John Wilson Education Society's

Wilson College (Autonomous)

Chowpatty, Mumbai-400007
RE-ACCREDITED 'A' grade by NAAC

Affiliated to the

UNIVERSITY OF MUMBAI

Syllabus for F.Y

Program: B. Com

Program Code: WUCOM

Choice Based Credit System (CBCS) with effect from Academic year 2023–2024 as per NEP Credit Structure

PROGRAM OUTLINE 2023-2024

YEAR	SEM	COURSE CODE	COURSE TITLE	CREDITS
FY	I	WCCOMMJ111	**Major:** 1.INTRODUCTION TO ACCOUNTANCY	3
		WCCOMMJ112	**Major:** 2.ACCOUNTANCY AND FINANCIAL MANAGEMENT	3
		WCCOMMN111	**Minor:** 3.COMMERCE AND BUSINESS	3
		WCCOMMN112	**Minor:** 4.ESSENTIALS OF BUSINESS ECONOMICS	3
		WSCOMOE111	**OE/GE:** ORGANIZATION OF COMMERCE	2
		WCCOMVE111	**VEC:** ENVIRONMENTAL STUDIES	2
		WCCOMSE111	**SEC:** MATHEMATICAL TECHNIQUES	2
	II	WCCOMMJ121	**Major:** 1.FINANCIAL ACCOUNTING	3
		WCCOMMJ122	**Major:** 2.FINANCIAL ACCOUNTING AND BUDGETING	3
		WCCOMMN121	**Minor:** 3.COMMERCE IN SERVICE SECTOR	3
		WCCOMMN122	**Minor:** 4.BUSINESS ECONOMICS FOR DECISION MAKING AND MARKET STRUCURES	3
		WSCOMOE121	**OE/GE:** BUSINESS MANAGEMENT	2
		WCCOMIK121	**IKS:** INDIAN ECONOMICS AND BUSINESS MODEL	2
		WCCOMSE121	**SEC:** STATISTICAL TECHNIQUES	2

PROGRAMME SPECIFIC OUTCOME (PSO)

PO1: Students can get knowledge, skills and attitude after the completion of B.Com degree.

PO2: Students will gain indepth knowledge in various discipline of Finance, Communication, Accountancy, Economics, Environmental studies etc

PO3: Students will be able to go for Higher education and will also be able toa apply relevant knowledge in their respective fields.

PO4: Students will be able to acquire practical skills needed to work as Accountant and Audit assistant, applying the quantitative and qualitative skill required for their respective careers in business.

PO5: Students can prove themselves in different professional exams like CA, CS, CMA etc

PREAMBLE:

With the introduction of Choice Based Credit System (CBCS) by the esteemed University from the academic year 2020-2021, the existing syllabus of B.COM is restructured according to the CBCS pattern for its implementation from 2022-2023.

The present revision of the syllabus took care of balancing both the basic concepts and some advance concepts in Commerce stream and further advancements will be carried forward in the SYB.COM. The concepts of various aspects under Commerce are taken care off in the syllabus drafted by BOS.

The changes were made in the curriculum in order to build the foundation in the field of Commerce. The content of the syllabus has been drafted in such a way that it brings wide range of opportunities in across all the field of Commerce and industry.

PROGRAM(s): F.Y.B.COM	SEMESTER:I
Course INTRODUTION TO ACCOUNTANCY	**Course Code:WCCOMMJ111**

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)**	**Semester End Examination (Marks- 60)**
3	NA	NA	3	40	60

Learning Objectives:
To enable the learner to understand different Accounting Standard and their Applicability.
To provide information pertaining to Valuation of Inventories
To develop the students to be able to differentiate between Capital Expenditure and Revenue Expenditure

Course Outcomes:
CO01: Students will be recall and remember Accounting Standards issued by ICAI
CO02: Students will be able to use different methods to value Inventory.
CO03: Students will be able to differentiate between Capital and Revenue Expenditure and Receipts

DETAILED SYLLABUS

Course Code/ Unit	Sub-Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Accounting standards issued by ICAI and Inventory valuation**	**15**
	1.1	**Accounting standards** Concepts benefits, procedures for issue of accounting standards Various AS	
	1.1.1	**AS – 1: Disclosure of Accounting Policies** Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations	
	1.1.2	**AS–2: Valuation of Inventories (Stock)** Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.	
	1.1.3	**AS – 9: Revenue Recognition** Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations.	
II		**Inventory Valuation** Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method 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	**15**
III		**Final Accounts**	15
	3.1	Expenditure: Capital, Revenue	
	3.2	Receipts: Capital, Revenue	
	3.3	Adjustment and Closing Entries	

	3.4	Final accounts of Manufacturing concerns (Proprietary Firm)	

References:
- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi‑Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

PROGRAM(s): F.Y.B.COM	SEMESTER:I
Course ACCOUNTANCY AND FINANCIAL MANAGEMENT	Course Code:WCCOMMJ112

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
3	NA	NA	3	40	60

Learning Objectives:

Course Outcomes:
CO01: Students will be identify the financial position of different department under Departmental Accounts.
CO02:Students will be able to find out interest and various accounting procedure required for hire purchase
CO03: Students will be able to compute Cost of Capital and will be able to take decision accordingly

DETAILED SYLLABUS

Course Code/ Unit	Sub-Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Departmental Accounts**	**15**
	1.1	Meaning	
	1.2	Basis of Allocation of Expenses and Incomes/Receipts	
	1.3	Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve	
	1.4	Departmental Trading and Profit & Loss Account and Balance Sheet	
II		**Accounting for Hire Purchase**	**15**
	2.1	Meaning Calculation of interest	
	2.2	Accounting for hire purchase transactions by asset purchase method based on full cash price	
	2.3	Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor(excluding default, repossession and calculation of cash price)	
III		**Cost of Capital**	**15**
	3.1	Cost of Debt Capital	
	3.2	Cost of Preference ShareCapital	
	3.3	Cost of Equity Share Capital	
	3.4	Weighted Average Cost	

References
- Financial Accounting by Monga, J.R. Ahuja, GirishAhuja andShehgal Ashok, Mayur Paper Back
- Compendium of Statement & Standard sf Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by ShrinivasanAnand, Taxman. Financial Accounting by V.

Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.

● Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

PROGRAM(s): F.Y.B.COM	SEMESTER: I				
Course: COMMERCE AND BUSINESS	Course Code:WCCOMMN111				
Teaching Scheme					**Evaluation Scheme**
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
3	NA	NA	3	40	60

Learning Objectives:
To enable the understanding of learner towards Business and its Environment
To enable the learner with the knowledge of Business Planning Process.
To ensure that the learner is aware of problems and to promote Women Entrepreneurship

Course Outcomes: The students will be able to-
CO01: To identify current trends in the business environment.
CO02: To explain the role of WTO and Trading Blocs in business environment,
CO03: To analyze the impact of privatization, globalization and liberalization on the Indian Economy.
CO04: To create their own business idea and correlate that with the concept of entrepreneurship.

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Business Environment**	15

	2.1	**Introduction** Concept and Importance of business environment, Interface between Business and Environment.	
	2.2	**Constituents of Business Environment** Internal and External Environment, SWOT Analysis, PESTLE Analysis, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.	
	2.3	**New Trends in Business:** Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing Business scenario, Restructuring and turnaround strategies	
II		**Project Planning**	**15**
	3.1	**Introduction** Business Planning Process; Concept and importance of Project Planning; Project Report; Feasibility Study, types and its importance.	
	3.2	**Business Unit Promotion** Concept and Stages of Business Unit Promotion, Location –Planning, Factors determining location, and Role of Government in Promotion of Business Unit.	
	3.3	**Statutory Requirements in Promoting Business Unit:** Licensing and Registration procedure, Other important legal provisions and filing returns and other documents.	
III		**Entrepreneurship**	**15**
	4.1	**Introduction:** Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur.	
	4.2	Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Government Incentives	

		to Entrepreneurs in India.	
	4.3	Meaning, Problems and Promotion of Women Entrepreneurs.	

References:

- Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House
- Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- Introduction To Commerce, Vikram, Amit, Atlantic Pub
- A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub
- Business Environment, Cherunilam,Francis, Himalaya Pub
- Essentials Of Business Environment, Aswathappa,K., Himalaya Pub
- Essentials Of Business Environment, Aswathappa, Himalaya Pub
- Strategic Management, Kapoor, Veekkas, Taxmann
- Strategic Management, David,Fred R., Phi Leraning
- Strategic Management, Bhutani, Kapil, Mark Pub.
- Strategic Management, Bhutani, Kapil, Mark Pub.
- Entrepreneurship, Hisrich, Robert D, Mc Graw Hill
- Entrepreneurship Development, Sharma, K.C., Reegal Book Depot
- Service Marketing, Temani, V.K., Prism Pub
- Service Marketing, Temani, V.K., Prism Pub
- Management Of Service Sector, Bhatia, B S, V P Pub
- Introduction To E – Commerce, Dhawan, Nidhi, International Book House
- Introduction To Retailing, Lusch,Robert F.,Dunne,Patrick M., Carver,James R.,Cengage Learning
- Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hil
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PROGRAM(s): F.Y.B.COM	SEMESTER: I				
Course: ESSENTIALS OF BUSINESS ECONOMICS	Course Code:WCCOMMN112				

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
3	NA	NA	3	40	60

Learning Objectives:
This course is designed to develop the students with concepts of economic theory and its practical applications.
To familiarise understanding of the economic aspects of current affairs and which will prepare learner to analyse the market behaviour with economic way of thinking.
To develop analytical ability of the students and to provide them a foundation for further study of economics.

Course Outcomes :The students will be able to-
CO01: to explain the nature of the demand curve under different markets.
CO02:To conduct demand analysis with the help of survey and statistical methods. (Project)
CO03: to elaborate short run analysis with Law of Variable Proportions, isoquants, Economies and dis-economies of scale etc.
CO04: To classify various costs of production.
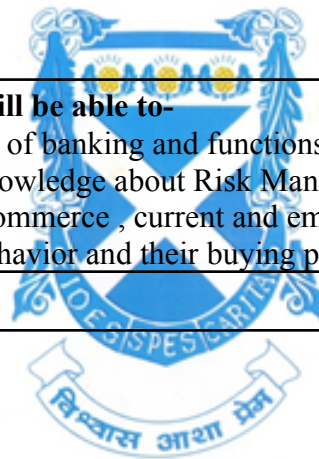CO05: To determine Cost-Output relationship in short run and long run.

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Demand Analysis**	15
	2.1	**Demand Function –** Nature of demand curve under different markets	
	2.2	**Demand estimation and forecasting:** Meaning and significance - methods of demand estimation: survey and statistical methods(numerical illustrations on trend analysis and simple linear regression).	
II		**Supply and Production Decisions**	15
	3.1	**Production function:** Short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale- expansion path - Economies and diseconomies of Scale and economies of scope	
III		**Cost of Production**	15
	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 - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed)	
	4.2	**Extensions of cost analysis:** Cost reduction through experience - LAC and Learning curve - Break even analysis (with business applications)	

References:

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

PROGRAM(s): F.Y.B.COM	SEMESTER: I
Course: ORGANIZATION OF COMMERCE	**Course Code:** WSCOMOE111

Teaching Scheme					Evaluation Scheme

Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 6
2	NA	NA	2	40	60

Learning Objectives:
To enhance the abilities of learners to develop their knowledge about banking and insurance in the Business.
To enable the learners in understanding and developing their responsibility towards different interest groups.i.e. consumer, government, NOGs etc.

Course Outcomes:The students will be able to-
CO01: To understand the basic concept of banking and functions of banking.
CO02: To analyze and acquire basic knowledge about Risk Management.
CO03: To understand the basics of E-commerce , current and emerging business models.
CO04: To understand the consumer behavior and their buying process.

DETAILED SYLLABUS

| Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 2/30
I		**Business Services and Emerging modes of business**	**15**
	1.1	**Banking** Meaning, Definition, Understand various business services, types of banks, E- Banking.	
	1.2	**Insurance** Meaning, Definition, understand principal and types of insurance, understand functions and types of warehouses.	
	1.3	**E- business** Information, understand e business, scope and benefits of e- business, understand online transaction process,	
	1.4	**Transportation and warehouse:** understand functions and types of warehouses	
II		**Consumer Protection and marketing**	15
	2.1	**Consumer Protection:** Understand importance of consumer protection, rights of consumer, Responsibilities of consumers, role of NGOs	
	2.2	**Marketing** Meaning, types of marketing, importance and functions of marketing. Marketing mix.	

PROGRAM(s): F.Y.B.COM	SEMESTER: I

Course: ENVIRONMENTAL STUDIES			Course Code: WCCOMVE111			
Teaching Scheme						**Evaluation Scheme**
Lectures (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)**		**Semester End Examination (Marks- 60**
2	NA	NA	2	40		60

Learning Objectives:

To familiarize the learners with the relevance of Environmental Studies in the modern era

To enable learners to understand the scope and complexity of Environment in the global and Indian context

To enable the learner to understand the need to conserve natural resources and apply the same knowledge in their working life.
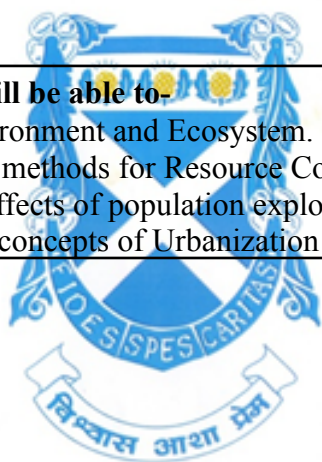
Course Outcomes:The students will be able to-

CO01: To understand the scope of Environment and Ecosystem.

CO02:To gain knowledge in relation to methods for Resource Conservation and Sustainable Development.

CO03:To get an understanding on the effects of population explosion.

CO04:To acquaint themselves with the concepts of Urbanization and its impact.
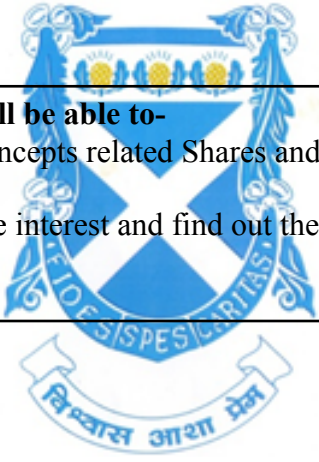
DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 2/30
I		**Agriculture and Industrial Development**	15
	2.1	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation ,desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices	
	2.2	Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain	
	2.3	Sustainable Industrial practices -Green Business and Green Consumerism	
	2.4	Corporate Social Responsibility	
II		**Tourism and Environment**	**15**
	3.1	Tourism: Meaning, Nature, Scope and importance,Typology of tourism- classification;	
	3.2	Tourism potentials in India and challenges before India;	
	3.3	New Tourism Policy of India	
	3.4	Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism	

References:
- Singh, Savindra, 2011 : Environmental Geography, PrayagPustakBhavan,Allahabad, India
- GautamAlka, 2009 : Environmental Geography, ShardaPustakBhavan, Allahabad,India
- Odum E.P. (1971) : Fundamentals of Ecology,W.B. Saunders, Philadelphia
- Botkin D.B. & Keller E.A.,1995 : Environmental Science, John Wiley & Sons, New York
- McKinney M.L. &Schoch R.M.,1998 : Environmental Science, Jones & Bartlett Publishers, London

- Allaby M. 2002 : Basics of Environmental Sciences, Routledge, London
- Detwyler T.R., 1971: Man's Impact on Environment, McGraw‑Hill, New York
- Rao K.L. 1975 : India's Water Wealth, Orient Longman Ltd. New Delhi
- Ahirrao W.R. & others, ParyavaranVijnan (Marathi), NiraliPrakashan, Pune

- Allaby M. 2002 : Basics of Environmental Sciences, Routledge, London
- Detwyler T.R., 1971: Man's Impact on Environment, McGraw‑Hill, New York
- Rao K.L. 1975 : India's Water Wealth, Orient Longman Ltd. New Delhi
- Ahirrao W.R. & others, ParyavaranVijnan (Marathi), NiraliPrakashan, Pune

PROGRAM(s): F.Y.B.COM	SEMESTER: I	
Course: MATHEMATICAL TECHNIQUES	Course Code: WCCOMSE111	

Teaching Scheme					Evaluation Scheme	
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 6	
2	NA	NA	2	40	60	

Learning Objectives:

Course Outcomes: The students will be able to-
CO01: Students will be able to grasp concepts related Shares and Mutual Fund concepts and will be able to calcula
NAV and SIP.
CO02: Students will be able to compute interest and find out the annuity and EMI

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 2/30
I		**Shares and Mutual Funds**	**15**
	1.1	**Shares:** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.	
	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.)	
II		**Interest and Annuity**	15
	2.1	**Interest:** Simple Interest, Compound Interest (Nominal& Effective Rate of Interest), Calculations involving upto 4 time periods.	
	2.2	**Annuity:** Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.	

References:
- Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low‑priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc‑Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- Quantitative Methods‑Part‑I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.

- Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- Securities Laws & Regulation of Financial Market : Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc‑Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- Indian Mutual Funds Handbook : By SundarShankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1to 1.3.
- STATISTICS by Schaum Series.
- Operations Research by Gupta and Kapoor
- Operations Research by Schaum Series
- Fundamentals of Statistics ‑ D. N. Elhance.
- Statistical Methods ‑ S.G. Gupta (S. Chand & Co.
- Statistics for Management ‑ Lovin R. Rubin D.S. (Prentice Hall of India)
- Statistics ‑ Theory, Method & Applications D.S.Sancheti& V. K. Kapoor.
- Modern Business Statistics ‑ (Revised}‑B. Pearles& C. Sullivan –Prentice Hall of India.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics: D C Sancheti& V K Kapoor, Sultan Chand & Sons
- Business Mathematics: A P Verma, Asian Books Pvt. Limited.

Modality of Assessment

Theory Examination Pattern:

A. **Internal Assessment- 40%- 40 Marks per paper**

Sr. No.	Evaluation Type	Marks
1	**Written Objective Examination**	**20**
2	**Assignment/ Case study/ field visit report/ presentation/ project**	**20**
	Total	**40**

B. **External Examination- 60%- 60 Marks per paper**

Semester End Theory Examination:

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
    a. There shall be ----------- questions each of ------- marks one on each unit.
    b. All questions shall be compulsory with internal choice within the questions.

Q. No	Description	
Q.1	Multiple Choice Questions/Fill in the Blanks	5
Q1 B	True or False/ Match the Column	5
Q.2	Theory Question (Attempt any 1 out of 2 questions)	10
Q.3	Theory Question (Attempt any 1 out of 2 questions)	10
Q.4	Theory Question (Attempt any 1 out of 2 questions)	10
Q.5	Theory Question (Attempt any 1 out of 2 questions)	10
Q.6	Short notes (Attempt any 2 out of 4)	10

SEM	COURSE CODE	COURSE TITLE	Internals	Externals	Total
I	WCCOMMJ111	INTRODUCTION TO ACCOUNTANCY	40	60	**100**
I	WCCOMMJ112	ACCOUNTANCY AND FINANCIAL MANAGEMENT	40	60	**100**
	WCCOMMN111	COMMERCE AND BUSINESS	40	60	**100**
I	WCCOMMN112	ESSENTIALS OF BUSINESS ECONOMICS	40	60	**100**
I	WSCOMOE111	ORGANIZATION OF COMMERCE	40	60	**100**
I	WCCOMVE111	ENVIRONMENTAL STUDIES	40	60	**100**
I	WCCOMSE111	MATHEMATICAL TECHNIQUES	40	60	**100**

Overall Examination & Marks Distribution Pattern: Practical

Semester I

PROGRAM(s): F.Y.B.COM	SEMESTER:II

Course: FINANCIAL ACCOUNTING	Course Code:WCCOMMJ121				
Teaching Scheme					**Evaluation Scheme**
Lectures (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)**	**Semester End Examination (Marks- 60)**
3	NA	NA	3	40	60

Learning Objectives:

To enable the students to prepare Final Accounts on Proprietary Trading Concern

To ensure that the students are familiar with Consignment Accounts for goods sold on consignment

To familiarize the student with the knowledge of Branch Accounting

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Course Outcomes:The students will be able to-

CO01: Students will be able to prepare Final Accounts on Proprietary Trading Concern.

CO02: Students will be able prepare accounting procedures on Consignment Accounts.

CO03: Students will be able to classify separate accounts for different Branch under Branch Accounting.
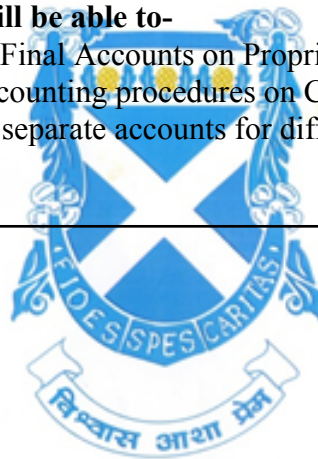
DETAILED SYLLABUS

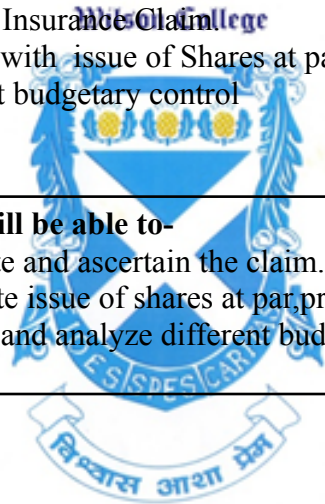| Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Accounting from Incomplete Records**	**15**
	1.1	Introduction	
	1.2	Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	
II		**Consignment Accounts**	15
	2.1	Accounting for consignment transactions Valuation of stock	
	2.2	Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)	
III		**Branch Accounts**	**15**
	3.1	Meaning/ Classification of branch	
	3.2	Accounting for Dependent Branch not maintaining full books	
	3.3	Debtors method Stock and debtors method	

References:
- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
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- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
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- Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

PROGRAM(s): F.Y.B.COM	SEMESTER:II				
Course: .FINANCIAL ACCOUNTING AND BUDGETING	**Course Code:WCCOMMJ122**				

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)**	**Semester End Examination (Marks- 60)**
3	NA	NA	3	40	60

Learning Objectives:

To enable the students to calculate Fire Insurance Claim

To ensure that the students are familiar with issue of Shares at par, premium and discount

To familiarize the student with different budgetary control

Course Outcomes:The students will be able to-

CO01: Students will be able to compute and ascertain the claim.

CO02: Students will be able to calculate issue of shares at par,premium and discount

CO03: Students will be able to prepare and analyze different budgets.

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Fire Insurance Claim**	15
	1.1	Computation of Loss of Stock by Fire	
	1.2	Ascertainment of Claim as per the Insurance Policy	
	1.3	Exclude: Loss of Profit and Consequential Loss	
II		**Issue of Share**	15
	2.1	Issue of Shares at Par, Premium, Discount	
	2.2	Consideration other than cash	
	2.3	Oversubscription, Pro rata allotment	
	2.4	Forfeiture of shares	
	2.5	Calls in arrears, calls in advance	
III		**Budget and Budgetary Control**	15
	3.1	Purchase Budget	
	3.2	Cash Budget	
	3.3	Fixed and Flexible Budget	
	3.4	Production Budget	

PROGRAM: F.Y.B.COM	SEMESTER: II
Course: COMMERCE IN SERVICE SECTOR	Course Code: WCCOMMN121

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
3	NA	NA	3	40	60

Learning Objectives:
To develop the understanding of learners related to concept of Services
To make the learner familiar with the current trends followed under Retailing
To create an awareness among the students about the recent trends in Service Sector
To provide an analytical framework to understand the emerging world of e-commerce

Course Outcomes:The students will be able to-
CO01: To identify the importance of the service sector in the development of India.
CO02:To explain the concepts of retailing and analyze new trends in retailing.
CO03: To discuss Supply Chain Management and Logistics and its application.
CO04: To identify the significance of E-Commerce in Business.
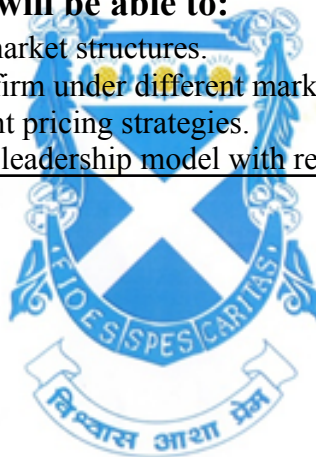
DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/15
I		**Concept of Services**	**15**
	1.1	**Introduction:** Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in India.	
	1.2	**E-Commerce:** Basic ideas and Major activities of B2C,B2B, C2C. **Present status of E-Commerce in India:** Transition to E-Commerce in India, E- Transition Challenges for Indian Corporates.	
	1.3	**Marketing Mix in Service Sector:** 7P's- Product, Price, Place, Promotion, Process , Physical evidence and People	
	1.4	**Service Strategies** Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.	
II		**Retailing**	15
	2.1	**Introduction:** Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers.	
	2.2	**Retail Format:** Store format, Non – Store format, Store Planning, design and layout.	
	2.3	**Retail Scenario:** Retail Scenario in India and Global context – Prospects and Challenges in India, Mall Management, Retail Franchising, FDI in Retailing	
III		**Recent Trends in Service Sector**	**15**
	3.1	**ITES Sector:** Concept and scope of BPO, KPO, LPO and ERP.	

	3.2	**Banking and Insurance Sector:** ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players.	
	3.3	**Supply Chain Management** Importance and Challenges	
	3.4	**Logistics:** Net working – Importance – Challenges	

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- A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub
- Business Environment, Cherunilam,Francis, Himalaya Pub
- Essentials Of Business Environment, Aswathappa,K., Himalaya Pub
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- Strategic Management, Kapoor, Veekkas, Taxmann
- Strategic Management, David,Fred R., Phi Leraning
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- Service Marketing, Temani, V.K., Prism Pub
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- Management Of Service Sector, Bhatia, B.S, V P Pub
- Introduction To E – Commerce, Dhawan, Nidhi, International Book House
- Introduction To Retailing, Lusch,Robert F.,Dunne,Patrick M., Carver,James R.,Cengage Learning
- Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hil

PROGRAM: F.Y.B.COM	**SEMESTER: II**

Course: BUSINESS ECONOMICS FOR DECISION MAKING AND MARKET STRUCURES	Course Code: WCCOMMN122

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
3	NA	NA	3	40	60

Learning Objectives:

To ensure that learner will understand different market and assess the working of firms under these structures

To provide the learner the knowledge of different pricing methods used in the business world

To enable the students to understand Pricing Decision

Course Outcomes: The student will be able to:

CO01:Identify and describe different market structures.

CO02: To explain the equilibrium of a firm under different market conditions.

CO03: To classify and compare different pricing strategies.

CO04: To correlate the cartel and Price leadership model with real examples (OPEC)

DETAILED SYLLABUS

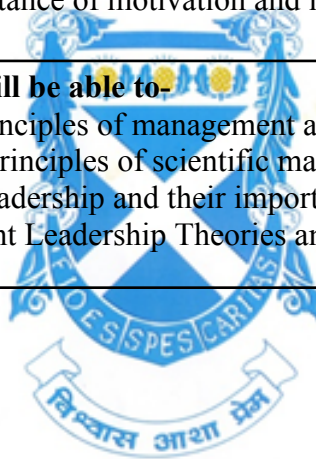| Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/45
I		**Market structure: Perfect competition and Monopoly**	**15**
	1.1	Perfect competition and Monopoly models as two extreme cases	
	1.2	Profit maximisation and the competitive firm's supply curve	
	1.3	Short run and long run equilibrium of a firm and of industry -	
	1.4	Monopoly	
	1.5	Sources of monopoly power	
	1.6	Short run and long- run equilibrium of a firm under Monopoly	
II		**Pricing and Output Decisions under Imperfect Competition**	15
	2.1	**Monopolistic competition:** Competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, Role of advertising under monopolistic competition (topics to be taught using case studies from real life examples)	
	2.2	**Oligopolistic markets:** Key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)	
III		**Pricing Practices**	**15**
	3.1	Pricing Practices: Meaning, Importance	

	3.2	**Cost oriented pricing methods:** Cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	

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- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson &Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)

PROGRAM: F.Y.B.COM	SEMESTER: II
Course: BUSINESS MANAGEMENT	Course Code: WSCOMOE121

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
2	NA	NA	2	40	60

Learning Objectives:

To develop an understanding of the principles of management in day to day Business.
To ensure that the learner develops managerial and leadership skills in self.
To make the learner aware of the importance of motivation and its implementation in real life.

Course Outcomes:The students will be able to-

CO01: To explain the importance of principles of management and relate them to business.
CO02: To identify the role of Taylor's principles of scientific management
CO03: To compare various styles of Leadership and their importance.
CO04: To appraise and criticize different Leadership Theories and Motivational Theories.

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 2/30
I		**Principles of Management**	**15**
	1.1	Management: meaning and definitions of principles of management.	
	1.2	Henry Fayol's principles of management and Functions.	
	1.3	Taylor's principles of scientific management.Functional foremanship.	
II		**Theories of management and Leadership**	15
	2.1	Maslow's Need Hierarchy Theory, McGregor Theory of Motivation, Herzberg's Two factor Theory of Motivation, Elton Mayo's Theory of Motivation.	
	2.2	Meaning, styles of Leadership. Theories of Leadership: Great Man Theory, The Trait Theory, Behavioral TheorySituational Leadership.	
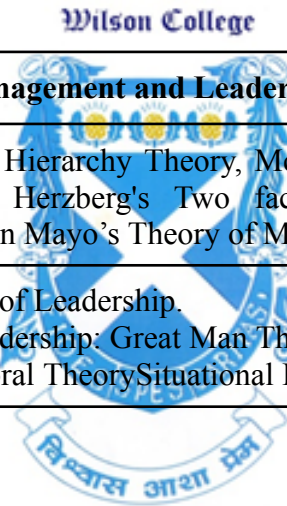
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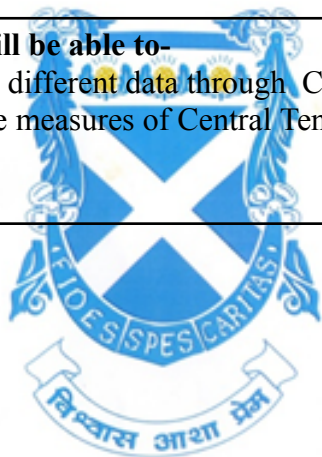- Benjamin, James (1993) Business and Professional Communication Concepts and Practices,

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PROGRAM(s): F.Y.B.COM	SEMESTER:II				
Course: STATISTICAL TECHNIQUES	Course Code:WCCOMSE121				
Teaching Scheme					**Evaluation Scheme**
Lectures (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)**	**Semester End Examination (Marks- 60)**
2	NA	NA	2	40	60

Learning Objectives:
To enable the learner to apply Correlation and Regression Analysis
To enable the learner to calculate Measures of Central Tendencies.

Course Outcomes:The students will be able to-
CO01: Students will be able to analyze different data through Correlation and Regression Techniques.
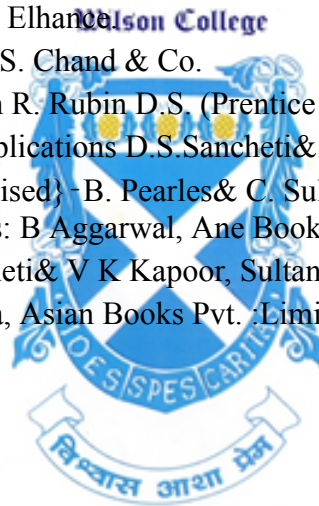CO02: Students will be able to calculate measures of Central Tendencies and Dispersion.

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 2/30
I		**Bivariate Linear Correlation and Regression**	**15**
	1.1	**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.	
	1.2	**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.	
II		**Summarization Measures**	**15**
	2.1	**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.	
	2.2	**Measures of Dispersions:** Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.	

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- Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc‑Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- Quantitative Methods‑Part‑I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
- Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- Securities Laws & Regulation of Financial Market : Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc‑Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- Indian Mutual Funds Handbook : By SundarShankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1to 1.3.
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- Fundamentals of Statistics ‑ D. N. Elhance.
- Statistical Methods ‑ S.G. Gupta (S. Chand & Co.
- Statistics for Management ‑ Lovin R. Rubin D.S. (Prentice Hall of India)
- Statistics ‑ Theory, Method & Applications D.S.Sancheti& V. K. Kapoor.
- Modern Business Statistics ‑ (Revised}‑B. Pearles& C. Sullivan –Prentice Hall of India.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics: D C Sancheti& V K Kapoor, Sultan Chand & Son
- Business Mathematics: A P Verma, Asian Books Pvt. :Limited.

Modality of Assessment

Theory Examination Pattern:

A. **Internal Assessment- 40%- 40 Marks per paper**

Sr. No.	Evaluation Type	Marks
1	**Written Objective Examination**	**20**
2	**Assignment/ Case study/ field visit report/ presentation/ project**	**20**
	Total	**40**

B. **External Examination- 60%- 60 Marks per paper**

Semester End Theory Examination:

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
    a. There shall be --------- questions each of ---------- marks one on each unit.
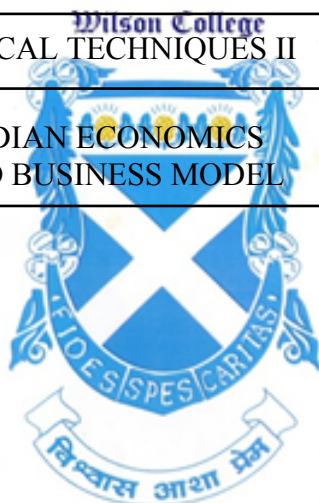   b. All questions shall be compulsory with internal choice within the questions.

Paper Pattern:

Q. No	Description	
Q.1	Multiple Choice Questions/Fill in the Blanks	5
Q1 B	True or False/ Match the Column	5
Q.2	Theory Question (Attempt any 1 out of 2 questions)	10
Q.3	Theory Question (Attempt any 1 out of 2 questions)	10
Q.4	Theory Question (Attempt any 1 out of 2 questions)	10
Q.5	Theory Question (Attempt any 1 out of 2 questions)	10
Q.6	Short notes (Attempt any 2 out of 4)	10

Overall Examination & Marks Distribution Pattern: Practical

Semester II

SEM	COURSE CODE	COURSE TITLE	Internals	Externals	Total
II	WCCOMMJ121	FINANCIAL ACCOUNTING	40	60	**100**
II	WCCOMMJ122	FINANCIAL ACCOUNTING AND BUDGETING	40	0	**100**
II	WCCOMMN121	COMMERCE IN SERVICE SECTOR	40	60	**100**
II	WCCOMMN122	BUSINESS ECONOMICS FOR DECISION MAKING AND MARKET STRUCURES	40	60	**100**
II	WCCOMOE121	BUSINESS MANAGEMENT	40	60	**100**
II	WCCOMSE121	STATISTICAL TECHNIQUES II	40	60	**100**
II	WCCOMIK121	INDIAN ECONOMICS AND BUSINESS MODEL	40	60	**100**

PROGRAM(s): F.Y.B.Com, F.Y.B.M.S, F.Y.B.A.F, F.Y.B.F.M	SEMESTER: II				
Course: Indian Economics and Business Model	Course Code: WCCOMIK121				
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks- 60)
2	NA	NA	2	40	60

Learning Objectives:
1) To provide an enhanced understanding to the learners about the structure of the Ancient Indian Economics in detail.
2) To create an interest among the learners and make them understand the importance of Economics.
3) To orient the learners about different business models.
4) To develop the understanding among the learners about different Sectorial Contribution in Past and Present.

Course Outcomes:
After completion of the course, learners would be able to:
CO1: Describe Indian Economic environment.
CO2: Distinguish Historical development of Indian management system and western theory.
CO3: Explain various Indian Business Models and its functioning since ancient period.
CO4: Explain the role of the Indian Economy in the global context.

Detailed Syllabus

		Course/ Unit Title	Credits/ Lectures
		Course:	2 /30
1		**INTRODUCTION TO INDIAN ECONOMICS**	15 Lectures
		History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra. · Kautiya's Economic thoughts in specific. India and Global GDP: Ancient India	
		New Indian Economic Model :- Beyond Capitalism and Communalism, Dharmic, Caste as Social Capital, Black Money, and Tax Heaven.	
		Sectorial Contribution Past vs Present:- Agriculture: Ancient India, Manufacturing: Ancient India, Education in India, Wealth in India, Governance and Business in India, Where India Stands Globally.	
2		**INDIAN BUSINESS MODEL: BASED ON 10-POINT FORMULA**	15 Lectures
		Family Base · High Level of Savings · Self-Employment · Highly Entrepreneurial Nature · Non-corporate Sector as the Core of the Economy · Community Orientation and Higher Social Capital · Faith and Relationship in Economic Affairs · A Society-driven Economy · Driven by Norms and Values	

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· Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
· Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
· Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
· Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
· Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication.
Web resources:
· Goswami, Anandajit, Economic Modeling, Analysis, and Policy for Sustainability, IGI Global, Latest Edition.
· GangulyAnirban, Redefining Governance, published by Prabhat Prakashan, Latest Edition.
· VaidyanathanR., India Unincorporated, ICFAI Books, Latest Edition.