SIES COLLEGE OF COMMERCE & ECONOMICS
AUTONOMOUS

Bachelor of Commerce Programme – First Year

Sr. No.	Heading	Particulars
1	Title of the course	Bachelor of Commerce
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 2020-21 in a progressive manner

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

(WITH EFFECT FROM THE ACADEMIC YEAR 2020-2021)

SEMESTER I

No. of Courses		Semester 1	Credits
1		**Elective Courses (EC)**	
1 A		**Discipline Specific Elective (DSE) Courses**	
	1	Accountancy and Financial Management I	03
1 B		**Discipline Related Elective (DRE) Courses**	
	2	Commerce 1	03
	3	Business Economics 1	03
1		**Ability Enhancement Courses (AEC)**	
2 A		**Ability Enhancement Compulsory Courses (AECC)**	
	4	Business Communication 1	03
	5	Environmental Studies 1	03
2 B		**Skill Enhancement Courses (SEC)**	
	6	Foundation Course – I	02
3		**Core Courses (CC)**	
	7	Mathematical and Statistical Techniques 1	03
		Total Credits	**20**

Serial No	Course code	Credits	Course Name
1			
1.1	BCOMS101	03	Accountancy and Financial Management I

Sr.No.	Modules	Number of lectures
1	Module 1 Accounting Standards issued by ICAI and Inventory valuation: • Accounting Standards – Concepts , Benefits, procedures for issue of Accounting Standards • AS 1 – Disclosure of accounting policies – Purpose, areas of policies, disclosure of policies, disclosure of change in policies, illustrations • AS 2 – Valuation of inventories – Meaning, Definition, Applicability, Measurement of inventory, disclosure in final accounts, explanation with illustrations • AS 9 – Revenue recognition – Meaning and Scope, transaction excluded, sale of goods, rendering of services, effects of uncertainties, disclosure and illustrations • AS-10 Property, Plant & Equipment – Meaning & Applicability, Recognition of cost , Revaluation of assets, Depreciation , disclosure • AS-16 Borrowing costs – Meaning & applicability , recognition & accounting , disclosure • Simple illustrations on Accounting standards • 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 • Accounting of capital and revenue receipts and expenditure covering Capital, Revenue and Deferred revenue	15
2	Module 2 Preparation of Final accounts of a proprietary concern including Manufacturing account	15

| 3 | Module 3 Departmental accounts

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 | 15 |
|---|---|---|
| 4 | Module 4 Accounting for Hire Purchase

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) | 15 |
| | Total Lectures | 60 |

References:

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

Serial No	Course code	Credits	Course Name
1			
1.2	BCOMS102	03	Commerce 1

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.

Module	Topics	No of lectures
I **i** **ii** **iii**	**BUSINESS** **Introduction** - Concept and Features, Functions, Scope and Significance of business. Traditional and Modern Concept of business. **Objectives of Business** - Steps in setting business objectives, mission and vision statements. Classification of business objectives, Reconciliation of Economic and Social Objectives. **New trends in business** - Liberalization, Privatization and Globalization - Meaning and impact .Growth, Restructuring and Turnaround Strategies.	**12**
II **i** **ii**	**BUSINESS ENVIRONMENT** **Introduction** - Concept and Features, Importance of business environment, Inter-relationship between Business and Environment. **Constituents of Business Environment** - Internal and External Environment, Impact of Educational Environment on business. International Environment – WTO: Objectives, Agreements and Impact. Trading Blocs: Impact, Major Trading Blocs (EU, NAFTA, ASEAN and SAARC)	**11**
III i ii	**PROJECT PLANNING** **Introduction** - Concept of Project Planning; Project Report - Contents and Importance; Feasibility Study - Types and its importance. **Business Unit Promotion** - Concept and Stages of Business Unit Promotion, Location – Factors determining location, Role of Government in Promotion.	**11**

iii	**Statutory Requirements in Promoting Business Unit** - Licensing and Registration procedure, Filling returns and other documents.	
IV	**ENTREPRENEURSHIP**	
i	**Introduction** - Concept and Features, Importance, Factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur. *Concept of Startup companies. Mission and vision statements* **The**	**11**
ii	**Entrepreneurs** - Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.	
iii	**Women Entrepreneurs** - Problems and Promotion.	

Reference Books

- Amit Vikram, *Introduction to Commerce*, Atlantic Publishers, 2011.

- Aswathappa K, *Essential of Business Environment*, Himalaya Publishers, 2014.

- Bhutani, Kapil, *Strategic Management*, Mark Publishers.

- Cherunilam, Francis, *A Course Book on Business Environment*, Himalaya Publishers.

- Cherunilam, Francis, *Business Environment*, Himalaya Publishers, 2010.

- . Hisrich, Robert D., *Entrepreneurship*, Mc Graw Hill, 2013.

- Maheshwari, Rajendra P, Mahajan J.P., *Business Organization Management*, International Book House, 2011.

- Sharma K.C., Entrepreneurship Development, Regal Book Depot, 2012.

Serial No	Course code	Credits	Course Name
1			
1.3	BCOMS103	03	Business Economics 1

Module No.	Topics	Number of lectures
1	**Introduction** • Scope and Importance of Business Economics - basic tools- Opportunity Cost principle, Incremental and Marginal Concepts. Total, Average and Marginal relations- Use of Marginal analysis in decision making. • Demand Function - nature of demand curve under different markets	10
2	**Demand Analysis** • The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium • Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional) - relationship between price elasticity of demand and revenue concepts • Consumer's Surplus- Analysing consumer's surplus using demand curve	10
3	**Supply and Production Decisions** • Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs, Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope	15
4	**Cost of Production** • Cost concepts: accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run- (hypothetical numerical problems to be discussed)	10

	• Extension of cost analysis: Cost reduction through experience- LAC and Learning curve and Break Even Analysis (with business application)	
	Total Lectures	45

References:

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)

Serial No	Course code	Credits	Course Name
1			
1.4	BCOMS104	03	Business Communication I

Sr.No.	Module	Number of lectures
1	**Theory of Communication** **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 **Channels and Objectives of Communication**: **Channels-** 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) **Methods and Modes of Communication:** Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing	10
2	**Obstacles to Communication in Business World** **Problems in Communication /Barriers to Communication**: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers **Listening:** Importance of Listening Skills, Cultivating good Listening Skills – 4 **Introduction to Business Ethics:** Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Surrogate Advertising, Patents and Intellectual Property Rights, Corporate Social Responsibility	10

3	**Business Correspondence**	12
	Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, **Personnel Correspondence:** Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]	
4	**Language and writing skills**	13
	Commercial Terms used in Business Communication **Paragraph Writing:** Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] **Activities** - Listening Comprehension - Remedial Teaching - Speaking Skills: Presenting a News Item, Dialogue and Speeches - Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management	
	TOTAL	**45**

References :

1) **'Business Communication'** by Dr. Nina Roy Choudhury & Lekha Nambiar,   Vipul Prakashan, Mumbai.

Serial No	Course code	Credits	Course Name
1			
1.5	BCOMS105	03	Environmental Studies I

COURSE OBJECTIVES

- To make the students learn about the various issues and challenges of Environment.

- To make the students understand the basic principles of the Ecology

- To make students more environmentally responsible citizens

Sr. No.	Modules	Number of lectures
1	**Environment and Ecosystem:**	**13**
	Environment: Meaning, definition, scope and its components; concept of an ecosystem: definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Role of technology in Environment Management Importance and scope of Environmental Studies.	
2	**Natural Resources and Sustainable Development:**	**13**
	Meaning and definitions; Classification and types of resources, factors influencing resource utilisation; Resource conservation- meaning and methods-conventional and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development.	
3	**Populations and Emerging Issues of Development:**	**13**
	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment – Environment and Human Health – Human Development Index – The World Happiness Index.	
4	**Urbanisation and Environment:**	**13**

	Concept of Urbanisation – Problems of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities.		
5	**Reading of Thematic Maps and Map Filling:**		**08**
	Reading of Thematic Maps: Located bars, Circles, Pie charts, Isopleths, Choropleth, and Flow map, Pictograms - Only reading and interpretation.		04
	Map Filling: Map filling of World (Environmentally significant features) using point, line and polygon segment.		04
	Total		**60**

REFERENCE BOOKS:

Textbook & Reference Books:

1) Singh,Savindra,2011: Environmental Geography,Prayag Pustak Bhavan, Allahabad,India

2) Gautam Alka,2009: Environmental Geography,Sharda Pustak Bhavan, Allahabad, India

3) OdumE.P.(1971): Fundamentals of Ecology, W.B.Saunders,Philadelphia

4) BotkinD.B.& KellerE.A.,1995: Environmental Science, JohnWiley& Sons,NewYork

5) McKinneyM.L.&SchochR.M.,1998: EnvironmentalScience,Jones&BartlettPublishers,London

6) AllabyM.2002: Basics of Environmental Sciences, Routledge, London

7) DetwylerT.R.,1971: Man's Impact on Environment,McGraw-Hill,NewYork

8) AhirraoW.R.&others,Paryavaran Vijnan(Marathi),Nirali Prakashan,PuneDiamond Dictionary of Environmental Science

9) Bharucha E.,A Text Book of Environmental Studies, Universities Press, Hyderabad

Serial No	Course code	Credits	Course Name
1			
1.6	BCOMS106	02	Foundation Course I

Module No.	Topics	Number of lectures
1	**Overview of Indian Society** • Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference	5
2	**Concept of Disparity- I** • Understand the concept of disparity as arising out of stratification and inequality; Meaning of Gender, Gender Identity, Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities	15
3	**Concept of Disparity – II** • Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences	5
4	**The Indian Constitution** • Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution	10

5	**Significant Aspects of the Political Processes**	10
	• The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	
	Total Lectures	45

References:

1) Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)

2) Indian Society and Culture, Vinita Padey, Rawat Pub (2016)

3) Social Problems in India, Ram Ahuja, Rawat Pub (2014)

4) Faces of Feminine in Ancient, medieval and Modern India, Mandakranta Bose Oxford University Press

5) National Human rights commission- Disability Manual

6) Rural, Urban Migration: Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012

7) Regional Inequilities in India Bhat L SSSRD- New Delhi

8) Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)

9) The Constitution of India, P M Bakshi 2011

10) The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub

11) Politics in India: structure, Process and Policy Subrata Mitra, Routlege Pub

12) Politics in India, Rajani Kothari, Orient Blackswan

13) Problems of Communalism in india, Ravindra Kumar Mittal Pub

14) Combating communalism in India: Key to National Integration, Kawal Kishor Bhardwaj, Mittal Pub

Serial No	Course code	Credits	Course Name
1			
1.7	BCOMS107	03	Mathematical & Statistical Techniques I

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:** **1. Shares** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares ,Total Gain , Rate of return Simple examples. **2. Mutual Funds** 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.)	15
2	**Module-2:** **1. LPP** Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities in two variables. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method in two variables. **2. Matrices** Introduction to Matrices and Determinants, Elementary row/column operations, Inverse of matrix (adjoint method), Solution of system of linear equations by Cramer's rule (up to 3 variables)	15
3	**Module -3: Summarization Measures** 1. **Basic Concepts**	15

	2. Meaning, Uses & Limitations of Statistics. Collection of data, Sampling Techniques, Steps in Sample Survey **2. Measures of Central Tendency** 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. **3. Measures of Dispersion** Concept of dispersion. Various measures of Dispersion absolute & relative measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.	
4	**Module -4: Elementary Probability Theory** **1. Probability Theory** 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), conditional probability. Independence of Events, Simple examples. **2. Discrete Random Variable** Probability distribution of a discrete random variable; Expectation and Variance of discrete random variable, simple examples on probability distributions , calculation of Expectation and Variance.	15
5	**Module -5: Decision Theory** Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty : Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk : Expected Monetary Value (EMV); Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL, Decision Tree.	15
	Total Lectures	75

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 Kanti Swarup, P.K. Gupta and Man Mohan, Sultan Chand & Sons, 2010.

6. Operations Research by Richard Bronson and Govindasami Naadimuthu, Schaum's Outlines, Tata Mc-Graw Hill, 1997.

7. Fundamentals of Statistics by D. N. Elhance, Kitab Mahal, 2018.

SEMESTER II

No. of Courses	Semester II	Credits
1	**Elective Courses (EC)**	
1 A	**Discipline Specific Elective (DSE) Courses**	
1	Accountancy and Financial Management II	03
1 B	**Discipline Related Elective (DRE) Courses**	
2	Commerce II	03
3	Business Economics II	03
1	**Ability Enhancement Courses (AEC)**	
2 A	**Ability Enhancement Compulsory Courses (AECC)**	
4	Business Communication II	03
5	Environmental Studies II	03
2 B	**Skill Enhancement Courses (SEC)**	
6	Foundation Course – II	02
3	**Core Courses (CC)**	
7	Mathematical and Statistical Techniques II	03
	Total Credits	**20**

Serial No	Course code	Credits	Course Name
2			
2.1	BCOMS201	03	Accountancy and Financial Management II

Sr. No.	Modules	Number of lectures
1	Module 1 Accounting from Incomplete records Introduction Problems of preparation of final accounts of Proprietary trading concern (conversion method)	15
2	Module 2 Reading of Ledger Accounts 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	15
3	Module 3 Branch accounts (excluding foreign branches) Meaning / Classification of Branch Accounting for Dependent branch not maintaining full books by (a) Debtors method (b) Stock and debtors method	15
4	Module 4 Fire Insurance Claims Computation of Loss of Stock by fire Ascertainment of claim as per the Insurance Policy Introduction to Loss of profit policy (only theory) Exclude: Problems on Loss of Profit and Consequential loss	15
	Total Lectures	60

References:

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

Serial No	Course code	Credits	Course Name
2			
2.2	BCOMS202	03	Commerce II

Objectives:

1] To familiarize the students with basic concepts of Services.

2] To develop knowledge and understanding of Services.

3] To make students aware of current trends in Services Sector.

Module	Topics	No of lectures
I i ii iii	**CONCEPT OF SERVICES** **Introduction** - Meaning and Characteristics, Scope and Classification Importance of service sector in India. **Marketing Mix for Services** (7 Ps), Consumer expectations. **Service Strategies** - Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.	12
II ii ii iii	**RETAILING** **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. **Retail Format** - Store format and Non – Store format, Store Planning, Design and Layout. **Retailing in India** – Prospects and Challenges. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing.	11
III i ii iii	**RECENT TRENDS IN SERVICE SECTOR** **ITES** - BPO, KPO, LPO: Meaning, Features, Importance and Challenges in India. **Banking and Insurance Sector** - ATM, Debit & Credit Cards, Internet Banking – Privatization and FDI in Banking and Insurance Sector in India and its impact. **Logistics** - Meaning and Elements, Importance and Challenges in India.	11
IV i ii iii	**E-COMMERCE** **Introduction** - Meaning and Features, Functions, Importance and Limitations. **Types of E-Commerce** – All Types - B2B, B2C, C2B, C2C, B2G and G2B. **Present status of E-Commerce in India** - Factors responsible for transition to E-Commerce in India, E-Transition Challenges for Indian Corporates.	11

Reference Books

1. Bhatia, B. S., Management of Service Sector, VP Publishers
2. Dhawan Nidhi, Introduction to E-Commerce, International Book House, 2010.
3. Levy Michael, Weitz Barton, Retailing Management, Tata McGraw Hill.
4. Lusch, Robert F., Dunne Patrick M., Carver, James R., Introduction to Retailing, Cengage Learning, 2011.
5. Madaan K.V.S., Fundamentals of Retailing, Tata McGraw Hill, 2009.
6. Temani, V.K., Service Marketing, Prism Publishers.
7. C.Battacharya .; Service Marketing . excel books India .

Serial No	Course code	Credits	Course Name
2			
2.3	BCOMS203	03	Business Economics II

Module No.	Modules	Number of lectures
1	**Market Structure: Perfect Competition and Monopoly** • Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - Monopoly - Sources of monopoly power – short run and long run equilibrium of a firm under Monopoly	10
2	**Pricing and Output Decisions under Imperfect Competition** • Monopolistic competition: Competitive and Monopolistic elements of monopolistic competition- equilibrium of firm under monopolistic competitions, monopolistic verses perfect competition, excess capacity and inefficiency, debate over role of advertising, (topics to be taught using case studies from real life examples), impact of social media under imperfect competition • Oligopolistic Market: Key attributes of oligopoly- Collusive and non-collusive oligopoly market, Price rigidity, Cartels and price leadership models(with practical examples)	15
3	**Pricing Practices** • Cost oriented pricing methods: cost –plus (full cost)/mark-up pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	10
4	**Evaluating Capital Projects** • Meaning and importance of capital budgeting- steps in capital budgeting- Techniques of Investment appraisal: payback period method, net present value method, and internal rate of return method (with numerical examples)	10
	Total Lectures	45

References:

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)

Serial No	Course code	Credits	Course Name
2			
2.4	BCOMS204	03	Business Communication II

Sr.No.	Module	Number of lectures
1	**Presentation Skills** **Presentations:** (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	10
2	**Group Communication** **Interviews:** Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit **Meetings:** Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions **Conference:** Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing **Public Relations:** Meaning, Functions of PR Department, External and Internal Measures of PR	15
3	**Business Correspondence** **Trade Letters:** Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) **Only following to be taught in detail:-** Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]	10
4	**Language and writing skills** **Reports:** Parts, Types, Feasibility Reports, Investigative Reports **Summarisation:** Identification of main and supporting/sub points Presenting these in a cohesive manner	10
	TOTAL	45

References:

1) **'Business Communication'** by Dr. Nina Roy Choudhury & Lekha Nambiar, Vipul Prakashan, Mumbai.

Serial No	Course code	Credits	Course Name
2			
2.5	BCOMS205	03	ENVIRONMENTAL STUDIES

Sr. No.	Modules	Number of lectures
1	**Solid Waste Management for Sustainable Society:**	**13**
	Classification of solid wastes – Types and Sources of Solid Waste; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in urban and rural areas.	
2	**Agriculture and Industrial Development:**	**13**
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion, Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility towards environment	
3	**Tourism and Environment:**	**13**
	Tourism: Meaning, Nature, Scope and importance –Typology of tourism-classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism	
4	**Environmental Movements and Management:**	**13**
	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghats movement; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit, Carbon Sequestration, EIA, ecological footprint; Environment Protection Acts; Concept and components of Geospatial Technology- Applications of GST in Environmental Management	
5	**Map Filling:**	**08**
	Map filling of Konkan and Mumbai (Environmentally significant features)	
	Total	**60**

REFERENCE BOOKS:

Textbook & Reference Books:

1) Asolekar S, Gopichandran R. 2005.'Preventive Environmental management- an Indian perspective'
2) CEE, Ahmedabad, Foundation Books Pvt Ltd, Daryaganj.
3) Doniwal. H. K. 2009, 'Urban Geography', GNOSIS, Delhi
4) Dresner S., 2005, 'The Principles of sustainability', Earthscan publication Ltd, London
5) Hulse J. H., 2007, 'Sustainable Development at risk – Ignoring the past', Cambridge University Press Indi Pvt. Ltd.
6) Purvis M. and Grainger A., 2005, 'Exploring Sustainable Development – Geographical
7) Perspectives', Earthscan Publication, UK.

References:

8) Santra S. C., 2004, 'Environmental Science', New Central Book agency Pvt Ltd, Kolkata
9) Saxena H M., 2000, 'Environmental Management', Rawat Publication, New Delhi.
10) William M., Grossa J., 2002, 'Environmental Geography – Science, Land use and Earth System',

Serial No	Course code	Credits	Course Name
2			
2.6	BCOMS206	03	Foundation Course II

Module No.	Modules	Number of lectures
1	**Globalisation and Indian Society** Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.	7
2	**Human Rights** Concept of Human Rights; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution, LGBTQ Rights	10
3	**Ecology** Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment	10
4	**Understanding Stress and Conflict** Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	10
5	**Managing Stress and conflict in contemporary society** Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society	8
	Total Lectures	45

References:

1) A decade of economic reforms in India (The past, the present, the future) -Edited by Raj Kapila and Uma Kapila, Academic Foundation (2002)
2) Contemporary issues in globalisation – An introduction to theory and policy in India Soumyen Sikder , Oxford University Press (2002)
3) Universal Human Rights : In theory and practice, Jack Donnelly, (2014)
4) The Moral Dimensions of Human Rights- Carl Wellman, Oxford University Press (2011)
5) LGBT Rights in Human Rights Perspectives- Dr. Sukanta Sarkar, Global Vision Publishing House, New Delhi (2016)
6) Environmental Studies – Dr. Vijay Kumar Tiwari , Himalayan Pub. (2010)
7) Ecology and environment – Benu Singh, Vista International Pub. (2006)
8) Stress Management – Dr. N. Tejmani Singh ,Maxford books (2011)
9) The Headspace Guide to Meditation and Mindfulness – Andy Puddicombe, St. Martin's Griffin (2016)
10) Resolving Structural Conflicts- Richard E. Rubenstein, Taylor & Francis Group, 2017

Serial No	Course code	Credits	Course Name
2			
2.7	BCOMS207	03	Mathematical & Statistical Techniques II

Sr.No.	Modules	Number of lectures
1	**Module-1:** 1**. Functions and Their Applications** Constant function, linear function and non-linear functions. Economic functions: Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point **2. Derivatives** 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. **3. Application of Derivatives** 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:** **1. Interest** Simple Interest, Compound Interest (Nominal & Effective Rate of Interest), Calculations involving upto 4 time periods. **2. Annuity** Annuity Immediate and its Present value, Future value. Equated Monthly Instalments (EMI) using reducing balance method & amortization of loans. Deferred Annuity. **3. Perpetuity** Stated Annual Rate & Effective Annual Rate Perpetuity and its present value, Simple problems involving up to 4 time periods.	15
3	**Module-3: Bivariate Linear Correlation and Regression** 1. **Correlation Analysis** 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) **2. Linear Regression Analysis** 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
4	**Module-4: Time Series and Index Numbers**	15

	1. Time series: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method. **2. Index Numbers** 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 Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year, Cost of Living Index Numbers, Concept of Real Income and splicing Index numbers series,Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)	
5	**Module-5: Standard Probability Distributions**. **1. Discrete Probability Distributions** Binomial, Poisson (Properties and applications only, no derivations are expected) **2.Continuous Probability distribution** Normal Distribution. (Properties and applications only, no derivations are expected)	15
	Total Lectures	75

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, 2008.

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.