

HSNC University, Mumbai

**(Established by Government of Maharashtra vide notification dated 30th
October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



Ordinances and Regulations

With Respect to

Choice Based Credit System (CBCS)

For the

Programmes

Under

The Faculty of Commerce & Management

With effect from the

Academic year 2020-21



HSNC UNIVERSITY, MUMBAI

Board of Studies in Faculties of Commerce & Management

Board of Studies in Commerce and Management Subject

- 1) Name of Chairperson/Co-Chairperson/Coordinator:-
 - a) Chair – Dr Rita Khatri, Associate Professor, Department of Commerce, H. R. College. Email id khattririta@hrcollege.edu Mob 9324016060.
 - b) Co-chair - Prof Smarajit Padhe. Assistant Professor, K.C College
Email id smarajit.padhi@kccollege.edu.in Mob no 7977676421.
- 2) Two to five teachers each having minimum five years teaching experience amongst the full time teachers of the Departments, in the relevant subject.
 - a) Dr Jasbir Sodi ,Assistant Professor ,Department of Commerce, H. R College Email id -jas.saj@rediffmail.com Mob: 9323895430
 - b) Dr Navin Punjabi, Vice Principal and Assistant Professor, Department of Commerce, H R College. Email id: navin.punjabi@gmail.com
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 - e) Ms. Shweta Singh, Assistant Professor, H.R College
Email id: singhshweta0902@gmail.com Mob: 9702050350
- 3) One Professor / Associate Professor from other Universities or professor /

Associate Professor from colleges managed by Parent Body; nominated by Parent Body;-

a) Dr Khushpat Jain (HOD), Associate Professor, Sydenham College.

Email id: ksjain2002@yahoo.com Mob - 9867799797.

4) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;

a) Dr Hasina Sayed (HOD), Associate Professor Jai Hind College.

Email id : hasina.sayed@jaihindcollege.edu.in Mob: 9819121250

b) Dr Ketan Vira , Dean and Associate Professor at GNVS Institute of Management, Mumbai. Email id ketanvira@rediffmail.com

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c) Mr Akhilesh Rao , Director Operations-Ezychain Logistics Pvt limited.

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d) Mr Rajiv Kalwani , Vice President- Reliance Retail Ltd

Email id : rajivkalwani0204@gmail.com Mob:9967613000

5) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of syllabus of that subject or group of subjects for one year.

a) Geetika Bhatia, H R College

Email id geetikabhatia58@gmail.com Mob:9820783509

b) Jeevika Sahajwani, H R College

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Ordinances and Regulations

With Respect to

Choice Based Credit System (CBCS)

For the

Programmes

Under

The Faculty of Arts & Commerce

With effect from the

The academic year 2020-21

Part I (Section A)

R. ** : The Definitions Of The Key Terms Used In The Choice Based Credit System And Grading System Introduced From The Academic Year 2020-2021 Are As Under:**

Outline of the Choice Based Credit System as outlined by the University Grants Commission:

1. **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. **Elective Course:** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
 - 2.1 **Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of **interdisciplinary** nature (to be offered by main discipline/subject of study).

 - 2.2 **Dissertation/Project:** An elective course designed to acquire Special/advanced knowledge, such as supplement study/support study to project work, and a candidate studies such a course on his own with advisory support by a teacher/faculty member is called dissertation/project. A Project / Dissertation work would be of 6 credits. A Project / Dissertation work may be given in place of a discipline-specific elective paper.

 - 2.3 **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, to seek exposure is called a Generic Elective.

Note: A core course offered in a discipline/subject may be treated as an elective by another discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement;
SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

4. Choice Based Credit System (CBCS)

CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill-oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

5. Honours Program

To enhance employability and entrepreneurship abilities among the learners, through aligning Inter-Disciplinary / Intra Disciplinary courses with Degree Program. **Honours Program will have 40 additional credits to be undertaken by the learner across three years essentially in Inter / Intra Disciplinary course.**

A learner who joins Regular Undergraduate Program will have to opt for the Honours Program in the first year of the Program. However, the credits for honours, though divided across three years can be completed within three years to become eligible for award of honours Degree.

6. Program:

A Program is a set of course that are linked together in an academically meaningful way and generally ends with the award of a Degree Certificate depending on the level of knowledge attained and the total duration of the study.

7. Course:

A 'course' is essentially a constituent of a 'program' and may be conceived of as a composite of several learning topics taken from a certain knowledge domain, at a certain level. All the learning topics included in a course must necessarily have academic coherence, i.e. there must be a common thread linking the various components of a course. Several linked courses considered together are in practice, a 'program'.

8. Bridge Course:

Bridge course is visualized as Pre-semester preparation by the learner before the commencement of regular lectures. For each semester the topics, whose knowledge is considered as essential for effective and seamless learning of topics of the Semester, will be specified. The Bridge Course can be conducted in online mode. Online content can be created for the Bridge Course Topics.

9. Module and Unit:

A course which is generally an independent entity having its own separate identity is also often referred to as a 'Module' in today's parlance, especially when we refer to a 'modular curricular structure'. A module may be studied in conjunction with other learning modules or studied independently. A topic within a course is treated as a Unit.

10. Self-Learning:

20% of the topics will be marked for Self-Learning. Topics for Self-Learning are to be learned independently by the student, in a time-bound manner, using online and offline resources including online lectures, videos, library, discussion forums, fieldwork, internships etc.

Evaluative sessions (physical/online), equivalent to the credit allocation of the Self Learning topics, shall be conducted, preferably, every week for each course. Learners are to be evaluated in real-time during evaluative sessions. The purpose of evaluative sessions is to assess the level of the students' learning achieved in the topics earmarked for Self-Learning.

The teacher's role in these evaluative sessions will be that of a Moderator and Mentor, who will guide and navigate the discussions in the sessions, and offer concluding remarks, with proper reasoning on the aspects which may have been missed by the students, in the course of the Self-Learning process.

The modes to evaluate self-learning can be a combination of the various methods such as written reports, handouts with gaps and MCQs, objective tests, case studies and Peer learning. Groups can be formed to present self-learning topics to peer groups, followed by Question and Answer sessions and open discussion. The marking scheme for Self Learning will be defined under Examination and Teaching.

The topics stipulated for self-learning can be increased or reduced as per the recommendations of the Board of Studies and Academic Council from time to time. All decisions regarding evaluation need to be taken and communicated to the stakeholders preferably before the commencement of a semester. Some exceptions may be made in exigencies, like the current situation arising from the lockdown, but such ad hoc decisions are to be kept to the minimum possible.

11. Credit Point:

Credit Point refers to the 'Workload' of a learner and is an index of the number of learning hours deemed for a certain segment of learning. These learning hours may include a variety of learning activities like reading, reflecting, discussing, attending lectures/counselling sessions, watching especially prepared videos, writing assignments, preparing for examinations, etc. Credits assigned for a single course always pay attention to how many hours it would take for a learner to complete a single course successfully.

12. Credit Completion and Credit Accumulation:

Credit completion or Credit acquisition shall be considered to take place after the learner has successfully cleared all the evaluation criteria concerning a single course. Learner level of performance above the minimum prescribed level (viz. grades/marks obtained) has no bearing on the number of credits collected or acquired. A learner keeps on adding more and more credits as he completes successfully more and more courses. Thus the learner 'accumulates' course wise credits.

13. Credit Bank:

A Credit Bank in simple terms refers to stored and dynamically updated information regarding the number of Credits obtained by any given learner along with details regarding the course/s for which Credit has been given, the course-level, nature, etc. Also, all the information regarding the number of Credits transferred to different programs or credit exemptions given may be stored with the individual's history.

14. Credit Transfer:

(Performance transfer) When a learner completes a program, he/she is allowed to transfer his/her past performance to another academic program having some common courses and Performance transfer is said to have taken place.

15. Course Exemption:

Occasionally, when two academic programs offered by a single university or by more than one university, may have some common or equivalent course-content, the learner who has already completed one of these academic programs is allowed to skip these 'equivalent' courses while registering for the new program. The Learner is 'exempted' from 'relearning' the common or equivalent content area and from re-appearing for the concerned examinations. It is thus taken for granted that the learner has already collected in the past the credits corresponding to the exempted courses.

Part II (Section B)

Note: The Ordinances and Regulations given below apply to Under Graduate Programmes of the University.

O*****

The minimum duration of the Under Graduate Programme will be of 3 years in the Semester pattern i.e. from Sem. I to Sem. VI.

The degree will be awarded to a learner who completes 120 credits of the programme in a period of 3 to 6 years from the year of enrolment to semester VI.

If a learner does not earn 120 credits in 12 semesters from the year of enrolment to semester I, he/she may at his/her option transfer his/her performance in the existing/new program after establishing an equivalence between old and new syllabus. Such a performance transfer will be decided by the Board of Studies / Ad-hoc Board / Ad hoc Committee of the concerned subject. The admission to the program will be governed by the existing rules

O*** The fees for the transfer of credits or performance will be based on the number of credits that a learner has to complete for the award of the degree.**

R **** Credits earned at one institution for one or more courses under a given program will be accepted under another program either by the same institution or another institution either through Direct Performance Transfer or Course exemption.

R** The Scheme of Teaching and Examination:**

The Scheme of Teaching and Examination shall be divided into **TWO** components, **internal assessment and External assessment** (semester-end examination) for each course of the program.

The performance of the learners shall be evaluated in two components: Internal Assessment with 40% marks by way of continuous evaluation and by Semester End Examination with 60% marks by conducting the theory examination.

Internal Assessment: - It is defined as the assessment of the learners based on continuous evaluation as envisaged in the credit-based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

A). Internal Assessment – 40%**40 marks****1. For Theory Courses**

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester	15 Marks
2	One assignment based on curriculum (to be assessed by the teacher Concerned	10 Marks
3	Self-Learning Evaluation	10 Marks
4	Active participation in routine class instructional deliveries	05 Marks

2. For Practical Courses

Sr. No.	Particulars	Marks	
1	Semester End Practical Examination	15 Marks	
	Journal		05 Marks
	Viva		05 Marks
	Laboratory Work		05 Marks
2.	One assignment/project with the class presentation to be assessed by teacher concerned	10 Marks	
	Presentation		05 Marks
	Written Document		05 Marks
3	Self-Learning Evaluation	10 Marks	
4	Active participation in routine class / Laboratory instructional deliveries	05 Marks	

➤ Project and Assignment:

- Project or Assignment, which can in the following forms
 - Case Studies
 - Videos
 - Blogs
 - Research paper (Presented in Seminar/Conference)
 - Field Visit Report

- Presentations related to the subject (Moot Court, Youth Parliament, etc.)
- Internships (Exposition of theory into practice)
- Open Book Test
- Any other innovative methods

➤ **Self-Learning Evaluation**

- 20% of the topics of the curriculum are learned by the student through self-learning using online/offline academic resource specified in the curriculum. hence 20% of the lectures shall be allocated for evaluation of students on self-learning topics.
- The identified topics in the syllabus shall be learnt independently by the students in a time-bound manner preferably from online resources. Evaluative sessions shall be conducted by the teachers and will carry 10 Marks.
- The self-learning topics can be evaluated into 3-4 student groups on the topics .
- Prescribe time duration (in days) for completion of each group of the topic and earmark self-learning evaluation lectures in the timetable. hence each group of the topic can be assigned 3 regular lectures for this evaluation for the entire class.

3 Sub Topics

Each evaluative session shall carry 3 Marks (3 x 3 Units = 9 Marks). Students who participate in all evaluative sessions shall be awarded 1 additional Mark.

4 Sub Topics

Each evaluative session shall carry 2.5 Marks (2.5 x 4 Units = 10 Marks).

- Evaluation of self-learning topics can commence in regular lectures assigned for self-learning evaluation in the timetable
- All students will actively participate in the presentation of each of the sub-topics.
- SUGGESTIVE Methods for Evaluation of Self-learning topics IN LECTURES:
 - Seminars/presentation (PPT or poster), followed by Q&A
 - Objective questions /Quiz / Framing of MCQ questions.
 - Debates
 - Group discussion
 - You-Tube videos (Marks shall be based on the quality and viewership)
 - Improvisation of videos
 - Role Play followed by question-answers
 - Viva Voce
 - Any other innovative method

Student can be evaluated based on the quality of presentation, quality of Q & A, the framing of the quiz, conduct of quiz, performance in debate etc

- Teachers can frame other methods of evaluation also, provided that the method, duly approved by the college examination committee, is notified to the students at least 7 days before the commencement of the evaluation session and is forwarded for information and necessary action at least 3 days before the commencement of the evaluation session.

SEMESTER END EXAMINATION: - It is defined as the examination of the learners based on performance in the semester-end theory / written examinations.

B. Semester End Examination- 60 %

60 Marks

- 1) Duration – These examinations shall be of 2 hours duration.
- 2) Question Paper Pattern: -
 - i. There shall be four questions each of 15 marks.
 - ii. All questions shall be compulsory with internal choice within the questions.
 - iii. The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.



HSNC University, Mumbai

(2020-2021)

Ordinances and Regulations

With Respect to

Choice Based Credit System

(CBCS)

For the Programmes Under

The Faculty of Commerce and Management

For the programme

Bachelors of Commerce

Curriculum– First Year Undergraduate Programmes

Semester-I and Semester -II

INDEX

Sr. No. Subject

- 1. Accountancy and Financial Management**
- 2. Commerce**
- 3. Business Economics**
- 4. Business Communication**
- 5. Environmental Studies**
- 6. Foundation Course**
- 7. Mathematical and Statistical Techniques**

Section D

Part 1- Preamble

The Bachelor of Commerce course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology.

The HSNC University follows the Choice Based Credit System (CBCS) which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training so as to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

1. Course Objectives:

Semester I

UC-FCO-101 Accountancy and Financial Management I:

- To give an insight into the basics of Accounting Concepts and Principles to students to have the foot hold in accounts.
- To make the students aware about Indian Accounting Standards.
- To enlighten the students about the concepts Capital and Revenue, Adjusting and Closing entries and Final accounts of a Manufacturing concern.
- To orient the learners about the Departmental accounts and also the allocation of expenses and incomes in different departments.
- To acquaint learners about the Accounting for Consignment transactions.

UC-FCO-102 Commerce I:

- To provide basic insights in various concepts of business.
- To make students aware of various forces that drives and shape business.
- To help self driven students in understanding the fundamentals of entrepreneurship development
- To equip students with some of the basic skills of doing business

UC-FCO-103 Business Economics I:

- To provide learners with a basic understanding of the principles of microeconomics and to apply this knowledge to understanding of the decision-making process
- Analyse relevant economic concepts and economic models which inform the study of microeconomics

UC-FCO-104 Business Communication I:

- To develop awareness of the nuances of the communication processes
- To develop effective listening skills in order to enhance their critical listening competency
- To develop effective writing skills in order to enable students to write with precision, correctness, exactness, efficiency and accuracy
- To develop effective oral skills in order to enable students to speak clearly, confidently and to gain the attention of an audience
- To effectively make use of the various communication technologies in this digital era

UC-FCO-105 Environmental Studies I:

- To ensure that learners are able to understand the importance of nature and environment
- To ensure that the learners are prepared for all exigencies natural and environmental and prepare them to tackle them effectively
- To skill them in sustainability as a combat option
- To create sensitive leaders for tomorrow
- To help students develop problem solving skills
- The assignments/projects, which will be part of internal assessment, aim at improving the practical approach of the student as also his/her ability to

do teamwork. They will also help the student to get an in depth understanding of the topic.

- The presentations for the assignments/projects will improve presentation and interpersonal communication skills.

UC-FCO-106 Foundation Course I:

- To help students appreciate the guiding values and the diversity of the Indian society.
- To make them understand the causes and impact of inequality on development of modern India.
- Sensitize the students towards gender identities.

UC-FCO-107 Mathematical and Statistical Techniques I:

- To develop arithmetical and numerical abilities.
- To develop the abilities to apply the mathematical concepts to real life problems in commerce, economics and management.
- To develop logic and quantitative thinking.
- To prepare for competitive examinations.
- The assignments/projects, which will be part of internal assessment, aim at improving the problem solving ability of the student as also his/her ability to do teamwork. They will also help the student to get an in depth understanding of the topic.
- To improve presentation and interpersonal communication skills through presentations for the assignments/projects.

Semester II

UC-FCO-201 Accountancy and Financial Management II:

- To give an insight into the basics of Accounting Concepts and Principles to students to have the foot hold in accounts.
- To make the students aware about Indian Accounting Standards.
- To orient the learners about the accounting for Hire Purchase transactions.
- To acquaint learners about the Branch accounts.

- To make the students understand Inventory valuation and how to calculate fire insurance claim for loss of stock.

UC-FCO-202 Commerce II:

- To introduce the concept of services and classification of services on various parameters
- To orient the learners on various organised and unorganised formats in India and growth trajectory of organised retail and its challenges
- To acquaint learners on the trends in ITES, Banking and Insurance, logistics and E-Commerce as a service sector and opportunities and challenges in these sector.
- To present the various career opportunities available to the learners in service sector.

UC-FCO-203 Business Economics II:

- To provide learners with a basic understanding of the principles of markets and to apply this knowledge to understanding of the decision-making process
- Analyse relevant economic concepts and economic models which inform the study of markets

UC-FCO-204 Business Communication II:

- To learn successful job interview skills
- To develop effective language & writing skills which are essential for the functioning of a business organization
- To familiarize students with the various forms of group communications
- To create an awareness of the goals and objectives of Public Relations for a business organization

UC-FCO-205 Environmental Studies II:

- To ensure that learners are able to understand the importance of nature and environment
- To ensure that the learners are prepared for all exigencies natural and environmental and prepare them to tackle them effectively

- To skill them in sustainability as a combat option
- To create sensitive leaders for tomorrow
- To help students develop problem solving skills
- The assignments/projects, which will be part of internal assessment, aim at improving the practical approach of the student as also his/her ability to do teamwork. They will also help the student to get an in depth understanding of the topic.
- The presentations for the assignments/projects will improve presentation and interpersonal communication skills.

UC-FCO-206 Foundation Course II:

- To enable students to understand the significance of human rights.
- To explain the students basic tenets of Indian constitution.
- To help students examine and explore the efforts made towards an equitable, tolerant and sustainable society.
- To comprehend the role of media in a democratic state for social development.

UC-FCO-207 Mathematical and Statistical Techniques II:

- To develop arithmetical and numerical abilities.
- To develop application abilities.
- To develop logic and quantitative thinking.
- To develop teamwork through group projects and assignments.
- To improve presentation and interpersonal communication skills through presentations for the assignments/projects.

2. Process adopted for curriculum designing:

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

3. Salient features, how it has been made more relevant:

While designing of the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

4. Learning Outcomes:

UC-FCO-101 Accountancy and Financial Management I:

- Learners will be able to prepare financial statements in accordance with appropriate accounting standards
- The learner shall be able to comprehend and analyse departmental accounts and consignment accounts
- Learners shall possess the knowledge of interpreting the business implications of financial statement information

UC-FCO-102 Commerce I:

The students will have insights into the fundamental concept of business and the importance of business environment in doing business. Fundamental concepts of entrepreneurship and project planning and development will help the self-driven students in considering the enterprise development as one of the career option sooner or in later stages of life and how to go about it. Students will be aware of some basic skills that are required for doing business.

UC-FCO-103 Business Economics I:

- The knowledge gained in the course will make students better informed citizens and allow them to follow the debates over various economic events and policies reported in the news media.
- This course will prepare students to be successful in advanced level studies in economics
- Students will be able to understand introductory microeconomic theory, solve basic microeconomic problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.

- It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers

UC-FCO-104 Business Communication I:

- After successful completion of the course the students should be able to enhance their listening, speaking, reading and writing skills in order to meet the challenges of the business world
- A basic introduction to the theory of communication would enable the students to apply theoretical knowledge to practical aspects of communication
- The students would successfully learn to identify and overcome barriers to communication
- An adequate knowledge and practice of essential business letter writing skills would enable students to express themselves in an intelligible and comprehensive manner
- The knowledge and skills to draft a comprehensive job application letter and an impressive resume would prepare students to be job ready

UC-FCO-105 Environmental Studies I:

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

- Emerge as global citizens with the ability to handle the global environmental crisis better.
- Be informed and participate in the well-being of the planet
- To create and be able to become environmental warriors of the future
- Focus on problem solving skills through case study
- Become role model in conservation, sustainability and preservation

UC-FCO-106 Foundation Course I:

At the end of the course, students will have

- Value based principles underpinning behavior.
- Awareness of diversity and contemporary issues of state and society.
- A more sensitized gender attitude.

UC-FCO-107 Mathematical and Statistical Techniques I:

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

- apply mathematical and statistical techniques in a diverse variety of disciplines
- solve problems on their own by analysing the topics
- calculate financial values required in business
- recognize the importance and value of mathematical and statistical thinking
- recognize and appreciate the connections between mathematical and statistical theory and applications
- independently read mathematical and statistical literature

UC-FCO-201 Accountancy and Financial Management II:

- Learners will be able to prepare financial statements in accordance with appropriate accounting standards
- The learner shall be able to comprehend and analyse branch accounts and hire purchase transactions.
- Learners shall possess the knowledge of interpreting the business implications of financial statement information.
- Learners shall be able to comment on inventory valuation methods followed by a concern and its implications.

UC-FCO-202 Commerce II:

1. Understand the concept of effective retailing
2. Possess the knowledge of various retail formats and will be able to understand retail customer
3. The learner shall be able to comprehend the various terminologies and concepts like BPO, KPO, etc. in the ITES sector.
4. To be able to comment on the recent trends like digital payments, FDI and other futuristic trends in the banking and insurance sector.
5. To be able to analyze the opportunities and challenges faced by Indian Corporates for smooth transition to e-commerce in B2B, B2C, C2C activities.

UC-FCO-203 Business Economics II:

- The knowledge gained in the course will make students better informed citizens and allow them to follow the debates over various economic events and policies reported in the news media.
- This course will prepare students to be successful in advanced level studies in economics
- Students will be able to understand introductory microeconomic theory, solve basic microeconomic problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.
- It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers

UC-FCO-204 Business Communication II:

- Students will be job ready as they would be acquainted with the various interview skills
- To acquire various language & writing skills like drafting a notice, agenda and resolutions, trade letters, reports, summarizing, business proposals etc. which are essential for the smooth functioning of a business organization
- Students would be well acquainted with the different forms of group communications; their advantages and disadvantages
- To learn the coordination, tools and strategies of internal and external public relations activities

UC-FCO-205 Environmental Studies II:

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

- Emerge as global citizens with the ability to handle the global environmental crisis better.
- Be informed and participate in the well-being of the planet
- To create and be able to become environmental warriors of the future
- Focus on problem solving skills through case study
- Become role model in conservation, sustainability and preservation

UC-FCO-206 Foundation Course II:

At the end of the course, students will have

- Attained basic understanding of human rights.
- Knowledge of Fundamental Rights, Directive Principles of State Policy and Fundamental Duties.
- Awareness of sustainable communities and role of media in social development.

UC-FCO-207 Mathematical and Statistical Techniques II:

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

- apply mathematical and statistical techniques in a diverse variety of disciplines
- solve problems on their own by analysing the topics
- calculate financial values required in business
- recognize the importance and value of mathematical and statistical thinking
- recognize and appreciate the connections between mathematical and statistical theory and applications
- independently read mathematical and statistical literature

5. Input from stakeholders

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized.

Part 2 - The Scheme of Teaching and Examination

Semester – I

Summary

Sr. No.	Choice Based Credit System		Subject Code	Remarks
1	Elective Course	Discipline Specific Elective (DSE) Courses	UC-FCO-101	Accountancy and Financial Management I
		Discipline Related Elective (DRE) Courses	UC-FCO-102, UC-FCO-103	Commerce I, Business Economics I
2	Ability Enhancement Courses (AEC)		UC-FCO-104, UC-FCO-105	Business Communication I, Environmental Studies I
3	Skill Enhancement Courses (SEC)		UC-FCO-106	Foundation Course I
4	Core Courses (CC)		UC-FCO-107	Mathematical and Statistical Techniques I

First Year Semester I Internal and External Detailed Scheme

Sr. No	Subject Code	Subject Title	Periods Per Week					Credit	SLE	Internals					Total Marks
			Units	SL	L	T	P			CT	AP	TA	SEE		
1	UC-FCO-101	Accountancy and Financial Management I	4	20%*	4	0	0	3	10	15	5	10	60	100	
2	UC-FCO-102	Commerce I	4	20%*	3	0	0	3	10	15	5	10	60	100	
3	UC-FCO-103	Business Economics I	4	20%*	3	0	0	3	10	15	5	10	60	100	
4	UC-FCO-104	Business Communication I	3	20%*	3	1	0	3	10	15	5	10	60	100	
5	UC-FCO-105	Environmental Studies I	5	20%*	4	0	0	3	10	15	5	10	60	100	
6	UC-FCO-106	Foundation Course I	4	20%*	3	0	0	2	10	15	5	10	60	100	
7	UC-FCO-107	Mathematical and Statistical Techniques I	5	20%*	5	1	0	3	10	15	5	10	60	100	
Total Hours / Credit								20	Total Marks					700	

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,
CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment

***One to two lectures to be taken for CONTINUOUS self -learning Evaluation.**

First Year Semester – I Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dit	Total Marks
1	UC-FCO-101	I	Indian Accounting Standards	15	60	3	100 (60+40)
		II	Final Accounts	15			
		III	Departmental Accounts	15			
		IV	Consignment Accounts	15			
2	UC-FCO-102	I	Business and Trends	12	45	3	100 (60+40)
		II	Entrepreneurship	12			
		III	Business Environment	11			
		IV	Business Planning	10			
3	UC-FCO-103	I	Introduction, Scope and Importance of Business Economics	10	45	3	100 (60+40)
		II	Demand Analysis	11			
		III	Supply and Production Decisions	12			
		IV	Cost Analysis	12			
4	UC-FCO-104	I	Theory of Communication	15	45	3	100 (60+40)
		II	Business Correspondence	15			
		III	Language & Writing Skills	15			
5	UC-FCO-105	I	Introduction to Environment	12	60	3	100 (60+40)
		II	Natural Resources and Conservation	12			
		III	Population and Development	12			
		IV	Urbanization and Environment	12			
		V	Cartographic Techniques	12			
6	UC-FCO-106	I	Values of Indian Freedom Struggle	11	45	2	100
		II	Indian Society- Diversity	12			

		III	Social Stratification and Inequality	11			(60+40)
		IV	Understanding Gender	11			
7	UC-FCO-107	I	Shares and Mutual Funds	15	75	3	100 (60+40)
		II	Matrices and Permutations and Combinations	15			
		III	Summarization Measures	15			
		IV	Elementary Probability Theory	15			
		V	LPP and Decision Theory	15			
			Total			20	700

● **Lecture Duration – 48 Minutes**

UC-FCO-101	60 lectures equivalent to 48 hours	One credit = 16 hours
UC-FCO-102	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-FCO-103	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-FCO-104	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-FCO-105	60 lectures equivalent to 48 hours	One credit = 16 hours
UC-FCO-106	45 lectures equivalent to 36 hours	One credit = 18 hours
UC-FCO-107	75 lectures equivalent to 60 hours	One credit = 20 hours

Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course Code: UC-FCO-101

Unit	Content	No. of Lectures
1	Indian Accounting Standards 1.1. Ind AS -1 Presentation of Financial Statement; 1.2. Ind AS- 8 Accounting Policies, changes in Accounting Estimates and Errors; 1.3. Ind AS -16 Property, Plant and Equipments.	15
2	Final Accounts 2.1. Capital and Revenue: Expenditure (a) Capital (b) Revenue Receipts (a) Capital (b) Revenue; 2.2. Adjustment and Closing entries; 2.3. Final accounts of Manufacturing concerns (Proprietary firm).	15
3	Departmental Accounts 3.1. Meaning; 3.2. Basis of Allocation of Expenses and Incomes/Receipts; 3.3. Inter Departmental Transfer: at Cost Price and Invoice Price; 3.4. Departmental Trading and Profit & Loss Account and Balance Sheet.	15
4	Consignment Accounts 4.1. Accounting for consignment transactions; 4.2 Valuation of stock; 4.3. Invoicing of goods at higher price. (Excluding overriding commission, normal/abnormal losses).	15

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1	Ind AS -1 Presentation of Financial Statement;
2	1.2	Ind AS- 8 Accounting Policies, changes in Accounting Estimates and Errors;
3	1.3	Ind AS -16 Property, Plant and Equipments.

Online Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194
https://www.icai.org/new_post.html?post_id=15620
https://learning.icai.org/committee/asb/
https://eirc-icai.org/mybackoffice/background_Material/PPT%20on%20Ind%20AS%20Overview%20V3-%20G.%20BALAKRISHNAN.pdf

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Prentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
10. Compendium of Statement & Standard of Accounting, ICAI.
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
12. Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
13. Company Accounting Standards by Shrinivasan Anand, Taxman.
14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
15. Introduction to Financial Accounting by Horngren, Pearson Publications.
16. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Course Code: UC-FCO-102

Unit	Content	No. of lectures
1	<p>Business and Trends</p> <p>1.1 Introduction Concept of business, functions, scope and significance, traditional and modern concept, Challenges faced by businesses in India.</p> <p>1.2 Objectives of business: Classification of business objectives, reconciliation of Economic and social objectives.</p> <p>1.3 Trends in Business; Strategic alternatives in changing scenario, Restructuring and turnaround strategies.</p>	12
2	<p>Entrepreneurship</p> <p>2.1 Introduction to Entrepreneurship Concept and Importance of Entrepreneurship Factors contributing to Growth of Entrepreneurship. Entrepreneurship training & development centers in India.</p> <p>2.2 The Entrepreneurs Competencies of Entrepreneurs. Entrepreneur and Intrapreneur. Conventional and Emerging forms of Entrepreneurs, Women Entrepreneurs- Problems and promotions.</p> <p>2.3 Startups & Entrepreneurial Ecosystem in India Concept of start-ups, incubators, accelerators. Incentives and funding to Entrepreneurs in India, Concepts of Bootstrapping, Venture capitalists, Angel investors, Crowd funding, Ease of doing business in India.</p>	12
3	<p>Business Environment</p> <p>3.1 Introduction-Concept and importance of Business Environment, Inter-relationship between Business and Environment.</p> <p>3.2 Constituents of Business Environment –Internal and External Environment, Environmental scanning techniques, SWOC & PESTEL analysis, VUCA world and its impact on Business.</p> <p>3.3 International Environment- Concept and importance of FDI and FII , MNC’s and TNC’s characteristics.</p> <p>3.4 International Trading Environment- WTO and Trading blocs and its impact on Indian Business.</p>	11
4	<p>Business Planning</p> <p>4.1 Introduction-Business Planning Process, Concept and stages of Business Unit Promotion, Location Decision.</p>	10

	<p>4.2 Project Planning: Concept of Project planning, Project Report, Feasibility study- Types and its Importance.</p> <p>4.3 Statutory requirement in promoting Business units- Licensing, Registration procedure, Filing returns, other documents, Other legal provisions.</p>	
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Self-Learning topics (Unit wise)

Sr.No	Unit	Topics
1	1	Objectives of Business
2	2	Competencies of Entrepreneur
3	3	Concept and importance of Business Environment
4	4	Business planning concept- Idea generation

Online Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/226 (Business objectives.
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/199
 (Select Entrepreneurship and choose fundamental of entrepreneurs.
<https://www.classcentral.com/course/swayam-entrepreneurship-development-19847> video lect
 on entrepreneurial development.
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/172
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/233- Business Planning - idea
 generation

Reference Books

1. Entrepreneurial Development by S.S. Khanka S. Chand Publishing, 2006
2. Essentials of Business Environment by K. Aswathappa Himalaya Publishing House
3. Indian Economy Dutta Sundaram
4. A complete guide to successful Entrepreneurship by Pandey G. N. Vikas Publishing House
5. Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House
6. Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
7. Introduction To Commerce, Vikram, Amit, Atlantic Pub.
8. A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub.
9. Business Environment, Cherunilam,Francis, Himalaya Pub.
10. Essentials Of Business Environment, Aswathappa,K., Himalaya Pub
11. Essentials Of Business Environment, Aswathappa, Himalaya Pub.
12. Strategic Management, Kapoor, Veekkas, Taxmann.
13. Strategic Management, David,Fred R., Phi Learning.
14. Strategic Management, Bhutani, Kapil, Mark Pub.
15. Strategic Management, Bhutani, Kapil, Mark Pub.

16. Entrepreneurship, Hisrich, Robert D, Mc Graw Hill.

17. Entrepreneurship Development, Sharma, K.C., Reegal Book Depot

Course Code: UC-FCO-103

Unit	Content	No. of Lectures
1	Scope and Importance of Business Economics 1.1 Scope and Importance of Business Economics 1.2 Basic Tools of Analysis: Opportunity Cost Principle- Incremental and Marginal Concepts. Basic Economic Relations - Functional Relations: Equations- Total, Average and Marginal Relations 1.3 Use of Marginal Analysis in Decision Making. 1.4 Basics of Market Demand, Market Supply and Equilibrium Price- 1.5 Shifts in the Demand and Supply Curves and Equilibrium, 1.6 Consumer's Surplus and Producer's Surplus	10
2	Demand Analysis 2.1. Nature of Demand Curve under Different Markets 2.2 Meaning, Significance, Types and Measurement of Elasticity of Demand (Price, Income Cross and Promotional) 2.3 Relationship between Price Elasticity of Demand and Revenue Concepts. 2.4 Meaning and Significance of Demand Forecasting 2.5 Methods of Demand Estimation- Survey and Statistical Methods (Numerical Examples on Trend Analysis and Simple Linear Regression)	11
3	Supply and Production Decisions 3.1 Concept of Production Function: 3.2 Short Run Analysis with Law of Variable Proportions 3.3 Production Function with Two Variable Inputs 3.4 Isoquants 3.5 Ridge Lines and Least Cost Combination of Inputs 3.6 Long Run Production Function and Laws of Returns to Scale and Expansion Path 3.7 Economies and Diseconomies of Scale and Economies of Scope	12
4	Cost Analysis 4.1 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 4.2 Cost Output Relationship in the Short Run 4.3 Cost curves in the long Run- (hypothetical numerical problems to be discussed 4.4 Cost reduction through experience- LAC and Learning curve 4.5 Break Even Analysis (with business application)	12

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topic
1	1.1	Scope and Importance of Business Economics
2	2.1	Nature of Demand Curve under Different Markets
3	3.1	Concept of Production Function:
4	3.7	Economies and Diseconomies of Scale and Economies of Scope
5	4.1	Cost concepts

Online Resources

<https://nptel.ac.in/course.html> (*swayam*) <https://nptel.ac.in/courses/109/104/109104125/#>

NOC: An Introduction to
Microeconomics

Humanities and
Social Sciences

Dr. Vimal
Kumar

IIT
Kanpur

Reference Books

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

Course Code: UC-FCO-104

Unit	Content	No. of Lectures
1	Theory of Communication 1.1 Concept of Communication: Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class) Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world	15

	<p>1.2 Digitalized Communication: Types – Internet, Blogs, E – Mail, Moodle, Social Media (Facebook, Twitter & WhatsApp), Web conferencing tools - Advantages & Disadvantages</p> <p>1.3 Communication at Workplace: Channels - Formal and Informal— Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquettes</p> <p>1.4 Business Ethics: Ethics at workplace - Importance of Business Ethics, Personal Integrity at the workplace Business Ethics and media Computer Ethics Corporate Social Responsibility</p> <p>1.5 Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to overcome these Barriers</p> <p>1.6 Listening Skills: Importance of Listening Skills, Obstacles to Listening, recommendations for cultivating good Listening Skills</p>	
2	<p>Business Correspondence</p> <p>2.1 Theory of Business Letter Writing: Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing, Principles of effective E - mail Writing</p> <p>2.2 Personnel Correspondence: Statement of Purpose, Letter of Recommendation, Job Application Letter and Resume, Letter of Appointment (to be discussed in class), Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation</p>	15
3	<p>Language & Writing Skills</p> <p>3.1 Commercial Terms used in Business Communication (to be only discussed)</p> <p>3.2 Paragraph Writing: Developing an idea, using appropriate linking devices, Cohesion and Coherence etc</p> <p>3.3 Tutorials Activities: Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – Emotional Quotient, Conflict Management, Time Management, Presentation Skills (Students can be asked to make a Power Point Presentation on any topic of their choice in order to enhance Listening / Speaking/ Reading / Writing)</p>	15

Self-Learning Topics (Unit wise)

Sr. No.	Sub Unit	Topics
1	1.2	Digitalized Communication: Types – Internet, Blogs, E – Mail, Moodle, Social Media (Facebook, Twitter & WhatsApp), Web conferencing tools Advantages & Disadvantages
2	1.4	Business Ethics: Ethics at workplace - Importance of Business Ethics, Personal Integrity at the workplace Business Ethics and media Computer Ethics Corporate Social Responsibility

3	3.4	Paragraph Writing: Developing an idea, using appropriate linking devices, Cohesion and Coherence etc
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Online Resources

https://nptel.ac.in/courses/110/105/110105052/ (Unit 1:1.2)
https://nptel.ac.in/courses/109/104/109104107/ (Unit 1:1.2)
https://onlinecourses.swayam2.ac.in/cec20_mg32/preview (Unit 1: 1.4)
https://www.digimat.in/nptel/courses/video/110105079/L01.html (Unit 1: 1.4)
https://nptel.ac.in/courses/109/106/109106094/ (Unit-3: 3.4) (week 5)
https://www.youtube.com/watch?v=L1J9ZPVydrC (Unit-3: 3.4)
https://www.youtube.com/results?search_query=guidelines+on+paragraph+writing (Unit-3: 3.4)

Reference Books

1. Effective Listening Skills by Kratz, Abby Robinson, Irwin Professional Publishing, Toronto, 1995
2. Body Language by Allan Pease, Sudha Publications, Delhi, 1998
3. Essentials of Business Writing by Guffey Mary Ellen, South-Western College Publishing, Ohio
4. Business Communication Strategies by Monippally, Matthukutty, M., Tata McGraw Hill, New Delhi, 2001
5. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond V. Lesikar and Marie E. Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002
6. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007
7. Effective Business Communication by Herta A. Murphy, Herbert W.Hildebrandt, Jane P.Thomas, McGraw Hill, 2008
8. Business Communication: Making Connections in a Digital World by Raymond V. Lesikar, 13th Edition, McGraw Hill Education, 2009
9. Non-Verbal Communication: Studies and Applications by Moore, Ninja-Jo, Oxford University Press, New York, 2010
10. Business Communication by D. Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson, 2013
11. Ethics in Management by S.A.Sherlekar, Himalaya Publication, New Delhi.
12. Business Ethics by Pearson, 8th Edition, Pearson Education.

Course code: UC-FCO-105

Unit	Content	No. of Lectures
1	<p>Introduction to Environment</p> <p>1.1 Multidisciplinary nature of environmental studies; 1.2 Scope and importance; 1.3 Environment- Structure and component-Typology 1.4 Ecosystem- Structure and function of ecosystem; 1.5 Energy flow in an ecosystem, Correlation with Laws of Thermodynamics 1.6 Food chains, food webs and ecological succession. 1.7 Environment Economy Linkages 1.8 Case studies</p>	12
2	<p>Natural Resources and Conservation</p> <p>2.3 Meaning, Definition, Classification of resources 2.4 Resource Utilization, Resource rich and resource poor regions 2.5 Conservation of resources, Water , Forest and Energy 2.6 Management of resources (water, energy, forest) 2.7 Legal framework and policy towards resource utilization 2.8 Conflicts among developed and developing blocks 2.9 Case Studies</p>	12
3	<p>Population and Development</p> <p>3.1 Man Environment Relationship- Changing Patterns- Role of technology 3.2 Contemporary Trends of growth and distribution of world population. 3.3 Challenges of Population Growth and distribution of World population 3.4 Measures of population control 3.5 A study of India's population and Population Control Policy 3.6 Human Population &Health 3.7 Parameter of Population growth-HDI 3.8 Gender issues in development 3.9 Case Studies</p>	12
4.	<p>Urbanization &Environment</p> <p>4.1 Concept of Urbanization, Need ,Importance 4.2 Migration problems and causes 4.3 Stress on resources, Uneven distribution of resources</p>	12

	4.4 Urban heat Island 4.5 Smart cities & Safe cities in 4.6 India 4.7 Concept of Sustainable cities and Sustainable waste management. 4.8 Case Study	
5.	Interpretation of Cartographic Techniques 5.1 Map Reading- Bar diagram, Located Circles, Located Pie diagram, Choropleth, Isopleths, Dot map, Flow map and Pictogram used to demonstrate environment problems on world map. 5.2 Map Filling on environment significant features-World	12

Self-Learning Topics (Unit wise)

Sr. No.	Sub Unit	Topics
1	1.5	The Concept Of Ecosystem, Energy Flow In Ecosystem, Eco-Friendly Agriculture, Desert Ecosystem, Forest Ecosystem, Ecological Succession, Food Webs & Ecological Pyramids, Grass Land Ecosystem
2	2.3	Natural Resources and Sustainable Development
3	3	Understanding Geographical Distribution of Population
4	4.6	Sustainable and Smart Cities, Planning and Management

Online Resources

https://swayam.gov.in/nd1_noc20_ge16/preview
https://swayam.gov.in/nd2_aic19_ge05/preview
https://swayam.gov.in/nd2_cec20_hs32/preview
https://swayam.gov.in/nd2_cec20_ar01/preview

Reference Books

1. Rachael Carson, (1990) Silent Spring.
2. Singh YK,(2006) Environmental Science, New Age International Publishers.
3. Bharucha E, (2013) Textbook of Environmental Studies for Undergraduate Courses Paperback ,Second Edition. UGC.
4. Basu M,& Xavier Savarimuthu (2017), Fundamentals of Environmental Studies.
5. Kumar P,(2017) Fundamentals of Ecology and Environment, 2nd edition.
6. Odum E& Barret W, (2004) Fundamentals of Ecology, 5th Edition, Cengage Learning.

Course code: UC-FCO-106

Unit	Content	No. of Lectures
1	Values of Indian Freedom Struggle 1.1. Concept and significance of values. 1.2. Brief history of India's freedom struggle (1857-1947). 1.3. Values of patriotism, tolerance, fraternity, equality, secularism, anti-colonialism, anti-racialism, anti-imperialism, <i>swadeshi</i> and world peace.	11
2	Indian Society - Diversity 2.1. Concept of diversity and multiculturalism. 2.2 Understand India's social, cultural and regional diversity: ethnicity, religion, language. 2.3. State policy, social acceptance and roadblocks towards appreciation and promotion of diversity.	12
3	Social stratification and Inequality Meaning and types of social stratification. 3.2 Issues of casteism, communalism, linguism and regionalism. 3.3 . Social movements to combat inequality.	11
4.	Understanding Gender 4.1 Concept of gender, patriarchy and feminism. 4.2 Exploring gender diversity - LGBTQ. 4.3 Measures to attain gender equality- women's movement in India.	11

Self-Learning topics (Unit wise)

Sr. No.	Sub Unit	Topics
1	1.	Freedom struggle: landmark Movements
2	2.	Plurality and cultural diversity
3	3.	National Integration
4	4.	Gender differences and gender roles

Online Resources

<http://egyankosh.ac.in/handle/123456789/25899> <http://hdl.handle.net/123456789/25904>

<http://egyankosh.ac.in/handle/123456789/20917>

<http://egyankosh.ac.in/handle/123456789/37372>

<http://egyankosh.ac.in/handle/123456789/63518>

<http://egyankosh.ac.in/handle/123456789/34048>

<http://egyankosh.ac.in/handle/123456789/54483>

<http://egyankosh.ac.in/handle/123456789/55044>

Reference Books

1. Ahuja Ram (2014), *Social Problems in India*, Jaipur:Rawat Publication.
2. Bennet, C.J. (1980), “The Morphology of Language Boundaries: Indo-Aryan and Dravidian in peninsular India’’, *Journal of Borderland Studies*, Issue 3, Vol.16, Taylor and Francis.
3. Chandra Bipan (1984), *Communalism in Modern India*, Delhi: Vikas Publishing House.
4. Chatterjee Sushma (2000) *Indian Women from Darkness to Light*, Calcutta: Parumita Publications.
5. Desai, A.R. (1959), *Social Background of Indian Nationalism*, Bombay: Popular Prakashan.
6. Deshta Sunil, Kashyap Sunita (2014), *Fundamental Duties of Citizens*. Delhi: Regal Publications.
7. Dubey S.C. (2018), ‘*Indian Society*’, National Book Trust.
8. Furer Christoph Von-Haimendorf (1992), *Tribes of India The Struggle for Survival*, Berkely: University of California Press.
9. Ganesh, Kamala, Thakkar (2005), “*Culture and the making of Identity in contemporary India*” Usha, Sage Publication, New Delhi,
10. Harvey Carol P and Allard June M (2005), *Understanding and managing Diversity Readings Cases, and Exercises*; New Delhi: Prentice Hall of India.
11. Joshi PC (1989), *Culture Communication and Social Change*, New Delhi: Vikas Publishing House.
12. Managi and Kumar (2009), *The Economics of Sustainable Development: The Case of India*, New York: Springer.
13. Pattanaik Bikram K (2006), *Social and Human Well Being Selected Perspectives*; Ambala: The Associated Press.
14. Patra, A.D. (2010), *Infrastructure, Development and Regional Disparity: An interstate analysis*, Indian Economics Association , Deep and Deep Publications.
15. Suresh Jayshree, Raghavan, B.S (2003), *Human Values and Professional Ethics*. New Delhi: S Chand

Journals and Magazines

1. AIDWA
2. Economic and Political Weekly of India
3. Frontline

4. India Today
5. Man and Development
6. One India One People

Course code: UC-FCO-107

Unit	Content	No. of Lectures
1	<p>Shares and Mutual Funds</p> <p>1.1. Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares, Simple examples</p> <p>1.2 Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)</p>	15
2	<p>Matrices and Permutations and Combinations</p> <p>2.1 Matrices and Determinants: Some important definitions and types of matrices. Matrix operation (Addition, scalar multiplication, matrix multiplication, transpose of a matrix). Determinants of a matrix of order two and three: properties and results of Determinants. Solving a system of linear equations using Cramer's rule. Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method.</p> <p>2.2 Counting Principle, Permutations and Combinations: Factorial Notation, Fundamental principles of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between ${}^n C_r$ and ${}^n P_r$, Examples on commercial application of permutations and combinations.</p>	15
3	<p>Summarization Measures</p> <p>3.1 Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.</p> <p>3.2 Measures of Dispersion: Concept and idea of dispersion, Various measures - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</p>	15
4	<p>Elementary Probability Theory</p> <p>4.1 Probability Theory: Concept of random experimental/trial and possible outcomes; Sample Space and Discrete Sample Space; Events and their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary Events. Classical definition of Probability, Addition theorem (without proof),</p>	15

	conditional probability, Independence of Events: $P(A \cap B) = P(A)P(B)$. Simple examples 4.2 Random Variable: Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.	
5	LPP and Decision Theory 5.1 Linear Programming Problem: Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables. 5.2 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); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.	15

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	3.1	Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.
2	3.2	Measures of Dispersion: Concept and idea of dispersion, Various measures -Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance

Online Resources

https://swayam.gov.in/nd2_cec20_mg13/preview

(Last date of enrolment is 30th September)

<https://nptel.ac.in/courses/110/107/110107114/> (Units 1 and 2)

<https://www.youtube.com/watch?v=h8EY EJ32oQ8&feature=youtu.be>

<https://www.youtube.com/watch?v=E4HAYd0QnRc&feature=youtu.be>

Reference Books

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, (2000)
2. Applied Calculus by Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition
3. Business Mathematics by D.C.Sancheti and V.K.Kapoor, Sultan Chand & Sons (2006)
4. Mathematics for Business and Economics by J.D.Gupta, P.K.Gupta and ManMohan, TataMc-Graw Hill Publishing Co.Ltd. (1987)
5. Quantitative Methods-Part-I by S.Saha and S.Mukerji, New Central Book Agency (1996)
6. Investments by J.C.Francis & R.W.Taylor, Schaum's Outlines, Tata Mc-GrawHill (2000)
7. Operations Research by Gupta and Kapoor (2014)
8. Statistical Methods by S.G.Gupta, S.Chand &Co
9. Statistics for Management by Levin & Rubin, Prentice Hall of India
10. Statistics - Theory, Method & Applications by D.S.Sancheti & V.K.Kapoor
11. Modern Business Statistics (Revised) by B.Pearles & C.Sullivan –Prentice Hall of India.
12. Business Mathematics & Statistics by B Aggarwal, Ane Book Pvt.Limited

Part 4 - The Scheme of Teaching and Examination

Semester – II

Summary

Sr. No.	Choice Based Credit System		Subject Code	Remarks
1	Elective Course	Discipline Specific Elective (DSE) Courses	UC-FCO-201	Accountancy and Financial Management II
		Discipline Related Elective (DRE) Courses	UC-FCO-202, UC-FCO-203	Commerce II, Business Economics II
2	Ability Enhancement Courses (AEC)		UC-FCO-204, UC-FCO-205	Business Communication II, Environmental Studies II
3	Skill Enhancement Courses (SEC)		UC-FCO-206	Foundation Course II
4	Core Courses (CC)		UC-FCO-207	Mathematical and Statistical Techniques II

First Year Semester II Internal and External Detailed Scheme

Sr. No	Subject Code	Subject Title	Periods Per Week					Credit	SLE	Internals					Total Marks
			Units	SL	L	T	P			CT	AP	TA	SEE		
1	UC-FCO-201	Accountancy and Financial Management II	4	20%*	4	0	0	3	10	15	5	10	60	100	
2	UC-FCO-202	Commerce II	4	20%*	3	0	0	3	10	15	5	10	60	100	
3	UC-FCO-203	Business Economics II	4	20%*	3	0	0	3	10	15	5	10	60	100	
4	UC-FCO-204	Business Communication II	3	20%*	3	1	0	3	10	15	5	10	60	100	
5	UC-FCO-205	Environmental Studies II	5	20%*	4	0	0	3	10	15	5	10	60	100	
6	UC-FCO-206	Foundation Course II	4	20%*	3	0	0	2	10	15	5	10	60	100	
7	UC-FCO-207	Mathematical and Statistical Techniques II	5	20%*	5	1	0	3	10	15	5	10	60	100	
Total Hours / Credit								20	Total Marks					700	

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,
CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment

***One to two lectures to be taken for CONTINUOUS self-learning Evaluation.**

First Year Semester – II Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dit	Total Marks
1	UC-FCO-201	I	Indian Accounting Standards and Inventory Valuation	15	60	3	100 (60+40)
		II	Accounting for Hire Purchase	15			
		III	Branch Accounts	15			
		IV	Fire Insurance Claims	15			
2	UC-FCO-202	I	Concept of Services	12	45	3	100 (60+40)
		II	Retailing	12			
		III	Recent Trends in Service Sector	11			
		IV	E-Commerce	10			
3	UC-FCO-203	I	Perfect Competition and Monopoly	10	45	3	100 (60+40)
		II	Pricing and output decisions under Imperfect Competition	11			
		III	Pricing practices: cost oriented pricing methods	12			
		IV	Evaluating capital projects	12			
4	UC-FCO-204	I	Group Communication	15	45	3	100 (60+40)
		II	Business Correspondence	15			
		III	Language & Writing Skills	15			
5	UC-FCO-205	I	Tourism and Environment	12	60	3	100 (60+40)
		II	Sustainable Practices in Industrial and Agriculture Sector	12			
		III	Disaster Management	12			
		IV	Environmental Management	12			
		V	Cartographic Techniques	12			
6	UC-FCO-206	I	Human Rights	11	45	2	100
		II	Constitution of India	12			

		III	Sustainable Community Development	11			(60+40)
		IV	Society and Media	11			
7	UC-FCO-207	I	Functions, Derivatives and their Applications	15	75	3	100 (60+40)
		II	Interest and Annuity	15			
		III	Bivariate Linear Correlation and Regression	15			
		IV	Time Series and Index Numbers	15			
		V	Probability Distributions	15			
			Total			20	700

- **Lecture Duration – 48 Minutes**

UC-FCO-101	60 lectures equivalent to 48 hours	One credit = 16 hours
UC-FCO-102	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-FCO-103	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-FCO-104	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-FCO-105	60 lectures equivalent to 48 hours	One credit = 16 hours
UC-FCO-106	45 lectures equivalent to 36 hours	One credit = 18 hours
UC-FCO-107	75 lectures equivalent to 60 hours	One credit = 20 hours

Part 5 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course Code: UC-FCO-201

Unit	Content	No. of Lectures
1	<p>Indian Accounting Standards and Inventory Valuation</p> <p>1.1. Indian Accounting Standards:</p> <p style="padding-left: 20px;">1.1.1 Ind AS -2 Valuation of Inventories;</p> <p style="padding-left: 20px;">1.1.2 Ind AS -21 The effects of changes in Foreign Exchange Rates;</p> <p style="padding-left: 20px;">1.1.3. Ind AS -38 Intangible Assets.</p> <p>1.2. Inventory Valuation:</p> <p style="padding-left: 20px;">1.2.1 Meaning of inventories;</p> <p style="padding-left: 20px;">1.2.2 Cost for inventory valuation;</p> <p style="padding-left: 20px;">1.2.3 Inventory systems: Periodic Inventory system and Perpetual Inventory System;</p> <p style="padding-left: 20px;">1.2.4 Valuation: Meaning and importance;</p> <p style="padding-left: 20px;">1.2.5 Methods of Stock Valuation as per AS -2 : FIFO and Weighted Average Method;</p> <p style="padding-left: 20px;">1.2.6 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.</p>	15
2	<p>Accounting for Hire Purchase</p> <p>2.1 Meaning;</p> <p>2.2 Calculation of interest;</p> <p>2.3 Accounting for hire purchase transactions by asset purchase method based on full cash price;</p> <p>2.4 Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price).</p>	15
3	<p>Branch Accounts</p> <p>3.1 Meaning/ Classification of branch;</p> <p>3.2 Accounting for Dependent Branch not maintaining full books:</p> <p style="padding-left: 20px;">Debtors method</p> <p style="padding-left: 20px;">Stock and debtors method.</p>	15
4	<p>Fire Insurance Claims</p> <p>4.1. Computation of loss of stock by fire;</p> <p>4.2. Ascertainment of claim as per the Insurance.</p> <p style="padding-left: 20px;">Exclude: Loss of Profit and Consequential Loss.</p>	15

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.2.1	Meaning of inventories;
2	1.2.2	Cost for inventory valuation;
3	1.2.3	Inventory systems: Periodic Inventory system and Perpetual Inventory System;
4	1.2.4	Valuation: Meaning and importance;
5	1.2.5	Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method;
6	1.2.6	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.

Online Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/226
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
10. Compendium of Statement & Standard of Accounting, ICAI.
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
12. Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
13. Company Accounting Standards by Shrinivasan Anand, Taxman.

14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
 15. Introduction to Financial Accounting by Horngren, Pearson Publications.
 16. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Course Code: UC-FCO-202

Unit	Content	No. of lectures
1	<p>Concept of Services</p> <p>1.1 Introduction: Meaning, Characteristics, Scope and Classification of Services, Importance of service sector in the India.</p> <p>1.2 Marketing mix of for services: Consumer expectations Services Mix, - Product, Place, Price, Promotion Process of Services delivery.</p> <p>1.3 Service Strategies: Market research and Service development cycle, Designing and delivery of services. Segmentation of service market, Reasons for improper service delivery, Managing demand and capacity, Opportunities and challenges in service sector.</p>	12
2	<p>Retailing</p> <p>2.1 Introduction: Concept of organized and unorganized retailing, Trends in retailing, Growth of organized retailing in India, Survival strategies for unorganized Retailers.</p> <p>2.2 Retail Format: Store format, Non – Store format. Store Planning- Design and layout.</p> <p>2.3 Understanding the Retail Consumer: Retail Consumer behavior, Factors influencing the Retail consumer behaviour, Customer decision making process, Types of decision making, Market research for understanding retail consumer</p> <p>2.4 Retail Scenario: Retail Scenario in India and Global context. Prospects and Challenges in India.</p> <p>2.5 Mall Management – Retail Franchising, FDI in Retailing, Skills required for Retail Manager, Careers in Retailing.</p>	12

3	<p>Recent trends in Service Sector</p> <p>3.1 ITES Sector: Concept and scope of BPO, KPO, LPO and ERP, Data analytics, Big data & Data Warehousing and Mining</p> <p>3.2 Banking and Insurance Sector: Evolution of banking services in India, ATM, Debit and Credit cards, Forex and Prepaid Gift Cards, Internet Banking.</p> <p>3.3 Digitalisation: Basics of payment Banks/ Payment gateways, Opportunities and Challenges, Role of NPCI in Digital Payments.</p> <p>3.4 Insurance Concept, Need, Characteristics and Types, Opening of Insurance Sector for Private Players, FDI and its Impact on Banking and Insurance Sector in India.</p>	11
4	<p>E-Commerce:</p> <p>4.1 Introduction: Meaning, Features, Functions and Scope of E-Commerce- Importance and Limitations of E-Commerce</p> <p>4.2 Types of E-Commerce: Major activities of B2C, B2B, C2C</p> <p>4.3 Present Status of E-Commerce in India: Transition to E-Commerce in India, E- Transaction Challenges for Indian Corporates; On-line Marketing Research.</p>	10

Self-Learning topics (Unit wise)

Sr. No	Unit	Topics
1	1	Introduction to services, Characteristics of services
2	2	Retail Franchising
3	3	Insurance concept
4	4	Introduction to E-commerce

Online Resources

<https://nptel.ac.in/courses/110/105/110105038/>
<https://nptel.ac.in/courses/110/105/110105078/>
 Choose introduction to service marketing
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/220 (Choose retailing and select franchising from drop down menu)
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/235 (Select Indian financial markets and services and choose insurance from drop downmenu
[http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/33\(choose](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/33(choose) from E-commerce introduction to ecommerce

Reference Books

1. Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P. International Book House
2. A Course Book On Business Environment, Cherunilam ,Francis, Himalaya Pub
3. Essentials Of Business Environment, Aswathappa, Himalaya Pub
4. Strategic Management, Kapoor, Veekkas, Taxmann
5. Entrepreneurship Development, Sharma, K.C., Reegal Book Depot
6. Management Of Service Sector, Bhatia, B S, V P Pub
7. Introduction To E – Commerce, Dhawan, Nidhi, International Book House
8. Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hill
9. Retailing Management , Swapna Pradhan, Tata Mcgraw, New Delhi.
10. Newman, Andrew J & Cullen, peter: Retailing- Environment and operation: Thomson Asia Pvt ltd ,New Delhi

Course Code: UC-FCO-203

Unit	Content	No. of Lectures
1	<p>Perfect Competition and Monopoly</p> <p>1.1. Market structure</p> <p>1.2. Types of Market</p> <p>1.3. Two extreme case</p> <p style="padding-left: 20px;">(a) Perfect competition</p> <p style="padding-left: 20px;">(b) Monopoly</p> <p>1.4. Meaning and features of Perfect Competition and Monopoly</p> <p>1.5. Profit Maximisation</p> <p>1.6. Equilibrium conditions</p> <p>1.7. Sources of monopoly power</p>	10
2	<p>Pricing and output decisions under Imperfect Competition</p> <p>2.1. Features of monopolistic competition</p> <p>2.2 short run equilibrium</p> <p>2.3. Long run equilibrium</p> <p>2.3. Production and selling cost</p> <p>2.4. Role of advertising</p> <p>2.5. Oligopoly market</p> <p>2.6. Key attributes of oligopoly- Collusive and non-collusive oligopoly market, Price rigidity, Cartels and price leadership models(with practical examples)- Cournot's model of duopoly- Game theory and Prisoner's Dilemma.</p>	11

3	Pricing practices: cost oriented pricing methods 3.1. Cost –plus (full cost)/mark-up pricing, 3.2. Marginal cost pricing, 3.3. Mark up pricing, 3.4. Discriminating pricing, 3.5. Multiple – product pricing 3.6. Transfer pricing	12
4	Evaluating Capital Projects 4.1. Meaning and importance of capital budgeting 4.2. Steps in capital budgeting 4.3. Techniques of Investment appraisal: (a) Payback period method, net (b) Present value method, and (c) Internal rate of return method (with numerical examples)	12

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1.7.	Sources of monopoly power
2	2.4.	Role of advertising
3	2.6.	Key attributes of oligopoly- Collusive and non-collusive oligopoly market, Price rigidity, Cartels and price leadership models(with practical examples)- Cournot's model of duopoly- Game theory and Prisoner's Dilemma.
4	4.2.	Steps in capital budgeting

Online Resources

https://swayam.gov.in/nd2_imb20_mg38/preview
https://swayam.gov.in/nd1_noc20_mg67/preview
https://swayam.gov.in/nd1_noc20_hs01/preview
https://swayam.gov.in/nd2_cec20_hs26/preview
https://swayam.gov.in/nd2_cec20_hs37/preview

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 & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002) 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)

Course Code: UC-FCO-204

Unit	Content	No. of Lectures
1.	<p>Group Communication</p> <p>1.1 Interview Skills: Group Discussion, Preparing for an Interview, Types of Interviews – Job, Appraisal, Grievance, Exit, Online</p> <p>1.2 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, Classifications of Secretaries – Company Secretary/ Private Secretary, Functions of secretaries (only to be discussed and not to be assessed)</p> <p>1.3 Committees and Conferences: Importance & Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Skype & Webinar</p> <p>1.4 Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release</p>	15
2.	<p>Business Correspondence Business Correspondence</p> <p>2.1 Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, Promotional Leaflets and Fliers, Consumer Grievance Redressed Letters, Letters under Right to Information (RTI) Act</p>	15
3.	<p>Language and Writing Skills</p> <p>3.1 Reports and Business Proposals: Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals</p> <p>3.2 Summarization: Identification of main and supporting/sub points, Presenting these in a cohesive manner</p> <p>3.3 Tutorial Activities: Group Discussion, Brainstorming Sessions, Mock Interviews, Concept Mapping</p>	15

Self-Learning Topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1	Interview Skills: Group Discussion, Preparing for an Interview, Types of Interviews – Job, Appraisal, Grievance, Exit, Online
2	3.2	Summarization: Identification of main and supporting/sub points, Presenting these in a cohesive manner

Online Resources

<https://nptel.ac.in/courses/109/105/109105144/> (week 7&8) (Unit 1:1.1)

<https://nptel.ac.in/content/storage2/courses/109104030/Module8/Lecture25.pdf> ((Unit 1:1.1)

<http://www.laspositacollege.edu/raw/summaries.php> (Unit 3: 3.2)

<https://nptel.ac.in/content/storage2/courses/121106007/Assignments/Assignment%201.pdf>
(Unit 3: 3.2)

Reference Books

1. Modern Business Correspondence by Garlside, L.E., McDonald and Evans Ltd., Plymouth
2. Effective Communication Made Simple by Eyre, E.C., Rupa and Co., Calcutta
3. Excellence in Public Relations and Communication Management edited by James E. Grunig, Lawrence Erlbaum Associates Hillsdale, NJ 1992
4. Making Meetings Work by Barkar, Alan, Sterling Publications Pvt. Ltd., New Delhi
5. How to Interview and be Interviewed by Brown, Michele and Gyles Brandreth, Sheldon Press, London
6. The Right Way to Conduct Meetings, Conferences and Discussions by H.M. Taylor and A.G. Mears, Elliot Right Way Books
7. The Essence of Effective Communication by Ludlow, Ron, Prentice, New Delhi
8. Communication in Organisation by Fisher Dalmar, Jaico Publishing House, Delhi
9. Effective Academic Writing by Savage, Alice . Oxford:OUP
10. Business Communication by Ramesh Tiwari, Pointer Publication, Jaipur
11. Business Communication II by Muktha M. Jacob, Chippy S.Bobby, Shefali Naranje, Himalaya Publishing House
12. "What Is Public Relations?" by Roos, Dave, SAGE. New York
13. The Art of the Interview by James Storey, Create Space Publishing

Course code: UC-FCO-205

Unit	Content	No. of Lectures
1.	<p>Tourism and Environment</p> <p>1.5 Meaning, Nature, Scope and Importance. Typology of tourism, classification and tourism potential in India.</p> <p>1.6 Challenges of Tourism and Tourism Policies in India.</p> <p>1.7 Consequences of Tourism</p> <p>1.8 Positive and Negative Impact of tourism on Indian Economy</p> <p>1.9 Culture, environment, Eco Tourism & Sustainable tourism</p> <p>1.10 National Tourism Policy</p> <p>1.11 Case Studies</p>	12
2.	<p>Sustainable Practices in Industrial and Agriculture sector</p> <p>2.1 Sustainable Industrial Practices: Green Businesses and CSR.</p> <p>2.2 Environment problems associated with agriculture: Loss of productivity, desertification and salinisation.</p> <p>2.3 Environment problems associated with industries: Pollution, global warming, ozone layer depletion and acid rain</p> <p>2.4 Case Studies</p>	12
3.	<p>Disaster Management</p> <p>3.4 Natural disaster: causes, consequences, management. Earthquake, Tsunami, Cyclone, Flood, Drought.</p> <p>3.5 Manmade disaster: causes, consequences, management. Nuclear, Oil spill, industrial accidents.</p> <p>3.6 Disaster Management Cycle: Pre disaster, Post disaster, Use of technology.</p> <p>3.7 Case Studies</p>	12
4.	<p>Environmental Management and Environmental movements in India</p> <p>1.1 International organizations working for environment management</p> <p>1.2 Environment Protection Acts</p> <p>1.3 Environment Management Concepts and needs</p> <p>1.4 Concept of ISO 14000 & 16000, EIA</p> <p>1.5 Ecological footprint</p> <p>1.6 Role of technology in Environment Management- GIS, GPS and Remote Sensing</p> <p>1.7 Case Studies</p>	12
5.	<p>Interpretation of Cartographic Techniques</p> <p>Map filling of Konkan and Mumbai's environmentally significant features.</p>	12

Self-Learning Topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1-1.4	Tourism and Environment
2	2.2	Sustainable Agriculture Practices, Agriculture and Industries
3	3.2	Disaster Management
4	4.3	Environment Management

Online Resources

https://www.classcentral.com/course/swyam-ts-1-foundation-course-in-tourism-20006
https://swyam.gov.in/nd1_noc20_ge16/preview
https://swyam.gov.in/nd2_cec19_bt03/preview
https://swyam.gov.in/nd2_cec19_hs20/preview
https://swyam.gov.in/nd2_nou20_ag05/preview

Reference Books

1. Rachael Carson, (1990) Silent Spring.
2. Singh YK, (2006) Environmental Science, New Age International Publishers.
3. Bharucha E, (2013) Textbook of Environmental Studies for Undergraduate Courses Paperback, Second Edition. UGC.
4. Basu M, & Xavier Savarimuthu (2017), Fundamentals of Environmental Studies.
5. Kumar P, (2017) Fundamentals of Ecology and Environment, 2nd edition.
6. Odum E & Barret W, (2004) Fundamentals of Ecology, 5th Edition, Cengage Learning.

Course code: UC-FCO-206

Unit	Content	No. of Lectures
1	Human Rights 1.1 Concept, origin and development of Human Rights. 1.2 Universal Declaration of Human Rights. 1.3. National Human Rights Commission.	11

2	Constitution of India 2.1 Philosophy and basic structure of the constitution- main body and schedules. 2.2 Fundamental Rights. 2.3 Directive Principles.	12
3	Sustainable community development 3.1 Concept of sustainability, need and relevance. 3.2 UN Sustainable Development Goals. 3.3 Community efforts to adopt sustainable development.	11
4.	Society and Media 4.1 Types of media- traditional, new media and social media. 4.2 Role of media in disseminating information on current issues. 4.3 Media and human rights - threats to freedom of expression.	11

Self-Learning topics (Unit wise)

Sr. No.	Sub Unit	Topics
1	1.	Human rights approaches
2	2.	Fundamental Duties
3	3.	Community Organization as a method of social work
4	4.	Social media in a knowledge society

Online Resources

http://egyankosh.ac.in/handle/123456789/38790
http://egyankosh.ac.in/handle/123456789/57865
http://egyankosh.ac.in/handle/123456789/17221
http://egyankosh.ac.in/handle/123456789/55062
http://egyankosh.ac.in/handle/123456789/44345
http://egyankosh.ac.in/handle/123456789/22990

Reference Books

1. Aggarwal Vir Bala (2002), *Media and Society: Challenges and Opportunities*, New Delhi: Concept Publishing Company.

2. Deshta Sunil (2014), *Fundamental Duties of Citizens*, Regal Publications.
3. Gadgil Madhav & Guha Ramchandra (1995), *Ecology and Equity: The Use and Abuse of Nature in Contemporary India*, Penguin Books India.
4. Managi and Kumar (2009), *The Economics of Sustainable Development: The Case of India*. New York: Springer.
5. McLuhan, Marshall (1964), *Understanding Media: the Extensions of Man* London: Routledge and Keagan Pau.
6. Murray G. Ross, (1955) *Community Organisation*, New York: Harper and Row Publishers.
7. O'Shaughnessy, M. (2002), *Media and Society: An Introduction*. Oxford: Oxford University Press.
8. Pattanaik Bikram K (2006), *Social and Human Well Being Selected Perspectives*; Ambala: The Associated Press.
9. Pylee, M. V (2008), *An Introduction to the Constitution of India*, New Delhi: Vikas Publishing House.
10. Rex A. Skidmore, (1976) *Introduction to Social Work*, New Jersey: Prentice Hall Inc.
11. Sekhsaria, Pankaj. (2007), "Conservation in India and the Need to Think Beyond Tiger vs Tribal", *Biotropica*, (Published Quarterly), Vol. 39, No. 5 (Sep., 2007), Association for Tropical Biology and Conservation, pp. 575-577.
12. UNDP Human Development Reports – India.

Journals and Magazines

1. AIDWA
2. Economic and Political Weekly of India
3. Frontline
4. India Today
5. Man and Development
6. One India One People

Course code: UC-FCO-207

Unit	Content	No. of Lectures
1	<p>Functions, Derivatives and Their Applications</p> <p>1.1 Concept of real functions: Constant function, linear function, x^n, e^x, a^x, $\log x$ Demand, Supply, Total Revenue, Average Revenue, Total Cost, Average Cost and Profit Function, Equilibrium Point, Break-even point</p> <p>1.2 Derivative of functions: Derivative as rate measures, Derivative of constant function, x^n, e^x, a^x, $\log x$. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems, Second order derivatives</p>	15

	1.3 Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand, Maxima and Minima for functions in Economics and Commerce	
2	Interest and Annuity 2.1 Interest: Simple Interest, Compound Interest (Nominal & Effective Rate of Interest), Calculations involving upto 4 time periods. 2.2 Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Perpetuity and its present value. Simple problems involving up to 4 time periods.	15
3	Bivariate Linear Correlation and Regression 3.1 Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient 3.2 Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. 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	Time Series and Index Numbers 4.1 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 4.2 Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Laspeyre's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers. Chain Base Index Nos. Shifting of Base Year. Cost of Living Index Numbers, Concept of Real Income. (Problems on missing values not to be taken).	15
5	Elementary Probability Distributions 5.1 Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected) 5.2 Continuous Probability Distribution: Normal Distribution, (Properties and applications only, no derivations are expected)	15

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	3.1	Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient
2	3.2	Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. 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
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Online Resources

https://swayam.gov.in/nd2_cec20_mg13/preview

<https://www.youtube.com/watch?v=4EXNedimDMs>

<https://nptel.ac.in/courses/111/104/111104098/>

<https://www.youtube.com/watch?v=GhrxgbQnEEU>

Reference Books

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, (2000)
2. Applied Calculus by Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition
3. Business Mathematics by D.C.Sancheti and V.K.Kapoor, Sultan Chand & Sons (2006)
4. Mathematics for Business and Economics by J.D.Gupta, P.K.Gupta and ManMohan, TataMc-Graw Hill Publishing Co.Ltd. (1987)
5. Quantitative Methods-Part-I by S.Saha and S.Mukerji, New Central Book Agency (1996)
6. Investments by J.C.Francis & R.W.Taylor, Schaum's Outlines, Tata Mc-GrawHill (2000)
7. Operations Research by Gupta and Kapoor (2014)
8. Statistical Methods by S.G.Gupta, S.Chand &Co
9. Statistics for Management by Levin & Rubin, Prentice Hall of India
10. Statistics - Theory, Method & Applications by D.S.Sancheti & V.K.Kapoor
11. Modern Business Statistics (Revised) by B.Pearles & C.Sullivan –Prentice Hall of India.
12. Business Mathematics & Statistics by B Aggarwal, Ane Book Pvt.Limited

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