



S P Mandali's  
R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS  
(EMPOWERED AUTONOMOUS),  
Matunga, Mumbai-400019

Syllabus  
And  
Question paper pattern of Course  
of  
**B.Com (Management and Entrepreneurship)**  
**Semester I and II**

As per National Education Policy 2020  
To be implemented from Academic Year 2026- 2027

College Website: [www.rapodar.ac.in](http://www.rapodar.ac.in)

**B.COM (Management and Entrepreneurship)**  
**Syllabus as per National Education Policy 2020**  
**Course Structure**  
**(To be implemented from Academic Year- 2026-27)**

| No. of Courses | Course Codes                                                                                      | Semester I                                                     | Credits   | No. of Courses | Course Codes                                                                                      | Semester II                                           | Credits   |
|----------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------|----------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------|
| <b>1</b>       | <b>Major (06 credits)</b>                                                                         |                                                                |           | <b>1</b>       | <b>Major (06 credits)</b>                                                                         |                                                       |           |
| <b>1.A</b>     | <b>Management and Entrepreneurship Studies I</b>                                                  |                                                                |           | <b>1.A</b>     | <b>Management and Entrepreneurship Studies II</b>                                                 |                                                       |           |
| 1.A.a          | PUH101101                                                                                         | Introduction to Accounting                                     | 03        | 1.A.a          | PUB102101                                                                                         | Fundamentals of Management                            | 03        |
| 1.A.b          | PUH101102                                                                                         | Foundation of Entrepreneurship Management                      | 03        | 1.A.b          | PUH102102                                                                                         | Entrepreneurship Management in Small Scale Industries | 03        |
| <b>2</b>       | <b>Minor (03 credits)</b>                                                                         |                                                                |           | <b>2</b>       | <b>Minor (03 credits)</b>                                                                         |                                                       |           |
| 2.A.a          | PUH201101                                                                                         | Entrepreneurship Finance and Venture Capital                   | 03        | 2.A.a          | PUH202101                                                                                         | Personal Financial Planning                           | 03        |
| <b>3</b>       | <b>General Elective (GE)/ Open Elective (OE) (03 Credits)</b>                                     |                                                                |           | <b>3</b>       | <b>General Elective (GE)/ Open Elective (OE) (03 Credits)</b>                                     |                                                       |           |
| 3.A.a          | PUH301101                                                                                         | Business Economics- I                                          | 03        | 3.A.a          | PUH302101                                                                                         | Business Economics II                                 | 03        |
| <b>4</b>       | <b>Vocational &amp; Skill Enhancement Courses (VSEC) (02 credits)</b>                             |                                                                |           | <b>4</b>       | <b>Vocational &amp; Skill Enhancement Courses (VSEC) (04 credits)</b>                             |                                                       |           |
| <b>4.A</b>     | <b>Vocational Skill Course (VSC)</b>                                                              |                                                                |           | <b>4.A</b>     | <b>Vocational Skill Course (VSC)</b>                                                              |                                                       |           |
|                |                                                                                                   | NA                                                             |           | 4.A.a          | PUB402101                                                                                         | Intellectual Property Rights                          | 02        |
| <b>4.B</b>     | <b>Skill Enhancement Courses (SEC)</b>                                                            |                                                                |           | <b>4.B</b>     | <b>Skill Enhancement Courses (SEC)</b>                                                            |                                                       |           |
| 4.B.a          | PUB401101                                                                                         | Office Automation-I                                            | 02        | 4.B.a          | PUB402103                                                                                         | Office Automation-II                                  | 02        |
| <b>5</b>       | <b>Ability Enhancement Course, Value Enhancement Course, Indian Knowledge System (08 credits)</b> |                                                                |           | <b>5</b>       | <b>Ability Enhancement Course, Value Enhancement Course, Indian Knowledge System (06 credits)</b> |                                                       |           |
| <b>5.A</b>     | <b>Ability Enhancement Course (AEC)</b>                                                           |                                                                |           | <b>5.A</b>     | <b>Ability Enhancement Course (AEC)</b>                                                           |                                                       |           |
| 5.A.a          | PUB501101                                                                                         | Language & Literature I                                        | 03        | 5.A.a          | PUB502101                                                                                         | Language & Literature II                              | 03        |
| <b>5.B</b>     | <b>Value Enhancement Course (VEC)</b>                                                             |                                                                |           | <b>5.B</b>     | <b>Value Enhancement Course (VEC)</b>                                                             |                                                       |           |
| 5.B.a          | PUB501103                                                                                         | Quantitative Techniques-I                                      | 03        | 5.B.a          | PUB502104                                                                                         | Quantitative Techniques-II                            | 03        |
| <b>5.C</b>     | <b>Indian Knowledge System (IKS)</b>                                                              |                                                                |           |                |                                                                                                   |                                                       |           |
| 5.C.a          | PUA501103                                                                                         | Indian traditional approach in conservation and sustainability | 02        |                |                                                                                                   | NA                                                    |           |
| <b>Total</b>   |                                                                                                   | <b>Cumulative Credit</b>                                       | <b>22</b> | <b>Total</b>   |                                                                                                   | <b>Cumulative Credit</b>                              | <b>22</b> |

**Exit option at the end of the first year (on completion of semester I and semester II):**

Under Graduate Certificate in Entrepreneurship Management will be awarded to a learner on fulfilment of the Following conditions:

1. The learner should have acquired 44 credits in Semester I and II considered together.
2. The learner should acquire an additional 4 credits as per norms by completing recognized courses under the National Skill Qualification Framework (NSQF) such as a course on computer concepts, an Entrepreneurial Development Course, and Internship

**Syllabus of courses of FY B.COM (ME) Programme  
(With effect from the Academic Year 2026-27)  
Major  
Management and Entrepreneurship  
Studies  
Semester I**

| <b>1.Major</b>                                       |                                                                                                                                                                                                  |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.A Management and Entrepreneurship Studies I</b> |                                                                                                                                                                                                  |
| <b>1.A.a Introduction to Accounting</b>              |                                                                                                                                                                                                  |
| <b>Course Objectives and Course Outcomes</b>         |                                                                                                                                                                                                  |
| <b>Course Objectives</b>                             |                                                                                                                                                                                                  |
| CObj 1                                               | To Equip individuals to maintain accurate and reliable records of all financial activities and to enable them to understand the basic concept in book-keeping                                    |
| CObj 2                                               | Learners will be able to impart knowledge on passing of journal entries and converting the journal entries into ledger                                                                           |
| CObj 3                                               | To comprehend the concept of depreciation and its application                                                                                                                                    |
| CObj 4                                               | To learn the preparation of trial balance and final accounts                                                                                                                                     |
| <b>Course Outcomes</b>                               |                                                                                                                                                                                                  |
| COut 1                                               | Learners learn the basics of accounting                                                                                                                                                          |
| COut 2                                               | The curriculum enriches the learners' knowledge on passing journal entries and preparing respective ledger accounts.                                                                             |
| COut 3                                               | The learners learn the calculation and importance of depreciation accounting.                                                                                                                    |
| COut 4                                               | Learners are able to learn accounting by initially passing journal entries then posting the entries into respective ledger accounts and then preparing trial balance and finally final accounts. |
| COut 5                                               | Learners will be able to prepare accurate financial statements                                                                                                                                   |
| COut 6                                               | Learners can comprehend the financial health of a business.                                                                                                                                      |
| COut 7                                               | After learning depreciation accounting learners will be able to determine the fair value of an asset over time.                                                                                  |
| COut 8                                               | Learners will be able to evaluate a clear and concise summary of a company's financial performance and position, facilitate business planning and ensure tax compliance and audit readiness.     |

### Modules at a Glance

| Introduction to Accounting    |                                                                                     |                 |
|-------------------------------|-------------------------------------------------------------------------------------|-----------------|
| Sr. No.                       | Modules                                                                             | No. of Lectures |
| 1                             | <b>Basics of Accounting for Entrepreneurs &amp; Recording Business Transactions</b> | 15              |
| 2                             | <b>Cost Concepts for Entrepreneurs</b>                                              | 15              |
| 3                             | <b>Cash Flow Management and Basic Financial Analysis</b>                            | 15              |
| <b>Total No. of Lectures:</b> |                                                                                     | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                          |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Basics of Accounting for Entrepreneurs &amp; Recording Business Transactions</b>                                                                                                                                                                                                                                                                              |
|          | <ul style="list-style-type: none"> <li>● Meaning &amp; importance of accounting, Accounting vs Bookkeeping, Basic accounting concepts and terminologies (business entity, going concern, etc.)</li> <li>● Introduction to financial statements, Types of transactions, Journal entries, Ledger posting, Trial Balance, Proprietorship Final accounts.</li> </ul> |
| <b>2</b> | <b>Cost Concepts for Entrepreneurs</b>                                                                                                                                                                                                                                                                                                                           |
|          | <ul style="list-style-type: none"> <li>● Meaning of cost, Types of costs: Fixed cost, Variable cost, Semi-variable cost, Cost behaviour.</li> <li>● Introduction to Cost Sheet, Cost-based pricing, Basic pricing strategies, Profit planning.</li> </ul>                                                                                                        |
| <b>3</b> | <b>Cash Flow Management and Basic Financial Analysis</b>                                                                                                                                                                                                                                                                                                         |
|          | <ul style="list-style-type: none"> <li>● Meaning of cash flow, Cash inflows &amp; outflows, Simple cash flow statement direct &amp; indirect.</li> <li>● Analysis of Financial statements with following ratios: Solvency ratio, Profitability ratio, Liquidity ratio.</li> </ul>                                                                                |



**Reference Books (with Chapters):**

- Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books
- Fundamental of Accounting and Financial Analysis: By Anil Choudhary (Pearson education)
- Indian Accounting Standards and IFRS for non-financial executives: By T.P. Ghosh– Taxman
- Financial Accounting for Business Managers: By Ashish K. Bhattacharya.
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and 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 and Co. Ltd., Mumbai
- Financial Accounting by LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- 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 R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi Busines

## Syllabus of courses of FY B.Com (ME) Programme

(With effect from the Academic Year 2026-27)

### Major (Management and Entrepreneurship Studies I) Semester I

| 1.Major                                         |                                                                                                                                                                                                                    |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.A Management and Entrepreneurship Studies I   |                                                                                                                                                                                                                    |
| 1.A.b Foundation of Entrepreneurship Management |                                                                                                                                                                                                                    |
| Course Objectives and Course Outcomes           |                                                                                                                                                                                                                    |
| Course Objectives                               |                                                                                                                                                                                                                    |
| CObj 1                                          | To develop an understanding of the fundamental concepts, theories, and roles of entrepreneurship and its contribution to economic and social development.                                                          |
| CObj 2                                          | To examine the factors influencing entrepreneurship and the different forms of entrepreneurial activity, including women entrepreneurship, intrapreneurship, and social entrepreneurship.                          |
| CObj 3                                          | To enable students to identify and evaluate entrepreneurial opportunities through environmental scanning, creativity, and innovation in product or business idea development.                                      |
| CObj 4                                          | To equip students with the knowledge and skills required to prepare a business plan and understand venture creation, including ownership structures, business models, incubation, and pitching ideas to investors. |
| Course Outcomes                                 |                                                                                                                                                                                                                    |
| COut 1                                          | Explain the basic concepts of entrepreneurship, entrepreneur, and entrepreneurial characteristics.                                                                                                                 |
| COut 2                                          | Describe the functions and roles of entrepreneurs in economic development and identify different types of entrepreneurs.                                                                                           |
| COut 3                                          | Interpret major theories of entrepreneurship such as Schumpeter's Innovation Theory, Knight's Theory of Profit, and McClelland's Need for Achievement Theory.                                                      |
| COut 4                                          | Analyse the socio-cultural, political, economic, and technological factors influencing entrepreneurship development.                                                                                               |
| COut 5                                          | Examine the concept and challenges of women entrepreneurship and evaluate its development in India through relevant case studies.                                                                                  |
| COut 6                                          | Distinguish between entrepreneurship and intrapreneurship and assess the role of organizational culture in promoting intrapreneurial activities.                                                                   |
| COut 7                                          | Evaluate the concept, characteristics, and challenges of social entrepreneurship and its role in addressing social issues in India.                                                                                |
| COut 8                                          | Identify different entrepreneurial opportunities such as ancillarisation, BPO, and franchising models.                                                                                                             |

|         |                                                                                                                                             |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------|
| COut 9  | Analyse the role and importance of Entrepreneurship Development Programmes (EDPs) in promoting entrepreneurial skills and venture creation. |
| COut 10 | Develop a basic business plan by applying tools such as environmental scanning, SWOC analysis, and the Business Model Canvas.               |

### Modules at a Glance

| Foundation of Entrepreneurship Management |                                                            |                 |
|-------------------------------------------|------------------------------------------------------------|-----------------|
| Sr. No.                                   | Modules                                                    | No. of Lectures |
| 1                                         | Introduction to Entrepreneurship                           | 15              |
| 2                                         | Intrapreneurship and Social Entrepreneurship               | 15              |
| 3                                         | Entrepreneurship Development and Business Plan Formulation | 15              |
| <b>Total No. of Lectures:</b>             |                                                            | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction to Entrepreneurship</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|          | <ul style="list-style-type: none"> <li>• Introduction: Definition of Entrepreneur, Entrepreneurship, Characteristics and qualities of an entrepreneur, Functions and roles of entrepreneurs in economic development, Types of entrepreneurs,</li> <li>• Theories of Entrepreneurship-Theory of High Achievement by McClelland, Theory of Profit by Knight, Innovation Theory by Schumpeter &amp; Imitating</li> <li>• Factors affecting Entrepreneurship development- Socio-Cultural, Political, Economical, Technological</li> <li>• Roles of an Entrepreneur – External and Internal Managerial Role</li> <li>• Women Entrepreneurship: Concept, development and problems faced by Women Entrepreneurs, Scenario of women entrepreneurship in India using relevant case studies.</li> </ul>                                                                                                                                                                                                                                                                               |
| <b>2</b> | <b>Intrapreneurship and Social Enterprise Development</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|          | <ul style="list-style-type: none"> <li>• Entrepreneurship roles, and trends in education and healthcare.</li> <li>• Intrapreneurship – Concept of intrapreneurs and development of Intrapreneurship, Characteristics and skills of successful intrapreneur, Entrepreneurs vs Intrapreneurs, Role of organizational culture in promoting intrapreneurship, Barriers to intrapreneurship in organizations</li> <li>• Concept and scope of social entrepreneurship, Traits and competencies of successful social entrepreneurs, Evolution and growth of social entrepreneurship in India, Key challenges encountered by social enterprises in the Indian context, Funding mechanisms and risk factors in social ventures, Sustainability issues in non-profit organizations, Strategic management and scaling of social enterprises, Contribution of NGOs, Corporate Social Responsibility (CSR), and government initiatives in promoting social entrepreneurship</li> <li>• Channels of operations for an entrepreneur (Ancillarisation, BPO, Franchising Models )</li> </ul> |

| 3 | <b>Entrepreneurship Development and Business Plan Formulation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | <ul style="list-style-type: none"><li>•Entrepreneurial development Program (EDP) –concept, factors influencing EDP, Kakinada Experiment, Entrepreneurship Development Cycle</li><li>•Development of product/ idea, the creative process, creation of competitive advantage, errors/challenges in product formulation,</li><li>•Ownership Structures – Proprietorship, Partnership, Company, Co-operative, Franchise, Family business enterprises</li><li>•Environmental scanning and SWOC analysis</li><li>•Business Model Canvas: Writing a Business Plan, Creating a business model, Pitching business plan to Investors, Building a Team, HR Strategy for Business Ventures</li><li>•Incubation and Entrepreneurship using case studies</li></ul> |

**Question Paper Pattern (Academic Year: 2026-27)**

**Foundation of Entrepreneurship Management**

**Internal Examination & Semester End Examination – 100 Marks**

**A] Internals-40 Marks**

| Method of evaluation              | Marks     |
|-----------------------------------|-----------|
| Assignment                        | 20        |
| Case study analysis/ Presentation | 20        |
| <b>TOTAL</b>                      | <b>40</b> |

**B] Semester End Examination (SEE)- 60 Marks**

Maximum Marks 60

Duration : 2 Hours

Note: (1) All questions are compulsory, subject to internal choice.

(2) Draw diagrams wherever necessary.

(3) Figures to the right indicate full marks.

| Question No. | Particulars (Nature of Questions)                                                                                                                                                                                                                                                                   | Marks (Given) | Marks (To Be Attempted) |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------|
| Q-1          | Attempt <b>any four</b> of the following.<br>A. Theory / Case study/ concept-based question<br>B. Theory / Case study/ concept-based question<br>C. Theory / Case study/ concept-based question<br>D. Theory / Case study/ concept-based question<br>E. Theory / Case study/ concept-based question | <b>25</b>     | <b>20</b>               |
| Q-2          | Attempt <b>any four</b> of the following.<br>A. Theory / Case study/ concept-based question<br>B. Theory / Case study/ concept-based question<br>C. Theory / Case study/ concept-based question<br>D. Theory / Case study/ concept-based question<br>E. Theory / Case study/ concept-based question | <b>25</b>     | <b>20</b>               |
| Q-3          | Attempt <b>any four</b> of the following.<br>A. Theory / Case study/ concept-based question<br>B. Theory / Case study/ concept-based question<br>C. Theory / Case study/ concept-based question<br>D. Theory / Case study/ concept-based question<br>E. Theory / Case study/ concept-based question | <b>25</b>     | <b>20</b>               |
|              | <b>Total</b>                                                                                                                                                                                                                                                                                        | <b>75</b>     | <b>60</b>               |

**Reference Books (with Chapters):**

- Entrepreneurship- Tata Mc Graw Hill- Dr Sabyasachi Sinha, Dr Michael Peters, Dr Robert Hisrich, 2020, 11th Edition
- Entrepreneurship New Venture Creation by David H Holt, Pearson Publication, 2016, 1st Edition
- The Essentials of Entrepreneurship & Small Business Management- Pearson-Norman Scarborough, Jefferey Cornwall, PHI Publication, 5th Edition
- Entrepreneurship: Creating and Leading an Entrepreneurial Organization-Pearson Publication, Arya Kumar, 2012

## Syllabus of courses of FY B.Com (ME) Programme

(With effect from the Academic Year 2026-27)

### 2. Minor

#### 2.A.a Entrepreneurial Finance and Venture Capital Semester I

| 2. Minor                                          |                                                                                                                                                                                                       |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.A.a Entrepreneurial Finance and Venture Capital |                                                                                                                                                                                                       |
| Course Objectives and Course Outcomes             |                                                                                                                                                                                                       |
| Course Objectives                                 |                                                                                                                                                                                                       |
| CObj 1                                            | To develop an understanding of the entrepreneurial process including opportunity identification, resource organization, and value creation for building sustainable business ideas.                   |
| CObj 2                                            | To equip students with skills to design and evaluate business models and plans, including feasibility analysis, financial planning, and pitching strategies.                                          |
| CObj 3                                            | To provide knowledge of various financing options for ventures, including venture capital, private equity, and traditional financing, along with their structures, stages, and regulatory frameworks. |
| CObj 4                                            | To enable students to plan financial strategies for growing ventures, including funding sources, performance evaluation, and formulation of effective exit strategies.                                |
| Course Outcomes                                   |                                                                                                                                                                                                       |
| COut 1                                            | Explain the entrepreneurial process and the role of resource organization and value creation in venture development.                                                                                  |
| COut 2                                            | Identify and evaluate business opportunities using feasibility analysis and structured business planning techniques.                                                                                  |
| COut 3                                            | Develop a comprehensive business plan including key components, financial projections, and growth drivers.                                                                                            |
| COut 4                                            | Demonstrate effective pitching skills to communicate business ideas to potential investors and stakeholders.                                                                                          |
| COut 5                                            | Analyze financial requirements of a venture across different stages of its life cycle using forecasting and planning tools.                                                                           |
| COut 6                                            | Compare various financing options such as venture capital, private equity, and conventional financing, and assess their suitability.                                                                  |
| COut 7                                            | Evaluate financial performance using financial statements, ratios, and basic venture valuation methods.                                                                                               |
| COut 8                                            | Design financing and exit strategies for growing ventures, including bank financing, government schemes, and turnaround strategies.                                                                   |

### Modules at a Glance

| Entrepreneurial Finance and Venture Capital |                                                                                          |                 |
|---------------------------------------------|------------------------------------------------------------------------------------------|-----------------|
| Sr. No.                                     | Modules                                                                                  | No. of Lectures |
| 1                                           | Laws related to Industrial Relations and Industrial Disputes, Health, safety and Welfare | 15              |
| 2                                           | Laws related to Social Security                                                          | 15              |
| 3                                           | Laws related to compensation                                                             | 15              |
| <b>Total No. of Lectures:</b>               |                                                                                          | <b>45</b>       |

| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Entrepreneurial Process and Development of Business Idea:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <p>Key to Entrepreneurship Development- Resource organization and Value creation</p> <p>Business Model: Key Elements of a business plan, Business Plan Drivers, Business Planning Process, Essentials of a Business Plan, pitching a Business Plan, Evaluating business feasibility of ideas</p> <p>Assessment of Financing Needs: Financial planning through the venture's Life Cycle, Short term cash planning, Systematic forecasting, estimating sustainable growth rates and additional financing needed to support growth. Implicit and explicit financial costs, determining cost of debt and equity capital, Estimating Weighted average cost of capital.</p> |
| 2       | <b>Financing Venture</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | <p>Different Stages of Financing, Measuring Financial performance through Financial Statements and Ratios, A comparison of Venture Capital Financing &amp; Conventional Financing, Distinction between Venture Capital &amp; Private Equity, Stages of Venture Capital Financing, Structure and Sources of VCF, Exit Routes for VCF, Venture Capital Financing in India, Government Initiatives, Regulatory Framework for VCFs, Basic Venture Capital Valuation method of businesses.</p>                                                                                                                                                                             |
| 3       | <b>Structuring Financing for the Growing Venture:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | <p>Financing by Commercial and venture bank lending, Government financing programs, Receivables lending and factoring Incentives for Start –Ups in India.</p> <p>Planning Exit strategy: Key strategies for turning around a company, Retrenchment Strategies, Liquidation, Exit Strategy for Entrepreneurs</p>                                                                                                                                                                                                                                                                                                                                                       |



**Reference Books (with Chapters):**

- Entrepreneurial Finance, J. Chris Leach, 7th Edition, Cengage Learning India Pvt. Ltd.
- Fundamentals of Entrepreneurial Finance, Marco Da Rin and Thomas Hellmann, Latest Edition, Oxford University Press
- Entrepreneurial Finance, M J Alhabeeb, Latest Edition, Wiley Publishing House
- Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur, Steven Rogers, 4th Edition, Tata McGraw Hills

**Syllabus of courses of FY B.Com (ME)  
Programme (With effect from the Academic  
Year 2026-27)**

**3. General Elective/ Open  
Elective**

**Managerial Economics I  
(3 Credits)**

**Semester I**

| <b>3. General Elective/ Open Elective</b>    |                                                                                                                                                                                             |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3.A.a Business Economics I</b>            |                                                                                                                                                                                             |
| <b>Course Objectives and Course Outcomes</b> |                                                                                                                                                                                             |
| <b>Course Objectives</b>                     |                                                                                                                                                                                             |
| CObj 1                                       | To understand the basic concepts and microeconomics                                                                                                                                         |
| CObj 2                                       | To understand the demand function with the help of numerical illustration on trend analysis and simple linear regression                                                                    |
| CObj 3                                       | To understand the concept of supply, production function and cost of production and different market structures                                                                             |
| CObj 4                                       | To acquaint the learners related to pricing practices in today's business world                                                                                                             |
| <b>Course Outcomes</b>                       |                                                                                                                                                                                             |
| COut 1                                       | Learners can relate to concepts such as opportunity cost principle, basic economic relations- functional relations, concept of demand                                                       |
| COut 2                                       | Learner can determine the determinants & nature of demand under different markets is well understood                                                                                        |
| COut 3                                       | Learners is acquainted with Short run production function, long run production function, optimization, increasing & decreasing returns & returns to the scale is well understood            |
| COut 4                                       | The learners can distinguish between different costs concepts such as accounting cause and economic costs, implicit and explicit cost, fixed and variable costs, average and marginal costs |
| COut 5                                       | The learners have a fair view on different market structures such as monopolistic competition and oligopolistic markets and understand the concepts of cost-oriented pricing methods.       |
| COut 6                                       | The learners understand the concepts of cost-oriented pricing method                                                                                                                        |
| COut 7                                       | The learner is able to comprehend and work on numerical illustration on concepts such as trend analysis and simple linear regression                                                        |
| COut 8                                       | Learner is able to acquire substantive knowledge on Cost of Production                                                                                                                      |
| COut 9                                       | Learners are able to calculate the elasticity of demand and supply.                                                                                                                         |
| COut 10                                      | Learners are able to evaluate the various microeconomic theories                                                                                                                            |

### Modules at a Glance

| Business Economics I          |                                                                                                                                     |                 |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Sr. No.                       | Modules                                                                                                                             | No. of Lectures |
| 1                             | Introduction & Demand Analysis                                                                                                      | 15              |
| 2                             | Supply and Production Decisions and Cost of Production                                                                              | 15              |
| 3                             | Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition & Pricing Practices | 15              |
| <b>Total No. of Lectures:</b> |                                                                                                                                     | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction &amp; Demand Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|          | <p>Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, the basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p> <p>Demand Function - Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- Demand estimation and forecasting: Meaning and significance - methods of demand estimation: survey and statistical methods</p> |
| <b>2</b> | <b>Supply and Production Decisions and Cost of Production</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|          | <p>Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs. Cost concepts: Accounting cost and economic cost, implicit and explicit 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), - Break even analysis (with business applications)</p>                                                                                                                                                                                                                                   |
| <b>3</b> | <b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|          | <p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</p> <p>Monopolistic competition: Features of monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples)</p> <p>Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity (only concepts to be explained)</p>                                                                                                                                                                              |



|     | question                                                                                                                                                                                                                                                                                                 |           |           |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Q-3 | Attempt <b>any four</b> of the following.<br>A. Theory / Case study/ Concept -based question<br>B. Theory / Case study/ Concept -based question<br>C. Theory / Case study/ Concept -based question<br>D. Theory / Case study/ Concept -based question<br>E. Theory / Case study/ Concept -based question | <b>25</b> | <b>20</b> |
|     | <b>Total</b>                                                                                                                                                                                                                                                                                             | <b>75</b> | <b>60</b> |

**Reference Books (with Chapters):**

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirschey. 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)

**Syllabus of courses of FY B.Com (ME) Programme  
(With effect from the Academic Year 2026-27)**

**4. Vocational & Skill Enhancement Courses (VSEC)**

**4.A Skill Enhancement Course (SEC)**

**4.A.a Office Automation-I**

**(2 Credits)**

**Semester I**

|                                                             |                                                                                                                                               |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4. Vocational &amp; Skill Enhancement Courses (VSEC)</b> |                                                                                                                                               |
| <b>4.A Skill Enhancement Course (SEC)</b>                   |                                                                                                                                               |
| <b>4.A.a Office Automation-I</b>                            |                                                                                                                                               |
| <b>Course Objectives and Course Outcomes</b>                |                                                                                                                                               |
| <b>Course Objectives</b>                                    |                                                                                                                                               |
| CObj 1                                                      | To familiarize students with spreadsheet concepts and the Excel working environment.                                                          |
| CObj 2                                                      | To develop the ability to perform basic business, financial, and data-handling tasks using Excel.                                             |
| CObj 3                                                      | To enable students to use Excel tools for data organization, visualization, and simple problem solving.                                       |
| <b>Course Outcomes</b>                                      |                                                                                                                                               |
| COut 1                                                      | Learners will be able to design and manage worksheets using appropriate formatting, formulas, and functions.                                  |
| COut 2                                                      | Learners will be able to apply Excel tools to solve basic business and financial problems and present data visually.                          |
| COut 3                                                      | Learners will be able to use sorting, filtering, conditional formatting, and built-in tools for effective data analysis and decision support. |

### Modules at a Glance

| Office Automation- I          |                                                          |                 |
|-------------------------------|----------------------------------------------------------|-----------------|
| Sr. No.                       | Modules                                                  | No. of Lectures |
| 1                             | <b>Introduction to Spreadsheets</b>                      | 15              |
| 2                             | <b>Data Handling, Visualization, and Problem Solving</b> | 15              |
| <b>Total No. of Lectures:</b> |                                                          | <b>30</b>       |

| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | <b>Introduction to Spreadsheets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | <ul style="list-style-type: none"> <li>● Introduction to spreadsheets and applications of Excel.</li> <li>● Excel interface, workbook and worksheet management.</li> <li>● Data types and cell referencing (relative, absolute, mixed).</li> <li>● Data entry, editing, formatting, and printing of worksheets.</li> <li>● Basic arithmetic formulas.</li> <li>● Business and financial calculations using Excel.</li> <li>● Use of basic financial and statistical functions.</li> <li>● Introduction to worksheet protection and use of hyperlinks.</li> </ul> |
| 2       | <b>Data Handling, Visualization, and Problem Solving</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <ul style="list-style-type: none"> <li>● Sorting and Filtering of data.</li> <li>● Basic data cleaning techniques.</li> <li>● Creating and formatting charts for data visualization.</li> <li>● Conditional Formatting for visual analysis.</li> <li>● Introduction to Excel's built-in problem-solving tools.</li> <li>● Solving simple decision-based problems using Excel tools.</li> </ul>                                                                                                                                                                   |

| <b>Sr. No.</b> | <b>List of Suggested Practicals</b>                                              |
|----------------|----------------------------------------------------------------------------------|
| 1              | To perform basic worksheet design, formatting, and printing in MS Excel.         |
| 2              | To solve business and financial problems using Excel formulas and functions.     |
| 3              | To calculate values related to interest, depreciation, and salaries using Excel. |
| 4              | To create and interpret different types of charts for given data sets.           |
| 5              | To apply Sorting, Filtering, and basic Data Cleaning techniques.                 |
| 6              | To use Conditional Formatting for data analysis and interpretation.              |
| 7              | To solve simple decision-based problems using Excel's built-in solving tools.    |

**Office Automation-I****Question Paper Pattern (Academic Year: 2026-27)****Semester End Examination – 50 Marks****A] Semester End Examination**

| <b>Sr. No.</b> | <b>Component</b>     | <b>Marks</b> |
|----------------|----------------------|--------------|
| 01             | Practical Question 1 | 15           |
| 02             | Practical Question 2 | 15           |
| 03             | Journal              | 10           |
| 04             | Viva and Attendance  | 10           |
| <b>Total</b>   |                      | <b>50</b>    |

**Reference Books:**

1. Curtis Frye, *Microsoft Excel Step by Step*, Microsoft Press.
2. John Walkenbach, *Excel Bible*, Wiley India.
3. E. Joseph Billo, *Excel for Business and Economics*, Wiley

**Syllabus of courses of FY B.Com (ME)  
Programme  
(With effect from the Academic Year  
2026-27)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.A Ability Enhancement Course (AEC)**

**5.A.a Language and Literature-I**

**(3 Credits)**

**Semester I**

| <b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b> |                                                                                                                             |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>5.A Ability Enhancement Course (AEC)</b>                                              |                                                                                                                             |
| <b>5.A.a Language and Literature-I</b>                                                   |                                                                                                                             |
| <b>Course Objectives and Course Outcomes</b>                                             |                                                                                                                             |
| <b>Course Objectives</b>                                                                 |                                                                                                                             |
| CObj 1                                                                                   | To understand the effective use of power point presentation, relevance and importance of interpersonal communication skills |
| CObj 2                                                                                   | To enhance written communication skills                                                                                     |
| CObj 3                                                                                   | To enable the learners to adapt to the requirements of the industry.                                                        |
| <b>Course Outcomes</b>                                                                   |                                                                                                                             |
| COut 1                                                                                   | The learners learn to use statistical tools in PowerPoint presentations, write letters of enquiry and letters of complaint. |
| COut 2                                                                                   | Practical application of preparing flyers and leaflets help the learners demonstrate their creativity.                      |
| COut 3                                                                                   | Nonverbal communication skills of learners are enhanced.                                                                    |
| COut 4                                                                                   | The learner is able to analyze the components of letter writing                                                             |
| COut 5                                                                                   | Learners can understand the theories of communication                                                                       |
| COut 6                                                                                   | Learners can differentiate between the different modes of communication                                                     |
| COut 7                                                                                   | Learners is trained to apply ethics at work place                                                                           |
| COut 8                                                                                   | Learners is able to create a resume and face job interviews with ease                                                       |
| COut 9                                                                                   | Learners can relate to the barriers of communication and are able to cope with the same                                     |
| COut 10                                                                                  | Learners can apply the most appropriate and effective mode of communication                                                 |

### Modules at a Glance

| Language and Literature-I     |                                                                        |                 |
|-------------------------------|------------------------------------------------------------------------|-----------------|
| Sr. No.                       | Modules                                                                | No. of Lectures |
| 1                             | Theory of Communication & Obstacles to Communication in Business World | 15              |
| 2                             | Business Correspondence                                                | 15              |
| 3                             | Language and Writing Skills                                            | 15              |
| <b>Total No. of Lectures:</b> |                                                                        | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Theory of Communication</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|          | <ul style="list-style-type: none"> <li>● Concept of Communication: Meaning, Definition, Process, Need, Feedback</li> <li>● Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</li> <li>● Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication, Characteristics of Non-verbal Communication, Computers and E- communication.</li> <li>● Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological/ Barriers, Ways to Overcome these Barriers</li> <li>● Business Etiquette, Corporate grooming and behavior</li> <li>● Listening: Types, Process and Importance of Listening Skills, Cultivating good Listening Skills. Ethics in communication</li> </ul> |
| <b>2</b> | <b>Business Correspondence</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|          | <ul style="list-style-type: none"> <li>● Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Principles of Effective Letter Writing</li> <li>● Principles of effective Email Writing</li> <li>● Personal Correspondence: Statement of Purpose, Job Application Letter, Resume, LinkedIn profile, Letter of Acceptance of Job Offer, Letter of Resignation, Letter of Recommendation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3</b> | <b>Language and Writing Skills</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|          | <ul style="list-style-type: none"><li>● Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc</li><li>● Cohesion and Coherence, etc [Interpretation of technical data, Composition on a given situation, a short informal report &amp; improvisation Activities] Listening, Comprehension, Speaking Skills: Presenting a News Item, Dialogue and Speeches</li><li>● Paragraph Writing: Preparation of the first draft, Revision and Self Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li></ul> |



|  |              |           |           |
|--|--------------|-----------|-----------|
|  | <b>Total</b> | <b>75</b> | <b>60</b> |
|--|--------------|-----------|-----------|

**Reference Books (with Chapters):**

1. Agarwal, AnjuD (1989) A Practical Handbook for Consumers, IBH.
2. Alien, R.K. (1970) Organizational Management through Communication.
3. Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
4. Aswathapa, K (1991) Organizational Behaviour, Himalayan Publication, Mumbai.
5. Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
6. Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.
7. Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
8. Bangh, L Sue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA
9. Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books
10. Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
11. Basu, C.R. (1998) Business Organization and Management, T.M.H. New Delhi.
12. Benjamin, James (1993) Business and Professional Communication Concepts and Practices, HarperCollins College Publishers, New York.

**Syllabus of courses of F. Y. BCom (ME) Programme  
(With effect from the Academic Year 2026-2027)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.B Value Enhancement Course (VEC)**

**5.B.a Quantitative Techniques I (3 Credits)**

**Semester I**

| <b>5.B Value Enhancement Course (VEC)</b>          |                                                                                                                                                               |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>5.B.a Quantitative Techniques I (3 Credits)</b> |                                                                                                                                                               |
| <b>Course Objectives and Course Outcomes</b>       |                                                                                                                                                               |
| <b>Course Objectives:</b>                          |                                                                                                                                                               |
| CObj 1                                             | To apply financial mathematics techniques, including interest, annuities, EMI, amortisation, and sinking funds, to solve real-world problems.                 |
| CObj 2                                             | To analyse shares, mutual funds, and SIPs concepts to make informed investment decisions.                                                                     |
| CObj 3                                             | To understand and apply derivatives, maxima and minima, and marginal concepts to economic problems.                                                           |
| <b>Course Outcomes:</b>                            |                                                                                                                                                               |
| COut 1                                             | Learners will be able to compute present and future values, EMI, amortisation schedules, and sinking fund requirements for financial decision-making.         |
| COut 2                                             | Learners will analyse and interpret investment alternatives, including shares, mutual funds, and SIPs concepts to support managerial decisions.               |
| COut 3                                             | Learners will apply calculus and derivatives to evaluate total, average, and marginal costs, revenues, profits, and price elasticities in business scenarios. |

### Modules at a Glance

| Quantitative Techniques I     |                                     |                 |
|-------------------------------|-------------------------------------|-----------------|
| Module No.                    | Modules                             | No. of Lectures |
| 1.                            | Interest and Annuity                | 15              |
| 2.                            | Shares and Mutual Funds             | 15              |
| 3.                            | Derivatives, and Their Applications | 15              |
| <b>Total No. of Lectures:</b> |                                     | <b>45</b>       |

| Module No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b>   | <b>Interest and Annuity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|            | <ul style="list-style-type: none"> <li>● Simple interest, compound interest, interest compounded more than once a year, nominal, effective, and continuous rates of interest.</li> <li>● Types of Annuities:</li> <li>● Immediate (ordinary) annuity, its present value, and future value.</li> <li>● Monthly Instalments (EMI) using the reducing interest system, loan amortisation.</li> <li>● Sums based on Sinking Fund.</li> </ul>                                                                                                                                                                                                                                                                                                                      |
| <b>2</b>   | <b>Shares and Mutual Funds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | <ul style="list-style-type: none"> <li>● Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</li> <li>● Mutual Funds: Simple problems on the 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)</li> </ul>                                                                                                                                                                                                                                                                                                                                     |
| <b>3</b>   | <b>Derivatives, and Their Applications</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|            | <ul style="list-style-type: none"> <li>● Concept of real functions: Constant function, linear function, <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math>.</li> <li>● Economic functions: Demand, Supply, Total Revenue, Average Revenue, Total Cost, Average Cost, and Profit function. Equilibrium Point, Break-even point.</li> <li>● Derivative of functions: Derivative as rate measure, Derivative of functions.</li> <li>● Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems.</li> <li>● Second-order derivatives. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for Functions in Economics and Commerce.</li> </ul> |

**Quantitative Techniques I**  
**Question Paper Pattern**  
**(Academic Year: 2026-27)**

**Internal Examination & Semester End Examination - 100 Marks**

**A) Internal Assessment: 40 Marks**

| Sr. No.      | Component            | Marks     |
|--------------|----------------------|-----------|
| 01           | Class Test           | 20        |
| 02           | Assignment / Project | 20        |
| <b>Total</b> |                      | <b>40</b> |

**B) Semester End Examination (SEE): 60 Marks**

**All questions are compulsory.**

**Duration - 2 Hours**

| Question No.     | Particulars                                    | Marks           |
|------------------|------------------------------------------------|-----------------|
| Q1. (Module I)   | Attempt any <b>FOUR</b> out of the <b>FIVE</b> | 20Marks         |
| Q2. (Module II)  | Attempt any <b>FOUR</b> out of the <b>FIVE</b> | 20 Marks        |
| Q3. (Module III) | Attempt any <b>FOUR</b> out of the <b>FIVE</b> | 20 Marks        |
| <b>Total</b>     |                                                | <b>60 Marks</b> |

**Reference Books:**

- 1) Mathematics for Economics and Finance, Martin Anthony and Norman Biggs, Cambridge Low-Price Editions, 2000.
- 2) Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons Publications, 2006.
- 3) Business Mathematics, J.K. Singh, 2009, Himalaya Publishing House.
- 4) Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGraw-Hill Publishing Company Ltd.
- 5) Mathematics of Finance 2nd Edition Schaum's Outline Series Peter Zima, Robert Browns Tata McGraw-Hill Publishing Company Ltd.
- 6) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 7) Business Mathematics by Bari - New Literature Publishing Company, Mumbai.
- 8) Mathematics for Economics and Business, RS Bhardwaj, 2010, Excel Books.
- 9) Business Mathematics, Zameerudin, Qazi, V.K. Khanna& S.K. Bhambri, Vikas Publishing House Pvt. Ltd, New Delhi

**Syllabus of courses of FY BEM Programme  
(With effect from the Academic Year 2026-27)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.C Indian Knowledge System (IKS)**

**5.C.a Indian Traditional approach in conservation and sustainability (2 Credits)**

**Semester I**

| <b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b> |                                                                                                                                                                             |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>5.C Indian Knowledge System (IKS)</b>                                                 |                                                                                                                                                                             |
| <b>5.C.a Indian Traditional approach in conservation and sustainability</b>              |                                                                                                                                                                             |
| <b>Course Objectives and Course Outcomes</b>                                             |                                                                                                                                                                             |
| <b>Course Objectives</b>                                                                 |                                                                                                                                                                             |
| CObj 1                                                                                   | The course will enable the learner to understand the scientific and moral value of traditional ancient Indian knowledge.                                                    |
| CObj 2                                                                                   | The course is expected to convert the ancient wisdom to the applied aspects of the modern scientific paradigm.                                                              |
| CObj 3                                                                                   | The course is expected to create interest and excitement in the learner to explore more on the specific area of knowledge.                                                  |
| CObj 4                                                                                   | The course is expected to empower the learner to inspire others in learning our own traditional practices of sustainability.                                                |
| CObj 5                                                                                   | The course is expected to develop the interest in the learner to do further research in the specific area of knowledge.                                                     |
| <b>Course Outcomes</b>                                                                   |                                                                                                                                                                             |
| COut 1                                                                                   | The learners shall be able to acknowledge the contribution of traditional Indian wisdom in various commercial fields.                                                       |
| COut 2                                                                                   | The learner should be able to draw connections between the trade & commercial activities along with their influence on the environment and the efforts to address the same. |
| COut 3                                                                                   | The learners shall be able to identify traditional eco-friendly options for current modes of transportation.                                                                |
| COut 4                                                                                   | The learner should be able to understand the ancient practices of resource conservation and to have a holistic approach towards sustainable development in modern times.    |
| COut 5                                                                                   | The learners should be able to analyze the current practices of land management with respect to ancient Indian practices for the conservation of the same.                  |
| COut 6                                                                                   | The syllabus shall enable the learners to correlate the conventional practices of water conservation with special reference to ancient wisdom in the same regards.          |
| COut 7                                                                                   | The learners shall be able to suggest measures for forest conservation through various ancient Indian solutions.                                                            |
| COut 8                                                                                   | The learners should be able to evaluate the Indian contribution in various contemporary fields of social sciences and technologies.                                         |
| COut 9                                                                                   | The learners should be able to describe the case studies to illustrate the significant contribution of Indian scholars in various conventional fields of social sciences.   |
| COut 10                                                                                  | The learners should be able to examine the future perspectives and possibilities of various aspects of the Indian Knowledge System to enrich the society                    |

### Modules at a Glance

| Indian Traditional approach in conservation and sustainability |                                               |                                   |
|----------------------------------------------------------------|-----------------------------------------------|-----------------------------------|
| Sr. No.                                                        | Modules                                       | No. of Lectures                   |
| 1                                                              | Conventional trade & commerce and environment | 15                                |
| 2                                                              | Resource conservation and sustainability      | 15                                |
| 3                                                              | Significant Indian contributions to the world | Internal component/<br>assessment |
| <b>Total No. of Lectures:</b>                                  |                                               | <b>30</b>                         |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Conventional trade &amp; commerce and environment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|          | <p>A. Introduction and overview of Indian Knowledge System. Indian disciplinary knowledge system in different fields like, architecture, science &amp; technology, nature, astronomy, agriculture, health &amp; medicine, Defense (case study of Rani Abbakka Chowta who defeated Portuguese)</p> <p>B. Traditional commercial activities &amp; trade practices with reference to environmental conservation: Agricultural trade, Silk, Cotton, Spices, Metallurgy, Textile industry, etc.</p> <p>C. Transportation and its modes: Grand Trunk road, Boat &amp; ship-building, Energy efficiency in the transport sector: a current scenario, Eco mobility. Impact of transport on climate, impact of climate on transport.</p> |
| <b>2</b> | <b>Resource conservation and sustainability</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|          | <p>A. Land Management &amp; Conservation: Ancient &amp; traditional agricultural activities, Conservation strategies, Harappan civilization-town planning, etc.</p> <p>B. Water Management &amp; Conservation: Harappan civilization, ancient practices of irrigation, Tanks, Lakes, Stepwells, Traditional rain-water harvesting, Community involvement.</p> <p>C. Forest &amp; Wildlife Conservation: Sacred forests, sacred groves, sacred hills, Social forestry, Agroforestry, Animal worshiping, Worshiping natural forces. Women and conservation- Ecofeminism.</p>                                                                                                                                                      |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | <b>Significant Indian contributions to the world<br/>(internal component/assessment)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|   | <p>A. Contribution in the field of agriculture: Food crops, Cotton, Animal husbandry, etc.</p> <p>B. Contribution in the field of science &amp; technology: Invention of zero, etc.</p> <p>C. Contributions in the field of health &amp; medicine: Ayurveda, Meditation, Yoga, etc.</p> <p>D. Case studies on Indian Knowledge System on any particular/ specific area of knowledge:<br/> Ayurveda, Agriculture, Astronomy, Architecture, Economics, Mathematics, Philosophy, Yoga, Medicine, Nature, Politics, Weaponry, Military science, Literature, Poetics or any other area of knowledge.<br/> Indian Knowledge System- Future perspectives: Challenges and Opportunities.</p> |



S P Mandali's  
R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS  
(EMPOWERED AUTONOMOUS),  
Matunga, Mumbai-400019

Syllabus  
And  
Question paper pattern of Course  
of  
**B.Com with Management and Entrepreneurship**  
**First Year Semester II**

As per National Education Policy 2020  
To be implemented from Academic Year 2026- 2027

College Website: [www.rapodar.ac.in](http://www.rapodar.ac.in)

**Syllabus of courses of FY B.Com (ME) Programme**  
**(With effect from the Academic Year 2026-27) Major**  
**Fundamentals of Management**  
**Semester II**

| <b>1.Major</b>                                          |                                                                                                                                        |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.A Management and Entrepreneurship Studies - II</b> |                                                                                                                                        |
| <b>1.A.a Fundamentals of Management</b>                 |                                                                                                                                        |
| <b>Course Objectives and Course Outcomes</b>            |                                                                                                                                        |
| <b>Course Objectives</b>                                |                                                                                                                                        |
| CObj 1                                                  | To introduce theories of learning on the evolution of levels of management.                                                            |
| CObj 2                                                  | To apprise the learner with the structure, hierarchy, and recent trends of management..                                                |
| CObj 3                                                  | To understand the functions and process of management.                                                                                 |
| <b>Course Outcomes</b>                                  |                                                                                                                                        |
| COut 1                                                  | Ensures easy understanding of theory and its application. The learner acquires knowledge and insight into recent trends in management. |
| COut 2                                                  | Enhances decision making and managerial skills.                                                                                        |
| COut 3                                                  | Learner acquires knowledge on responsibilities, powers, and job profile.                                                               |
| COut 4                                                  | Learners can distinguish between centralized and decentralized ways of span of control.                                                |
| COut 5                                                  | Learners appreciate the Contribution of F.W Taylor and Henri Fayol.                                                                    |
| COut 6                                                  | Learners apply concepts related to decision making in everyday life.                                                                   |
| COut 7                                                  | Learners are able to apply Management By Objectives for better productivity.                                                           |
| COut 8                                                  | Learners can apply Formal & Informal, Line & Staff and Matrix at work place.                                                           |
| COut 9                                                  | Learners understand the importance of Green management.                                                                                |
| COut 10                                                 | Learners appreciate the role of Authority & Responsibility relationship.                                                               |

### Modules at a Glance

| Fundamentals of Management    |                                                      |                 |
|-------------------------------|------------------------------------------------------|-----------------|
| Sr. No.                       | Modules                                              | No. of Lectures |
| 1                             | Introduction to Management                           | 15              |
| 2                             | Planning, Decision Making & Organizing               | 15              |
| 3                             | Directing, Leadership, Co-ordination and Controlling | 15              |
| <b>Total No. of Lectures:</b> |                                                      | <b>45</b>       |

| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|         | Pre-requisite (Overview of types of management in business), Management: Concept, Significance, Role & Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid. Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.                                                                                                                                                                                                                                                                                                                         |
| 2       | <b>Planning, Decision Making &amp; Organizing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|         | <ul style="list-style-type: none"> <li>● Planning: Meaning, Importance, Elements, Process, Limitations and MBO.</li> <li>● Decision Making: Meaning, Importance, Process, Techniques of Decision-Making</li> <li>● Organizing: Concepts, Structure (Formal &amp; Informal, Line &amp; Staff and Matrix), Meaning, significance</li> <li>● Departmentation: Meaning,</li> <li>● Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control, Centralization v/s Decentralization</li> <li>● Delegation: Authority &amp; Responsibility relationship, Barriers to delegation</li> </ul> |
| 3       | <b>Directing, Leadership, Co-ordination and Controlling</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | <ul style="list-style-type: none"> <li>● Directing: Meaning and Process</li> <li>● Leadership: Meaning, Styles and Qualities of Good Leader</li> <li>● Co-ordination as an Essence of Management</li> <li>● Controlling: Meaning, Process and Techniques</li> <li>● Recent Trends: Green Management &amp;, Fintech Management, AI in management</li> </ul> <p>Traditional and contemporary issues in management.</p>                                                                                                                                                                                    |

## Fundamentals of Management

### Question Paper Pattern (Academic Year: 2026-27)

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

| Method of evaluation                      | Marks     |
|-------------------------------------------|-----------|
| Assignment                                | 20        |
| Power Point Presentation-Pre-set criteria | 20        |
| <b>TOTAL</b>                              | <b>40</b> |

##### B] Semester End Examination (SEE)- 60 Marks

Maximum Marks : 60  
Duration : 2 Hours

NOTE: 1. All questions are compulsory.  
2. All questions carry equal marks

| Question No. | Particulars (Nature of Questions)                                                                                                                                                | Marks (Given)         | Marks (To Be Attempted) |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|
| Q-1          | Any 4                                                                                                                                                                            |                       |                         |
|              | A. Theory/Concept-based question<br>B. Theory/Concept-based question<br>C. Theory/Concept-based question<br>D. Theory/Concept-based question<br>E. Theory/Concept-based question | 5<br>5<br>5<br>5<br>5 | 20                      |
| Q-2          | Any 4                                                                                                                                                                            |                       |                         |
|              | A. Theory/Concept-based question<br>B. Theory/Concept-based question<br>C. Theory/Concept-based question<br>D. Theory/Concept-based question<br>E. Theory/Concept-based question | 5<br>5<br>5<br>5<br>5 | 20                      |
| Q-3          | Any 4                                                                                                                                                                            |                       |                         |
|              | A. Theory/Concept-based question<br>B. Theory/Concept-based question<br>C. Theory/Concept-based question<br>D. Theory/Concept-based question<br>E. Theory/Concept-based question | 5<br>5<br>5<br>5<br>5 | 20                      |
|              | <b>Total</b>                                                                                                                                                                     | <b>75</b>             | <b>60</b>               |

**Reference Books (with Chapters):**

- Principles of Management, Ramasamy, Himalaya Publication, Mumbai
- Principles of Management, Tripathi Reddy, Tata Mc Graw Hill
- Management Text & Cases, VSP Rao, Excel Books, Delhi
- Management Concepts and OB, P S Rao & N V Shah, Ajab Pustakalaya
- Essentials of Management, Koontz II & W, Mc. Graw Hill, New York
- Principles of Management-Text and Cases –Dr. M. Sakthivel Murugan,  
New Age Publication

**Syllabus of courses of FY B.Com (ME) Programme  
(With effect from the Academic Year 2026-27)**

**Major**

**Entrepreneurship Management in Small Scale Industries  
(3 Credits)**

**Semester II**

| <b>1.Major</b>                                                     |                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.A Management and Entrepreneurship Studies II</b>              |                                                                                                                                                                                                                                                                             |
| <b>1.A.b Entrepreneurship Management in Small Scale Industries</b> |                                                                                                                                                                                                                                                                             |
| <b>Course Objectives and Course Outcomes</b>                       |                                                                                                                                                                                                                                                                             |
| <b>Course Objectives</b>                                           |                                                                                                                                                                                                                                                                             |
| CObj 1                                                             | To introduce the concept of Small Scale Industries (SSIs), rural entrepreneurship, and MSMEs, along with their role in economic development, environmental responsibilities, and export promotion in the Indian context.                                                    |
| CObj 2                                                             | To apprise learners of the institutional framework supporting small businesses, including government policies, MSMED Act provisions, financial and technical assistance, and the concept, importance, and functioning of business incubation in fostering entrepreneurship. |
| CObj 3                                                             | To understand the process of establishing and managing small enterprises, including sources of finance such as venture capital and angel investors, and to analyze the challenges, problems, and remedies related to industrial sickness in small-scale industries.         |
| <b>Course Outcomes</b>                                             |                                                                                                                                                                                                                                                                             |
| COut 1                                                             | Ensures understanding of SSIs, MSMEs, and rural entrepreneurship                                                                                                                                                                                                            |
| COut 2                                                             | Learner gains knowledge of the role of small enterprises in economic development and exports.                                                                                                                                                                               |
| COut 3                                                             | Enhances awareness of MSMED Act and government support systems.                                                                                                                                                                                                             |
| COut 4                                                             | Learner understands institutional framework and business incubation.                                                                                                                                                                                                        |
| COut 5                                                             | Develops knowledge of setting up small enterprises.                                                                                                                                                                                                                         |
| COut 6                                                             | Learners understand sources of finance like venture capital and angel investors.                                                                                                                                                                                            |
| COut 7                                                             | Improves ability to identify challenges faced by small-scale industries.                                                                                                                                                                                                    |
| COut 8                                                             | Learner analyzes causes and remedies of industrial sickness.                                                                                                                                                                                                                |
| COut 9                                                             | Learner understands environmental responsibilities of small enterprises                                                                                                                                                                                                     |
| COut 10                                                            | Learner gains knowledge of export promotion schemes and SEZs.                                                                                                                                                                                                               |

### Modules at a Glance

| Entrepreneurship in Small Business Management |                                                                          |                 |
|-----------------------------------------------|--------------------------------------------------------------------------|-----------------|
| Sr. No.                                       | Modules                                                                  | No. of Lectures |
| 1                                             | <b>Introduction to SSIs</b>                                              | 15              |
| 2                                             | <b>Institutional Framework of Small Business and Business Incubation</b> | 15              |
| 3                                             | <b>Establishing and Managing Small Scale Industries</b>                  | 15              |
| <b>Total No. of Lectures:</b>                 |                                                                          | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction to SSIs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|          | <ul style="list-style-type: none"> <li>• Concept of Rural Entrepreneurship, Agro Entrepreneurship</li> <li>• Small Scale Industries(SSI): Definition and concept, Key functions of SSI(Planning, Organising, Staffing, Leading, Controlling), Challenges faced by SSI</li> <li>• MSMED Act: Introduction and salient features, Objectives of Small Enterprises, Role of Small Enterprises in Economic Development, Problems of Small Enterprises, current scenario in India, Environmental Responsibilities of Small and Medium Enterprises, Problems and Prospects of Small- Scale Industries in India, Export Business Programmes – SEZs and EPIP</li> </ul>                                                                            |
| <b>2</b> | <b>Institutional Framework of Small Business and Business Incubation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          | <ul style="list-style-type: none"> <li>• Institutional Framework of Small Business: Promotional and Advisory, Financial, Training, Technical support,</li> <li>• Business Incubation: Concept, objectives, Importance of Business Incubation and Principles;<br/>Incubation and Incubators: Concept, Types of Incubation. History of Business Incubation India; Government policies and Programmes on business incubation in India; Role and challenges faced by Incubators in India. Role of business incubation in the economy</li> <li>• Institutional Assistance to Small Enterprises: Small-Scale Industries Board (SSIB), Small Industries Development Organization (SIDO), National Small Industries Corporation (NSIC)</li> </ul> |
| <b>3</b> | <b>Establishing and Managing Small Small Scale Industries</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|          | <ul style="list-style-type: none"> <li>• Process of establishing SSI. Venture capital concept and features, sources of venture capital finance in India. SEBI regulations on Venture capital, Concept role and functions of angle investors,</li> <li>• Sickness in Small Scale Industries: Meaning, Process of Sickness, Symptoms and cause, Remedies for Sickness in Small Scale Industries</li> </ul>                                                                                                                                                                                                                                                                                                                                  |



**Reference Books (with Chapters):**

- Khanka, S. S. (2019). Entrepreneurship Development; S. Chand and Sons; New Delhi.
- Charantimath M. Poornima (2018), Entrepreneurship development and small business enterprises; Pearson Education, New Delhi.
- Hisrich, D. R., P.P. M. and Shepher. (2017). Entrepreneurship; Tata McGraw Hill. New Delhi.
- Desai, V. (2019). The Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House; New Delhi.
- Desai, V. (2011); Small Scale Industries and Entrepreneurship; Himalaya Publishing House; New Delhi.

## Syllabus of courses of FY B.Com (ME) Programme

(With effect from the Academic Year 2026-27)

| <b>2. Minor</b>                              |                                                                                                                                                                                                                                                                                        |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2.A.a Personal Financial Planning</b>     |                                                                                                                                                                                                                                                                                        |
| <b>Course Objectives and Course Outcomes</b> |                                                                                                                                                                                                                                                                                        |
| <b>Course Objectives</b>                     |                                                                                                                                                                                                                                                                                        |
| CObj 1                                       | Develop a foundational understanding of personal financial planning and its importance in achieving financial goals and overall financial well-being.                                                                                                                                  |
| CObj 2                                       | Familiarize students with the principles, theories, and concepts underlying personal financial planning. Introduce students to the various components of personal financial planning, including budgeting, savings, investments, risk management, and retirement planning.             |
| CObj 3                                       | Provide an overview of different financial products and instruments available for personal financial planning, such as savings accounts, stocks, bonds, mutual funds, insurance policies, and retirement accounts. Discuss the role of taxes and tax planning in personal finance.     |
| CObj 4                                       | Explore the ethical considerations and professional standards in personal financial planning. Equip students with the skills to evaluate financial information, analyze personal financial situations, and make informed decisions.                                                    |
| <b>Course Outcomes</b>                       |                                                                                                                                                                                                                                                                                        |
| COut 1                                       | Develop a comprehensive personal financial plan that incorporates budgeting, savings, investments, risk management, and retirement planning. Apply financial principles and theories to analyze personal financial situations and make informed decisions.                             |
| COut 2                                       | Demonstrate an understanding of different financial products and instruments, including their features, benefits, and risks, and evaluate their suitability for personal financial goals. Develop skills in budgeting, tracking expenses, and managing personal cash flow effectively. |
| COut 3                                       | Evaluate and manage financial risks through appropriate insurance coverage and risk management strategies. Understand the importance of retirement planning and develop strategies to achieve retirement goals.                                                                        |
| COut 4                                       | Apply tax planning strategies to minimize tax liabilities and optimize personal finances. Demonstrate knowledge of ethical considerations and professional standards in personal financial planning.                                                                                   |

### Modules at a Glance

| Financial Planning – I (Personal Financial Planning) |                                                          |                 |
|------------------------------------------------------|----------------------------------------------------------|-----------------|
| Sr. No.                                              | Modules                                                  | No. of Lectures |
| 1                                                    | Personal Financial Planning Process & Statement Analysis | 15              |
| 2                                                    | Financial Mathematics                                    | 15              |
| 3                                                    | Investor Psychology                                      | 15              |
| <b>Total No. of Lectures:</b>                        |                                                          | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Personal Financial Planning Process &amp; Statement Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|          | <ul style="list-style-type: none"> <li>● Establish and Define the Relationship with the Client</li> <li>● Gathering relevant information</li> <li>● Analyze financial status, Risk Profile and Determine Financial Goals</li> <li>● Develop Financial Planning Recommendations and Present them to the Client</li> <li>● Implement Client’s Financial Planning Recommendations</li> <li>● Monitor and Review the performance</li> <li>● Cash inflows and outflows – Cash Management</li> <li>● Income and expenditure statement</li> <li>● Budgeting and forecasting</li> <li>● Monitoring budgets and provisions for savings</li> <li>● Personal Balance sheet and Net Worth</li> </ul> |
| <b>2</b> | <b>Financial Mathematics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|          | <ul style="list-style-type: none"> <li>● Calculation of Returns-Nominal Rate of Return, Effective Rate of Return, Internal Rate of Return, and Compounded Annual Growth rate (CAGR), Real Rate of Return, Rate of Return after adjusting taxes, Analysis of Return.</li> <li>● Time value of money</li> <li>● Loan Calculations</li> <li>● Total Asset, Net Worth and Financial Ratios</li> </ul>                                                                                                                                                                                                                                                                                        |
| <b>3</b> | <b>Investor Psychology</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|          | <ul style="list-style-type: none"> <li>(2) Value investing and Behavioral Finance</li> <li>(3) Role of emotions in finance decision making –Common errors</li> <li>(4) Skewness of Asset Allocation due to cultural or historical bias</li> <li>(5) Basic investment style and its drawbacks</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                  |

## Financial Planning – I (Personal Financial Planning)

### Question Paper Pattern (Academic Year: 2026-27)

#### Internal Examination & Semester End Examination – 100 Marks

##### 1. Internals-40 Marks

| Method of evaluation            | Total marks |
|---------------------------------|-------------|
| 1. Assignment                   | 20          |
| 2. Case study analysis/ Project | 20          |
| <b>TOTAL</b>                    | <b>40</b>   |

##### 2. Semester End Examination (SEE)- 60 Marks

Maximum Marks 60

Duration : 2 Hours

Note: (1) All questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

| Question No. | Particulars (Nature of Questions) | Marks (Given) | Marks (To Be Attempted) |
|--------------|-----------------------------------|---------------|-------------------------|
| Q-1          | <b>Any 4</b>                      |               |                         |
|              | A. Theory/Concept-based question  | 5             | 20                      |
|              | B. Theory/Concept-based question  | 5             |                         |
|              | C. Theory/Concept-based question  | 5             |                         |
|              | D. Theory/Concept-based question  | 5             |                         |
|              | E. Theory/Concept-based question  | 5             |                         |
| Q-2          | <b>Any 4</b>                      |               |                         |
|              | A. Theory/Concept-based question  | 5             | 20                      |
|              | B. Theory/Concept-based question  | 5             |                         |
|              | C. Theory/Concept-based question  | 5             |                         |
|              | D. Theory/Concept-based question  | 5             |                         |
|              | E. Theory/Concept-based question  | 5             |                         |
| Q-3          | <b>Any 4</b>                      |               |                         |
|              | A. Theory/Concept-based question  | 5             | 20                      |
|              | B. Theory/Concept-based question  | 5             |                         |
|              | C. Theory/Concept-based question  | 5             |                         |
|              | D. Theory/Concept-based question  | 5             |                         |
|              | E. Theory/Concept-based question  | 5             |                         |
|              | <b>Total</b>                      | <b>75</b>     | <b>60</b>               |

### **Reference Books (with Chapters):**

- A] Financial Management, Theory and Practice by Prasanna Chandra
- B] Financial Management by Pearson
- C] Padhuka's Students Guide on Financial Management
- D] Financial Accounting by P.C. Tulsian
- E] Retire Rich by P V Subramanyam
- F] Let's Talk Money by Monika Halan
- G] The Richest Engineer by Abhishek Kumar
- H] You can get rich too: With goal-based investing by PV Subramanyam and  
M Pattabiraman
- I] I will teach you to be rich by Ramit Sethi

## Syllabus of courses of FY B.Com (ME) Programme

(With effect from the Academic Year 2026-27)

### 3. General Electives/ Open Electives

#### Managerial Economics II (3 Credits)

#### Semester II

| 3. General Electives/ Open Electives  |                                                                                                                                        |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 3.A.a Managerial Economics II         |                                                                                                                                        |
| Course Objectives and Course Outcomes |                                                                                                                                        |
| Course Objectives                     |                                                                                                                                        |
| CObj 1                                | Understand the fundamental principles and models of modern economics in depth and be able to apply them to economic and social issues. |
| CObj 2                                | Be able to use mathematical models to analyze behavior.                                                                                |
| CObj 3                                | Be able to apply advanced, modern econometric methods to the analysis of data.                                                         |
| Course Outcomes                       |                                                                                                                                        |
| COut 1                                | Learner would be able to use critical thinking skills within the discipline of economics about economic matters.                       |
| COut 2                                | He/ She would be able to present viewpoints and alternative hypothesis on economic issues.                                             |
| COut 3                                | The learner would be able to recognize underlying assumptions in economic models.                                                      |
| COut 4                                | The learner understands the relationship between National Income and Economic Welfare.                                                 |
| COut 5                                | The learner can relate to the importance of payment of taxes                                                                           |
| COut 6                                | Learners are able to understand the incidence of tax                                                                                   |
| COut 7                                | Learner can comprehend the relationship between National Income and Economic Welfare.                                                  |
| COut 8                                | The learners understand the importance of macro economics                                                                              |
| COut 9                                | Learners appreciates the role of Social security contributions                                                                         |
| COut 10                               | Learner can apply the concept of national income to community welfare                                                                  |

## Modules at a Glance

| Managerial Economics II       |                                               |                 |
|-------------------------------|-----------------------------------------------|-----------------|
| Sr. No.                       | Modules                                       | No. of Lectures |
| 1                             | Introduction to Macroeconomic Data and Theory | 15              |
| 2                             | Money, Inflation and Monetary Policy          | 15              |
| 3                             | Constituents of Fiscal Policy                 | 15              |
| <b>Total No. of Lectures:</b> |                                               | <b>45</b>       |

| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Macroeconomic Data and Theory</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | <ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> </ul> <p><b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</p>                                                                                                                                                                                                                   |
| 2       | <b>Money, Inflation and Monetary Policy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|         | <ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money: factors data mining demand for money</b></li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> </ul> <p><b>Monetary policy:</b> Meaning, objectives and instruments, inflation targeting</p>                                                                                                                                        |
| 3       | <b>Constituents of Fiscal Policy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | <ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>* <b>Instruments of Fiscal policy:</b> Canons of taxation - Factors influencing incidence of taxation</li> <li>- Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit Concepts-Fiscal Responsibility and Budget Management Act.</li> </ul> |



**Reference Books (with Chapters):**

- Ackley. G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S. Chand Company Ltd. New Delhi.
- Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- Bouman John, Principles of Macro Economics
- Dornbusch, Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition
- 2004 Tata-Mac Graw Hill, New Delhi.
- Dwivedi, D. N. (2001), Macroeconomics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
- Gregory. N. Mankiw, Macroeconomics, Fifth Edition (2002) New York: Worth Publishers
- Jhingan, M.L., Principles of Economics— Vrinda Publications (P) Ltd.
- Shapiro, E (1996), Macro-Economic Analysis, Galgotia Publication, New Delhi.
- Vaish.M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

## Syllabus of courses of FY B.Com (ME) Programme

(With effect from the Academic Year 2026-27)

### 4. Vocational & Skill Enhancement Courses (VSEC)

#### 4.A Vocational Skill Courses (VSC)

#### 4.A.a Intellectual property Rights (2 Credits)

### Semester II

| 4. Vocational & Skill Enhancement Courses (VSEC) |                                                                                                                               |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 4.A Vocational Skill Courses (VSC)               |                                                                                                                               |
| 4.A.a Intellectual property Rights               |                                                                                                                               |
| Course Objectives and Course Outcomes            |                                                                                                                               |
| Course Objectives                                |                                                                                                                               |
| CObj 1                                           | To recognize the importance of IP and to educate the pupils on basic concepts of Intellectual Property Rights.                |
| CObj 2                                           | To make the students to understand the statutory provisions of different types of IPRs in simple forms.                       |
| CObj 3                                           | To learn the procedure of obtaining Patent, Copyright, Geographical Indication, Trademark, Industrial Design and Trade Secret |
| Course Outcomes                                  |                                                                                                                               |
| COut 1                                           | Learners can distinguish and explain various forms of IPRs.                                                                   |
| COut 2                                           | Learners can Analyze rights and responsibilities of holder of Patent, Copyright, Trademark, Industrial Design etc.            |
| COut 3                                           | Learners develop skill of making search using modern tools and techniques.                                                    |
| COut 4                                           | Learner understand the use of Intellectual Property Rights.                                                                   |
| COut 5                                           | Learners are able to apply IPR to their piece of work.                                                                        |
| COut 6                                           | Learners can apply theory learnt to practical use.                                                                            |
| COut 7                                           | Learners can defend their work by registering and obtaining a Trademark.                                                      |
| COut 8                                           | Learners are able to patent their innovative idea and hence avoid duplication.                                                |
| COut 9                                           | The learners are able to analyze the recent trends and hence optimize its application.                                        |
| COut 10                                          | Learners are able to understand the scope of IPR.                                                                             |

### Modules at a Glance

| Intellectual property Rights  |                                              |                 |
|-------------------------------|----------------------------------------------|-----------------|
| Sr. No.                       | Modules                                      | No. of Lectures |
| 1                             | Introduction to Intellectual Property Rights | 10              |
| 2                             | Types of Intellectual Property Rights        | 10              |
| 3                             | Application and Emerging Trends              | 10              |
| <b>Total No. of Lectures:</b> |                                              | <b>30</b>       |

| Sr. No.  | Modules                                                                                                                                                   |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction to Intellectual Property Rights</b>                                                                                                       |
|          | Meaning of Intellectual Property and Property Rights:<br>Basic concepts of Intellectual Property; Nature, Scope and Significance of Intellectual Property |
| <b>2</b> | <b>Types of Intellectual Property Rights</b>                                                                                                              |
|          | Patent, Copyright, Geographical Indication, Trademark, Industrial Design and Trade Secret                                                                 |
| <b>3</b> | <b>Application and Emerging Trends</b>                                                                                                                    |
|          | Technology and Legal developments in Intellectual Property; Advantages and Disadvantages of IPR; Recent changes in IPR laws; Registration procedure       |



## Syllabus of courses of FY B.Com (ME) Programme

(With effect from the Academic Year 2026-27)

### 4. Vocational & Skill Enhancement Courses (VSEC)

#### 4.B Vocational Skill Courses (VSC)

##### 4.B.a Office Automation-II (2 Credits)

### Semester II

| 4. Vocational & Skill Enhancement Courses (VSEC) |                                                                                                                      |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 4.A Vocational Skill Courses (VSC)               |                                                                                                                      |
| 4.A.b Office Automation-II                       |                                                                                                                      |
| Course Objectives and Course Outcomes            |                                                                                                                      |
| Course Objectives                                |                                                                                                                      |
| CObj 1                                           | To enhance students' proficiency in advanced Excel functions and analytical tools.                                   |
| CObj 2                                           | To develop skills in managing, analyzing, and summarizing large datasets for business use.                           |
| CObj 3                                           | To introduce Excel-based decision-making and task automation techniques.                                             |
| Course Outcomes                                  |                                                                                                                      |
| COut 1                                           | Learners will be able to apply advanced functions and data analysis tools to interpret and analyze business data.    |
| COut 2                                           | Learners will be able to create Pivot Tables, Pivot Charts, and apply validation techniques for meaningful insights. |
| COut 3                                           | Learners will be able to create Pivot Tables, Pivot Charts, and apply validation techniques for meaningful insights. |

### Modules at a Glance

| Office Automation-II          |                                             |                 |
|-------------------------------|---------------------------------------------|-----------------|
| Sr. No.                       | Modules                                     | No. of Lectures |
| 1                             | <b>Advanced Functions and Data Analysis</b> | 15              |
| 2                             | <b>Business Analytics and Automation</b>    | 15              |
| <b>Total No. of Lectures:</b> |                                             | <b>30</b>       |

| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Advanced Functions and Data Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                              |
|         | <ul style="list-style-type: none"> <li>Logical functions for decision-making</li> <li>Lookup functions for data retrieval</li> <li>Use of information and text functions</li> <li>Application of statistical functions for data analysis</li> <li>Use of Excel's Data Analysis tools for interpreting datasets</li> </ul>                                                                                                                |
| 2       | <b>Business Analytics and Automation</b>                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | <ul style="list-style-type: none"> <li>Building and maintaining large data lists</li> <li>Creating and formatting Pivot Tables</li> <li>Creating Pivot Charts for business insights</li> <li>Data Validation techniques to ensure accuracy</li> <li>Advanced Conditional Formatting</li> <li>What-If Analysis tools, such as Goal Seek and Scenario Manager</li> <li>Recording and executing simple macros for task automatio</li> </ul> |

| Sr. No. | List of Suggested Practicals                                                  |
|---------|-------------------------------------------------------------------------------|
| 1       | To apply logical functions for decision-making tasks.                         |
| 2       | To use lookup, information, and text functions for data management.           |
| 3       | To apply statistical functions and data analysis tools to interpret datasets. |
| 4       | To create and analyze Pivot Tables and Pivot Charts.                          |
| 5       | To use Data Validation and advanced Conditional Formatting techniques.        |
| 6       | To apply What-If Analysis tools for business and financial decision-making    |
| 7       | To automate routine tasks using recorded macros                               |

**Office Automation II**  
**Question Paper Pattern**  
**(Academic Year: 2026-27)**

**Semester End Practical Examination - 50 Marks**

**A] Semester End Practical Examination: 50 Marks**

**Duration - 2 Hours**

| <b>Sr. No.</b> | <b>Component</b>     | <b>Marks</b> |
|----------------|----------------------|--------------|
| 01             | Practical Question 1 | 15           |
| 02             | Practical Question 2 | 15           |
| 03             | Journal              | 10           |
| 04             | Viva and Attendance  | 10           |
| <b>Total</b>   |                      | <b>50</b>    |

**Reference Books:**

1. John Walkenbach, *Excel 2021 Bible*, Wiley.
2. Wayne L. Winston, *Microsoft Excel Data Analysis and Business Modelling*, Microsoft Press.
3. Michael Alexander & Dick Kusleika, *Excel Power Tools for Data Analysis*, Wiley.

**Syllabus of courses of FY B.Com (ME) Programme  
(With effect from the Academic Year 2026-27)**

**4. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.A Ability Enhancement Courses (AEC)**

**5.A.a Language and Literature - II**

**Semester II**

| <b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b> |                                                                                                                              |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| <b>5.A Ability Enhancement Course (AEC)</b>                                              |                                                                                                                              |
| <b>5.A.a Language and Literature - II</b>                                                |                                                                                                                              |
| <b>Course Objectives and Course Outcomes</b>                                             |                                                                                                                              |
| <b>Course Objectives</b>                                                                 |                                                                                                                              |
| CObj 1                                                                                   | To understand the effective use of power point presentation, relevance, and importance of conducting meetings                |
| CObj 2                                                                                   | To teach the formats of letter writing                                                                                       |
| CObj 3                                                                                   | To enable the learners to adapt to the requirements of the industry.                                                         |
| <b>Course Outcomes</b>                                                                   |                                                                                                                              |
| COut 1                                                                                   | The learners learn to use statistical tools in power point presentations, write letters of enquiry and letters of complaint. |
| COut 2                                                                                   | Learners can prepare flyers and leaflets help the learners demonstrate their creativity                                      |
| COut 3                                                                                   | The learners are able to write different types of reports.                                                                   |
| COut 4                                                                                   | The learners can analyze all forms of group communication and are able to appropriately use them.                            |
| COut 5                                                                                   | Learners understand the importance of following the steps to conduct the meetings.                                           |
| COut 6                                                                                   | Learners are able to apply the steps taught for an effective communication.                                                  |
| COut 7                                                                                   | The learners understand the role and the scope of work of a chairman.                                                        |
| COut 8                                                                                   | Data is analyzed and the learner is able to present the same in the form of a report.                                        |
| COut 9                                                                                   | Learners are able to create effective presentations                                                                          |

### Modules at a Glance

| Language and Literature - II  |                                           |                 |
|-------------------------------|-------------------------------------------|-----------------|
| Sr. No.                       | Modules                                   | No. of Lectures |
| 1                             | Presentation Skills & Group Communication | 15              |
| 2                             | Business Correspondence                   | 15              |
| 3                             | Language and Writing Skills               | 15              |
| <b>Total No. of Lectures:</b> |                                           | <b>45</b>       |

| Sr. No.  | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Presentation Skills</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|          | <ul style="list-style-type: none"> <li>● Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</li> <li>● Presentations: Business Pitching, Deck, How to improve presentations, Use of PPT&amp; Canva</li> <li>● 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</li> <li>● Conference: Meaning and Importance of Conference Organizing</li> <li>● Cross-Cultural &amp; Global Communication: Understanding Cultural Differences, Barriers, Managing Global Teams</li> </ul> |
| <b>2</b> | <b>Business Correspondence</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|          | <ul style="list-style-type: none"> <li>● Employment Contract: Types, Written Agreement (not tested), Offer Letter, Appointment Letter</li> <li>● Only following to be taught in detail: Letters of Inquiry, Letters of Complaints, Claims, Adjustment, Sales Letters, Consumer Grievance Letters</li> </ul>                                                                                                                                                                                                                                                                                                                                                                |
| <b>3</b> | <b>Language and Writing Skills</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          | <ul style="list-style-type: none"> <li>● Reports: Parts, Types of Reports, Format of Report writing</li> <li>● Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                            |

## Language and Literature-II

### Question Paper Pattern (Academic Year: 2026-27)

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

| Method of evaluation                                        | Marks     |
|-------------------------------------------------------------|-----------|
| Interviews, Group Discussion                                | 20        |
| Promotional Leaflets, Start-up Ideation: Deck, Presentation | 20        |
| <b>TOTAL</b>                                                | <b>40</b> |

##### B] Semester End Examination (SEE)- 60 Marks

Maximum Marks 60

Duration : 2 Hours

- Note: (1) All questions are compulsory, subject to internal choice.  
(2) Draw diagrams wherever necessary.  
(3) Figures to the right indicate full marks.

| Question No. | Particulars (Nature of Questions) | Marks (Given) | Marks (To Be Attempted) |
|--------------|-----------------------------------|---------------|-------------------------|
| Q-1          | <b>Any 4</b>                      |               |                         |
|              | A. Theory/Concept-based question  | 5             | 20                      |
|              | B. Theory/Concept-based question  | 5             |                         |
|              | C. Theory/Concept-based question  | 5             |                         |
|              | D. Theory/Concept-based question  | 5             |                         |
|              | E. Theory/Concept-based question  | 5             |                         |
| Q-2          | <b>Any 4</b>                      |               |                         |
|              | A. Theory/Concept-based question  | 5             | 20                      |
|              | B. Theory/Concept-based question  | 5             |                         |
|              | C. Theory/Concept-based question  | 5             |                         |
|              | D. Theory/Concept-based question  | 5             |                         |
|              | E. Theory/Concept-based question  | 5             |                         |
| Q-3          | <b>Any 4</b>                      |               |                         |
|              | A. Theory/Concept-based question  | 5             | 20                      |
|              | B. Theory/Concept-based question  | 5             |                         |
|              | C. Theory/Concept-based question  | 5             |                         |
|              | D. Theory/Concept-based question  | 5             |                         |
|              | E. Theory/Concept-based question  | 5             |                         |
|              | <b>Total</b>                      | <b>75</b>     | <b>60</b>               |

### **Reference Books (with Chapters):**

- 1) Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.
- 2) Alien, R. K. (1970) Organizational Management through Communication.
- 3) Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
- 4) Aswathapa, K (1991) Organizational Behaviour, Himalayan Publication, Mumbai.
- 5) Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- 6) Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.
- 7) Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi. •  
Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class  
Business Correspondence,  
N.T.C. Publishing Group USA.
- 8) Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books
- 9) Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- 10) Basu, C. R. (1998) Business Organization and Management, T.M.H. New Delhi.
- 11) Benjamin, James (1993) Business and Professional Communication Concepts and Practices,  
Harper Collins College Publishers, New York.
- 12) Bhargava and Bhargava (1971) Company Notices, Meetings and Regulations
- 13) Black, Sam (1972) Practical Public Relations, E.L.B.S. London.
- 14) Bovee Courtland, L and Thrill, John V (1989) Business Communication, Today McGraw  
Hill, New York, Taxman Publication.
- 15) Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H., New Delhi.
- 16) Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations  
Handbook, The Dartwell Co., Chicago.
- 17) Dayal, Ishwar (1981) Managing Large Organizations: A Comparative Study.
- 18) Drucher, P.F. ((1970) Technology, Management and Society, Pan Books London.
- 19) Drucher, P.F. ((1974) Management Responsibilities Practices, Heinemann, London. 22.Eyre,  
E.C. (1985) Effective Communication Made Simple, Rupa and Co. Calcutta.
- 20) Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.

**Syllabus of courses of F. Y. BCom (Management and Entrepreneurship) Programme  
(With effect from the Academic Year 2026-2027)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.B Value Enhancement Course (VEC)**

**5.B.a Quantitative Techniques II (3 Credits)**

**Semester II**

| <b>5.B Value Enhancement Course (VEC)</b>           |                                                                                                                            |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>5.B.a Quantitative Techniques II (3 Credits)</b> |                                                                                                                            |
| <b>Course Objectives and Course Outcomes</b>        |                                                                                                                            |
| <b>Course Objectives:</b>                           |                                                                                                                            |
| CObj 1                                              | To understand and apply the concepts of correlation and regression for analyzing relationships between business variables. |
| CObj 2                                              | To analyze and apply time series techniques for understanding the patterns in financial data.                              |
| CObj 3                                              | To apply decision analysis and game theory to structured managerial problems.                                              |
| <b>Course Outcomes:</b>                             |                                                                                                                            |
| COut 1                                              | Learners will be able to analyze relationships between variables and evaluate model fit.                                   |
| COut 2                                              | Learners will be able to analyze and forecast financial time series data.                                                  |
| COut 3                                              | Learners will be able to apply decision-making criteria under uncertainty and risk to real-life business cases.            |

### Modules at a Glance

| Quantitative Techniques II    |                                        |                 |
|-------------------------------|----------------------------------------|-----------------|
| Module No.                    | Modules                                | No. of Lectures |
| 1.                            | <b>Correlation and Regression</b>      | 15              |
| 2.                            | <b>Time Series</b>                     | 15              |
| 3.                            | <b>Decision Theory and Game Theory</b> | 15              |
| <b>Total No. of Lectures:</b> |                                        | <b>45</b>       |

| Module No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1          | <b>Correlation and Regression</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|            | <ul style="list-style-type: none"> <li>● Correlation Analysis: Meaning, Types of Correlation</li> <li>● Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient, and Spearman's Rank Correlation Coefficient.</li> <li>● Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line, and its interpretation.</li> <li>● Regression Coefficients, Relationship between Coefficient of Correlation and Regression Coefficients.</li> <li>● Finding the equations of Regression lines by the method of Least Squares.</li> </ul>   |
| 2          | <b>Time Series</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|            | <ul style="list-style-type: none"> <li>● Time series: Concepts and components of a time series.</li> <li>● Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method, and Least Squares Method (Linear Trend only).</li> <li>● Additive and Multiplicative Model</li> <li>● Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model (For Trend-free data only).</li> <li>● Concept of Forecasting: Simple exponential smoothing.</li> </ul>                                                                                             |
| 3          | <b>Decision Analysis and Game Theory</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|            | <ul style="list-style-type: none"> <li>● Decision Theory: Concept of decision theory, Decision maker, Courses of action, States of nature. Payoff matrix: formulation and interpretation.</li> <li>● Decision Making under Certainty.</li> <li>● Decision Making under Uncertainty: Maximin, Maximax, Minimax Regret, Laplace, and Hurwicz.</li> <li>● Decision Making under Risk: Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information, Decision Trees.</li> <li>● Game Theory: Terminology: Players, Strategies, Play, Payoff, Payoff matrix. Types of</li> </ul> |

|  |                                                                                                                                                                                     |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>Games.</p> <ul style="list-style-type: none"> <li>Two-person zero-sum games: Pure strategy games (saddle point), Maximin and Maximax approach, Principle of dominance</li> </ul> |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Quantitative Techniques II

### *Question Paper Pattern*

*(Academic Year: 2026-27)*

### Internal Examination & Semester End Examination - 100 Marks

#### A] Internal Assessment: 40 Marks

| Sr. No.      | Component            | Marks     |
|--------------|----------------------|-----------|
| 01           | Class Test           | 20        |
| 02           | Assignment / Project | 20        |
| <b>Total</b> |                      | <b>40</b> |

#### B] Semester End Examination (SEE): 60 Marks

**All questions are compulsory.**

**Duration - 2 Hours**

| Question No.     | Particulars                                    | Marks           |
|------------------|------------------------------------------------|-----------------|
| Q1. (Module I)   | Attempt any <b>FOUR</b> out of the <b>FIVE</b> | 20Marks         |
| Q2. (Module II)  | Attempt any <b>FOUR</b> out of the <b>FIVE</b> | 20 Marks        |
| Q3. (Module III) | Attempt any <b>FOUR</b> out of the <b>FIVE</b> | 20 Marks        |
| <b>Total</b>     |                                                | <b>60 Marks</b> |

#### Reference Books:

1. B.L. Agarwal, Basic statistics, New Age International Ltd, 2022.
2. S.C. Gupta and V.K. Kapoor, Fundamentals of mathematical statistics, Sultan Chand & Sons, 2020.
3. C.R. Kothari, Research methodology: Methods and techniques, Wiley Eastern Limited, 2019.
4. Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J., & Cochran, J.J. – *Statistics for Business and Economics*, 13th Edition, Cengage.
5. Levin, R.I., & Rubin, D.S. – *Statistics for Management*, 8th Edition, Pearson.
6. Taha, H.A. – *Operations Research: An Introduction*, 10th Edition, Pearson (for Decision Theory & Game Theory).
7. Gupta, S.P. – *Statistical Methods*, 50th Edition, Sultan Chand & Sons.
8. Berenson, M.L., Levine, D.M., & Szabat, K.A. – *Basic Business Statistics: Concepts and Applications*, 14th Edition, Pearson.

**CRITERIA FOR EVALUATING POWER POINT PRESENTATION/CASE STUDY/  
APPLICATIONBASED ACTIVITY:**

**MARKS: 20 FY/SY/TY:**

**Division A/B**

**Semester:**

| Name of the Topic |         |                     | Date of Presentation: |                   |                     |                |            |
|-------------------|---------|---------------------|-----------------------|-------------------|---------------------|----------------|------------|
| Sr No.            | Roll No | Name of the student | Content (5)           | Team building (5) | Presentation skills |                | Total (20) |
|                   |         |                     |                       |                   | Verbal (5)          | Non Verbal (5) |            |
| 1                 |         |                     |                       |                   |                     |                |            |
| 2                 |         |                     |                       |                   |                     |                |            |
| 3                 |         |                     |                       |                   |                     |                |            |
| 4                 |         |                     |                       |                   |                     |                |            |

Sign: 1 \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ Faculty Sign: \_\_\_\_\_

| Name of the Topic |         |                     | Date of Presentation: |                   |                     |                |            |
|-------------------|---------|---------------------|-----------------------|-------------------|---------------------|----------------|------------|
| Sr No.            | Roll No | Name of the student | Content (5)           | Team building (5) | Presentation Skills |                | Total (20) |
|                   |         |                     |                       |                   | Verbal (5)          | Non Verbal (5) |            |
| 1                 |         |                     |                       |                   |                     |                |            |
| 2                 |         |                     |                       |                   |                     |                |            |
| 3                 |         |                     |                       |                   |                     |                |            |
| 4                 |         |                     |                       |                   |                     |                |            |

Sign: 1 \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ Faculty Sign: \_\_\_\_\_

| Name of the Topic |         |                     | Date of Presentation: |                   |                     |                |            |
|-------------------|---------|---------------------|-----------------------|-------------------|---------------------|----------------|------------|
| Sr No.            | Roll No | Name of the student | Content (5)           | Team building (5) | Presentation skills |                | Total (20) |
|                   |         |                     |                       |                   | Verbal (5)          | Non Verbal (5) |            |
| 1                 |         |                     |                       |                   |                     |                |            |
| 2                 |         |                     |                       |                   |                     |                |            |
| 3                 |         |                     |                       |                   |                     |                |            |
| 4                 |         |                     |                       |                   |                     |                |            |

Sign: 1 \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ Faculty Sign: \_\_\_\_\_