



# **SIES COLLEGE OF COMMERCE & ECONOMICS**

## **AUTONOMOUS**

### **UG DEPARTMENT OF BACHELORS OF COMMERCE**

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<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of the course	B. COM
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	35 %
4	Semesters	I & II
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2023-24 in a progressive manner



**SIES COLLEGE OF COMMERCE & ECONOMICS  
(AUTONOMOUS)  
(Affiliated to University of Mumbai)  
RE-ACCREDITED GRADE “A” BY NAAC**

**BOARD OF STUDIES  
UG DEPARTMENT  
DEPARTMENT OF  
BACHELORS OF COMMERCE**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)**

**FYBCOM**  
**Semester I**

Semester I			
Course Code	Course Type	Course Title	Credits
BCOM-MAJ-S1-101	Major	Accountancy and Financial Management I	3
BCOM-MAJ-S1-102	Major	Commerce I	3
BCOM-OE-S1-103	Open Electives (OE)	Mathematical & Statistical Techniques I	4
BCOM-VSC-S1-104	Vocational Skill Courses (VSC)	Environmental Sustainability and Tourism I	2
BCOM-SEC-S1-105	Skill Enhancement Courses (SEC)	Business Communication Skills I	2
BCOM-AEC-S1-106	Ability Enhancement Courses (AEC)	English for Business Communication I	2
BCOM-VEC-S1-107	Value Education Courses (VEC)	Environmental Studies I	2
BCOM-IKS-S1-108	Indian Knowledge System (IKS)	Indian Knowledge System	2
BCOM-CC-S1-109	Co-curricular Course (CC)	Co-curricular Course	2
BCOM-OE-S1-110	Open Electives (OE)	Introduction to Information Technology I	4
Total Credits			22

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: Accountancy and Financial Management I</b>		<b>Course Code: BCOM-MAJ-S1-101</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>2</b>	<b>60</b>
	<b>Internal</b>	<b>--</b>	<b>40</b>

### Course Objectives:

- 1.To acquaint the students with accounting policies, conventions, concepts with reference to selected accounting standards
- 2.To impart the knowledge of accounting procedures, methods and techniques with reference to selected areas of accounting
- 3.To acquaint the learners with preparation of financial statements of a proprietary concern, multi-departmental business and other specialized methods & techniques used in hire purchase accounting, accounting from incomplete records , branch accounts and fire insurance claims
- 4.To acquaint the learners with analysis & interpretation of transactions in various types of ledger accounts

Sr. No.	Modules	Number of lectures of of 1 hour
1	<b>Module 1 - Reading of Ledger Accounts</b> Classification of accounts – Real , Personal & Nominal accounts – Basic rules of accounting – Importance of reading of ledger accounts – Simple illustrations covering ledger accounts like Fixed assets , Investments, Debtors , Creditors , Income , Expenses	08
2	<b>Module 2 - Accounting for Hire Purchase</b> Meaning, Calculation of interest, Accounting for Hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in Balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price	10
3	<b>Module 3 - Departmental accounts</b> Meaning, basis of allocation of expenses and incomes / receipts, inter departmental transfer at cost price and invoice price, stock reserve, departmental trading and profit and loss account and Balance Sheet	13
4	<b>Module 4 - Preparation of Final accounts of a proprietary concern</b> including Manufacturing account and Accounting of capital and revenue receipts and expenditure covering Capital, Revenue and Deferred revenue	14
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

1. Advance Accounts by Shukla and 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 and Co. Ltd., Mumbai

**SIES College of Commerce & Economics  
(AUTONOMOUS)  
DEPARTMENT OF ACCOUNTANCY  
APPROVED SCHEME OF EXAMINATION FROM ACADEMIC YEAR 2023-2024  
FOR F.Y.B.COM  
ACCOUNTANCY AND FINANCIAL MANAGEMENT**

The scheme of examination shall be divided into two parts:

Internal assessment	40% i.e. 40 marks
Semester end examination	60% i.e. 60 marks

**SCHEME OF EXAMINATION FOR B.Com**

(A) Internal Assessment 40 marks

Description	Marks
One objective (multiple choice questions , true or false, short practical questions etc ) of 20 marks	20
One Project or Viva or Case studies	10
One Open book test	10
Total	40

B) Semester end examination 60 marks **PAPER PATTERN**

Duration : 2 hours	
Total Marks: 60	
Q.1 15 marks OR 15 marks	15
Q.2 15 marks OR 15 marks	15
Q.3 15 marks OR 15 marks	15
Q.4 15 marks OR 15 marks	15
Total	60
Note: 15 marks question may be divided into sub questions if required. One of the Question may include theory/Case Study in one of the options.	

<b>B COM</b>		<b>Semester – I</b>	
<b>Course Name: COMMERCE I</b>		<b>Course Code: BCOM-MAJ-S1-102</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>2</b>	<b>60</b>
	<b>Internal</b>	<b>--</b>	<b>40</b>

**FYBCOM COMMERCE I- INTRODUCTION TO BUSINESS - Course Objectives:**

- 1] To familiarize the students with basic concepts of business.
- 2] To develop knowledge and understanding of business.
- 3] To make students aware of current trends in business.

Sr.No	Modules	Number of lectures
1	<b>Module 1:- BUSINESS</b> <b>Introduction</b> - Concept and Features, Functions, Scope and Significance of business. Traditional and Modern Concept of business. <b>Objectives of Business</b> - Steps in setting business objectives, Classification of business objectives, Reconciliation of Economic and Social Objectives. <b>New trends in business</b> - Liberalization, Privatization and Globalization - Meaning and impact. Growth, Restructuring and Turnaround Strategies. Concept of start-up companies.	12
2	<b>Module-2: BUSINESS ENVIRONMENT</b> <b>Introduction</b> - Concept and Features, Importance of business environment, Inter- relationship between Business and Environment. <b>Constituents of Business Environment</b> - Internal and External Environment, Impact of Educational Environment on business. International Environment – WTO: Objectives, Agreements and Impact.	11
3	<b>Module 3: PROJECT PLANNING</b> <b>Introduction</b> - Concept of Project Planning; Project Report - Contents and Importance; Feasibility Study - Types and its importance. <b>Business Unit Promotion</b> - Concept and Stages of Business Unit Promotion, Location – Factors determining location, Role of Government in Promotion. <b>Statutory Requirements in Promoting Business Unit</b> - Ease of doing a business- Indian Scenario, Licensing and Registration procedure, Filling returns and other documents.	11
4	<b>Module -4: ENTREPRENEURSHIP</b> <b>Introduction</b> - Concept and Features, Importance, Factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur. <b>The Entrepreneurs</b> - Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India. <b>Women Entrepreneurs</b> - Problems and Promotion.	11
	<b>Total Lectures</b>	<b>45</b>

**SIES College of Commerce & Economics  
(AUTONOMOUS)  
DEPARTMENT OF COMMERCE  
APPROVED SCHEME OF EXAMINATION  
FROM ACADEMIC YEAR 2023-2024  
FOR F.Y.B.COM - COMMERCE**

**SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

**(A) Internal Assessment 40 marks**

Description	Marks
INTERNAL EXAM	20
PROJECT/ PRESENTATIONS/ VIVA-VOCE/ FIELD VISITS any other method of evaluation decided by the subject teacher	20
Total	40

**(B) Semester end examination 60 marks**

**PAPER PATTERN**

Duration: 2 hours	Total Marks: 60
Q.1 (Answer any TWO out of three)	15
Q.2 (Answer any TWO out of three)	15
Q.3 (Answer any TWO out of three)	15
Q.4 (Answer any TWO out of three)	15
<b>TOTAL</b>	<b>60</b>



<b>B.COM.</b>		<b>Semester -I</b>	
<b>Course Name: Mathematical &amp; Statistical Techniques I</b>		<b>COURSE CODE BCOM-OE-S1-103</b>	
<b>Periods per week (1 period of 60 minutes)</b>		<b>3 +2 Tutorial</b>	
<b>Credits</b>		<b>3 + 1</b>	
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>2</b>	<b>60</b>
	<b>Internal</b>		<b>40</b>

### **COURSE OBJECTIVES:**

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real life problems.

Sr. No.	Modules	Number of lectures
1	<b>Module -1:</b> <b>1. Shares</b> Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares ,Total Gain , Rate of return Simple examples. <b>2. Mutual Funds</b> Simple problems on calculation of Net income after considering entry load, exit load, change in Net Asset Value (N.A.V.) , Total Gain , Rate of return and Annualized rate of return , Average acquisition cost under the Systematic Investment Plan (S.I.P.) <b>3. Annuity</b> Annuity Immediate and its Present value, Future value. Equated Monthly Instalments (EMI) using reducing balance method & amortization of loans. Deferred Annuity.	15
2	<b>Module -2: Basic Concepts , Measures of central tendency and Measures of Dispersion</b> <b>1. Basic Concepts</b> Meaning , Uses & Limitations of Statistics. Collection of data, Sampling Techniques , Steps in Sample Survey <b>2. Measures of Central Tendency and Dispersion</b> Definition of Average, Types of Averages: Arithmetic Mean, Combined and Weighted mean Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Locating median and Quartiles graphically, locating mode using Histogram. <b>3. Measures of Dispersion</b> Concept of dispersion. absolute & relative measures of dispersion Standard Deviation, Variance, Coefficient of Variance, Combined Variance.	15

3	<b>Module -3: Elementary Probability Theory</b>  <b>1. Probability Theory</b> Concept of random experiment, Sample Space , Events their types- Mutually Exclusive , Equally Likely and Exhaustive Events, Complimentary events. Algebra of Events, Classical definition of Probability, Addition theorem (without proof), Multiplication theorem (without proof) ,conditional probability. Independence of Events, Simple examples.  <b>2. Discrete Random Variable</b> Probability distribution of a discrete random variable; Expectation and Variance of discrete random variable, simple examples on probability distributions , calculation of Expectation and Variance.  <b>3. Standard Probability Distributions.</b> <b>Discrete Probability Distributions</b> Binomial, Poisson (Properties and applications only, no derivations are expected) <b>Continuous Probability distribution</b> Normal Distribution. (Properties and applications only, no derivations are expected)	15
	<b>Total Lectures</b>	45

### Reference Books:

1. Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2015.
2. Quantitative Methods-Part-I by S. Saha and S. Mukerji, New Central Book Agency, 2014.
3. Investments by J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill, 2006.
4. Indian Mutual Funds Handbook by Sundar Shankaran, Vision Books, 2018.
5. Operations Research by Richard Bronson and Govindasami Naadimuthu, Schaum's Outlines, Tata Mc-Graw Hill, 2017.
6. Fundamentals of Statistics by D. N. Elhance, Kitab Mahal, 2018.

**SIES COLLEGE OF COMMERCE & ECONOMICS, AUTONOMOUS**

**DEPARTMENT OF MATHEMATICS & STATISTICS**

**APPROVED SCHEME OF EXAMINATION FOR BCOM FROM 2023-24**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal test – Multiple Choice Questions	20
Tutorial / Assignment / Open Book Test / Value Added Course/ Project / Presentation / Outreach / Internship / Case Study / Research etc.	20
Total	40

B) Semester end examination 60 marks – Paper Pattern

All questions compulsory.

Answer any two from each question

Duration: 2 hours	Total Marks: 60
Q1. Will be from Module 1,2,3 (7 or 8 Marks x 2)	15
Q2. Will be from Module 1 (7 or 8 Marks x 2)	15
Q3. Will be from Module 2 (7 or 8 Marks x 2)	15
Q4. Will be from Module 3 (7 or 8 Marks x 2)	15
<b>Total</b>	<b>60</b>

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: ENVIRONMENTAL SUSTAINABILITY AND TOURISM I</b>		<b>Course Code:BCOM-VSC-S1-104</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>1</b>	<b>30</b>
	<b>Internal</b>	<b>--</b>	<b>20</b>

#### COURSE OBJECTIVES

- To make the students learn about the various issues and challenges of tourism industry
- To make the students understand the basic principles of the Sustainable tourism
- To make students more environmentally responsible citizens

<b>UNIT – I: Introduction to Geography of Tourism, and Tourism Products</b>		<b>TOTAL NO OF LECTURES</b>
<b>1.1.</b>	Tourism Geography: definition, nature and scope	<b>14</b>
<b>1.2</b>	Tourism: Concept, Significance and importance of geography in tourism and environmental sustainability in tourism	
<b>1.3</b>	Motivators of Tourism and components of tourism	
<b>1.4</b>	Tourism products	
<b>1.5</b>	Factors influencing tourism development -Physical, Economical, and Socio-Political	
<b>1.6</b>	World income from Tourism industry and Ethics in Tourism	
<b>UNIT – II: Tourism products, Planning and Marketing of Tourism</b>		<b>14</b>
<b>2.1</b>	Types of tourism	
<b>2.2</b>	Tourism planning Processes and Approaches in Tourism planning	
<b>2.3</b>	Organizing- Concept, Need and Importance and allocation of resources	
<b>2.4</b>	Risks involved in tourism	
<b>2.5</b>	Tourism marketing, Market Development Assistance	
<b>UNIT – III: Map-Filling (WORLD)</b>		<b>02</b>
<b>TOTAL NUMBER OF LECTURES</b>		<b>30</b>

### SELECTED REFERENCES:

1. Bhatia, A. (2019): "Tourism Development: Principles and Practices", Sterling Publishers, New Delhi
2. Bhatia, A. (2019): "International Tourism Management", Sterling Publishers, New Delhi
3. Roday, S., Biwal, A. and Joshi, V. (2018): "Tourism Operations and Management", Oxford University Press, New Delhi
4. Swain, S. and Mishra, J. (2018): "Tourism Principles and Practices", Oxford University Press, New Delhi

### **ENVIRONMENTAL SUSTAINABILITY AND TOURISM B.COM – SEM I APPROVED SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Approved Scheme of Examination For B.Com

A) Internal Assessment 20 marks

For B.Com – Subject : ENVIRONMENTAL SUSTAINABILITY AND  
TOURISM

Description	Marks
Objective based Internal test	10
Assignment – Identification of environmentally significant features of World (Semester I )and India (Semester II) and Case studies	10
Total	20

B. Semester end examination 30 marks APPROVED PAPER PATTERN

Duration: 1 hours	Total Marks: 30
Q.1 Answer the following- Module 1	15
OR	
Q.1 Answer any two short notes from the following(any 2/3) Module 1	15
Q.2 Answer the following- Module 2	15
OR	
Q.2 Answer any two short notes from the following(any 2/3) Module 2	15
Note: The 15 marks full length question may be sub divided into 2 short notes (any2/3/4) can be asked for the total of 15marks ALTERNATIVELY	
Q1. Answer any 2 out of 3/4 questions Module 1- 15marks	
Q2. Answer any 2 out of 3/4 questions Module 2- 15marks	

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: Business Communication Skills - I</b>		<b>Course Code: BCOM-SEC-S1-105</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hour</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>1</b>	<b>30</b>
	<b>Internal</b>	<b>--</b>	<b>20</b>

**Course Objectives:**

1. To develop confidence and professional behavioural codes.
2. To develop group communication skills and teamwork.
3. To develop oral expression abilities for professional requirements.
4. To develop effective technical and professional writing skills.
5. To develop ability to communicate effectively with the help of electronic media.

<b>Sr. No.</b>	<b>Module</b>	<b>Number of lectures</b>
<b>1</b>	<b><u>UNIT 1: Reading Skills</u></b> <ul style="list-style-type: none"> <li>• Analysis of texts, Case studies, Reading Skills</li> </ul>	<b>10</b>
<b>2</b>	<b><u>UNIT 2: Writing Skills</u></b> <ul style="list-style-type: none"> <li>• Paragraph Writing</li> <li>• Business Correspondence: Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi – Block</li> <li>• Principles of Effective Letter Writing, Principles of effective E-mail Writing.</li> <li>• Personnel Correspondence: Statement of Purpose, Letter requesting Recommendation / Testimonial, Job Application Letter and Resume.</li> </ul>	<b>10</b>
<b>3</b>	<b><u>UNIT 3: Listening Skills</u></b> <ul style="list-style-type: none"> <li>• Importance of Listening skills , Cultivating good Listening Skills</li> </ul>	<b>10</b>
	<b>TOTAL</b>	<b>30</b>

**SIES College of Commerce & Economics  
(AUTONOMOUS)**

**DEPARTMENT OF ENGLISH**

**APPROVED SCHEME OF EXAMINATION FROM ACADEMIC YEAR 2023-2024  
FOR F.Y.B.COM.**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

**SCHEME OF EXAMINATION FOR BCom**

(A) Internal Assessment 20 marks

Description	Marks
MCQ Test/ True or False/ Short Answers	10
Class Assignments/ Presentations/ MOOCs	10
<b>Total</b>	<b>20</b>

(B) Semester I End examination (30 marks) PAPER PATTERN

Duration: 1 hour	Total Marks: 30
Q1. Answer any 3 out of 5 (all modules)	06
Q2. Letter writing (2 out of 4)	14
Q3. Comprehension Passage or Paragraph Writing	10
<b>Total marks</b>	<b>30</b>

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: English for Business Communication - I</b>		<b>Course Code: BCOM-AEC-S1-106</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hour</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>1</b>	<b>30</b>
	<b>Internal</b>	<b>--</b>	<b>20</b>

### Course Objectives:

1. To develop awareness of the complexity of the communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become critical listeners.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
4. To develop effective reading and writing skills so as enable students to read and write in a clear, concise, persuasive and audience centred manner.
5. To develop ability to communicate effectively with the help of electronic media.

<b>Sr. No.</b>	<b>Module</b>	<b>No. of lectures</b>
<b>1</b>	<b><u>UNIT 1:</u></b> <ul style="list-style-type: none"> <li>• Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global World Impact of technological advancements on Communication</li> <li>• Channels and Objectives of Communication: Channels-</li> <li>• Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</li> </ul>	<b>10</b>
<b>2</b>	<b><u>UNIT 2:</u></b> <ul style="list-style-type: none"> <li>• Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Use of Digital &amp; E- communication Video and Satellite Conferencing.</li> </ul>	<b>10</b>
<b>3</b>	<b><u>UNIT 3:</u></b> <ul style="list-style-type: none"> <li>• Obstacles to Communication in Business World Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</li> </ul>	<b>10</b>
	<b>TOTAL</b>	<b>30</b>



## References:

1. Ashley, A (2013) A Handbook of Commercial Correspondence, Oxford University Press.
2. Deshmukh , Sandeep. Group Communication: Theory & Methods. Ane Books India.
3. Lesikar, Raymond V and Petit, John D. (2017) Business Communication: Theory and Application, Richard D. Irwin Inc. Illinois.
4. Martson, John E. (2012) The Nature of Public Relations, McGraw Hill, New Delhi.
5. M.Ashraf, Rizvi. Effective Technical Communication. Tata McGraw Hill, 2017.
6. Monippalli, M.M. (2005), The Craft of Business Letter Writing, T.M.H. New Delhi.
7. Murphy, Herta and Hilde Brandt, Herbert W (2017) Effective Business Communication, McGraw Hill, New York.
8. Phillips, Annie. Communication and the Manager's Job. Radcliffe Medical Press, 2002.
9. Raman, Meenakshi, and Sangeeta Sharma. Technical Communication: Principles and Practice. Oxford University Press, 2022.

### **SIES College of Commerce & Economics (AUTONOMOUS)**

#### **DEPARTMENT OF ENGLISH**

#### **APPROVED SCHEME OF EXAMINATION FROM ACADEMIC YEAR 2023-2024 FOR F.Y.B.COM.**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

#### **SCHEME OF EXAMINATION FOR BCom**

(A) Internal Assessment 20 marks

Description	Marks
MCQ Test/ True or False/ Short Answers	10
Class Assignments/ Presentations/ MOOCs	10
<b>Total</b>	<b>20</b>

(B) Semester I End examination (30 marks) PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Q1. Answer any 5 out of 7	10
Q2. Answer any 2 out of 4	12
Q3. Answer any 1 out of 2	08
<b>Total:</b>	<b>30</b>

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: ENVIRONMENTAL STUDIES I</b>		<b>Course Code: BCOM-VEC-S1-107</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>1</b>	<b>30</b>
	<b>Internal</b>	<b>--</b>	<b>20</b>

### Course Objectives:

1. To make the students learn about the various issues and challenges of Environment
2. To make the students understand the basic principles of the Ecology
3. To make students more environmentally responsible citizens

<b>UNIT – I: Environment and Ecosystem</b>		<b>Total no of lectures</b>
<b>1.1.</b>	Environment: Meaning, definition, scope and its components- Lithosphere, Atmosphere, Hydrosphere and Bio- Sphere	<b>14</b>
<b>1.2</b>	Concept of an ecosystem: definition, Characteristics, components and types of eco system	
<b>1.3</b>	Environmental Degradation -Meaning, causes and effects of degradation	
<b>1.4</b>	Concept of bio- diversity, types, threats to bio-diversity.	
<b>1.5</b>	Bio- diversity conservation.	
<b>UNIT – II: Natural Resources and Sustainable Development</b>		<b>14</b>
<b>2.1</b>	Meaning and definitions; Classification and types of resources	
<b>2.2</b>	Factors influencing resource utilization	
<b>2.3</b>	Problems associated and management of forest resources and Problems associated and management of energy resources.	
<b>2.4</b>	Resource conservation- meaning and methods-conventional and non-conventional resources	
<b>2.5</b>	Sustainable development. and Sustainable development goals (SDGs)	
<b>UNIT – IV: Map-Filling (WORLD)</b>		<b>02</b>
<b>TOTAL NUMBER OF LECTURES</b>		<b>30</b>

### REFERENCE BOOKS:

1. Singh, Savindra,: Environmental Geography, Prayag Pustak Bhavan, Allahabad, India
2. Gautam Alka,: Environmental Geography, Sharda Pustak Bhavan, Allahabad, India
3. Odum E.P.: Fundamentals of Ecology, W.B. Saunders, Philadelphia
4. Bharucha E., A Text Book of Environmental Studies, Universities Press, Hyderabad
5. Chiras, D. D and Reganold, J. P. (2010). Natural Resource Conservation: Management for a Sustainable Future. 10th edition, Upper Saddle River, N. J. Benjamin/Cummins/Pearson.

6. John W. Twidell and Anthony D. (2015). Renewable Energy Sources, 3rd Edition, Weir Publisher (ELBS)
7. William P. Cunningham and Mary A. (2015) Cunningham Environmental Science: A Global Concern, Publisher (Mc-Graw Hill, USA)
8. Gilbert M. Masters and W. P. (2008). An Introduction to Environmental Engineering and Science, Ela Publisher (Pearson)
9. Singh, J.S., Singh, S.P. & Gupta, S.R. 2006. Ecology, Environment and Resource Conservation. Anamaya Publications <https://sdgs.un.org/goals>
10. Harper, Charles L. (2017) Environment and Society, Human Perspectives on Environmental Issues 6th Edition. Routledge.

**DEPARTMENT OF ENVIRONMENTAL STUDIES**  
**APPROVED SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

**Approved Scheme of Examination For B.Com**

A) Internal Assessment 20 marks

**FOR B.COM – SUBJECT : ENVIRONMENTAL STUDIES**

Description	Marks
Objective based Internal test	10
Assignment – Identification of environmentally significant features of World (Semester I )and India (Semester II) and case studies	10
<b>Total</b>	<b>20</b>

**B. Semester end examination 30 marks- APPROVED PAPER PATTERN**

Duration: 1 hour	Total Marks: 30
Q.1 Answer the following- Module 1	15
OR	
Q.1 Answer any two short notes from the following (any 2/3) Module 1	15
Q.2 Answer the following- Module 2	15
OR	
Q.2 Answer any two short notes from the following (any 2/3) Module 2	15
Note: The 15 marks full length question may be sub divided into 2 short notes (any 2/3/4) can be asked for the total of 15marks ALTERNATIVELY Q1. Answer any 2 out of 3/4 questions Module 1- 15marks Q2. Answer any 2 out of 3/4 questions Module 2- 15marks	

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: Indian Knowledge System</b>		<b>Course Code: BCOM-IKS-S1-108</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>1</b>	<b>30</b>
	<b>Internal</b>	<b>--</b>	<b>20</b>

### Course Objectives:

1. The course is intended to provide undergraduates with a fundamental guide to the history, science, culture and philosophy of India
2. To give a basic understanding of Indian Knowledge System.

Sr. No.	Modules	Number of lectures ( 1 hour)
1	<b>Introduction to Indian Knowledge system</b> a) Philosophical foundation of IKS: Introduction to Sankhya, Vaisheshika and Nyaya b) Introduction to Indian management thoughts and practices- work, personality and leadership with reference to Indian Ethos, Indian Epics, Bhagavad Gita and other scriptures	10
2	<b>Glimpse of Bharatvarsha</b> (a) Sacred Geography: Mountains & Rivers (b) Food & Diet: Distinctive features of regional cuisines. Dietary guidelines of Ayurveda, Naturopathy.	10
3	<b>Arts and Science</b> (a) Schools of music and dance: important features (b) India's contribution to medicine, surgery and mathematics.	10

### Reference Books

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2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. The Beautiful Tree: Indigenous India Education in the Eighteenth Century, Dharampal, Biblia Impex, New Delhi, 1983. Reprinted by Keerthi Publishing House Pvt Ltd., Coimbatore, 1995.
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10. Fine Arts & Technical Sciences in Ancient India with special reference to Someśvara's Mānasollāsa; Dr. Shiv Shekhar Mishra, Krishnadas Academy, Varanasi 1982
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19. G. G. Emch, M. D. Srinivas and R. Sridharan, Eds., Contributions to the History of Mathematics in India, Hindustan Book Agency, Delhi, 2005.

### SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 20 marks
- Semester end examination 30 marks

#### Internal Assessment 20 marks

Description	Marks
One internal test of 10 marks- Objective Test	10
Assignment / Project and Viva voce/Case studies/ Outreach programs /Certificate courses.	10
<b>Total</b>	<b>20</b>

#### Semester end examination 30 marks

Duration: 1 hour	Total Marks: 30
Based on Unit 1: Q1) Answer the following (Any two out of four)	10
Based on Unit 2: Q2) Answer the following (Any two out of four)	10
Based on Unit 3: Q3) Answer the following (Any two out of four)	10

<b>B.COM</b>	<b>Semester I</b>
<b>Course Name: CO-CURRICULAR COURSE (CC)</b>	<b>Course Code: BCOM-CC-S1-109</b>
<b>Credits</b>	<b>2</b>
<b>Evaluation System</b>	<b>Marks 50</b>

### **Course Objectives**

- 1) To enable learners to recognize the value of co-curricular activities in promoting holistic personal and professional development.
- 2) To help learners understand the role of arts, culture, wellness, sports, and community participation in achieving balanced growth.
- 3) To develop organizational, communication, and leadership skills through involvement in various college and intercollegiate activities.
- 4) To encourage learners to reflect on their strengths, interests, and social responsibilities through diverse co-curricular engagements.
- 5) To guide learners in assessing their contributions toward community development, sustainability, and collaborative initiatives.
- 6) To equip learners with the ability to design, plan, and implement events or projects that enhance creativity, teamwork, and leadership.

**Nature of the Course:** Non-classroom experiential course integrating learning beyond academics through arts, sports, wellness, community service, entrepreneurship, environmental and cultural engagement.

**Duration:** Minimum 30 hours of to be completed under CC as per NEP 2020 guidelines

### **COURSE IMPLEMENTATION AND INSTRUCTIONS**

#### **1. Duration & Credits**

- Total duration: Minimum 30 hours (Odd/Even Semester).
- On completion, students earn 2 credits under the Co-Curricular Course component.

#### **2. Activity Options : Choose any one or combination to complete 30 hours**

- **Cultural & Literary Skills:** Cultural Club, Marathi Vangmay Mandal, Speakers' Forum and Magazine Committee.
- **Sports & Fitness:** Gymkhana, Yoga, Physical Education.
- **Social Outreach & Community Service:** NSS, DLLE, Rotaract, NGO collaborations.
- **Entrepreneurship & Career Orientation:** Entrepreneurship Cell, Finance Club, Commerce Forum.
- **Environmental & Sustainability Practices:** Green Club, Value Lab, Eco Activities.
- **Research and Innovation:** Research Cell, Tech Clubs.
- **Life Skills & Safety:** Self-Defence, Disaster Management, Value Education.

#### **3. Methods of Completion- Any combination of following modes summing up to 30 hours:**

- Attending events (college/intercollegiate).
- Participating or presenting in events.
- Organising events as a core committee member.

#### **4. Evaluation and Documentation**

- Students must maintain a CC Log Sheet recording hours and activities, duly verified by the respective coordinator.
- Evaluation based on participation, initiative, teamwork, reflection, and discipline.

**5. Certification:** Certified completion of 30 hours (by event head/committee) will qualify the learner for **2 credits**.

<b>B. COM</b>		<b>Semester – I</b>	
<b>Course Name: Introduction to Information Technology I</b>		<b>Course Code: BCOM-OE-S1-110</b>	
<b>Periods per week (1 Period is 60 minutes)</b>		<b>02+02</b>	
<b>Credits</b>		<b>03+01</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>1</b>	<b>60</b>
	<b>Internal</b>	<b>--</b>	<b>40</b>

### Course Objectives:

1. To acquaint learners with basic concepts of Information Technology
2. To introduce use of Microsoft Word 2013

<b>Sr. No.</b>	<b>Modules</b>	<b>Number of lectures</b>
1	<b>Unit 1: Computer Basics , Computer Organization and Architecture</b> Definition and Characteristics of Computer, History and evolution of Computers, Classification of Computers ,Working of Computers , Applications of Computers ,Computer Organization, Different Architectures , Number Systems	10
2	<b>Unit 2: Computer Memory and Storage, Input Output Media</b> Types of Memory , Primary and Secondary Storage devices ,Input Output Devices	10
3	<b>Unit 3: MS WORD 2013</b>  Getting started, The Word window, New documents, Document navigation, Editing text, Working with text, Undo and Redo commands, Cut, copy, and paste, Find and replace Text formatting, Character formatting, Tab settings, Paragraph formatting, Paragraph spacing and indents Tables, Creating tables, Working with table content, Changing the table structure Page layout, Headers and footers, Page setup Graphics, Adding graphics and clip art, Working with graphics Proofing, printing and exporting, Spelling and grammar, AutoCorrect, Printing and exporting documents.	25
	<b>Total</b>	<b>45</b>

### **References Books:**

1. Introduction to Information Technology, ITL Education Solutions Limited
2. Introduction to Information Technology – V. Rajaraman
3. Microsoft Word , Excel , Powerpoint – Just for beginners Dorothy House
4. Microsoft Word 2013 Step-by-Step Guide – Philo and Angstadt
5. MOS 2013 Study Guide for Microsoft Word – John Lambert

**SIES COLLEGE OF COMMERCE & ECONOMICS**  
**AUTONOMOUS**  
**SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

**SCHEME OF EXAMINATION**

A) Internal Assessment 40 marks

Description	Marks
online test (multiple choice questions) / Project / Assignment	20
Practical Examination / Viva Voce / Project / Presentation	20
Total	40

B) Semester end examination 60 marks – Paper Pattern

All questions compulsory.

Duration: 2 hours	Total Marks: 60
Q1. Question 1 will be from Unit 1	15 ( 7 marks & 8 marks )
Q2. Question 2 will be from Unit 2	15 ( 7 marks & 8 marks )
Q3. Question 3 will be from Unit 3	15 ( 7 marks & 8 marks )
Q4. Question 4 will be from Unit 3	15 ( 7 marks & 8 marks )
<b>Total</b>	<b>60</b>

**Note :**

**Under unforeseen circumstances or challenging situation , all examinations will be conducted through online mode or as directed by State Govt. and UGC.**

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