



Syllabus

First Semester Course in B Com

2023 - 2024

- Syllabus for Core (Major and Minor and Vocational Skill) Courses.

UCCOM4501MJ1	: Financial Accounting-I
UCCOM4501MN1	: Business Environment & Management
UCCOM4502MN1	: Business Economics - I
UCCOM4501VS1	: Spreadsheet & Database Management
UCCOM4502VS1	: Business Communication
UXCOI4501VE1	: Fundamentals of Indian Constitution

- Evaluation and Assessment Guideline.

PRINCIPAL
ST. XAVIER'S COLLEGE
AUTONOMOUS
MUMBAI - 400 001.

APPROVED SYLLABUS

FY B Com

Course Code: UCCOM4501MJ1

Financial Accounting - I

Credits: 4 (Total 60 hr)

Course Objectives:

1. To acquaint the learners with GAAP (Generally Accepted Accounting Principles) through a few mandatory accounting standards in India for business and other entities.
2. To familiarise learners with various methods of inventory valuation, and develop the ability to select the most suitable method of inventory management through an analytical process.
3. To develop the learner's understanding of the principles and practical tools involved in the preparation of annual financial statements of manufacturing concerns, departmental accounting and hire purchase transaction accounting through illustrations.

Number of lectures: 60

Course Outcome:

On completing the course, the student will be able to:

- CO1 Interpret and recall the concepts, scope, utility and significance of accounting and record-keeping.
- CO2 Recognise, interpret and apply selected mandatory accounting standards in India for business and other entities.
- CO3 Interpret and describe the provisions and regulations with respect to Manufacturing Concerns, departmental organisations and hire purchase transactions.
- CO4 Prepare, interpret and analyse the annual financial statements of Manufacturing Concerns and departmental organisations.
- CO5 Prepare, interpret and analyse the accounting treatment of hire purchase transactions.



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Financial Accounting - I

Unit 1

(15 Lectures)

Introduction to Accounting Standards issued by ICAI

AS – 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations

AS – 2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.

AS – 9: Revenue Recognition Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations.

Inventory Valuation: Meaning of inventories, Cost for inventory valuation

Inventory systems: Periodic Inventory system and Perpetual Inventory System

Valuation: Meaning and importance Methods of Stock Valuation as per

AS – 2: FIFO and Weighted Average Method valuation of inventory with illustrations.

Introduction to IND - AS & IFRS

Unit 2

(15 Lectures)

Final Accounts of Manufacturing concerns (Proprietary Firm):

Meaning, definition and illustrations on – Introduction, Problems on Preparation of Final Accounts of Proprietary

Trading Concern (Conversion Method)

Unit 2

(15 Lectures)

Final Accounts of a Manufacturing Concern Expenditure: Capital Revenue Receipts: Capital, Revenue

Adjustment and Closing Entries

Final accounts of Manufacturing concerns (Proprietary Firm)

Unit 4

(15 Lectures)

Accounting for Hire Purchase:

Meaning of HP. Calculating the quantum of interest and with it the instalments and the breakup of interest and capital repayment.

Accounting for hire purchase transactions by asset purchase method on full cash price basis. Recording of Journal entries, ledger accounts and disclosure in the balance sheet for the hirer and vendor.

List of Recommended Reference Books

1. Accounting Standards Made Easy by CA Ravi Kanth Miriyala, Taxmann Publications (P) Ltd., New Delhi
2. Ready Referencer on Accounting by G Sekar, Commercial Law Publishers (India) Pvt. Ltd., New Delhi
3. Tulsian's Accountancy by CA (Dr.) P.C. Tulsian, S Chand And Company Limited, Uttar Pradesh.

4. Tulsian's Principles and Practice of Accounting by CA (Dr.) P.C. Tulsian, S Chand And Company Limited, Uttar Pradesh.
5. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
6. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
7. Accountancy & Financial Management (For F.Y.B.Com.) by Chopde – Chaudhari – Seth Publication.
8. Financial management – J.M. Pandey, Vikas Publishing house, 2015.
9. Financial management – Prasanna Chandra, Tata McGraw-Hill Education, 2007.
10. Accounting and Financial Management, Semester I – Ainapure and Ainapure, Manan Prakashan.

Evaluation (Core Theory): Total Marks per course - 100.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA - 40 marks

CIA 1: Written test - 20 marks

CIA 2: Written Test or Assignment - 20 marks

II. Summative Assessment of Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 60 marks

One question from each unit for 15 marks, with internal choice. Total marks per question with choice - 20 to 22.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
3	3	6	6	15
4	3	6	6	15
Total	12	24	24	60
% Weightage	20	40	40	100%

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4501MN1

Business Environment & Management

Credits: 4 (Total 60 hr)

Course Objectives:

1. To enable learners to evaluate business and its environment.
2. To enable learners to discuss the contemporary issues in business.
3. To enable learners to examine and evaluate business in an International Environment.
4. To explain the evolution of Management and its principles.
5. To discuss the functions of management and their importance in business.

Number of lectures: 60

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Understand the basic concepts, functions, scope and significance of the businesses and their environment.
- CO 2 Differentiate between the internal and external environment and their impact on business; have an overview of the international environment with specific reference to current trends in the international business.
- CO 3 Develop a deeper understanding and appreciation nature of the fundamental principles of management and its application in the day-to-day functioning of an organisation
- CO 4 Differentiate ways of practical application of the principles of management in the decision-making process

Business Environment & Management

Unit 1

(15 Lectures)

Business Environment - 1

Introduction: Concept and Importance of Business Environment, Interrelationship between Business and Environment. Need for environmental scanning.

Business Environment: Constituents of Business

Environment: Internal and External Environment.

Environmental Analysis: SWOT Analysis, PESTEL Analysis.

Contemporary Issues – Business Ethics, Business Responsibility and Sustainability Reporting, Corporate Social Responsibility, Environmental and Social Governance, Social Audit.

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Unit 2**(15 Lectures)****Business Environment - 2**

International Environment: Current Trends in the World Business Scenario, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.

International Environment. Strategies for going global – MNCs, TNCs, WTO. Foreign Trade in India- Balance of Trade, FDI, Implication for Indian Industries

Unit 3**(15 Lectures)****Business Management - 1**

Principles of Management: Meaning and Definition – Principles of Management – Functions of Management – Factors Responsible for New Horizons of Management – Management Skills and Competency in the Post-Pandemic era.

Planning: Meaning and Definition – Steps in Planning – Components of Planning - MBO: Meaning – Steps – Advantages.

Organization: Meaning and Definition of Organization – Types of Organization – Formal and Informal, Internal Forms of Organization – Meaning and Features of Line, Line and Staff, Matrix Organization Structures. Virtual Organization: Features – Challenges of Virtual Teams.

Unit 4**(15 Lectures)****Business Management-2**

Directing/Leading: Leadership - Traits and Styles of Leadership - Concept of Power and Authority - Motivation – Factors of motivation – Theories of motivation – Maslow's Theory, Herzberg's Theory and McGregor's X & Y Theory.

Controlling: Meaning, Need and Significance of Controlling - Methods and Techniques of Controlling – Traditional and Modern Techniques.

Significant Issues in Management: Decision Making, Meaning and Definition of Decision Making, Steps/Process in Decision Making, Techniques of Decision Making, Essentials of a Sound Decision Making - Management Information System, Meaning and Features - Management by Exception, Meaning and Advantages - Span of Control, Meaning and Features, Factors determining Span of Control - Delegation, Meaning, Barriers to Delegation, Principles of Effective Delegation - Departmentation, Meaning and Bases of Departmentation - Knowledge Management, Meaning, Features - Management of Change, Meaning, Process, Barriers to Change - Stress Management at Work, Meaning, Effects of Stress, Measures of Managing Stress.

List of Recommended Reference Books

1. S. N. Banerjee, Principles of Management.
2. Koontz and O'Donnel, Principles of Management, Essentials of Management.
3. Theo Haiman, Management Theory and Practice.
4. Koontz and O'Donnel, Principles of Management.
5. Peter F. Drucker, The Practice of Management.
6. NeeraVasisth, Students' Guide to Management, Taxman Allied Services Pvt. Ltd.

7. Y.K. Bhushan, Business Management. S.A. Sherelakar, Principles of Business Management.
8. Koontz & O'Donnel, Essentials of Management.
9. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
10. Raj Agarwal, Business Environment, Excel Publishers.
11. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai.

Evaluation (Core Theory): Total Marks per course - 100.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA - 40 marks

CIA 1: Written test - 20 marks

CIA 2: Written Test or Assignment - 20 marks

II. Summative Assessment of Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 60 marks

One question from each unit for 15 marks, with internal choice. Total marks per question with choice - 20 to 22.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
3	3	6	6	15
4	3	6	6	15
Total	12	24	24	60
% Weightage	20	40	40	100%

College Grids for assignments/presentations are used/adapted according to the type of assessment.

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FY B Com

Course Code: UCCOM4502MN1

Business Economics - I

Credits: 4 (Total 60 hr)

Course Objectives:

1. Microeconomics - I aim to introduce the learners to core economic principles and the application of the same in decision-making.
2. To introduce the learners to principles that explain how economic agents make decisions and how these decisions interact.
3. To make learners competent in applying economic principles to a range of policy

Number of lectures: 60

Course Outcome:

On completing the course, the student will be able to:

- CO1 show a systematic knowledge and critical awareness of economic theory in areas of the subject covered by the syllabus.
- CO2 apply a range of techniques to solve practical problems in the areas of the subject covered by the syllabus.
- CO3 understand the relevance of economic theory to the business environment and the links between economic theory and its applications in business.
- CO4 apply basic microeconomics theory to business problems.

Business Economics -I

Unit 1

(15 Lectures)

Introduction

Business Economics - nature and scope, Scarcity, Opportunity Cost and production possibilities, Positive and Normative Economics, Microeconomics and Macroeconomics, Decision and Tools of decision making in economics, Equation, simultaneous equations, identities, Average and marginal quantities from the equation

Unit 2

(15 Lectures)

Demand and Supply I:

Demand and Supply Schedule, Individual and Market Demand and Supply Curve, Determinants of Demand, Supply function, marginal cost and supply, Derivation of demand and supply functions with hypothetical examples, Demand function, price and the law of DMU, consumer equilibrium with the law of EMU, Law of demand as price effect, Curves - plotting curves - curve to data and data to curve, equation to curve, slope calculation from graph, Fraction and percentage calculation,

Unit 3

(15 Lectures)

Demand and Supply II:

Marginal Utility and Marginal Cost (with derivative), Market Equilibrium (numerical examples), Elasticity and its applications, Elasticity of Demand and Revenue (numerical examples), Consumer Surplus, Producer Surplus and Total Surplus (numerical examples) Introduction to derivative - addition, difference (through worksheets),

Unit 4

(15 Lectures)

Ordinal Utility Analysis:

Cardinal v/s Ordinal Utility, Indifference curve, Budget Line, Properties of Indifference Curve, Consumer Equilibrium, Income Effect, Price Effect and Substitution Effects, Demand estimation and forecasting methods based on linear regression equations.

List of Recommended Reference Books

1. Deweet K K, Modern Economic Theory, S. Chand & Company Ltd., New Delhi, 2012.
2. Mankiw Gregory N, Principles of Economics, Cengage India. 2018
3. Koutsoyiannis, A, Modern Microeconomics, MacMillan Press, 1979. 2
4. Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
5. Salvatore, D.L, Microeconomics: Theory and Applications, Oxford Univ. Press, 2008

Evaluation (Core Theory): Total Marks per course - 100.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA - 40 marks

CIA 1: Written test - 20 marks

CIA 2: Written Test or Assignment - 20 marks

II. Summative Assessment of Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 60 marks

One question from each unit for 15 marks, with internal choice. Total marks per question with choice - 20 to 22.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
3	3	6	6	15
4	3	6	6	15
Total	12	24	24	60
% Weightage	20	40	40	100%

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4501VS1

Spreadsheet & Database Management

Credits: 2 (Total 30 hr)

Course Objectives:

1. To get acquainted with MS Office and its application.
2. To improve the skills of using Excel spreadsheets effectively.
3. To make students aware of the different functionalities of Excel Spreadsheet and their application in the practical world.

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- 1 Understand the basics of Excel and its application.
- 2 Get acquainted with the advanced functions of Excel
- 3 Develop awareness about the importance of Excel in the modern world through understanding various techniques of Excel.

Spreadsheet & Database Management

Unit 1

(15 Lectures)

Foundations for Excel/Spreadsheet: Introduction, importance in accounting/finance

Data Entry and Formatting: Efficient Data Entry techniques. Formatting cells, rows and columns for better data presentation, Working with Fonts, Colours, borders, and alignment.

Managing Worksheets and Workbooks: Creating, saving, and opening workbooks, navigating worksheets and workbooks, Renaming, moving, and copying worksheets

Formulas and Functions: Understanding cell references (relative, absolute, mixed), Utilising basic arithmetic formulas (e.g., addition, subtraction), Introducing commonly used functions (e.g., SUM, AVERAGE, MAX, MIN), Using logical functions (e.g., IF, AND, OR)

Data Analysis and Visualisation: Sorting and filtering data, applying conditional formatting, Creating charts and graphs for data visualisation
Advanced Formatting Techniques: Customising cell formats (e.g., number formats, date formats), Working with conditional formatting rules, Utilising styles and themes for consistent formatting

Data Validation and Protection: Setting data validation rules, Protecting worksheets and workbooks with passwords, Managing permissions for data entry and editing

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Unit 2**(15 Lectures)****Advanced Spreadsheet/Excel for Accounting/Finance**

Advanced Functions and Formulas: Using lookup functions (e.g., VLOOKUP, HLOOKUP), Exploring financial functions (e.g., PMT, NPV, IRR), Introduction to statistical functions (e.g., AVERAGEIF, COUNTIF, STDEV)

Solver and Goal Seek: Using Solver tool for optimisation problems, Applying Goal Seek to find desired results. Solving linear programming problems with Solver

Macros and Automation: Recording and executing macros for repetitive tasks, Creating custom macros using VBA (Visual Basic for Applications), Automating data entry, formatting, and analysis processes

Data Import and Export: Importing data from external sources (e.g., CSV, text files), Exporting data to different file formats (e.g., PDF, CSV), Linking data between Excel and other applications (e.g., Word, PowerPoint)

Collaboration and Sharing: Working with shared workbooks Tracking changes and comments, Collaborating on spreadsheets using Excel Online or cloud platforms

Advanced Excel Tips and Tricks: Time-saving shortcuts and productivity hacks, Handling large datasets efficiently. Troubleshooting common

List of Recommended Reference Books

1. Microsoft Excel 365 Bible (1st edition), M. Alexander
2. Excel for Beginners (Excel Essentials Book), M.L. Humphrey
3. Information technology in Accountancy, Manan Publication

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4502VS1

Business Communication

Credits: 2 (Total 30 hr)

Course Objectives:

1. To develop an awareness of the complexity of the communication process
2. To enhance the ability to communicate effectively in business

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Understand the communication process and corporate communication.
- CO 2 Understand methods and channels of communication.
- CO 3 Write business correspondence effectively.
- CO 4 Enhance the quality of business communication.

Business Communication

Unit 1

(15 Lectures)

Introduction to Communication

Meaning and definition

Models of communication

Characteristics of communication

How to achieve effective communication,

The seven Cs of communication

Importance of communication in business Verbal communication

Non-verbal communication

Formal channel of communication

Informal channel of communication

Unit 2

(15 Lectures)

Trade Letters

Letters of inquiry

Replies to letters of inquiry

Letters of complaint

Letters of adjustment

Sales letter

Promotional leaflets and flyers

Consumer grievance letters

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List of Recommended Reference Books

1. Agarawal, R. (2002). Business Communication and Organization and Management. New Delhi: Taxman Allied Services Pvt. Ltd.
2. Benjamin, J. (1993). Business and Professional Communication Concepts and Practice. New York: Harper Collins College Publishers
3. Bovee, C. & Thrill, J. (1992). Business Communication: Today. New York: McGraw Hill
4. Kaul, A. (2004). Effective Business Communication. New Delhi: Prentice Hall of India Private Ltd.
5. Lesikar, R. & Pettit, J. (2004). Business Communication. Delhi: AITBS Publishers & Distributors
6. Murphy et al. (1997). Effective Business Communication. Boston: Irwin McGraw-Hill
7. Obser, S. (2004). Contemporary Business Communication. New Delhi: Biztantra
8. Raman, M. & Singh, P. (2006). Business Communication. New Delhi: Oxford University Press

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4501AE1

Communication Skills in English

Credits: 2 (Total 30 hr)

Course Objectives:

1. To enhance the English language proficiency of students
2. To develop effective listening, speaking, reading, and writing skills

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Understand the significance of the English Language.
- CO 2 Possess improved skills in the English language.
- CO 3 Write personal correspondence effectively.
- CO 4 Have enhanced communication skills in English.

Communication Skills in English

Unit 1

(15 Lectures)

English Language

English as an international language and varieties of English

Significance and ways of effective communication in English

Distinction between American English and British English

Appropriacy in the use of English

Information and Communication Technology and Use of English

LSRW Skills in English

Unit 2

(15 Lectures)

Writing Skills Letters: Job applications with bio-data (solicited and unsolicited), RTI applications, Applications for duplicate documents (I-cards / mark sheet, etc.)

Emails: Job acceptance, Resignation, Complaints, Requests for references, Requests for sponsorship

Report writing: News Report, Activity/Event Report Creative writing

List of Recommended Reference Books

1. Comfort et al. (1994). Speaking Effectively: Developing Speaking Skills for Business English. Cambridge University Press.
2. Das et al. (2010). An Introduction to Professional English and Soft Skills. Cambridge University Press India Pvt. Ltd.
3. Das, Y. & Saha, R. (2012). English for Careers. Pearson Education India.

4. Doff, A. & Jones, C. (2004). *Language in Use (Intermediate and Upper Intermediate)*. CUP
5. Dutt, P. & Rajeevan, G. (2007). *Basic Communication Skills. Foundation*
6. Clark et al. (2000). *Business English and Communication*. Boston: McGraw Hill.
7. Fruchling, R. & Lacombe, J. (2000). *Communicating for Results*. Delhi: AITBS Publishers & Distributors.
8. McCarthy, M. & O'Dell, F. (2001). *English Vocabulary in Use*. Cambridge: Cambridge University Press.
9. Sen, L. (2005). *Communication Skills*. New Delhi: Prentice-Hall of India Private Ltd.
10. Sethi, J. (2011). *Standard English and Indian usage: Vocabulary and grammar*. PHI Learning Pvt. Ltd.
10. Taylor, G. (2001). *English Conversation Practice*. Tata McGraw-Hill
11. Wright, C. (2003). *Handbook of Practical Communication Skills*. Mumbai: Jaico Publication House.

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UXCOI4501VE1

Fundamentals of the Indian Constitution

Credits: 2 (Total 30 hr)

Course Objectives:

1. To understand the basics of the Indian Constitution
2. To familiarise students with the major provisions

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Get acquainted with the basics of the Indian Constitution.
- CO 2 Comprehend the major provisions of the Indian Constitution.
- CO 3 Understand the special provisions of the Indian Constitution.
- CO 4 Recognize the significance of the Indian Constitution.

Fundamentals of the Indian Constitution

Unit 1

(15 Lectures)

Introduction to Indian Constitution

Constitutional History and Making of the Constitution

The Preamble of the Constitution of India

Sources and main features

Parts, schedules, and articles

Fundamental Rights

Fundamental Duties

Directive Principles of State Policy (DPSP)

Unit 2

(15 Lectures)

Indian Constitution – Major Provisions

Amendment of the Constitution

Division of power

Relations between the Union and the States

Emergency Provisions

Panchayats and Municipalities

Constitutional bodies (Commissions)

Special Provisions

List of Recommended Reference Books

1. Bakshi, P. (2004). The Constitution of India. Delhi: Universal Law Publishing Co.
2. Basu, D. (2022). Introduction to the Constitution of India. Delhi: Educational Printed

3. Pandey, J. (2000). Constitutional Law of India. Allahabad: Central Law agency
4. Pylee, M. (2001). Constitutional History of India. New Delhi: S Chand & Company.
5. Kashyap, S. (1997). Citizens and Constitution. Delhi: Publication Division, Ministry of Information and Broadcasting, Government of India

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

APPROVED SYLLABUS



Syllabus

Second Semester Course in B Com

2023-2024

- Syllabus for Core (Major and Minor and Vocational Skill) Courses.

UCCOM4502MJ1	: Financial Accounting-II
UCCOM4503MN1	: Services Sector
UCCOM4504MN1	: Business Economics - II
UCCOM4501VS1	: Spreadsheet & Database Management
UCCOM4502VS1	: Business Communication
UXEVS4501VE1	: Environmental Education

- Evaluation and Assessment Guideline.

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FY B Com

Course Code: UCCOM4502MJ1

Financial Accounting - II

Credits: 4 (Total 60 hr)

Course Objectives:

1. To develop an understanding of how to convert an incomplete accounting record system into a double entry system as per the accounting principles. To understand the accounting of sale on consignment basis.
2. To develop understanding of the branch accounting system and accounting treatment thereof.
3. To acquaint the learners with the accounting treatment under special circumstances such as loss of stock by fire and ascertainment of claim as per the insurance policy using the average clause method.

Number of lectures: 60

Course Outcome:

On completing the course, the student will be able to:

- CO1 Get acquainted with the legal provisions with respect to conversion of books of accounts from single entry system to double entry system, consignment accounting, branch accounting and ascertainment of fire insurance claims.
- CO2 Understand the accounting treatment with respect to conversion of books of accounts from single entry system to double entry system, consignment accounting, branch accounting and ascertainment of fire insurance claims.
- CO3 Understand the methods of branch accounting and computation of fire insurance claims.
- CO4 Get practical knowledge and analytical ability to read and interpret the records maintained of consignment transactions, branches and fire insurance claims computed.

Financial Accounting - II

Unit 1

(15 Lectures)

Accounting from Incomplete Records: Introduction
Illustrations on preparation of final accounts of Proprietary Trading Concern
(conversion method)

Unit 2

(15 Lectures)

Consignment Accounts:
Introduction
Accounting for consignment transactions
Valuation of stock
Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)

Unit 3

(15 Lectures)

Branch Accounts: Introduction

Types of Branches

Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books under 'Debtors method' and 'Stock & debtor's method'

Unit 4

(15 Lectures)

Fire Insurance Claim:

Meaning and types of insurance

Computation of Stock on the date of Fire

Computation of Loss of Stock by Fire

Ascertainment of Claim as per the Insurance Policy (excluding Loss of Profit and Consequential Loss)

List of Recommended Reference Books

1. ICAI latest study material
2. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
4. Accountancy & Financial Management by Chopde – Chaudhari – Seth Publication

Note: Latest edition of text books may be used.

Evaluation (Core Theory): Total Marks per course - 100.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA - 40 marks

CIA 1: Written test - 20 marks

CIA 2: Written Test or Assignment - 20 marks

II. Summative Assessment of Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination - 60 marks

One question from each unit for 15 marks, with internal choice. Total marks per question with choice - 20 to 22.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
3	3	6	6	15
4	3	6	6	15
Total	12	24	24	60
% Weightage	20	40	40	100%

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4503MN1

Services Sector

Credits: 4 (Total 60 hr)

Course Objectives:

1. To familiarise the students with basic concepts of Service and associated terminologies.
2. To develop knowledge and understanding of different services from Services Sector.
3. To make students aware of current trends in the Services Sector.

Number of lectures: 60

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Get acquainted with the concepts of service, marketing mix for services, consumer expectations, services mix and various service strategies.
- CO 2 Develop a detailed understanding of organized/ unorganized retail services, retail scenario in India and the world.
- CO 3 Have exposure to few modern IT/ITes services, banking, insurance, hospitality, logistics and e-Commerce.
- CO 4 Comprehend the scope of logistics and e-commerce services.
- CO 5 Evaluate contemporary issues, trends and practice in the services sector.

Services Sector

Unit 1

(15 Lectures)

Concept of Services

Introduction to Services and Service Sector: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian context, Marketing Mix for Services: Consumer expectations, Services Mix - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people, Service Strategies: Strategy planning process, dimensions of service marketing strategy, Market Research and Service Development Cycle, Customer behaviours in services; factors influencing; service perceptions; Managing demand and capacity, opportunities and challenges in the Service Sector.

Unit 2

(15 Lectures)

Retailing

Introduction to Retailing: Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers, Retail Formats: Store format, Non-Store format, Store Planning, design and layout, Retail Scenario: Retail Scenario in India and Global context, Prospects and Challenges in India - Mall Management – Retail Franchising - FDI in Retailing - Careers in Retailing.

Unit 3**(15 Lectures)****E-Commerce**

Introduction to E-Commerce: Meaning, Features, Functions and Scope of E-Commerce, Importance and Limitations of E-Commerce. Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C.

Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporate, Online Marketing Research.

Unit 4**(15 Lectures)**

Recent Trends in Services Sector ITES Sector: Concept and scope of BPO, KPO, LPO and ERP.

BFSI Sector: Banking Sector, ATM, Debit & Credit Cards, Internet Banking, FDI and its impact on Banking Sector in India – Insurance Sector, Opening of Insurance sector for private players, FDI and its impact on Insurance Sector in India

Hospitality Services and Logistics: Travel and Tourism Services, Introduction to Hospitality Management, Fundamentals of Tourism, Tourism Principles and Ethics, Tourism in India, Travel Agency & Tour Operation Management, Employment avenues and business opportunities in Hospitality Industry - Logistics, Networking, Importance, Challenges.

List of Recommended Reference Books

1. S. N. Banerjee, Principles of Management.
2. Koontz and O'Donnel, Principles of Management, Essentials of Management.
3. Theo Haiman, Management Theory and Practice.
4. Koontz and O'Donnel, Principles of Management.
5. Peter F. Drucker, The Practice of Management.
6. NeeraVasisth, Students' Guide to Management, Taxman Allied Services Pvt. Ltd.
7. Y.K. Bhushan, Business Management. S.A. Sherelakar, Principles of Business Management.
8. Koontz & O'Donnel, Essentials of Management.
9. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
10. Raj Agarwal, Business Environment, Excel Publishers.
11. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai.

Evaluation (Core Theory): Total Marks per course - 100.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA - 40 marks

CIA 1: Written test - 20 marks

CIA 2: Written Test or Assignment - 20 marks

II. Summative Assessment of Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 60 marks

One question from each unit for 15 marks, with internal choice. Total marks per question with choice - 20 to 22.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
3	3	6	6	15
4	3	6	6	15
Total	12	24	24	60
% Weightage	20	40	40	100%

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4504MN1

Business Economics - II

Credits: 4 (Total 60 hr)

Course Objectives:

1. Microeconomics - II aim to introduce learners to the core economic principles and use of the same in decision-making.
2. To introduce the principles of microeconomics that explain how economic agents make decisions and how these decisions interact.
3. To make learners competent to apply economic principles to a range of policy.

Number of lectures: 60

Course Outcome:

On completing the course, the student will be able to:

- CO1 show a systematic knowledge and critical awareness of economic theory in areas of the subject covered by the syllabus.
- CO2 apply a range of techniques to solve practical problems in the areas of the subject covered by the syllabus.
- CO3 understand the relevance of economic theory to the business environment and the links between economic theory and its applications in business.
- CO4 apply basic microeconomics theory to business problems.

Business Economics - II

Unit 1

(15 Lectures)

Production Function: Production Function Short and Long Run, the Law of Variable Proportions (calculations from MP), Iso-quants, Producer's Equilibrium-Output Maximisation and Cost Minimisation, Production Function and Cost Function Relation, Economies and Dis-economies of scale and scope

Unit 2

(15 Lectures)

Costs and Revenue Functions: Cost Function, Cost Behaviour in Short and Long Run, Marginal Cost and Supply Curve, (numerical examples) Revenue in Perfect and Imperfect Markets (numerical examples), Objectives of Firm, Equilibrium of Firm - Total Revenue-Total Cost Approach, Marginal Revenue-Marginal Revenue Approach, (numerical examples) Break-Even Analysis

Unit 3

(15 Lectures)

Market Structure: Classification of Market as Perfect and Imperfect Market (monopoly, monopolistic and oligopoly), Comparison between the markets, Short Run and Long Run Price Output Determination under Perfect Competition, Firm and Industry Equilibria – Short Run Shut-Down,

Unit 4

(15 Lectures)

Monopoly - types and sources, Monopoly firm equilibrium, Monopolistic Competition - feature, selling cost, short and long-run equilibrium, Comparison with perfect competition, Oligopoly - Price Rigidity, Pricing methods, average cost pricing, marginal cost pricing, price leadership, Cartels

List of Recommended Reference Books

1. Deweet K K, Modern Economic Theory, S. Chand & Company Ltd., New Delhi, 2012.
2. Mankiw Gregory N, Principles of Economics, Cengage India. 2018
3. Koutsoyiannis, A, Modern Microeconomics, MacMillan Press, 1979. Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
4. Salvatore, D.L, Microeconomics: Theory and Applications, Oxford Univ. Press, 2008.

Evaluation (Core Theory): Total Marks per course - 100.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA - 40 marks

CIA 1: Written test - 20 marks

CIA 2: Written Test or Assignment - 20 marks

II. Summative Assessment of Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination - 60 marks

One question from each unit for 15 marks, with internal choice. Total marks per question with choice - 20 to 22.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
3	3	6	6	15
4	3	6	6	15
Total	12	24	24	60
% Weightage	20	40	40	100%

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4501VSI

Spreadsheet and Database Management

Credits: 2 (Total 30 hr)

Course Objectives:

1. To get acquainted with MS Office and its application.
2. To improve the skills of using Excel spreadsheets effectively.
3. To make students aware of the different functionalities of Excel Spreadsheet and their application in the practical world.

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- 1 Understand the basics of Excel and its application.
- 2 Get acquainted with the advanced functions of Excel
- 3 Develop awareness about the importance of Excel in the modern world through understanding various techniques of Excel.

Spreadsheet & Database Management

Unit 1

(15 Lectures)

Foundations for Excel/Spreadsheet: Introduction, importance in accounting/finance

Data Entry and Formatting: Efficient Data Entry techniques, Formatting cells, rows and columns for better data presentation, Working with Fonts, Colours, borders, and alignment.

Managing Worksheets and Workbooks: Creating, saving, and opening workbooks, navigating worksheets and workbooks, Renaming, moving, and copying worksheets

Formulas and Functions: Understanding cell references (relative, absolute, mixed), Utilising basic arithmetic formulas (e.g., addition, subtraction), Introducing commonly used functions (e.g., SUM, AVERAGE, MAX, MIN), Using logical functions (e.g., IF, AND, OR)

Data Analysis and Visualisation: Sorting and filtering data, applying conditional formatting, Creating charts and graphs for data visualisation
Advanced Formatting Techniques: Customising cell formats (e.g., number formats, date formats), Working with conditional formatting rules, Utilising styles and themes for consistent formatting

Data Validation and Protection: Setting data validation rules, Protecting worksheets and workbooks with passwords, Managing permissions for data entry and editing

APPROVED SYLLABUS

Unit 2

(15 Lectures)

Advanced Spreadsheet/Excel for Accounting/Finance

Advanced Functions and Formulas: Using lookup functions (e.g., VLOOKUP, HLOOKUP), Exploring financial functions (e.g., PMT, NPV, IRR), Introduction to statistical functions (e.g., AVERAGEIF, COUNTIF, STDEV)

Solver and Goal Seek: Using Solver tool for optimisation problems, Applying Goal Seek to find desired results, Solving linear programming problems with Solver

Macros and Automation: Recording and executing macros for repetitive tasks, Creating custom macros using VBA (Visual Basic for Applications), Automating data entry, formatting, and analysis processes

Data Import and Export: Importing data from external sources (e.g., CSV, text files), Exporting data to different file formats (e.g., PDF, CSV), Linking data between Excel and other applications (e.g., Word, PowerPoint)

Collaboration and Sharing: Working with shared workbooks Tracking changes and comments, Collaborating on spreadsheets using Excel Online or cloud platforms

Advanced Excel Tips and Tricks: Time-saving shortcuts and productivity hacks, Handling large datasets efficiently, Troubleshooting common

List of Recommended Reference Books

1. Microsoft Excel 365 Bible (1st edition), M. Alexander
2. Excel for Beginners (Excel Essentials Book), M.L. Humphrey
3. Information technology in Accountancy, Manan Publication

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4502VS1

Business Communication

Credits: 2 (Total 30 hr)

Course Objectives:

1. To develop an awareness of the complexity of the communication process
2. To enhance the ability to communicate effectively in business

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Understand the communication process and corporate communication.
- CO 2 Understand methods and channels of communication.
- CO 3 Write business correspondence effectively.
- CO 4 Enhance the quality of business communication.

Business Communication

Unit 1

(15 Lectures)

Introduction to Communication

Meaning and definition

Models of communication

Characteristics of communication

How to achieve effective communication,

The seven Cs of communication

Importance of communication in business Verbal communication

Non-verbal communication

Formal channel of communication

Informal channel of communication

Unit 2

(15 Lectures)

Trade Letters

Letters of inquiry

Replies to letters of inquiry

Letters of complaint

Letters of adjustment

Sales letter

Promotional leaflets and flyers

Consumer grievance letters

APPROVED SYLLABUS

List of Recommended Reference Books

1. Agarawal, R. (2002). Business Communication and Organization and Management. New Delhi: Taxman Allied Services Pvt. Ltd.
2. Benjamin, J. (1993). Business and Professional Communication Concepts and Practice. New York: Harper Collins College Publishers
3. Bovee, C. & Thrill, J. (1992). Business Communication: Today. New York: McGraw Hill
4. Kaul, A. (2004). Effective Business Communication. New Delhi: Prentice Hall of India Private Ltd.
5. Lesikar, R. & Pettit, J. (2004). Business Communication. Delhi: AITBS Publishers & Distributors
6. Murphy et al. (1997). Effective Business Communication. Boston: Irwin McGraw-Hill
7. Obser, S. (2004). Contemporary Business Communication. New Delhi: Biztantra
8. Raman, M. & Singh, P. (2006). Business Communication. New Delhi: Oxford University Press

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UCCOM4501AE1

Communication Skills in English

Credits: 2 (Total 30 hr)

Course Objectives:

1. To enhance the English language proficiency of students
2. To develop effective listening, speaking, reading, and writing skills

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Understand the significance of the English Language.
- CO 2 Possess improved skills in the English language.
- CO 3 Write personal correspondence effectively.
- CO 4 Have enhanced communication skills in English.

Communication Skills in English

Unit 1

(15 Lectures)

English Language

English as an international language and varieties of English

Significance and ways of effective communication in English

Distinction between American English and British English

Appropriacy in the use of English

Information and Communication Technology and Use of English

LSRW Skills in English

Unit 2

(15 Lectures)

Writing Skills Letters: Job applications with bio-data (solicited and unsolicited), RTI applications, Applications for duplicate documents (I-cards / mark sheet, etc.)

Emails: Job acceptance, Resignation, Complaints, Requests for references, Requests for sponsorship

Report writing: News Report, Activity/Event Report Creative writing

List of Recommended Reference Books

1. Comfort et al. (1994). Speaking Effectively: Developing Speaking Skills for Business English. Cambridge University Press.
2. Das et al. (2010). An Introduction to Professional English and Soft Skills. Cambridge University Press India Pvt. Ltd.
3. Das, Y. & Saha, R. (2012). English for Careers. Pearson Education India.

4. Doff, A. & Jones, C. (2004). *Language in Use (Intermediate and Upper Intermediate)*. CUP
5. Dutt, P. & Rajeevan, G. (2007). *Basic Communication Skills. Foundation*
6. Clark et al. (2000). *Business English and Communication*. Boston: McGraw Hill.
7. Fruchling, R. & Lacombe, J. (2000). *Communicating for Results*. Delhi: AITBS Publishers & Distributors.
8. McCarthy, M. & O'Dell, F. (2001). *English Vocabulary in Use*. Cambridge: Cambridge University Press.
9. Sen, L. (2005). *Communication Skills*. New Delhi: Prentice-Hall of India Private Ltd.
10. Sethi, J. (2011). *Standard English and Indian usage: Vocabulary and grammar*. PHI Learning Pvt. Ltd.
10. Taylor, G. (2001). *English Conversation Practice*. Tata McGraw-Hill
11. Wright, C. (2003). *Handbook of Practical Communication Skills*. Mumbai: Jaico Publication House.

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
1	3	6	6	15
2	3	6	6	15
Total	6	12	12	30
% Weightage	20	40	40	100 %

College Grids for assignments/presentations are used/adapted according to the type of assessment.

FY B Com

Course Code: UXEVS4501VE1

Environmental Education

Title: Credits: 4 (Total 60 hr)

Course Objectives:

1. To familiarize students with the basic concepts of environmental studies.
2. To help students to develop their own perspectives around environmental issues.
3. To enable students to take practical steps to conserve the environment.

Number of lectures: 30

Course Outcome:

On completing the course, the student will be able to:

- CO 1 Gain knowledge about the environment, ecosystem, natural resources and biodiversity
- CO 2 Understand environmental pollution, issues, legislation, and protection
- CO 3 Understand the role of an individual in preserving the environment
- CO 4 Recognize national and international initiatives for environmental protection

Environmental Education

Unit 1 (15 Lectures)

Environment, Ecosystem, Natural Resources, and Biodiversity

Environment: definition and composition

Man and environment relationship

Ecosystem: definition, structure, functions, and types

Natural resources: types and associated problems

Role of an individual in the conservation of natural resources

Biodiversity: the value of biodiversity, threat to biodiversity, and conservation of biodiversity

Unit 2 (15 Lectures)

Environmental Pollution, Issues, Legislation, and Protection

Environmental degradation: causes and effects

Environmental pollution: types, causes, and effects

Role of an individual in the prevention of environmental pollution

Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents

Water conservation, rainwater harvesting, watershed management

Sustainable development

Environmental Legislation in India, Environment protection act

National and international initiatives for environmental protection

Environmental protection movements in India

List of Recommended Reference Books

1. Rajagopalan, R. (2005). Environmental Studies – From Crisis to Cure. Delhi: Oxford University Press
2. Guha, R. (2000) Environmentalism: A global history. Delhi: Oxford University Press
3. Cunningham et al. (2001). Environmental Encyclopaedia. Mumbai: Jaico Publishing House.
4. Jadhav, H. & Bhosale, V. (1995). Environmental Protection and Laws. Delhi: Himalaya Pub. House.
5. Wanger, K. (1998). Environmental Management. Philadelphia: W.B. Saunders Co.
Resources:
6. An Inconvenient Truth, Al Gore
7. The 11th Hour, Leonardo DiCaprio
8. The Age of Stupid. Franny Armstrong.
9. Baraka, Ron Fricke.
10. Climate change: An Untold Story [Climate's First Orphans; The Weeping Apple Tree; A Degree of Concern; A Green Agony], Discovery Channel.
11. Liquid city–Mathew Gandy.
12. Story of Stuff –Free Range Studios Tides Foundation.
13. Story of bottled water—Free Range Studios Tides Foundation

Evaluation (2 Credit Paper): Total Marks - 50.

I. Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA : Written Test or Written Assignment - 20 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications & Analysis	Marks per Unit
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College Grids for assignments/presentations are used/adapted according to the type of assessment.