## F.Y.B.COM COURSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>UBCOMFSI.1</td>
<td>Accountancy and Financial Management</td>
</tr>
<tr>
<td>UBCOMFSI.2</td>
<td>Commerce</td>
</tr>
<tr>
<td>UBCOMFSI.3</td>
<td>Business Economics</td>
</tr>
<tr>
<td>UBCOMFSI.4</td>
<td>Business Communication</td>
</tr>
<tr>
<td>UBCOMFSI.5</td>
<td>Environmental Studies</td>
</tr>
<tr>
<td>UBCOMFSI.6</td>
<td>Mathematical and Statistical Techniques</td>
</tr>
<tr>
<td>UBCOMFSI.7</td>
<td>Foundation Course</td>
</tr>
</tbody>
</table>
University of Mumbai

Revised Syllabus
And
Question Paper Pattern
Of
First Year B.Com
Semester I
Accountancy and Financial Management – I
And
Semester II
Accountancy and Financial Management – II

Under Credit, Grading and Semester System
With effect from Academic Year 2012-2013
### Revised Syllabus of F. Y. B. Com.

#### Accountancy and Financial Management - I

**SEMESTER I**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Topics</th>
<th>No of lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module1</td>
<td>Accounting standards issued by ICAI and Inventory valuation</td>
<td>15</td>
</tr>
<tr>
<td>Module 2</td>
<td>Final Accounts</td>
<td>15</td>
</tr>
<tr>
<td>Module 3</td>
<td>Departmental Accounts</td>
<td>15</td>
</tr>
<tr>
<td>Module 4</td>
<td>Accounting for Hire Purchase</td>
<td>15</td>
</tr>
</tbody>
</table>

### Detailed Syllabus

<table>
<thead>
<tr>
<th>Module</th>
<th>Topics</th>
<th>No. of Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting standards issued by ICAI and Inventory valuation</td>
<td>15</td>
</tr>
</tbody>
</table>
| 1.1    | Accounting standards:  
  Concepts, benefits, procedures for issue of accounting standards  
  Various AS:  
  **AS – 1: Disclosure of Accounting Policies**  
  (a) Purpose.  
  (b) Areas of Policies.  
  (c) Disclosure of Policies. (d) Disclosure of Change in Policies. (e) Illustrations  
  **AS – 2: Valuation of Inventories (Stock)**  
  (a) Meaning, Definition. (b) Applicability.  
  (c) Measurement of Inventory. (d) Disclosure in Final Account. (e) Explanation with Illustrations.  
  **AS – 9: Revenue Recognition**  
  (a) Meaning and Scope. (b) Transactions excluded.  
  (c) Sale of Goods. (d) Rendering of Services. (e) Effects of Uncertainties. (f) Disclosure. (g) Illustrations. |
| 1.2    | **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

<table>
<thead>
<tr>
<th>2</th>
<th>Final Accounts</th>
<th>15</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>Expenditure</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a) Capital, (b) Revenue</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Receipts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a) Capital (b) Revenue</td>
<td></td>
</tr>
<tr>
<td>2.2</td>
<td>Adjustment and Closing entries</td>
<td></td>
</tr>
<tr>
<td>2.3</td>
<td>Final accounts of manufacturing concerns (proprietary firm)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Departmental Accounts</th>
<th>15</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Meaning</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Basis of Allocation of Expenses and Incomes/Receipts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Inter Departmental Transfer: at Cost Price and Invoice Price</td>
<td></td>
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<tr>
<td></td>
<td>Stock Reserve</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Departmental Trading and Profit &amp; Loss Account and Balance Sheet</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4</th>
<th>Accounting for Hire Purchase</th>
<th>15</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Meaning</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Calculation of interest</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounting for hire purchase transactions by asset purchase method based on full cash price</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(excluding default, repossession and calculation of cash price)</td>
<td></td>
</tr>
</tbody>
</table>

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**Reference Books**

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 Leslie Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.


Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
**Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

**A) Internal Assessment – 40% 40 Marks**

1. Class test / case study /online examination to be conducted in the given semester 20 Marks
2. One assignment based on curriculum to be assessed by the teacher concerned 10 Marks
3. Active participation in routine class instructional deliveries 05 Marks
4. Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic actives 05 Marks

**B) Semester End Examinations – 60 Marks**

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**Question Paper Pattern**

Maximum Marks : 60
Questions to be set 4
All questions are compulsory carrying 15 marks each.

<table>
<thead>
<tr>
<th>Q:1</th>
<th>Full Length Practical Question OR Full Length Practical Question</th>
<th>15 Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q:2</td>
<td>Full Length Practical Question OR Full Length Practical Question</td>
<td>15 Marks</td>
</tr>
<tr>
<td>Q:3</td>
<td>Full Length Practical Question (a) Practical Question (b) Practical Question</td>
<td>15 Marks</td>
</tr>
<tr>
<td>Q:4</td>
<td>Objective Questions ( Multiple choice/ True or False/Match the</td>
<td>15 Marks</td>
</tr>
</tbody>
</table>
### Revised Syllabus of F. Y. B. Com.

**Accountancy and Financial Management -II**

**SEMESTER II**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Topics</th>
<th>No of Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module 1</td>
<td>Accounting from Incomplete Records</td>
<td>15</td>
</tr>
<tr>
<td>Module 2</td>
<td>Consignment Accounts</td>
<td>15</td>
</tr>
<tr>
<td>Module 3</td>
<td>Branch Accounts</td>
<td>15</td>
</tr>
<tr>
<td>Module 4</td>
<td>Accounting with the use of Accounting Software</td>
<td>15</td>
</tr>
</tbody>
</table>

### Detailed Syllabus

<table>
<thead>
<tr>
<th>Module</th>
<th>Topics</th>
<th>No. of Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting from Incomplete Records</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Consignment Accounts</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Accounting for consignment transactions</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Valuation of stock</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Invoicing of goods at higher price</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(excluding overriding commission, normal/abnormal losses)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Branch Accounts</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Meaning/ Classification of branch</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounting for Dependent Branch not maintaining full books:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Debtors method</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Stock and debtors method</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Accounting with the use of Accounting Software</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Preparation of books and trial balance with the use of accounting software</td>
<td></td>
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Reference Books

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Financial Accounting by Leslie Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.


Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

Financial Accounting by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paper

Compendium of Statement & Standard of Accounting, ICAI.

Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai


Company Accounting Standards by Shrinivasan Anand, Taxman.


Introduction to Financial Accounting by Horngren, Pearson Publications.


Evaluation Pattern

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2 *One assignment based on curriculum to be assessed by the teacher concerned 10 Marks

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**B) Semester End Examinations – 60 Marks**

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Maximum Marks : 60
Questions to be set 4
All questions are compulsory carrying 15 marks each.

| Q:1 | Full Length Practical Question OR Full Length Practical Question | 15 Marks |
| Q:2 | Full Length Practical Question OR Full Length Practical Question | 15 Marks |
| Q:3 | Full Length Practical Question OR (a) Practical Question (b) Practical Question | 15 Marks |
|     | Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions) OR Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions) | 15 Marks |

****
Program : First year B.Com.

Year of Implementation: Academic Year 2012-2013

Semester : Semester I

Course : Commerce (Paper – I)

Title : INTRODUCTION TO BUSINESS

Objectives : 1]To familiarize the students with basic concepts of business.
2]To develop knowledge and understanding of business.
3]To make students aware of current trends in business.

Module - I BUSINESS : (12 Lectures)

1.1 Introduction : Concept, Functions, Scope and Significance of business.

   Traditional and Modern Concept of business.

1.2 Objectives of Business : Steps in setting business objectives, classification of business objectives,

   Reconciliation of Economic and Social Objectives.

1.3 New Trends in Business : Impact of Liberalization, Privatization and Globalization,

   Strategy alternatives in the changing scenario.
Restructuring and Turnaround Strategies.

**Module - II  BUSINESS ENVIRONMENT :**  

(11 Lectures)

2.1 **Introduction** : Concept and Importance of business environment, Inter-relationship between Business and Environment.


**Module - III  PROJECT PLANNING :**  

[12 Lectures]

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 – Factors determining location, and Role of Government in Promotion.

3.3 **Statutory Requirements in Promoting Business Unit** :
Licensing and Registration procedure, Filling returns and other documents, Other important legal provisions.

Module - IV  ENTREPRENEURSHIP :  [10 Lectures]

4.1  Introduction  : Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship,
Entrepreneur and Manager,
Entrepreneur and Intrapreneur.

4.2  The Entrepreneurs:  Types of Entrepreneurs,
Competencies of an Entrepreneur,
Entrepreneurship Training and Development centers in India.
Incentives to Entrepreneurs in India.

4.3  Women Entrepreneurs  : Problems and Promotion.

Program : First year B.Com.
Year of Implementation: Academic Year 2012-2013
Semester : Semester II
Course : Commerce (Paper – I)
Title : SERVICE SECTOR
Objectives : 1]To familiarize the students with basic
concepts of Services.

2] To develop knowledge and understanding of Services.

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

**F.Y.B.Com.**

**Commerce – I**

**SEMESTER – II**

**Module - V**  **CONCEPT OF SERVICES :**  **[12 Lectures]**

5.1 **Introduction** : Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian context.

5.2 **Marketing Mix** : - Consumer expectations, for Services Mix,

- Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people.

5.3 **Service Strategies:** Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.

**Module – VI**  **RETAILING :**  **[12 Lectures]**
6.1 Introduction : Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers.

6.2 Retail Format : Store format, Non – Store format, Store Planning, design and layout.

6.3 Retail Scenario : Retail Scenario in India and Global context – Prospects and Challenges in India.
Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing.

Module – VII  RECENT TRENDS IN SERVICE SECTOR : [10 Lectures]

7.1 ITES Sector : Concept and scope of BPO, KPO, LPO and ERP.

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

7.3 Logistics : Net working – Importance – Challenges.

Module – VIII  E-COMMERCE : [11 Lectures]

8.1 Introduction : Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce.

8.2 Types of : Basic ideas and Major activities of B2C,
E-Commerce  B2B, C2C.

8.3 Present status: Transition to E-Commerce in India, of E-Commerce E-Transition Challenges for Indian in India: Corporates; on-line Marketing Research.

Question Paper Pattern:

Semester End Examination

Marks: 60

Time 2 hours

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three)

From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three)

From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three)

From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three)

From Module – IV Marks – 15
F.Y.B.Com. - : BUSINESS ECONOMICS - PAPER I
SYLLABUS
SEMESTER- I

Preamble- The objective of the course is
i. To familiarize the students with the basic concepts of microeconomics and its application to business situations.
ii. To guide the students in understanding the real world market situations and business applications.

Module I - Demand Analysis
Demand Function and determinants of demand – Concept and Importance of Elasticity of Demand: Income, Cross and Promotional – Consumer’s Surplus – Demand Forecasting: meaning, significance and methods – Case Studies. (15 Lectures)

Module II- Theory of Production and Cost


Module III - Revenue Analysis
Revenue Concepts: Total Revenue- Average revenue and Marginal Revenue under Perfect Competition and Monopoly – Objectives of a Firm: Profit, Sales and Growth Maximization – Types of Profit – Break-Even Analysis – Case Studies. (15 Lectures)

SEMESTER- II

Module I - MARKET STRUCTURE
Short-run and long-run equilibrium of a firm and Industry under perfect competition – Sources of monopoly – Short-run and long-run equilibrium of a firm under monopoly – Features: Monopolistic Competition and Oligopoly – Case studies (15 Lectures)

Module II - PRICING PRACTICES AND MARKET FAILURE
Market Failure: Concept of market failure and inefficiency (Productive and allocative inefficiency using PPC) – Causes of market failure (Public goods, Market power, Externalities, Information asymmetry and Equity) – Government intervention and market efficiency – Case studies (15 Lectures)

Module III – Capital Budgeting

REFERENCES
13. H.L. Ahuja, Principles of Microeconomics

F.Y.B.COM. -: BUSINESS ECONOMICS - PAPER I

Internal and External Examination for Semesters I and II

Internal Examination
The Internal Examination will be for 40 marks and is split into –

i) Test Paper of 20 marks, consisting of questions of objective type and case studies.

ii) 10 marks for project or assignment and

iii) 5 marks each for responsible behavior and active class participation
External Examination

Question Paper Pattern for Semester End Examination.

There will be four questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total 60 marks).

Q1. Module I (Total marks 14)

Three questions: A **OR** B **OR** C. Attempt any two – (7 marks each)

Q2. Module II (Total marks 14)

Three questions: A **OR** B **OR** C. Attempt any two – (7 marks each)

Q3. Module III (Total marks 14)

Three questions: A **OR** B **OR** C. Attempt any two – (7 marks each)

Q4. Write explanatory notes: (Total 18 Marks)

Six explanatory notes: Two from each module. **Attempt Any Three** – (6 marks each)
Revised Syllabus for F Y B Com
Program: B.Com.

Course: Business Communication
(Credit Based Semester and Grading System with effect from the academic year 2012-13)

1. Syllabus as per Credit Based Semester and Grading System:
   i) Name of the Programme : F.Y. B.Com
   ii) Course Code :
   iii) Course Title : Business Communication
   Papers I & II
   iv) Semester wise Course Contents : Enclosed the copy of syllabus
   v) References and Additional References: Enclosed in the Syllabus

2. Scheme of Examination : 4 Questions of 15 marks each

Revised Syllabus for Business Communication: F.Y. B. Com

Course Objectives:
1. To develop awareness of the complexity of the communication process
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4. To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centered manner
5. To develop ability to communicate effectively with the help of electronic media

Semester I – Business Communication Paper I
Unit 1: Theory of Communication
1. Concept of Communication – 3
   Meaning, Definition, Process, Need, Feedback
   Emergence of Communication as a key concept in the Corporate and Global world
   Impact of technological advancements on Communication

2. Channels and Objectives of Communication – 2
   Channels--
   Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine
   Objectives of Communication -- 2
   Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees
   (A brief introduction to these objectives to be given)

3. Methods and Modes of Communication – 3
   Methods: Verbal and Nonverbal
   Characteristics of Verbal Communication
   Characteristics of Non-verbal Communication
Business Etiquette
Modes: Telephone and SMS Communication
(General introduction to Telegram to be given)
Facsimile Communication [Fax]
Computers and E-communication
Video and Satellite Conferencing

4. Problems in Communication /Barriers to Communication -- 3
Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers
Ways to Overcome these Barriers

5. Listening – 2
Importance of Listening Skills
Cultivating good Listening Skills - 4

6. Introduction to Business Ethics 2
  ❖ Concept and Interpretation
  ❖ Importance of Business Ethics
  ❖ Personal Integrity at the workplace
  ❖ Business Ethics and media
  ❖ Computer Ethics
  ❖ Corporate Social Responsibility

Teachers can adopt a case study approach and address issues such as the following so as to orient and
sensitize the student community to actual business practices:
  o Surrogate Advertising
  o Patents and Intellectual Property Rights
  o Dumping of Medical/E-waste
  o Human Rights Violations and Discrimination on the basis of gender, race, caste, religion,
appearance and sexual orientation at the workplace
  o Piracy
  o Insurance
  o Child Labour

Unit 2: Business Correspondence

1. Theory of Business Letter Writing -- 2
Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block
Principles of Effective Letter Writing
Principles of effective Email Writing

2. Personnel Correspondence – 10
Statement of Purpose
Job Application Letter and Resume
Letter of Acceptance of Job Offer, Letter of Resignation
[Letter of Appointment, Promotion and Termination, Letter of Recommendation (to
be taught but not to be tested in the examination)]

Unit 3: Language and Writing Skills

1. Commercial Terms used in Business Communication

2. Paragraph Writing -- 8
Developing an idea, using appropriate linking devices, etc
Cohesion and Coherence, self-editing, etc [Interpretation of technical data,
Composition on a given situation, a short informal report etc.]
Activities
1. Listening Comprehension
2. Remedial Teaching
3. Speaking Skills: Presenting a News Item, Dialogue and Speeches
5. Reading Comprehension: Analysis of texts from the fields of Commerce and Management

Second Term
Unit 1: Presentation Skills
1. Presentations – (to be tested in tutorials only) 4
   Principles of Effective Presentation
   Effective use of OHP
   Effective use of Transparencies
   How to make a Power-Point Presentation

Unit 2: Group Communication
1. Interviews – 5
   Group Discussion
   Preparing for an Interview
   Types of Interviews – Selection, Appraisal, Grievance, Exit
2. Meetings -- 4
   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
3. Conference – 3
   Meaning and Importance of Conference
   Organizing a Conference
   Modern Methods: Video and Tele – Conferencing
4. Public Relations – 3
   Meaning
   Functions of PR Department
   External and Internal Measures of PR

Unit 3: Business Correspondence
1. Trade Letters – 10
   Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)
   Only following to be taught in detail:-
   Letters of Inquiry
   Letters of Complaints, Claims, Adjustments
   Sales Letters, promotional leaflets and fliers
   Consumer Grievance Letters
   Letters under Right to Information (RTI) Act
   [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]

Unit 4: Language and Writing Skills
1. Reports – 4
   Parts, Types
   Feasibility Reports, Investigative Reports
2. Summarisation -- 4
Identification of main and supporting/sub points
Presenting these in a cohesive manner
6

Tutorial Activities:
1. Presentations
2. Group Discussion
3. Mock Interviews
4. Mock Meetings / Conferences
5. Book Reviews/Summarization
6. Reading Comprehension: Analysis of texts from the field of Literature
[Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature
Like – Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It’s Not Luck ,
Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish,
Chetan Bhagat One Night At A Call Center, Chetan Bhagat My Three Mistakes , Anindam Choudhary:
Count Your Chickens Before They Hatch, Stephen Covey: Seven Habits of Successful People, George
Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire ]
[N.B.: The above list is only indicative and not prescriptive.]

Paper Pattern for Examinations
F. Y. B. Com
Semester I Examination Marks 60
Question 1 Short Notes (based on Chapters. 1,2 and 3 from Unit 1) 15
[3 out of 5]
Question 2 Essay Type / Detailed Answer Q (based on Chapters. 4,5 and 6 from Unit 1) 15
[2 out of 3]
Question 3 A) Job Application Letter and Resume 8
B) Personnel Letters (2 out of 3) 7
(Statement of Purpose
Letter of Acceptance of Job Offer
Letter of Resignation)
Question 4 A) Writing a paragraph (on 1 out of 2 topics) 5
B) Editing a given paragraph (for better organization) 5
C) Remedial Grammar 5
Semester II Examination: Marks 60
Question 1 Short Notes (based on Chapters. 1 & 2 from Unit 2) 15
[3 out of 5]
Question 2 Essay Type (based on Chapters. 3 &4 from Unit 2) 15
[2 out of 3]
Question 3 Letters [3 out of 5] 15
(i) Letter of Inquiry
(ii) Complaint/Claims/Adjustment Letter
(iii) Sales Letter
(iv) Consumer Grievance Letter
(v) RTI Letter
Question 4 (A) Drafting of Reports [1 out of 2] 7
(B) Drafting of Notice, Agenda and 2 Resolutions 4
(C) Summarisation 4
Suggested Reading:
10. Businessworld Special Collector’s Issue: Ethics and the Manager
OBJECTIVES:

1. To create an environmental awareness among commerce students.
2. Make aware students about various environmental factors and its relation to the field of Commerce.

3. To highlight functional and spatial links between environment, economy and society.

4. To create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable.

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<tr>
<th>Code</th>
<th>SEMISTER</th>
<th>Lectures / Tutorials</th>
<th>Credit</th>
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<tr>
<td>UBCOMFSI.5</td>
<td>I</td>
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<td>UBCOMFSII.5</td>
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Environmental Studies-I

UNIT I    ENVIRONMENT AND ECOSYSTEM (12 lectures)

Environment - Definition, nature, scope, components, typology. Ecology: Definition and types; Importance of environmental studies and emerging issues of development with special reference to India.

UNIT II    RENEWABLE AND NON-RENEWABLE RESOURCES (12 lectures)

Natural resources, definition, importance, classification, distribution patterns, conservation of water, forest, energy resources; Energy crisis and its impact: Management and mitigation. (Case study on Energy crisis)

UNIT III   POPULATION AND THE ENVIRONMENT (14 lectures)

Population, distribution pattern; Environment and human health; Population growth in India: Measures taken to control population growth; Carrying capacity and its relevance; Human Development - Index patterns of HDI in India. (Case studies of Human Development in various states in India)

UNIT IV    FOOD RESOURCES AND ENVIRONMENT (14 lectures)

Food and environment; Sources, areas of production of food in the world (Cereal, livestock, fish) and pattern of food trade; World food problem; Changes in productivity due to overgrazing and use of chemical fertilisers-pesticides; and Food security and- hunger. (Case study on malnutrition in Maharashtra)

1. Map Reading: (4 Lectures)
Located bars, Circles, Pie charts, Isopleths, Choropleth, and Flow map, Pictograms - Only reading and interpretation.

2. **Map Filling: (4 Lectures)**
   World map-Only environmentally significant Features.

Environmental Studies-II

**Unit I ENVIRONMENT AND MAN’S ACTIVITIES** (14 lectures)


**Unit II ENVIRONMENT AND TOURISM** (12 lectures)

Tourism as an emerging service - Factors of location, Factors of Development, Typology, challenges before India, New Tourism Policy-Accessible Tourism, Consequences of tourism. Case Study.

**UNIT III ENVIRONMENTAL MOVEMENTS AND MANAGEMENT** (14 lectures)

UNIT IV  WASTE MANAGEMENT  

(12 lectures)


Map Filling (8 Lectures)

Environmentally significant features of Mumbai & Konkan

Question paper pattern for Semester I and II

• There will be a semester end examination (Semester I and II) for 60 marks of 2 hours duration

• Questions in the semester end examination will be based on Module I to IV (Semester I and II) examination

• In each semester end examination there will be four compulsory questions covering Module I to IV (Semester I and II)

• Question No. 1 will be compulsory question of Map reading of 10 marks (a) Thematic map (b) World map in the first semester examination and World Map reading. In the II Semester Map filling of (a) Mumbai (b) Konkan of 10 marks each (a-5 marks, b-5 marks)

• Question No. 2 will be of short notes. Students will be required to answer 4 out of 6. Each note will be of 5 marks in each semester.

• Question No. 3 to 6 will be full length questions of 10 marks each

Question Paper Pattern with Unit wise allotment of marks is as follows

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Question paper pattern with Module wise weightage of marks is as follows

First Semester and Second Semester

External Assessment (60 marks)

| Q.1 Map Pointing and Reading** (I and II Sem.) (WORLD,MUMBAI and KONKAN as per syllabus) | 10 marks |
| Q.2 Short notes (4 out of 6) (Module Module I to IV) | 20 marks |
| Q.3 to Q. 6 (3/4) (one question from each module) | 30 Marks |

Internal Assessment (40 marks)

| 1. Test Paper | 20 marks |
| Assignment | 10 marks |
| 2. Active Class Participation | 05 marks |
| 3. Responsible Behavior | 05 marks |

** I SEMESTER- WORLD MAP INTERPRETATION ( 5Marks) and POINTING(5 Marks)
II SEMESTER MAP POINTING –MUMBAI (5 MARKS) and KONKAN (5 Marks)

References

(1) Singh, Savindra, 2011 : Environmental Geography, Prayag Pustak Bhavan,
Allahabad, India
(2) Gautam Alka, 2009 : Environmental Geography, Sharda Pustak Bhavan, Allahabad, India
(9) Ahirrao W.R. & others, Paryavaran Vijnan (Marathi), Nirali Prakashan, Pune
Why Revision?
There is a Rapid expansion of knowledge in subject matter areas and improved instructional method during last decade. There are considerable curricular revisions happening at the high school level. Application of Mathematics and Statistics are widely used in industry and business. Keeping this in mind, a revision of syllabus required in accordance with the growth of subject of at the high school level and emerging needs of industry and its application.

Objective:
The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real life problems.

Distribution of topics and lectures
a. Workload :
   Theory: 5 lectures per week of which 2 lectures are for Mathematics and 3 lectures for Statistics.
   Tutorial: 1 lecture per week per batch. Batch size is as prescribed by the University.
   No. of working weeks in a semester: 15
   Total no. of lectures in a semester: 15 * 5 = 75
b. Introductory lecture of about 120 minutes may be arranged for students who did not offer general mathematics in the 9th & 10th Standard and/or Mathematics at the XIth and XIIth to familiarize the students with the concept of Tabulation, Graphical Representation of the data (basically Histogram and Ogives)

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<thead>
<tr>
<th>Semester I</th>
<th>Topic</th>
<th>No. of lectures</th>
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<tr>
<td>UBCOMFSI.6</td>
<td>Unit I</td>
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<tr>
<td>Mathematical and Statistical Techniques-I</td>
<td>Unit II</td>
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<td>Unit III</td>
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Total number of lectures 75 + Notional 75 = 150 lectures = 3 CREDITS

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<td>Mathematical</td>
<td>Unit II</td>
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and Statistical Techniques-II

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<td>Unit V</td>
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<td><strong>Total</strong></td>
<td><strong>75</strong></td>
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Total number of lectures 75 + Notional 75 = 150 lectures = 3 CREDITS

**MATHEMATICAL AND STATISTICAL TECHNIQUES**

**WORKLOAD:**
- MATHEMATICS: 2 lectures per week
- STATISTICS: 3 lectures per week
- TUTORIAL: 1 per week

Tutorial batch size: 25 Students

**Semester I**
Course: UBCOMFSI.6

**Mathematical and Statistical Techniques-I**

[A] **MATHEMATICS: (24 marks)**

**Unit I: Shares and Mutual Funds**
- **Shares:** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.
- **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.)

**Unit II: Permutation, Combination and Linear Programming Problems:**
- **Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between \( ^nC_r \) and \( ^nP_r \) Examples on commercial application of permutation and combination.
- **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.

[B] **STATISTICS: (36 marks)**

**Unit III: Summarization Measures:**
- **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.
- **Measures of Dispersion:** Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.
Unit IV: Elementary Probability Theory:

a. Probability Theory: Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.

Classical definition of Probability, Addition theorem (without proof), conditional probability.

Independence of Events: \( P(A \cap B) = P(A)P(B) \). Simple examples.

b. Random Variable: Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.

Unit V: Decision Theory:

Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.

Semester II
Course: UBCOMFSII.6
Mathematical and Statistical Techniques-II

[A] MATHEMATICS : (24 marks)

Unit I: Functions, Derivatives and Their Applications

a. 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.

b. Derivative of functions:

i. Derivative as rate measure, Derivative of \( x^n, e^x, a^x, \log x \).


(Examination Questions on this unit should be application oriented only.)

Unit II: Interest and Annuity:

a. Interest: Simple Interest, Compound Interest (Nominal & Effective Rate of Interest).

Calculations involving upto 4 time periods.

[B] STATISTICS: (36 marks)

Unit III: Bivariate Linear Correlation and Regression

a. 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.

b. 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.

Unit IV: Time series and Index Numbers


b. Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye’s, Paasche’s, Dorbish-Bowley’s, Marshall-Edgeworth and Fisher’s ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)

Unit V: Elementary Probability Distributions

Probability Distributions:

i. Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)

ii. Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)

Tutorial:
Two tutorials to be conducted on each unit i.e. 10 tutorials per semester. At the end of each semester one Tutorial assignment of 10 marks should be given.

Examination:
Internal Assessment 40% (40 marks) : As per the norms prescribed by the University of Mumbai

Semester End Examination 60% (60 marks)
At the end of each semester, there will be a Semester End Examination of 60 marks, 2 hours duration and question paper pattern as shown below.

**Question Paper Pattern:** *(Course: UBCOMFSI.6 and Course: UBCOMFSII.6)*

1. In **Section I** *(based on Mathematics)*, Two questions carrying 12 marks each. First question should be on Unit I and Second question should be from Unit II.
2. In each question there should be three sub-questions carrying 6 marks each. Students should be asked to answer any 2 sub questions from each question.
3. In **Section II** *(based on Statistics)*, Three questions carrying 12 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.
4. In each question there should be three sub-questions carrying 6 marks each. Students should be asked to answer any 2 sub questions from each question.

**Reference Books:**

6. 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.
10. STATISTICS by Schaum Series.
Unit 1
Overview of Indian Society:
Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender;
Appreciate the concept of linguistic diversity in relation to the Indian situation;
Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference. (5 lectures)

Unit 2
Concept of Disparity-1:
Understand the concept of disparity as arising out of stratification and inequality;
Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media;
Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities. (10 lectures)

Unit 3
Concept of Disparity-2:
Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof;
Understand inter-group conflicts arising out of communalism;
Examine the causes and effects of conflicts arising out of regionalism and linguistic differences. (10 lectures)

Unit 4
The Indian Constitution:
Philosophy of the Constitution as set out in the Preamble;
The structure of the Constitution-the Preamble, Main Body and Schedules;
Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society;
Basic features of the Constitution. (10 lectures)

Unit 5
Significant Aspects of Political Processes:
The party system in Indian politics;
Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics;
Role and significance of women in politics. (10 lectures)

Topics for Project Guidance: Growing Social Problems in India:
a) Substance abuse- impact on youth & challenges for the future
b) HIV/AIDS- awareness, prevention, treatment and services
c) Problems of the elderly- causes, implications and response
d) Issue of child labour- magnitude, causes, effects and response
e) Child abuse- effects and ways to prevent
f) Trafficking of women- causes, effects and response

Note:
Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance
Revised Syllabus
Foundation Course for F. Y. B Com
Semester II

Semester II
Lectures 45
Marks 60

Unit 1
Globalisation and Indian Society:
Understanding the concepts of liberalization, privatization and globalization;
Growth of information technology and communication and its impact manifested in everyday life;
Impact of globalization on industry: changes in employment and increasing migration;
Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers’ suicides.  
(7 lectures)

Unit 2
Human Rights
Concept of Human Rights; origin and evolution of the concept;
The Universal Declaration of Human Rights;
Human Rights constituents with special reference to Fundamental Rights stated in the Constitution;
(10 lectures)

Unit 3
Ecology
Importance of Environment Studies in the current developmental context;
Understanding concepts of Environment, Ecology and their interconnectedness;
Environment as natural capital and connection to quality of human life;
Environmental Degradation- causes and impact on human life;
Sustainable development- concept and components; poverty and environment
(10 lectures)

Unit 4
Understanding Stress and Conflict:
Causes of stress and conflict in individuals and society;
Agents of socialization and the role played by them in developing the individual;
Significance of values, ethics and prejudices in developing the individual;
Stereotyping and prejudice as significant factors in causing conflicts in society.
Aggression and violence as the public expression of conflict;  
(10 lectures)
Unit 5
Managing Stress and Conflict in Contemporary Society:
Types of conflicts and use of coping mechanisms for managing individual stress;
Maslow's theory of self-actualisation;
Different methods of responding to conflicts in society;
Conflict-resolution and efforts towards building peace and harmony in society.
(8 lectures)

Topics for Project Guidance: Contemporary Societal Challenges:
a) Increasing urbanization, problems of housing, health and sanitation;
b) Changing lifestyles and impact on culture in a globalised world.
c) Farmers’ suicides and agrarian distress.
d) Debate regarding Genetically Modified Crops.
e) Development projects and Human Rights violations.
f) Increasing crime/suicides among youth.

Note: Out of the 45 lectures allotted for 5 units for Semester II, about 15 lectures may be allotted for project guidance

Question Paper Pattern for FC
Semester I and II Courses
At the F Y B. Com Examinations

The student will be assessed on the basis of Internal Assessment of 40 marks and a Semester End Exam of 60 marks. The student will have to secure a minimum of 40% marks in aggregate and a minimum of 40% in each component of assessment i.e. 16 out of 40 in Internal Assessment and 24 out of 60 in Semester End Exam.

Internal Assessment:

- There will be Class test of 20 marks comprising of objective questions, short notes or case studies.
- The learner will have to submit an assignment/project before appearing for the Semester End Exam for 10 marks. This assignment/project will be entirely based on Unit 6 and can take the form of street-plays, posters, power-point presentations, etc.
- 10 marks will be allotted to overall participation, etc. as per the norms of the credit system

Semester End Exam:
- There will be a Semester End Exam for 60 marks of 2 hours duration.
• Question No. 1, 2 and 3 will be Full-length questions for 15 marks each; there will be an internal choice in each of these questions requiring the students to answer one of two questions asked.
• Full-length questions will be from Units 2, 3, 4 and 5 only.
• Question No. 4 will be of the Short Note type where each Short Note will be for 3 marks each. Students will be required to answer 5 out of 8 Short Notes.
• Short note questions will be from Units 1, 2, 3, 4 and 5.
• Unit 1 will not feature in the Full-length questions but will be asked only in the form of Short Note questions.