# SIES COLLEGE OF COMMERCE & ECONOMICS
## AUTONOMOUS
## UG DEPARTMENT OF BACHELORS OF COMMERCE

| Sr. No. | Heading | Particulars |
|---|---|---|
| 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 II

| Semester II | | | |
|---|---|---|---|
| **Course Code** | **Course Type** | **Course Title** | **Credits** |
| BCOM-MAJ-S2-101 | Major | Accountancy and Financial Management II | 3 |
| BCOM-MAJ-S2-102 | Major | Commerce II | 3 |
| BCOM-OE-S2-103 | Open Electives (OE) | Mathematical & Statistical Techniques II | 4 |
| BCOM-VSC-S2-104 | Vocational Skill Courses (VSC) | Environmental Sustainability and Tourism II | 2 |
| BCOM-SEC-S2-105 | Skill Enhancement Courses (SEC) | Business Communication Skills II | 2 |
| BCOM-AEC-S2-106 | Ability Enhancement Courses (AEC) | English for Business Communication II | 2 |
| BCOM-VEC-S2-107 | Value Education Courses (VEC) | Environmental Studies II | 2 |
| BCOM-MIN-S2-108 | Business Economics (Minor) | Business Economics II | 2 |
| BCOM-CC-S2-109 | Co-curricular Course (CC) | Co-curricular Course | 2 |
| BCOM-OE-S2-110 | Open Electives (OE) | Introduction to Information Technology II | 4 |
| **Total Credits** | | | **22** |

| B. COM | | Semester – II | |
|---|---|---|---|
| **Course Name: Accountancy and Financial Management II** | | **Course Code: BCOM-MAJ- S2-101** | |
| **Periods per week (1 Period is 60 minutes)** | | 3 | |
| **Credits** | | 3 | |
| | | **Hours** | **Marks** |
| **Evaluation System** | **Theory Examination** | 2 | 60 |
| | **Internal** | -- | 40 |

**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 1 hour |
|---|---|---|
| 1 | **Module 1 - Accounting Standards issued by ICAI and Inventory valuation**<br><br>Accounting Standards – Concepts , Benefits, procedures for issue of Accounting Standards<br><br>AS 1 – Disclosure of accounting policies – Purpose, areas of policies, disclosure of policies, disclosure of change in policies, illustrations<br><br>AS 2 – Valuation of inventories – Meaning, Definition, Applicability, Measurement of inventory, disclosure in final accounts, explanation with illustrations<br><br>AS 9 – Revenue recognition – Meaning and Scope, transaction excluded, sale of goods, rendering of services, effects of uncertainties, disclosure and illustrations | 9 |

| | | |
|---|---|---|
| | AS-10 Property, Plant & Equipment – Meaning & Applicability, Recognition of cost , Revaluation of assets, Depreciation , disclosure<br><br>AS-16 Borrowing costs – Meaning & applicability , recognition & accounting , disclosure<br><br>Simple illustrations on Accounting standards<br><br>Inventory valuation – Meaning of inventories, cost of inventory valuation, inventory systems, periodic and perpetual inventory system, valuation, meaning and importance, Methods of stock valuation as per AS 2, FIFO and weighted average method, computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet. | |
| 2 | **Module 2 -  Accounting from Incomplete records**<br><br>Introduction and Problems of preparation of final accounts of Proprietary trading concern (conversion method) | 12 |
| 3 | **Module 3 - Branch accounts (excluding foreign branches)**<br><br>Meaning / Classification of Branch<br>Accounting for Dependent branch not maintaining full books by<br><br>a. Debtors method<br><br>b. Stock and debtors method | 12 |
| 4 | **Module 4 - Fire Insurance Claims**<br><br>Computation of Loss of Stock by fire<br>Ascertainment of claim as per the Insurance Policy<br>Exclude: Loss of Profit and Consequential loss | 12 |
| | **Total Lectures** | **45** |

**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

# 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 COM | | Semester – II | |
|---|---|---|---|
| **Course Name: COMMERCE II** | | **Course Code: BCOM-MAJ-S2-102** | |
| **Periods per week (1 Period is 60 minutes)** | | 3 | |
| **Credits** | | 3 | |
| | | **Hours** | **Marks** |
| **Evaluation System** | **Theory Examination** | 2 | 60 |
| | **Internal** | -- | 40 |

**Course Objectives**
1) To provide a foundational understanding of the service sector
2) To develop insights into the retail sector and e-commerce
3) To analyze recent trends and innovations in the service industry

| Module | Topics | No of lectures |
|---|---|---|
| I | **CONCEPT OF SERVICES** <br> **Introduction** - Meaning and Characteristics, Scope and Classification Importance of service sector in India. <br> **Marketing Mix for Services** (7 Ps), <br> **Service Strategies** - Service development cycle, Managing demand and capacity, opportunities and challenges in service sector. | 12 |
| II | **RETAILING** <br> **Introduction** - Concept of organized and unorganized retailing, Recent Trends in retailing in India, Factors responsible for growth of organized retailing in India, Survival strategies for unorganized Retailers. <br> **Retail Format** - Store format and Non – Store format, Store Planning, Design and Layout. <br> **Retailing in India** – Prospects and Challenges. <br> Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing. | 11 |
| III | **RECENT TRENDS IN SERVICE SECTOR** <br> **ITES** - BPO, KPO, LPO: Meaning, Features, Importance and Challenges in India, <br> **Banking and Insurance Sector** - ATM, Debit & Credit Cards, Internet Banking – Privatization and FDI in Banking and Insurance Sector in India and its impact. <br> **Logistics** - Meaning and Elements, Importance and Challenges in India. <br> Recent trends in financial services, health and wellness industry | 11 |
| IV | **E-COMMERCE** <br> **Introduction** - Meaning and Features, Functions, Importance and Limitations. <br> **Types of E-Commerce** – All Types - B2B, B2C, C2B, C2C, B2G and G2B. <br> **Present status of E-Commerce in India** - Factors responsible for transition to E-Commerce in India, E-Transition Challenges for Indian Corporates. | 11 |
| | **Total Lectures** | 45 |

# SCHEME OF EXAMINATION

The scheme of examinations 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 |
| Projects/ 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 |
| | **TOTAL** | **60** |

| B.COM. | | Semester -II | |
|---|---|---|---|
| Course Name : Mathematical & Statistical Techniques II | | COURSE CODE: BCOM-OE-S2-103 | |
| Periods per week ( 1 period of 60 minutes ) | | 3 +2 Tutorial | |
| Credits | | 3 + 1 | |
| Evaluation System | Theory Examination | 2 | 60 |
| | Internal | | 40 |

**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 | **Module-1:**<br>1**. Functions and Their Applications**<br>Constant function, linear function and non-linear functions.<br>Economic functions: Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point<br><br>**2. Derivatives**<br>Derivative as rate of measure, Derivative of linear and non- linear functions. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.<br><br>**3. Application of Derivatives**<br>Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce. (Questions should be application oriented only.) | 15 |
| 2 | **Module-2: Correlation and Linear Regression**<br><br>**1. Correlation Analysis**<br> Meaning, Types of Correlation, Determination of Correlation , Scatter diagram, Karl Pearson's Correlation Coefficient (excluding Bivariate Frequency Distribution) and Spearman's Rank Correlation Coefficient (with distinct ranks and repeated ranks)<br><br> **2. Linear Regression Analysis**<br> Meaning, Concept of Linear Regression , Regression equations, Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients , Finding the equations of Regression lines by method of Least Squares. | 15 |

| 3 | **Module-3: Time Series and Index Numbers**<br>**1. Time series**:<br> Concepts and components of a time series, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only ). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.<br>**2. Index Numbers**<br>Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers (by simple and weighted average method) Lasperye's, Paasche's, Dorbish-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Adequacy: Time Reversal Test and Factor Reversal Test. Shifting of Base year, Cost of Living Index Numbers, Concept of Real Income | 15 |
|---|---|---|
| | **Total Lectures** | 45 |

**Reference Books:**

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, 1996.

2. Applied Calculus by Stepfan Waner and Steven Constenoble, Cengage Learning, 2017.

3. Business Mathematics by D.C. Sancheti and V.K. Kapoor, Sultan Chand & Sons, 2014.

4. Investments by J.C. Francis and R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill, 2006.

5. Statistics by Murray R. Spiegel and Larry J. Stephens, Schaum's Outlines, Tata Mc-Graw Hill, 2017.

6. Statistics for Management by Richard I. Levin, David S. Rubin, Masood H. Siddiqui and Sanjay Rastogi, Pearson Education, 2017.

7. Statistics - Theory, Method & Application by D.C. Sancheti and V.K. Kapoor, Sultan Chand & Sons, 2010.

**SIES COLLEGE OF COMMERCE & ECONOMICS
AUTONOMOUS**

**DEPARTMENT OF MATHEMATICS &STATISTICS**

**APPROVED SCHEME OF EXAMINATION FOR BCOM TO BE EFFECT 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

| 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 |
| **Total** | **60** |

| B. COM | | Semester – II |
|---|---|---|
| Course Name: ENVIRONMENTAL SUSTAINABILITY AND TOURISM  II | | Course Code:BCOM-VSC-S2-104 |
| Periods per week (1 Period is 60 minutes) | | 2 |
| Credits | | 2 |
| | Hours | Marks |
| Evaluation System | Theory Examination | 1 | 30 |
| | Internal | -- | 20 |

## 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

| UNIT – I: Environmental Problems with Agriculture and Industrial development | | TOTAL NO OF LECTURES |
|---|---|---|
| 1.1 | Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, Desertification, Sustainable Agricultural practices. | |
| 1.2 | Environmental Problems Associated with Industries- causes, and effects of Air, and Noise Pollution. | |
| 1.3 | Environmental Problems Associated with Industries- causes, and effects of Water and Land Pollution. | 14 |
| 1.4 | Sustainable Industrial practices – Green Business and Green Consumerism. | |
| 1.5 | Corporate Social Responsibility towards environment and Sustainable development goals | |
| UNIT – II: Solid waste and Environmental Management | | |
| 2.1 | Classification of solid wastes – Types and Sources of Solid Waste; Municipal solid waste, Industrial waste, Bio- medical waste, E waste and impact on health | |
| 2.2 | Solid Waste Management – solid waste management in Mumbai and Schemes and initiatives run by MCGM and Role of citizens in waste management in urban and rural areas | |
| 2.3 | Environmental Management, Concept of Carbon Bank and Carbon Credit, and ecological footprint | 14 |
| 2.4 | Concept and components of Geospatial Technology- GIS, GPS and Remote sensing | |
| 2.5 | Applications of Geospatial Technology in Environmental Management | |

| UNIT – IV: Map-Filling (India) | **02** |
|---|---|
| **TOTAL NUMBER OF LECTURES** | **30** |

SELECTED REFERENCES:
1. Bhatia, A. (2019): "Tourism Development: Principles and Practices", SterlingPublishers, 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", OxfordUniversityPress, 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

| 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. COM | | Semester – II | |
|---|---|---|---|
| **Course Name: Business Communication Skills - II** | | **Course Code: BCOM-SEC-S2-105** | |
| **Periods per week (1 Period is 60 minutes)** | | 2 | |
| **Credits** | | 2 | |
| | | **Hour** | **Marks** |
| **Evaluation System** | **Theory Examination** | 1 | 30 |
| | **Internal** | -- | 20 |

## Course Objectives:

1. To develop confidence and professional behavioural codes.
2. To develop group communication skills and team work.
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.
6.

| Sr. No. | Module | No. of lectures |
|---|---|---|
| **1** | **UNIT 1:** <br><br> Presentation Skills <br><br> • Presentations, Dialogues & Speeches, GD and Presenting a News Item | 10 |
| 2 | **UNIT 2:** <br><br> Business Correspondence <br><br> • Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments, consumer Grievance Letters <br> • Social and PR Letters. | 10 |
| 3 | **UNIT 3:** <br><br> Language & Writing Skills <br><br> • Reports: Parts, Types, Feasibility Reports, Investigative Reports, Progress and Completion Reports <br><br> • Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner. | 10 |
| | **TOTAL** | **30** |

**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 |
| **Total** | **20** |

(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. Summarisation or Report Writing | 10 |
| **Total marks** | **30** |

| B. COM | | Semester – I | |
|---|---|---|---|
| Course Name: English for Business Communication - II | | Course Code: BCOM-AEC-S2-106 | |
| Periods per week (1 Period is 60 minutes) | | 2 | |
| Credits | | 2 | |
| | | Hour | Marks |
| Evaluation System | Theory Examination | 1 | 30 |
| | Internal | -- | 20 |

**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.

| Sr. No. | Module | No. of lectures |
|---|---|---|
| 1 | **UNIT 1:**<br><br>• Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online. | 10 |
| 2 | **UNIT 2:**<br><br>• Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson and the Participants, Drafting of Notice, Agenda and Resolutions.<br>• Conference: Importance and Types, Organizing a Conference. Modern Methods: Skype and Webinar. | 10 |
| 3 | **UNIT 3:**<br><br>• Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Press Release & Crisis Management. | 10 |
| | **TOTAL** | 30 |

## 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. Ilinois.

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 |
| **Total** | **20** |

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

| Duration: 1 hour | |
|---|---|
| Total Marks: 30 | |
| Q1. Anwer any 5 out of 7 | 10 |
| Q2. Answer any 2 out of 4 | 12 |
| Q3. Anwer any 1 out of 2 | 08 |
| **Total:** | 30 |

| B. COM | | Semester – II | |
|---|---|---|---|
| **Course Name: ENVIRONMENTAL STUDIES II** | | **Course Code: BCOM-VEC-S2-107** | |
| **Periods per week (1 Period is 60 minutes)** | | 2 | |
| **Credits** | | 2 | |
| | | **Hours** | **Marks** |
| **Evaluation System** | **Theory Examination** | 1 | 30 |
| | **Internal** | -- | 20 |

**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**

| | | NO OF LECTURES |
|---|---|---|
| **UNIT – I: Environmental Problems with Agriculture and Industrial development** | | 14 |
| 1.1. | Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, Desertification, Sustainable Agricultural practices. | |
| 1.2 | Environmental Problems Associated with Industries- causes, and effects of Air, and Noise Pollution. | |
| 1.3 | Environmental Problems Associated with Industries- causes, and effects of Water and Land Pollution. | |
| 1.4 | Sustainable Industrial practices – Green Business and Green Consumerism. | |
| 1.5 | Corporate Social Responsibility towards environment and Sustainable development goals | |
| **UNIT – II: Solid waste and Environmental Management** | | 14 |
| 2.1 | Classification of solid wastes – Types and Sources of Solid Waste; Municipal solid waste, Industrial waste, Bio- medical waste, E waste and impact on health | |
| 2.2 | Solid Waste Management – solid waste management in Mumbai and Schemes and initiatives run by MCGM and Role of citizens in waste management in urban and rural areas | |
| 2.3 | Environmental Management, Concept of Carbon Bank and Carbon Credit, and ecological footprint | |
| 2.4 | Concept and components of Geospatial Technology- GIS, GPS and Remote sensing | |
| 2.5 | Applications of Geospatial Technology in Environmental Management | |
| **UNIT – IV: Map-Filling (India)** | | 02 |
| **TOTAL NUMBER OF LECTURES** | | 30 |

**REFERENCE BOOKS:**
1. Singh,Savindra,: EnvironmentalGeography,Prayag Pustak Bhavan, Allahabad,India
2. Gautam Alka,: EnvironmentalGeography,Sharda Pustak Bhavan, Allahabad, India
3. OdumE.P.:FundamentalsofEcology, 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. &amp; 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
## B.COM – SEM II - 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

| 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 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 (any2/3/4) can be asked for the total of 15marks ALTERNATIVELY<br>Q1. Answer any 2 out of 3/4 questions Module 1- 15marks<br>Q2. Answer any 2 out of 3/4 questions Module 2- 15marks | |

| B. COM | | Semester – II | |
|---|---|---|---|
| Course Name: Business Economics – I | | Course Code: BCOM-MIN- S2-108 | |
| Periods per week (1 Period is 60 minutes) | | 2 | |
| Credits | | 2 | |
| | | Hours | Marks |
| Evaluation System | Theory Examination | 1 | 30 |
| | Internal | -- | 20 |
| | | | |

**Course Objectives:**
1. The course is intended to analyze consumer and producer behaviour.
2. To enable the learners to appraise business decisions based on concepts of micro economics

| Sr. No. | Modules | Number of lectures (1 hour) |
|---|---|---|
| 1 | **Introduction**<br>• Scope and Importance of Business Economics<br>* Theory of demand – Meaning of demand, demand function , demand schedule and demand curve, elasticity of demand – meaning types and importance, Indifference curve – properties and consumers' equilibrium, | 10 |
| 2 | **Production Function and Cost of production**<br><br>• Production function –meaning, isoquants, and its properties, Law of Variable Proportions. and Laws of Returns to Scale - - Economies and diseconomies of Scale<br>• Cost Concepts – meaning and types of cost - explicit and implicit, fixed and variable, economic and accounting, opportunity cost, incremental cost, total average and marginal costs. Nature of cost curves in the short and long run.  Revenue concepts and Break-Even Analysis (with business application) | 10 |
| 3 | **Market Structure:**<br>**Perfect Competition and Monopoly**<br>• Features - Short run and long run equilibrium<br>- Sources of monopoly power – price discrimination under monopoly<br>**Monopolistic competition and Oligopoly**<br>• Features,  short-run and long-run equilibrium under monopolistic competitive market , waste of monopolistic completion (only points)<br>•  Models of Oligopoly – collusive and non-collusive | 10 |
| | **TOTAL NUMBER OF LECTURES** | **30** |

**Reference Books**

1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2) Hirchey .M., Managerial Economics, Thomson South western (2003)
3) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4) Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5) Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
6) Samuelson &Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
8) H.L Ahuja, Principles of Microeconomics (S.Chand Publishing, 2019)


## 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 |
| Total | 20 |

**Semester end examination 30 marks**

| Duration: 1 hour | Total Marks: 30 |  |
|---|---|---|
| Based on unit 1<br>Q.1 (a) Full length question<br>        Or<br>    (b) Full length question | | 10 |
| Based on Unit 2<br>Q 2 (a) Full length question<br>        Or<br>    (b) Full length question | | 10 |
| Based on unit 3<br>Q.3 (a) Full length question<br>        Or<br>    (b) Full length question | | 10 |
| Note : The full length question can be divided into two problem based questions if required. | | |

| B.COM | Semester II |
|---|---|
| Course Name:  CO-CURRICULAR COURSE (CC) | Course Code: BCOM-CC-S2-109 |
| Credits | 2 |
| Evaluation System | Marks 50 |

## 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. COM | | Semester – II | |
|---|---|---|---|
| Course Name: Introduction to Information Technology II | | Course Code: BCOM-OE-S2-110 | |
| Periods per week (1 Period is 60 minutes) | | 02+02 | |
| Credits | | 03+01 | |
| | | Hours | Marks |
| Evaluation System | Theory Examination | 1 | 60 |
| | Internal | -- | 40 |

Course Objectives:

1. To acquaint learners with basic concept of Operating System and Information Technology
2. To introduce features of Power Point 2013

## SYLLABUS

| Sr.No. | Modules | Number of lectures |
|---|---|---|
| 1 | **Unit 1:  Operating System**<br>Definition , Types of OS, Functions of OS , Process, Process Scheduling<br>Features of Windows OS , Windows XP<br>Computer Software and Hardware , types of software , software piracy | 10 |
| 2 | **Unit 2: Information Technology**<br>Definition , Essential Components, Role of IT in various fields  , Careers in IT industry ,  Multimedia essentials , Multimedia applications<br>Computer Programming and Languages, Program development Cycle , Algorithm , Flowcharts , Generations of Programming Languages ,Language translators ,Linker , Loader | 10 |
| 3 | **Unit 3: E – Introduction to Power point 2013**<br><br>Introduction, Creating a New Presentation, Slide layout , Adding , removing and organizing slides , Adding Title and Subtitle and Text to a slide , Inserting a Graphic , Video and Audio to a slide,  Setting and running a slide show<br><br>Animations and Transition in Power Point | 25 |
| | **Total** | 45 |

References Books:
1. Introduction to Information Technology, ITL Education Solutions Limited
2. Introduction to Information Technology – V. Rajaraman
3. MOS 2013 Study Guide for Microsoft Excel – John Lambert
4. Microsoft Word , Excel , Powerpoint – Just for beginners Dorothy House

# 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 ) |
| **Total** | **60** |

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