Pre-Requisite	This course intends to create the essential skill sets a successful entrepreneur should possess among students. The innovative trends of entrepreneurship and strategic economic perspectives together with a dissecting capacity are expected to orient the learners in creatively and critically engaging the entrepreneurial ecosystem of the new age start-ups. Syllabus is conceived, planned and structured in the Outcome Based Education (OBE) pattern.
2	Vertical:	Open Elective; VSC 2
3	Type:	Theory
4	Credit:	Theory: 02 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	By the end of this course, students will be able to:- <ul style="list-style-type: none">➤ equip with knowledge and relevance of various aspects of strategic economics, highlighting entrepreneurial ecosystem.➤ Develop an understanding of the innovative entrepreneurship models and forms and utilise opportunities to make a successful venture.➤ acquire knowledge about the current trends in the business dynamics.➤ use the economic perception of business decision making, allowing learners to make more informed choices in the entrepreneurial ecosystem.
8	Course Outcomes:	By the end of this course, students will be in a position: - CO1: apply strategic economic principles to analyze and solve the issues of the business world effectively. CO2: learn to adopt, adapt and innovate enterprising strategies to cope up with the vibrant business environment. Co3: explore the start-ups trends and practices . CO4: evaluate the strategic economic theories and concepts and apply to the business dynamics in India and the world.

9	Modules: -
	Module1:Entrepreneurial Ecosystem with Strategic Economics (15 hours)
	<ul style="list-style-type: none"> • Concept and application of Strategic Economics;Daniel Isenberg's modelof Entrepreneurial Ecosystems; Joseph Schumpeter's Innovation Theory of Profit • Building Entrepreneurial Quotient; Current economic policies as driving forces / limitations to entrepreneur in India • Business Ethics and Best Practices; Social Entrepreneurship
	Module 2: New Age Start-ups (15 hours)
	<ul style="list-style-type: none"> • Types of new age businesses as FinTech, EdTech, HealthCare, AgriTech, Defence, IT, Space, Robotics, Digital Transformation & VBA,Women Entrepreneurship, Family Run Business, MSME etc. • Risk managementas calculating and mitigating enterprise risks; Funding for start-ups in India including Crowd Funding. • Business scalability, Pillars of sustainable business; Building a sustainable business model of start-up.

10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Allen, K.R. (2012) Launching new ventures: an entrepreneurial approach. 6th ed. Belmont, CA: South-Western. 2. Brahma, Rumi. "A Review of the Economic Growth of Start-Up and Older Companies in India From 2011-2021." International Journal for Research in Applied Science and Engineering Technology 10, no. 5 (May 31, 2022): 378–84. 3. Chaudhari, Sagar Lotan, and Manish Sinha. "A study on emerging trends in Indian startup ecosystem: big data, crowd funding, shared economy." International Journal of Innovation Science 13, no. 1 (January 7, 2021): 1–16.Hisrich, R.D., Peters, M.P. and Shepherd, D.A. (2013) Entrepreneurship. 9th ed. New York: McGraw-Hill Irwin. 4. Dr.Geeta J. "GREEN INTIATIVES OF INDIAN STARTUPS TO ACHIEVE SUSTAINABILITY – A STEP FORWARD." international journal of engineering technology and management sciences 7, no. 2 (2023): 884–88. 5. Jones, O., Macpherson, A. and Jayawarna, D. (2014) Resourcing the start-up business: creating dynamic entrepreneurial learning capabilities. Abingdon, Oxon: Routledge, Taylor & Francis Group. 6. Kander, D. (2014) All in startup: launching a new idea when everything is on the line. Hoboken, New Jersey: Wiley. 7. Mariotti, Steve, 1953- (2015) Entrepreneurship & small business management. 2nd edition. Boston: Pearson. 8. Mullins, J.W. (2013) The new business road test: what entrepreneurs and executives should do before launching a lean start-up. 4th ed. Harlow: Pearson. 9. Rajpara, Yashasvi. "Are Indian Startups Technology Driven ? Investigating Potentiality of Indian Startups." AMC Indian Journal of Entrepreneurship 3, no. 2-3 (September 30, 2020):
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	25.	
11	InternalContinuousAssessment:50%	SemesterEnd Examination:50%
	Continuous evaluation pattern	
	1. Class Test- on-line/offline in college	10 marks
	2. Assignment/ Project Presentation/ Case Study writing	05 marks
	3. Book review/Newspaper review (in any language)/ Case Studies	05 marks
	4. Overall Performance	05 marks
12	FormatofQuestion Paper	
	Time: 1 hour Marks: 25 Note: 1. All questions are compulsory 2. Figures to the right indicate full marks.	
	Q.1 Answer the following (any 1) A) Or B)	10 marks
	Q.2 Answer the following (any 3 out of 5)	15 marks

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

VSEC

Programme Name: B. Com. (Business Economics)

Course Name: Green Economy and Consumerism

Total Credit:2

University Assessment: 50 Marks

Pre-Requisite:The course enables learners to familiarize themselves with the rationale and core concepts guiding an inclusive green economy and consumerism.

Course Objectives:

- To Identify enabling conditions for greening national economies.
- To apply the rationale and core concepts for realizing an inclusive green economy against business-as-usual practices.
- To Blend national strategies and planning to advance an inclusive green economy to address complex economic issues.
- To assess the rise of sustainable green consumerism and implications for promoting environmentally responsible behaviors in the Indian context.

Course Outcome:

CO1: Demonstrate a sound understanding of the rationale of green economies and consumerism.

CO2: Sigh the Key sectors with high greening potential

CO3: Critically assess the existing frameworks and take initiatives to support an inclusive green economy.

CO4: Integrate the knowledge and skills adopted to strengthen the organizational commitments and capacities to drive green economy policy development, implementation and compliance.

Modules	Units	Lecture Hours
1. Green Economy	Concept and Significance of Green Economy; opportunities and challenges of greening key sectors such as renewable energy, green buildings, clean transportation, water management, waste management and land management.	15
	Patterns of consumer behavior that help or hinder the progress towards green economy; Green banking efforts from financial institutions; CSR code of conduct towards green economy.	
	The Green Economy Progress (GEP) Measurement Framework, International frameworks guiding efforts towards inclusive green economies: United Nations Environment Programme.	
2. Consumerism	Concept and Significance of Green Consumerism; Impact of Consumerism on environmental footprint.	15
	Environmental costs of	

	consumerism; The benefits and values of green consumerism.	
	Factors influencing Green Consumer Behaviour; The rise of sustainable green consumerism in India.	

Reference Books:

1. Sustainable Economic Development: Green Economy and Green Growth; Editors: Walter Leal Filho, Diana-Mihaela Pociovalisteanu, Abul Quasem Al-Amin
2. A Green Economy : India's Sustainable Development, N. R. Krishnan
3. Irvine, Sandy. *Beyond green consumerism*. London: Friends of the Earth, 1989.
4. Mansvelt, Juliana. *Green consumerism: An A-to-Z guide*. Thousand Oaks: Sage Publications, 2010.
5. Rajagopal. "Green Consumerism." In *Sustainable Businesses in Developing Economies*, 67–99. Cham: Springer International Publishing, 2020. http://dx.doi.org/10.1007/978-3-030-51681-9_3.

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

SEMESTER – II

Mandate Course –II

Programme Name: B.com. (Business Economics)

Course Name: Microeconomics-II

Total Credit:4

University Assessment: 100 Marks

Pre-Requisite:This course, is designed to provide students with a comprehensive understanding of decision-making in various market scenarios and the strategic pricing techniques employed by firms.

Course Objectives:

- To define and identify characteristics of competitive markets.
- To understand how monopolistic firms set prices and quantities.
- To evaluate barriers to entry in oligopolistic markets.
- To assess pricing strategies in competitive markets.

Course Outcome:

CO1: Evaluate the efficiency of competitive markets and their role in resource allocation.

CO2: Understand how firms with market power can influence pricing and output levels.

CO3: Analyze strategic interactions among firms in oligopolistic markets.

CO4: apply pricing techniques to real-world scenarios and assess their effectiveness in achieving business objectives.

Modules	Units	Lecture Hours
1: Business Decisions in Competitive Markets	Perfect Competition-meaning and features,	15
	Demand Facing a Price-Taking Firm-Profit Maximization in the short-run.	
	Long-run analysis of a perfectly competitive firm and is competition always good?	

<p>2: Business Decisions for Firms with Market Power</p>	<p>Monopoly- Meaning, features and barriers to entry and rise of monopolies (E.g., Barriers Created by Government, Economies of Scale, Essential Input Barriers, Brand Loyalties, Consumer Lock-in, Network Effects and Sunk Cost).</p> <p>Monopolist demand curve, why a monopolist does not have a supply curve and the welfare cost of monopolies.</p> <p>Monopolistic Competition: Meaning and Features and the role of advertising in monopolistic competition.</p>	<p>15</p>
<p>3. Strategic Decision Making in Oligopoly Markets</p>	<p>Oligopoly: Meaning, features and examples</p> <p>The economics of co-operation: The Prisoner’s Dilemma Model in the context of decision-making among oligopolistic firms.</p> <p>Market concentration under oligopoly and its impact on pricing power and competition. The Herfindahl Index as a measure of market concentration and its implications in business decision making.</p>	<p>15</p>
<p>4. Pricing Techniques</p>	<p>Importance of pricing in business strategy and its role in achieving financial and strategic goals.</p> <p>Primary objectives that businesses aim to achieve through pricing (e.g.,profit maximization, market share growth, cost recovery, and value creation).</p> <p>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, Price Skimming, Entry Detering Pricing, Every Day Low Pricing Strategy, Prestige Pricing, Price Lining, Value Pricing, Price Matching and Auction Pricing. (Note only meaning along with examples to be explained)</p>	<p>15</p>

Reference Books:

1. Christopher Thomas and Charles Maurice: Managerial Economics-Foundations of Business Analysis and Strategy, 12th Edition, McGraw Hill, 2020, New Delhi.
2. Dominick Salvatore and Siddhartha Rastogi: Managerial Economics-Principles and Worldwide Applications, Oxford University Press, 8th Edition, 2017, New Delhi.
3. H L Ahuja: Business Economics-Microeconomic Analysis, 13th Edition, S. Chand, 2016, New Delhi.
4. Ivan Png: Managerial Economics, 5th Edition, Routledge, 2016, New Delhi.
5. Michael R. Bye: Managerial Economics and Business Strategy, 4th edition, McGraw Hill, 2003.
6. N. Gregory Mankiw: Principles of Economics Cengage, 6th edition, 2017, New Delhi.
7. N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: Business Economics, 1st Edition, 2013, Cengage Learning.
8. R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1st Edition, Cengage, 2018, New Delhi.
9. Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
10. Smith, P., & Johnson, R. (2017). "Supply Curve in Monopoly Markets: An Examination of Absence and Implications" Review of Economics and Statistics, 3(92), 456-472.
11. Stucke, M. E. (2013). "Is competition always good?" Journal of Antitrust Enforcement, 1(1), 162-197.
12. Suma Damodaran: Managerial Economics, Oxford University Press, 2nd edition, 2010, New Delhi.

INTERNAL CONTINUOUS ASSESSMENT: 40%

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	20 marks
2.	Assignment/ Project / Presentation	20 marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	20 marks
	Take best of TWO out of THREE from above	40 Marks

SEMESTER END EXAMINATION: 60%

Format of Question Paper		
Time: 2 Hours		Mark: 60
Note: 1. Attempt any Four questions out of Five . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q4	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q5	Write Short Notes (Any 3)(5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

Mandatory Course – II

Programme Name: B. Com (Business Economics)

Course Name: Market Analytics in Economics

Total Credit:2

University Assessment: 50 Marks

Pre-Requisite: This course requires students to have a foundational understanding of basic micro-economics.

Course Objectives:

- To understand the fundamentals of market analysis and Learn various methods of market research
- To gain proficiency in data collection and analysis techniques
- To interpret market trends and make data-driven recommendations
- To apply market analytics concepts to real-world business scenarios

Course Outcome:

CO1: Understand the concept and significance of market analytics in business decision-making processes.

CO2: Apply descriptive and inferential statistical techniques to analyze market data.

CO3: Create visual representations of market data using charts, graphs, and other visualization tools and Interpret market data to identify patterns, trends, and correlations by using software

CO4: Apply market analytics concepts to analyze real-world business cases, demonstrating practical problem-solving skills.

Modules	Units	Lecture Hours
1. Market Analytics- I	Meaning, characteristics, advantages and disadvantages of marketing analytics, Market Data Sources (Primary and Secondary).	15
	Market Sizing: meaning and approaches (Top-down, Bottom-up and supply side), PESTLE Market Analysis, Porter Five Force Analysis	
	Data Analysis Techniques- Descriptive statistics (mean, median, mode, standard deviation), Inferential statistics (Correlation, regression analysis), Data visualization (charts, graphs,), Time series analysis, Sales Forecasting- Introduction, Simple Linear Regression & Multiple Regression model to forecast sales	
2. Market Analytics- II	Customer Analytics: Customer Lifetime Value: Concept, Basic Customer Value, Measuring Customer Lifetime value, Using Customer Value to value a business,	15

	<p>Market Segmentation- meaning and benefits of market segmentation, Demographic, psychographic, geographic, and behavioral segmentation</p>	
	<p>Pricing Analytics- Pricing Policy and Objectives, Price Elasticity, Estimating Linear and Power Demand Curves, Optimize Pricing, Pricing Multiple Products, Profit Maximizing strategies using Nonlinear Pricing Strategies, Price Skimming & Sales,</p>	

Reference Books:

1. Anirban Bandyopadhyay and Gautam Bandyopadhyay Marketing Analytics: A Practical Approach in India , Springer Publication
2. Sameer Mathur Marketing Analytics: A Data-Driven Approach for the Indian Market, SAGE Publications India Pvt Ltd
3. G.C. Beri Marketing Research: Tools and Techniques, McGraw-Hill Education Publication
4. Sharad Sharma and Kamal Kishore Sharma Consumer Behavior: Insights from Indian Market, Springer Publication
- 5.Saroj Kumar and Trupti Singh Chowdhary, Market Analytics, Thakur Publication Ltd, Lucknow.
- 6.Vijay Mahajan Market Research and Analytics: Integrating Data and Insights Across the Marketing Organization
- 7.Paul Hague and Others "Market Research in Practice, Kogan Page Publisher
- 8.Foster Provost and Tom Fawcett "Data Science for Business, O'Reilly Media, Inc.

9. Wayne L. Winston "Marketing Analytics: Data-Driven Techniques with Microsoft Excel,
Wiley

10. Paul W. Farris and others "Marketing Metrics: The Definitive Guide to Measuring Marketing,
Pearson Publisher

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

Mandatory Course – II

Programme Name: B. Com.(Business Economics)

Course Name: Economics for Professional Careers - II

Total Credit:2

University Assessment: 50 Marks

Pre-Requisite: This course requires students to have a foundational understanding of basic micro-economics.

Course Objectives:

- To understand the fundamental concepts of costs, revenue, and production and the laws governing production in both variable proportions and returns to scale.
- To explore the intricacies of market structures, incorporating a study of game theory and its application to market dynamics.
- To examine the mechanisms of price determination in various market structures, analyze market equilibrium, and evaluate the concept of social efficiency in the context of different market forms.
- To demonstrate proficiency in determining price and output levels under different market structures.

Course Outcome:

CO1: Demonstrate a comprehensive understanding of cost, revenue, and production concepts, including short-run and long-run costs, average and marginal costs, and the laws of production.

CO2: Analyze and compare different market structures incorporating the principles of game theory to understand competitive dynamics.

CO3: Apply knowledge to determine prices in various market structures, evaluate market equilibrium, and assess social efficiency, showcasing the ability to analyze and predict economic outcomes under different competitive scenarios.

CO4: Develop proficiency in determining price and output levels under diverse market forms, demonstrating a practical understanding of how market forces influence economic decisions and outcomes.

Modules	Units	Lecture Hours
1. Cost, Revenue and Production	Concepts of Costs—Short-run and long-run costs, Average and Marginal Costs, Total, Fixed and Variable Costs. Revenue concepts- AR, TR & MR.	15
	Meaning and Factors of Production, Short Run and Long Run.	
	Law of Production—The Law of Variable Proportions and Law of Returns to Scale, Producer's Equilibrium.	
2. Market Structure and Price Determination	Market Structure: Monopoly, Duopoly, Oligopoly, Perfect Competition, Monopolistic Competition. Game Theory.	15
	Price Determination in these Markets. Market Equilibrium and Social Efficiency.	
	Price-Output Determination under different Market Forms.	

Reference Books:

1. Bradley R. Schiller, The Macro Economics Today, Tata McGraw-Hill, 2011.
2. B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill, 2011.
3. Lipsey, R.G. and A.K. Chrystal, Economics, Oxford Univ. Press, 2007.
4. Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009.
5. Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
6. Stiglitz, J.E. and C.E. Walsh, Principles of Economics, W.W. Norton, 2002.

7. Salvatore, D.L., Microeconomics: Theory and Applications, Oxford Univ. Press, 2008.
8. Suma Damodaran, Managerial Economics, Oxford University Press, 2006
9. Varian, H.R., Intermediate Microeconomics: A Modern Approach, W.W. Norton, 2002.
10. Sen, Anindya, Microeconomic Theory, Oxford Univ. Press, 1999.
11. Koutsoyiannis, A., Modern Microeconomics, MacMillan Press, 1979.
12. H.L. Ahuja, Business Economics, 1999. 13. H.L. Ahuja, Principles of Microeconomics

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks)	15 Marks

	Each)	
A.		
B.		
C.		
D.		

BCOM : ECONOMICS: VSEC

Entrepreneurship & Economic Development

**Course: 30 Hours
Assessment: 50**

Pre-requisite

Aim:

1. This syllabus integrates foundational concepts, practical skills, and advanced topics in entrepreneurship and economic development.
2. The inclusion of start-up-related content provides students with insights into the practical aspects of launching and growing a business.
3. The course aims to inspire creativity, critical thinking, and a deep understanding of the role entrepreneurs play in shaping economies.

Objective:

1. Foster creativity, critical thinking, and a deep understanding of the entrepreneurial role in shaping economies.
2. Inspire students to develop an entrepreneurial mindset and acquire practical skills for launching and growing businesses.
3. Provide insights into the practical aspects of entrepreneurship through start-up-related content.
4. Encourage a comprehensive exploration of challenges, trends, and future directions in the field of entrepreneurship.
5. Utilize relevant literature and case studies to deepen the understanding of entrepreneurship and economic development.

LEARNING OUTCOME:

1. Understanding the Foundations of Entrepreneurship and Economic Development:

Students will be able to define and explain the key concepts of entrepreneurship and economic development, including the characteristics and evolution of entrepreneurship, the relationship between entrepreneurship and economic development, and the importance of small businesses in driving economic growth.

2. Developing Entrepreneurial Mindset and Skills:

Participants will acquire an entrepreneurial mindset and essential skills for success in entrepreneurial ventures. This includes the ability to identify and assess opportunities, cultivate creativity and innovation, make informed and effective decisions, and navigate risks associated with entrepreneurship.

3. Strategic Planning and Execution for Entrepreneurial Ventures:

Students will learn the process of planning and strategizing for entrepreneurial ventures, covering aspects such as business planning, model development, strategic management, and financing strategies. They will also gain insights into legal structures relevant to entrepreneurial ventures. Additionally, the course will focus on the practical aspects of start-up launch, early operations, team building, and marketing, with a consideration of challenges and strategies for scaling up.

Unit 1: Foundations of Entrepreneurship and Economic Development (15 lectures)

Introduction to Entrepreneurship and Economic Development

Definition, Characteristics, and Evolution; The Relationship between Entrepreneurship and Economic Development; Importance of Small Businesses in Economic Development
Entrepreneurial Mindset and Skills; Developing an Entrepreneurial Mindset; Key Skills for Successful Entrepreneurs; Creativity and Innovation in Entrepreneurship ;Risk-taking and Decision-making in Entrepreneurial Ventures

Identifying Opportunities and Startup Concepts.

Recognizing Market Gaps and Needs; Market Research and Opportunity Assessment ;Technology and Entrepreneurial Opportunities; Conceptualizing and Developing a Start-up Idea;

Planning and Strategy for Entrepreneurial Ventures

Business Planning and Model Development; Strategic Management for Entrepreneurs; Financing Entrepreneurial Ventures: Sources and Strategies; Legal Structures for Entrepreneurial Ventures
Start-up Launch and Early Operations; Execution and Implementation of Start-up Plans; Building and Leading Start-up Teams; Marketing and Sales for Start-ups Scaling Up: Challenges and Strategies

Unit 2: Economic Development through Entrepreneurship and Advanced Start-up Concepts (15 lectures)

Entrepreneurship and Economic Growth:

The Role of Entrepreneurship in Economic Development; Impact of Entrepreneurship on GDP and Employment; Small and Medium Enterprises (SMEs) in Economic Development; Global Perspectives on Entrepreneurship and Economic Growth; Government Policies, Support, and Funding for Start-ups

Government Initiatives to Promote Entrepreneurship

Access to Finance for Entrepreneurs; Incubators, Accelerators, and Innovation Hubs; Case Studies of Successful Government Entrepreneurship Policies; Challenges, Trends, and Future Directions

Challenges Faced by Entrepreneurs in Developing Economies

Gender and Entrepreneurship; Emerging Trends in Entrepreneurship; Entrepreneurship and Sustainable Development Goals (SDGs); Advanced Start-up Concepts : AI, EdTech Start-up , e-Commerce Start-up , Telehealth; Reflections on the Entrepreneurial Journey

Bibliography:

1. Jean Drèze and Amartya Sen (2013) : "An Uncertain Glory: India and its Contradictions" (2013, Penguin Books India)
2. V. R. Krishna Iyer (2013) : "Fault Lines of the Republic: Divided Societies, Endangered Lives" (2013, Penguin Books India)
3. Gurcharan Das (2000) : "India Unbound"(2000, Penguin Books India)
4. Khalid Sekkat (2007): "Small and Medium Enterprises in Economic Development: The UNIDO Experience" by (2007, Palgrave Macmillan)
5. David B. Audretsch and A. Roy Thurik(2001): "Entrepreneurship and Economic Development" : (2001, MIT Press)

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS

Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

BCOM: ECONOMICS: VSEC

Start-ups & Economic Development: Skill Enhancement

Course: 30 hours
Assessment: 50 marks

Pre-Requisite:

Aims:

1. Develop a comprehensive understanding of the soft skills essential for entrepreneurial success.
2. Equip students with practical communication, leadership, and time management skills crucial for navigating the challenges of entrepreneurship.
3. Foster emotional intelligence, adaptability, and problem-solving capabilities in an entrepreneurial context.

Objectives:

1. Present an overview of the significance of start-ups in contributing to economic growth, backed by relevant case studies and data.
2. Assign a research project to analyse Indian entrepreneurship trends, mapping the start-up landscape, and identifying success stories, challenges, and failures.
3. Guide students in conducting a thorough analysis of the best and worst start-ups, extracting valuable lessons for future entrepreneurs.
4. Facilitate a project presentation where students showcase their findings, including business models, success/failure factors, and lessons learned.

Learning Outcomes:

1. Soft Skill Development:

Students will develop and apply essential soft skills for entrepreneurial success, including effective communication, leadership, teamwork, time management, problem-solving, critical thinking, adaptability, resilience, negotiation, and decision-making.

2. Understanding the Start-up Ecosystem:

Through a research assignment analysing Indian entrepreneurship trends, students will be equipped to identify and evaluate the factors contributing to the success and failure of start-ups in India over the past 1.5 decades.

3. Application of Analytical Skills:

Students will develop analytical skills through the identification and analysis of both the best and worst start-ups in India. This involves mapping the Indian start-up ecosystem, examining success stories, and delving into the challenges and failures faced by start-ups.

The final project, which includes researching and analysing start-ups, allows students to apply their learning to real-world scenarios. They will create a comprehensive report detailing business models, success/failure factors, and lessons learned, and then present their findings to the class, honing their presentation and communication skills.

These learning outcomes aim to provide students with a well-rounded skill set, combining soft skills essential for personal and professional development with a deep understanding of the start-up ecosystem and the ability to critically analyse and learn from both successful and unsuccessful entrepreneurial ventures.

Unit 1: Skills for Entrepreneurial Success (Lectures 10)

Introduction to Soft Skills for Entrepreneurs:

Overview of Soft Skills in Entrepreneurship; Icebreaker: Self-introduction and Goal Setting; Importance of Soft Skills in Start-ups; Soft Skills Success Stories in Entrepreneurship; Communication and Networking Skills; Effective Communication Techniques; Leadership and Team Building; Leading and Working in Teams; Time Management and Productivity; Time Management for Entrepreneurs

Time Audit: Analysing and Improving Time Management; Problem-Solving and Critical Thinking; Adaptability and Resilience; Resilience Building Activity: Handling Business Challenges; Emotional Intelligence in Entrepreneurship; Role-Play: Emotional Intelligence Scenarios in Business; Soft Skills in Negotiation and Decision-Making; Negotiation Skills for Entrepreneurs; Decision-Making in a Start-up Environment

Unit 2: Start-ups and Economic Development (20 lectures)

Overview of Start-ups and Economic Development; Importance of Start-ups in Economic Growth

Research Assignment: Analysing Indian Entrepreneurship Trends

Identifying the Best and Worst Start-ups in India (Last 1.5 Decade)

Indian Start-up Ecosystem, Mapping the Indian Start-up, Landscape Success Stories of Indian Start-ups, Analysing Successful Indian Start-ups, Challenges and Failures in Indian Start-ups
- Project Kick-off: Identifying the Worst Start-up in India, Research & Analysis of the start-ups; Lessons Learnt from Best and Worst Start-ups; Research and analyse the best and worst Start-ups in India

Create a comprehensive report including business models, success/failure factors, and lessons learned; Present findings and insights to the class in a final project presentation

- Project Presentation: Showcase Findings on Best and Worst Start-ups

Final Project Submission

References:

1. Poor Economics: A Radical Rethinking of the Way to Fight Global Poverty" by Abhijit V. Banerjee and Esther Duflo (2011, Public Affairs)
2. "The Lean Start-up: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries (2011, Crown Business)
3. "Zero to One: Notes on Start-ups, or How to Build the Future" by Peter Thiel and Blake Masters (2014, Crown Business)
4. "The Hard Thing About Hard Things: Building a Business When There Are No Easy Answers" by Ben Horowitz (2014, Harper Business)
5. "Founders at Work: Stories of Start-ups' Early Days" by Jessica Livingston (2007, Apress)

INTERNAL CONTINUOUS ASSESSMENT: 40% (20 MARKS)

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	10 Marks
2.	Assignment/ Project / Presentation	10 Marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	10 Marks
	Take best of TWO out of THREE from above	20 Marks

SEMESTER END EXAMINATION: 30 MARKS




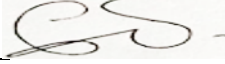

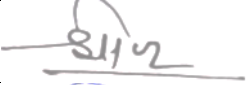


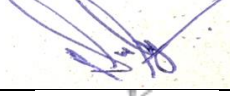








Format of Question Paper		
Time: 1 Hour		Marks: 30
Note: 1. Attempt any Two questions out of Three . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		

Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Write Short Notes (Any 2 out of 4) (5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 – 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

Team for Creation of Syllabus

Name	College Name	Signature
Prin. Gopal Kalkoti		
Prin. Atul Salunkhe	C. D. Deshmukh College, Roha	
Prin. V. S. Adigal	Viva College, Virar	
Prof. B. G. Shetty	Model College, Dombivli	
Prin Deepak P Sable	BFA's Bharat College of Arts and Commerce Badlapur	
Dr. Shivaji Ananda Pawar	Mulund College of Commerce	
Dr. Arjun Atmaram Lakhe	Mulund College of Commerce	
Dr Sujata Janardan Dhopte	M. K. Sanghvi College of Commerce & Economics	
Dr. Vasudev Iyer	Tolani College of Commerce (Autonomous)	
Prof. Yasmeen Aowte	GogateJogalekar College	
Prof. Durgesh Kumar Dubey	K. P. B. Hinduja College of Commerce, Mumbai	
Dr. Jayasree. V	Sree Narayana Guru College of Commerce, Mumbai	
Prof. Harsh Shukla	Mahatma Night Degree College, Chembur, Mumbai	
Dr. Parag Inamdar	Adv. V. B. Deshpande College of Commerce (Night), Mulund.	
Dr. Somnath S. Vibhute	G. G. College, Vasai	
Dr. Diwakar Kadam	D.G. Tatkare College Tala	
Dr Suchitra S Kumar	G.N.Khalsa College Mumbai-	

Appendix B

Justification for B.Com. (Business Economics)

1.	Necessity for starting the course:	NEP 2020
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have commenced from the academic year 2023-24	Yes
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	Aided Courses, Yes
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	Four Years Course, Each course has Separate Specialization the course cannot be Compressed
6.	The intake capacity of each course and no. of admissions given in the current academic year:	Business Economics 120
7.	Opportunities of Employability / Employment available after undertaking these courses:	Jobs in Banking and Insurance Sector, Marketing and Sales Representatives, Research associates, Stock Market and Trading, Business Analyst, Accountants, Marketing Representatives, HR Staff, Advertising Personnel, Export, Business Consultancy, Startups Self Employment, etc..

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of Commerce
& Management**

**Sign of the
Offg. Associate Dean
Dr. Ravikant
Balkrishna Sangurde
Faculty of Commerce**

**Sign of the
Offg. Associate
Dean
Prin. Kishori Bhagat
Faculty of
Management**

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**

AC – 28.06.2024
Item No. – 8.1 (N)

As Per NEP 2020

University of Mumbai



Syllabus for Indian Knowledge System	
Board of Studies in Indian Knowledge System	
UG First Year Programme	
Semester	I OR II
Title of Paper	Credits 2 for either I or II Semester
I) Indian Knowledge System	
From the Academic Year	2024-2025

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.
2	Vertical :	Major/Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System (Choose By \surd)
3	Type :	Theory / Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: (List some of the course objectives) <ol style="list-style-type: none"> 1. To sensitize the students about context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition. 2. To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. 3. To help to study the enriched scientific Indian heritage. 4. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology. 	
8	Course Outcomes: (List some of the course outcomes) <ol style="list-style-type: none"> 1. Learner will understand and appreciate the rich Indian Knowledge Tradition 2. Lerner will understand the contribution of Indians in various fields 3. Lerner will experience increase subject-awareness and self-esteem 4. Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined 	
9	Modules:-	
Module 1: (10 Hours)		
<ol style="list-style-type: none"> 1. Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System) 2. Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions) 3. Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE) 4. Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres) 5. Relevant sites in the vicinity of the Institute (Water Management System at Kanheri, Temple Management of Ambarnath, etc.) 		

	Module 2: (10 Hours)			
	<ol style="list-style-type: none"> 1. Medicine (Ayurveda) 2. Alchemy 3. Mathematics 4. Logic 5. Art of Governance (Arthashastra) 			
	Module 3: (10 Hours) (Select Any FIVE out of the following)			
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy </td> <td style="width: 50%; border: none;"> <ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce </td> </tr> </table>		<ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy 	<ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce
<ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy 	<ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce 			
10	Reference Books			
	<ol style="list-style-type: none"> 1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa. 2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banrasidas, Delhi 1958. 3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals Society, Calcutta 1956 4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965. 5. MacDonnell A.A- History of Sanskrit literature 6. Winternitz M- History of Indian Literature Vol. I, II & III 7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I. 8. Ramkrishna Mission- cultural heritage of India Vol. I, II & III. 9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III. 10. Keith A.B- History of Sanskrit literature. 11. Varadachari V- History of Sanskrit literature Chaitanya Krishna- A new History of Sanskrit 			
11	Continuous Internal Assessment: 20 Marks	Semester End Examination : 30 Marks		
12	Continuous Evaluation through: Assignment/ Presentations/ Projects (Group/Individual) / Field Visit Report 10 Marks, class Test / MCQ Test 5 Marks, Overall Conduct and Class Participation 5 Marks			
13	Format of Question Paper: for the final examination Q1. Attempt any TWO Questions out of FIVE. 6 Marks Q2. Attempt any THREE Questions out of SIX 12 Marks Q3. Attempt any THREE Questions out of SIX. 12 Marks			

**Sign of the BOS
Chairman
Name of the
Chairman
Name of the BOS**

**Sign of the
Offg. Associate Dean
Name of the Associate
Dean
Faculty of Interdisciplinary Studies
Name of the Faculty**

**Sign of the
Offg. Dean
Name of the Offg. Dean
Faculty of
Interdisciplinary Studies
Name of the Faculty**

AC –20.04.2024
Item No. –5.6 (N) Sem I (1d)

As Per NEP 2020

University of Mumbai



Syllabus for Basket of AEC	
Board of Studies in English	
UG First Year for B.Com. Programme	
Semester	I
Title of Paper	Credits
Business Communication Skills I for B.Com.	2
From the Academic Year	2024-2025

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to:	Business Communication Skills I (B.Com.) Business communication is an integral part of the commercial and corporate world. The growth of commercial organizations is directly linked to the effectiveness of their methods of communication with all their stakeholders. The success of an organization is also closely linked to its image building. As a discipline, business communication has changed diametrically and exponentially because of the rapid changes in information technology. In this scenario, it is imperative that all corporate professionals should have command over the various dimensions of business communication including the intentional and unintentional, the verbal and non-verbal, the in-person and the digital. The systematic study of business communication prepares the learners to become capable entrepreneurs, professionals, team-members and managers in today's competitive, networked and digitized business world.
2	Vertical :	Ability Enhancement Course
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: <ol style="list-style-type: none"> 1. To make learners familiar with the basics of business communication theory. 2. To make learners aware of digital communication for personal and business use. 3. To improve learners' understanding of verbal and non-verbal communication. 4. To enable learners with effective business correspondence skills. 	

8	<p>Course Outcomes:</p> <p>At the end of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics and significance of business communication theory. 2. Adapt to and use digital communication methods for personal and business purposes. 3. Grasp and effectively use the nuances of verbal and non-verbal communication. 4. Improve their skills in business correspondence.
9	<p>Modules:- Per credit One module can be created</p> <hr/> <p>Module 1: Introducing the Theory of Business Communication (15 Lectures)</p> <hr/> <ol style="list-style-type: none"> 1. Concept of Communication <ul style="list-style-type: none"> - Definition and meaning of communication - Process of communication - Need of communication - Feedback 2. Communication at the Workplace <ul style="list-style-type: none"> - Channels of communication: Downward, Upward, Horizontal, Grapevine - Methods of communication: Verbal and non-verbal 3. Impact of Digital Technology on Communication <ul style="list-style-type: none"> - Internet-enabled communication; Email - Social media: FaceBook, Twitter, Instagram, WhatsApp <hr/> <p>Module 2: Business Correspondence (15 Lectures)</p> <hr/> <ol style="list-style-type: none"> 1. <ul style="list-style-type: none"> - Parts of a business letter - Layouts of a business letter 2. <ul style="list-style-type: none"> - Job application with bio-data - letter of appointment - letter of appreciation - letter of resignation

3. - Emails: Job application via email
 - writing and responding to official emails

10

Text Books: N.A.

11

Reference Books:

1. Ashley, A. *A Handbook of Commercial Correspondence*. New Delhi: Oxford University Press, 1992.
2. Aswalthapa, K. *Organisational Behaviour*. Mumbai: Himalaya Publications, 1991.
3. Balan, K.R. and Rayudu, C. S. *Effective Communication*. New Delhi: Beacon Books, 1996.
4. Bangh, L. Sue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*. N.T.C. Publishing Group USA, 1998.
5. Benjamin, James. *Business and Professional Communication Concepts and Practices*. New York: Harper Collins College Publishers, 1993.
6. Britt, Deborah. *Improving Business Communication Skills*. Kendall Hunt Publishing Co., 1992.
7. Bovee Courtland, L. and Thrill, John V. *Business Communication Today*. McGraw Hill, New York, Taxman Publication, 1989.
8. Drucher, P.F. *Technology, Management and Society*. London: Pan Books, 1970.
9. Eyre, E.C. *Effective Communication Made Simple*. Kolkata: Rupa and Co., 1985.
10. Ecouse, Barry. *Competitive Communication: A Rhetoric for Modern Business*. New Delhi: OUP, 1999.
11. Fisher, Dalmar. *Communication in Organisation*. Mumbai: Jaico Publishing House, 1999.
12. Frailley, L.E. *Handbook of Business Letters*. Revised Edn. New Jersey: Prentice Hall Inc., 1982.
13. Flynn, Nancy. *The Social Media Handbook*. Wiley, 2012.
14. Gartside, L.E. *Modern Business Correspondence*. Plymouth: McDonald and Evans Ltd, 1980.
15. Ghanekar, A. *Communication Skills for Effective Management*. Pune: Everest Publishing House, 1996.
16. Labade, Sachin, Katre Deepa et al. *Communication Skills in English*. Orient Blackswan, Pvt Ltd, 2021.
17. Shainesh, G. and Githa Heggde. *Social Media Marketing: Emerging Concepts and Applications*. Springer Nature Singapore, 2018

12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination												
13	<p>Continuous Evaluation through:</p> <ul style="list-style-type: none"> • Performance in activities: 10 marks (The class may be divided into batches to conduct the oral activities by creating formal schedule for the same before the semester End Examination.) • Written assignments or projects: 10 marks (Learners will have to write and submit written assignments in a timely manner.) <p>Suggested Activities:</p> <ul style="list-style-type: none"> • Use of social media accounts for purpose of business communication • Making short presentations on given topics • Official letter writing/ email writing exercises • Role play focusing on channels and methods of communication 													
14	<p>Format of Question Paper: for the final examination</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">External / Semester End Examination</td> <td style="width: 20%; text-align: center;">Marks: 30</td> <td style="width: 20%; text-align: right;">Time: 1 Hours</td> </tr> <tr> <td>Q.1. Essay Type Questions (Any One out of two on Unit I)</td> <td></td> <td style="text-align: right;">Marks 10</td> </tr> <tr> <td>Q.2. Essay Type Questions (Any One out of two on Unit II)</td> <td></td> <td style="text-align: right;">Marks 10</td> </tr> <tr> <td>Q.3. Short Notes/Problem (Any Three out of five on all Units)</td> <td></td> <td style="text-align: right;">Marks 10</td> </tr> </table>		External / Semester End Examination	Marks: 30	Time: 1 Hours	Q.1. Essay Type Questions (Any One out of two on Unit I)		Marks 10	Q.2. Essay Type Questions (Any One out of two on Unit II)		Marks 10	Q.3. Short Notes/Problem (Any Three out of five on all Units)		Marks 10
External / Semester End Examination	Marks: 30	Time: 1 Hours												
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Sign of BOS Chairman
Prof. Dr. Shivaji Sargar
Board of Studies in
English

Sign of the Offg.
Associate Dean
Dr. Suchitra Naik
Faculty of
Humanities

Sign of the Offg.
Associate Dean
Dr. Manisha Karne
Faculty of
Humanities

Sign of the Dean
Prof. Dr. Anil Singh
Faculty of
Humanities

As Per NEP 2020

University of Mumbai



Syllabus for Basket of VSC for Commerce Faculty	
Board of Studies in Mathematics	
UG First Year Programme	
Semester	I
Title of Paper	Credits
I) Commercial Mathematics I (VSC)	2
From the Academic Year	2024-25

Name of the Course: Commercial Mathematics – I

Sr. No	Heading	Particulars
1	Description the course: Including but not limited to:	This course offers a comprehensive exploration of financial concepts essential for practical application, covering commission, brokerage, discounts, and partnership structures. It provides clear insights into calculating commission and brokerage, understanding various types of discounts, and delineating profit and loss sharing mechanisms in partnerships, including scenarios involving mixtures of discount and profit. This course also delves into shares and mutual funds, elucidating concepts like face value, market value, dividend, and different share types, alongside practical examples. This course equips learners with the fundamental financial knowledge and analytical skills necessary for navigating real-world financial scenarios with confidence and proficiency.
2	Vertical:	VSC
3	Type:	Practical
4	Credits:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives (CO): This course builds on the fundamental mathematical ideas taught in school by presenting students with sophisticated and detailed problems requiring critical thinking and reasoning skills. By handling these problems, students will improve their analytical skills and gain a better comprehension of the subject. The course's goal is to promote intellectual growth and equip students to excel in a range of competitive examinations by improving their reasoning and logical thinking abilities. CO1: To familiarize students with the concepts of commission, brokerage, discount, and partnership, and their applications in real-life scenarios. CO2: To enable students to understand the calculation methods for commission, brokerage, trade discount, cash discount, and profit/loss sharing in	

	<p>partnerships.</p> <p>CO3: To introduce students to the concepts of shares, including face value, market value, dividend, equity shares, preferential shares, and bonus shares.</p> <p>CO4: To provide students with an understanding of mutual funds, including entry load, exit load, dividends, and changes in Net Asset Value (NAV).</p> <p>CO5: To equip students with the knowledge and skills to solve problems related to the calculation of net income in mutual funds and the averaging of prices under Systematic Investment Plans (SIPs).</p>
8	<p>Course Outcomes (OC):</p> <p>After completion of the course, students will be able to</p> <p>OC1: differentiate between commission and brokerage and apply appropriate calculation methods in various scenarios.</p> <p>OC2: understand the concepts of trade discount, cash discount, and their implications on profit and loss calculations in business transactions.</p> <p>OC3: apply the principles of profit and loss sharing in partnership agreements.</p> <p>OC4: gain a comprehensive understanding of shares, including their types, valuation methods, and implications for investors.</p> <p>OC5: analyze mutual fund investments, calculate net income considering various factors, and make informed investment decisions.</p> <p>OC6: develop proficiency in averaging prices under SIPs and understand its significance in long-term investment strategies.</p>
9	<p>Modules: -</p> <p>Module 1: Commission, Brokerage, Discount and Partnership:</p> <p>1. Commission and Brokerage: Concept/Idea of Commission and Brokerage, Examples on calculation of commission and brokerage.</p> <ul style="list-style-type: none"> • Practical on Commission • Practical on Brokerage <p>2. Discounts: Concept/Idea of Discount, Trade Discount, Cash Discount. Profit and Loss. Sharing of profit/loss in Partnership.</p> <ul style="list-style-type: none"> • Practical on Discount • Practical on Trade Discount • Practical on Cash Discount • Practical on Profit and Percentage Profit • Practical on Loss and Percentage Loss • Practical on Sharing of Profit in Partnership • Practical on Sharing of loss in Partnership <p>3. Mixture of discount and profit.</p> <ul style="list-style-type: none"> • Practical on mixture of discount and profit. <p>Module 2: Shares and Mutual Funds:</p> <p>1. Concepts of shares, face value, market value, dividend, equity shares, preferential shares, bonus shares, examples.</p> <ul style="list-style-type: none"> • Practical on shares (face value and market value) • Practical on dividend calculations • Practical on Equity shares

	<ul style="list-style-type: none"> • Practical on Preferential shares • Practical on Bonus shares <p>2. Mutual Funds, problems on calculation of Net Income after considering entry load, dividend, change in Net Asset Value (N.A.V) and exit load.</p> <ul style="list-style-type: none"> • Practical on Mutual Fund without considering Entry/Exit Load • Practical on Mutual Fund with only Entry Load • Practical on Mutual Fund with only Exit Load • Practical on Mutual Fund with Entry and Exit Load <p>3. Averaging of price under the ‘Systematic Investment Plan (S.I.P)’</p> <ul style="list-style-type: none"> • Practical on SIP and averaging price under SIP <p>Students are encouraged to use excel to solve practical problems.</p>						
10	<p>Text Books</p> <p>1. Business Mathematics, M. Wilson, Himalaya Publishing House.</p> <p>2. A textbook of Business Mathematics, R. Jayaprakash Reddy, Y. Mallikarjuna Reddy,</p>						
11	<p>Reference Books</p> <p>1. Business Mathematics and Statistics, S.K. Khandelwal, International Book House Pvt. Ltd.</p> <p>2. Business Mathematics, K.L. Sehgal, Himalaya Publishing House.</p>						
	<u>Scheme of the Examination</u>						
	<p>The performance of the learners shall be evaluated into two parts.</p> <ul style="list-style-type: none"> • Internal Continuous Assessment of 20 marks for each paper. • Semester End Examination of 30 marks for each paper. • Separate head of passing is required for internal and semester end examination. 						
12	<p>Internal Continuous Assessment: 40%</p> <p>Semester End Examination: 60%</p>						
13	<p>Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc. (at least 3)</p> <p>Mid semester practical examination of 20 marks will be conducted on covered syllabus (at least 50% of total syllabus) of one hour duration as per the following pattern.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr. No.</th> <th>Title</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Quiz comprising of MCQs (Attempt any 5 out of 8) (Online/Offline)</td> <td>05</td> </tr> </tbody> </table>	Sr. No.	Title	Marks	1.	Quiz comprising of MCQs (Attempt any 5 out of 8) (Online/Offline)	05
Sr. No.	Title	Marks					
1.	Quiz comprising of MCQs (Attempt any 5 out of 8) (Online/Offline)	05					

	<table border="1"> <tr> <td>2.</td> <td>Class Test comprising of Problems/ Programs (Attempt any 2 out of 4)</td> <td>10</td> </tr> <tr> <td>3.</td> <td>Viva</td> <td>05</td> </tr> </table>	2.	Class Test comprising of Problems/ Programs (Attempt any 2 out of 4)	10	3.	Viva	05				
2.	Class Test comprising of Problems/ Programs (Attempt any 2 out of 4)	10									
3.	Viva	05									
14	<p>Format of Question Paper:</p> <p>The performance of the learners shall be evaluated into two parts.</p> <ul style="list-style-type: none"> • Internal Continuous Assessment of 20 marks. • Semester End Examination of 30 marks. • Separate head of passing is required for internal, and semester end practical examination. <p>Semester End Practical Examination (30 marks):</p> <p>Semester end practical examination of 30 marks on entire syllabus will be conducted of three hours duration as per the following pattern.</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Title</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Problems/ Programs (Attempt any 5 out of 8)</td> <td>25 Marks</td> </tr> <tr> <td>2.</td> <td>Journal</td> <td>05 Marks</td> </tr> </tbody> </table> <p>The students are required to perform 75% of the Practical for the journal to be duly certified. The students are required to present a duly certified journal for appearing at the practical examination, failing which they will not be allowed to appear for the examination.</p>		Sr. No.	Title	Marks	1.	Problems/ Programs (Attempt any 5 out of 8)	25 Marks	2.	Journal	05 Marks
Sr. No.	Title	Marks									
1.	Problems/ Programs (Attempt any 5 out of 8)	25 Marks									
2.	Journal	05 Marks									

**Sign of the BOS
Chairman
Dr. Bhausahab S Desale
The Chairman, Board of
Studies in Mathematics**

**Sign of the
Offg. Associate Dean
Dr. Madhav R. Rajwade
Faculty of Science &
Technology**

**Sign of the
Offg. Dean
Prof. Shivram S. Garje
Faculty of Science &
Technology**

As Per NEP 2020

University of Mumbai



Title of the Course Indian Constitution

Semester – Sem I

Syllabus for Two Credit

(With effect from the academic year 2024-25)

PROGRAM	BA /BSc/ BCOm
SEMESTER	I
COURSE TITLE	Indian Constitution
VERTICLE /CATEGORY	E (Value Education Course)
COURSE LEVEL	50
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	

COURSE OBJECTIVE
<ul style="list-style-type: none"> • Learners will be enabled to understand the basics of Indian Constitution. • Significantly the learners will understand the significance and functionality of Fundamental Rights, Fundamental Duties and Directive Principles. • The learners will be enabled to understand the role of Indian Judiciary in Protecting Fundamental Rights.
COURSE OUTCOME
CO1: Learners will be empowered to understand the basic structure, nature of Indian Constitution
CO2: Learners will understand their and other citizens fundamental rights and duties towards the nation.
CO3: Learners will be equipped with the role of Indian Judiciary in protecting Fundamental Rights of citizens and will be able to describe areas of criminal justice, law and society through a critical analysis of the subject.
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ORGANISATION OF THE COURSE

UNIT NO	COURSE UNITS	HOURS PER WEEK
1	Indian Constitution: Characteristics	10
2	Fundamental Rights, Fundamental Duties and Directive Principles of State Policy	10
3	Judiciary: Introduction to Supreme Court, Powers, and Functions of the Supreme Court Introduction to High Court Powers and Functions of the High Court Public Interest Litigation, Judicial Activism	10
TOTAL HOURS		30

COURSE DESIGN

UNIT TITLE	OUTCOME	DESCRIPTION	PEDAGOGICAL APPROACH
INTRODUCTION TO CONSTITUTION	Learners will understand the importance of preamble in the implementation of constitution.	Constitution meaning of the term, Significance of constitution, Preamble, Features of constitution and basic structure of Indian Constitution	Chalk and talk method, Case laws
FUNDAMENTAL RIGHTS, FUNDAMENTAL DUTIES AND DIRECTIVE PRINCIPLES	Learners will understand the fundamental rights and duties towards the nation and people.	Fundamental rights (Art 12 to Art 35), Fundamental Duties and Directive Principles of state policy	Chalk and talk method, Case laws
JUDICIARY	Learners will be able to summarize the process of judicial review and identify criteria used by courts to evaluate the constitutionality of criminal law of India.	Introduction to Supreme Court, Powers, and Functions of the Supreme Court, Introduction to High Court, Powers and Functions of the High Court, Public Interest Litigation and Judicial Activism.	Chalk and talk method, Case laws.

CONTINUOUS ASSESSMENT TESTS (CAT) & SEMESTER END EXAMINATION (SEE)			
NATURE OF ASSESSMENT	MARKS	METHODOLOGY	COURSE OUTCOME
CAT 1 *	10	Online Quiz, Open book test, Class test, Assignment and Viva	CO1
CAT 2 *	10	Online Quiz, Open book test, Class test, Assignment and Viva	CO1, CO2
CAT 3 *	10	Online Quiz, Open book test, Class test, Assignment and Viva	CO3
SEE	30	Four questions of 10 marks each (from each course unit), to be attempted any 3, 10 marks may be subdivided into two sub questions of 5 marks	CO1, CO2, CO3

*Any Two for 20 marks

ESSENTIAL READINGS	Durga Das Basu- Introduction to the Constitution of India
ADDITIONAL READINGS	J. N. Pande – Constitution of India

Syllabus Drafting Committee
 Dr. Swati Rautela Professor and Head Department of Law
 Dr. Rajeshri Varhadi Professor and In charge Director
 Dr. Sanjay Jadhav Associate Professor
 Prof. Uma Nehare Assistant Professor

Signature:
Prof. Kavita Laghate
 Chairman of Board of Studies in Value Education

AC – 28.06.2024
Item No. – 8.1 (N)

As Per NEP 2020

University of Mumbai



Syllabus for Indian Knowledge System	
Board of Studies in Indian Knowledge System	
UG First Year Programme	
Semester	I OR II
Title of Paper	Credits 2 for either I or II Semester
D) Indian Knowledge System	
From the Academic Year	2024-2025

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.
2	Vertical :	Major/Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System (Choose By \checkmark)
3	Type :	Theory / Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: (List some of the course objectives)	<ol style="list-style-type: none"> 1. To sensitize the students about context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition. 2. To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. 3. To help to study the enriched scientific Indian heritage. 4. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology.
8	Course Outcomes: (List some of the course outcomes)	<ol style="list-style-type: none"> 1. Learner will understand and appreciate the rich Indian Knowledge Tradition 2. Lerner will understand the contribution of Indians in various fields 3. Lerner will experience increase subject-awareness and self-esteem 4. Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined
9	Modules:-	
	Module 1: (10 Hours)	
		<ol style="list-style-type: none"> 1. Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System) 2. Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions) 3. Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE) 4. Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres) 5. Relevant sites in the vicinity of the Institute (Water Management System at Kanheri, Temple Management of Ambarnath, etc.)

Module 2: (10 Hours)			
<ol style="list-style-type: none"> 1. Medicine (Ayurveda) 2. Alchemy 3. Mathematics 4. Logic 5. Art of Governance (Arthashastra) 			
Module 3: (10 Hours) (Select Any FIVE out of the following)			
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy </td> <td style="width: 50%; border: none;"> <ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce </td> </tr> </table>		<ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy 	<ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce
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10	Reference Books <ol style="list-style-type: none"> 1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa. 2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banrasidas, Delhi 1958. 3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals Society, Calcutta 1956 4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965. 5. MacDonnell A.A- History of Sanskrit literature 6. Winternitz M- History of Indian Literature Vol. I, II & III 7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I. 8. Ramkrishna Mission- cultural heritage of India Vol. I, II & III. 9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III. 10. Keith A.B- History of Sanskrit literature. 11. Varadachari V- History of Sanskrit literature Chaitanya Krishna- A new History of Sanskrit 		
11	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Continuous Internal Assessment: 20 Marks</td> <td style="width: 50%;">Semester End Examination : 30 Marks</td> </tr> </table>	Continuous Internal Assessment: 20 Marks	Semester End Examination : 30 Marks
Continuous Internal Assessment: 20 Marks	Semester End Examination : 30 Marks		
12	Continuous Evaluation through: Assignment/ Presentations/ Projects (Group/Individual) / Field Visit Report 10 Marks, class Test / MCQ Test 5 Marks, Overall Conduct and Class Participation 5 Marks		
13	Format of Question Paper: for the final examination Q1. Attempt any TWO Questions out of FIVE. 6 Marks Q2. Attempt any THREE Questions out of FIVE 12 Marks Q3. Attempt any THREE Questions out of FIFTEEN. 12 Marks		



**Sign of the BOS
Chairman
Name of the
Chairman
Name of the BOS**

**Sign of the
Offg. Associate Dean
Name of the Associate
Dean
Faculty of Interdisciplinary Studies
Name of the Faculty**

**Sign of the
Offg. Dean
Name of the Offg. Dean
Faculty of
Interdisciplinary Studies
Name of the Faculty**

As Per NEP 2020

University of Mumbai



Title of the Program

**Co-Curricular Course
NATIONAL SERVICE SCHEME**

SEM I & SEM II

Syllabus for Two Credit

(With effect from the academic year 2024-25)

UNIVERSITY OF MUMBAI
National Service Scheme

1.1 Preamble:

Students in the National Service Scheme are better able to comprehend all the most recent ideas. These courses include an Introduction to National Service Scheme that covers the concept of social services, which are a variety of public services meant to offer support and help to targeted specific groups, most often the underprivileged. They could be offered by individuals, autonomous, private entities, or under the management of a government body.

1.2 Objectives of the Course:

1. To Introduce National Service Scheme to learners and explain how it is used in current social studies.
2. To make the students aware of the need of having a foundation in social science and NSS.
3. To introduce students to social concepts and issues in society, as well as to get involved in resolving social issues.

1.3 Learning Outcomes of the Course: The students will be able to

1. The course will help students comprehend the foundations of the National Service Program.
2. To understand the unique camping program.
3. Students will learn about the regular activities of NSS.

1.4. Programme Specific Outcomes:

1. Students will be familiar with NSS fundamentals and history, particularly as they pertain to social work.
2. Students will recognize NSS and its ongoing operations.

1.5 Programme Outcomes:

1. Students will comprehend fundamental ideas and facts about the National Service Program.
2. Students will learn the essentials of NSS-related procedures.
3. Students will learn social work skills (such as Voter Awareness, Campus Cleanup, Tree Plantation, and Rallies).

1.6 Modes of Internal Evaluation: Assignment, Tutorial, Presentation, MCQs via Google, Field Visits, any other suitable mode along with marks for Attendance of the students.

UNIVERSITY OF MUMBAI
Semester I
NSS CC

Sub: - Introduction to National Service Scheme

Credits: 02

Marks:50

Unit Number	SEMESTER 1 Title of the Unit	No. of Lecture
1	Introduction to National Services Scheme NSS- History,Philosophy & Need of Emergence Aims, Objectives, Motto and Emblem of NSS, NSS Theme Song Organizational Structure of NSS-Hierarchy at different levels (National,State,University,College) Roles and Responsibilities of Program Officer Financial Provisions -Grant in Aid for NSS Advisory committees & their functions	15
2	NSS Programmes and Activities (Regular activities) NSS Programmes and Activities (Special Camp activities) Yearly Action Plan of NSS Unit Volunteerism– Meaning, definition, basic qualities of volunteers, need of volunteerism for National development. Opportunities in NSS for Volunteers (Various Camps) Report Writing	15

UNIVERSITY OF MUMBAI
Semester II
NSS CC

Sub: - Leadership and Community Engagement

Credits: 02

Marks: 50

Unit Number	SEMESTER 2 Title of the Unit	No. of Lecture	No. of Credits
1	<p>Leadership & Personality development: Meaning, definition, qualities, and characteristics of a Leader. Meaning of personality, Dimensions of personality. Personality and Leadership nexus.</p> <p>Universal Human Values and Ethics for youths Sustainable Development Goals</p>	15	
2	<p>Activity Based Programmes (Suggestive list given below. Colleges can plan various social activities for learners and make a detailed report) Activities can be conducted throughout the academic year .Evaluation will be based on record keeping of the attendance of the learner.</p> <p>Shramadhan – Plantation, Cleaning, Watering, Weeding, Any other activities.</p> <p>Awareness Programmes – Seminar, Workshops, Celebration of National and International days, Personality Development Programmes, Group Activities, etc.,</p> <p>Rally, Visit to Adopted villages, Swatchatha Programme, Visit and Conserving Ancient monuments and heritage site, Socio Economic Survey of village/slum, Nature Camp, Environmental Education, Women Empowerment Programme, Health Camps, Blood grouping awareness and Blood donation, Legal awareness Programme, Literacy Programme, Water Conservation Programme, One Day Special Camp in a village (preferably in adopted village/Adopted areas/Slums/MR Schools etc).</p>	30	

Note:

1. Above Paper will be exempted if the learner is involved in NSS as Volunteer and Successfully completes 60 hours in each Semester.
2. If learner as a NSS Volunteer attends any Camps at National/State/University/District/ College Special Camp will be exempted from either Sem II OR Sem IV Paper provided they produce Certificate of Participation or Attendance in Camp certified by the Programme Officer.

Evaluation Pattern

Internal Assessment

Assessment Criteria	Marks
Assignment / Project / Quiz/Presentations	10
Attendance, Class and Activity Participation	10
Total	20

External Assessment Question Paper Pattern

Time: 1:00 Hours

Total Marks: 30

- Introduction:-** 1. All questions are compulsory.
2. Figure to the Right indicates full marks.
3. Draw neat labeled drawings wherever necessary.
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Q.1) Rewrite the following by choosing the correct options given below
(with four alternatives) 6 Objectives question of 1 mark each **06 marks.**

1. a) b) c) d)
2. a) b) c) d)

Q.2) Short Notes . (Any Two out of Four) **06marks**

- 1.
- 2.
- 3.
- 4.

Q.3) Answer the following questions (Any Three out of Five) **18 marks**

- 1.
 - 2.
 - 3.
 - 4.
 - 5.
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References:

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2. Salunkhe P.B. Ed, Chhtrapati Shahu the Pillar of Social Democracy
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6. Hans Gurmeet, Case Material as a Training Aid for Field Workers
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10. Arnold, K. (2018). What is R.E.S.P.E.C.T. When it comes to teamwork? Available at: <https://www.extraordinaryteam.com/what-is-r-e-s-p-e-c-t-when-it-comes-to-teamwork/>
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12. Barrett, R. (2013). The Values-driven Organisation: Unleashing Human Potential for Performance and Profit. London: Fulfilling Books
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15. Bishop, W. H. (2013). Defining the Authenticity in Authentic Leadership. The Journal of Values-Based Leadership, 6(1), Article 7. Available at : <https://scholar.valpo.edu/cgi/viewcontent.cgi?article=1077&context=jvbl>
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