

Mahatma Education Society's
Pillai College of Arts, Commerce & Science (Autonomous)

Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (3 cycles)
'Best College Award' by University of Mumbai
ISO 9001:2015 Certified



SYLLABUS

Program: Bachelor's of Commerce

F.Y. B. Commerce

PCACS/BCM/SYL/2024-25/FY

**As per National Education Policy
Choice Based Credit & Grading System**

Academic Year 2024-25



Mahatma Education Society's
Pillai College of Arts, Commerce & Science
(Autonomous)
Affiliated to University of Mumbai
NAAC Accredited 'A' grade (3 cycles)
Best College Award by University of Mumbai
ISO 9001:2015 Certified







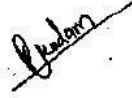




PCACS/BCM/DP/2023-24/T2

Department of B.Com.

Attendance sheet of Board of Studies of Bachelors of Commerce of meeting

Sr.No.	Name	Designation	Signature
1	Dr. Arvind Dhond	Vice Chancellor Nominee University of Mumbai	
2	Dr. Shital Mandhare	External Subject Expert	
3	Dr. Babita Shukla	External Subject Expert	
4	Mr. Biren Shah	Industry Representative	
5	Mr. Navneet Kumar	Alumni Representative	
6	Dr. Gajanan Wader	Principal	
7	Dr. Kiran Deshmukh	Chairperson	

8	Dr. .Monali Ray	Member	
9	Dr. Seema Somani	Member	
10	Dr. Rinkoo Shantnu	Member	
11	Dr. Smitha Jayaram	Member	
12	Dr. Shardul Buva	Member	
13	Dr. Farhat Shaikh	Member	
14	Ms. Pradnya Kadam	Member	
15	Ms. Tapasya Patil	Member	
16	Poonam Gupta	Member	

Deshmukh

Coordinator B.Com
Dr. Kiran Deshmukh

1. Introduction to the Program

B. Com course is designed to provide students with a wide range of managerial skills and also to understand accounting, management, commerce. Commerce is visualized as a link between society and business. Commerce is an important part of any business. Technology has remodeled the shape and design of business engendering the metamorphosis of its very nature as well as the matrix of societal functioning.

B.Com. programme aims at building in students an understanding about functioning and premise of the business world. In order to achieve this, the programme offers opportunities to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self-reliant. About teaching learning processes, it is intended to have flexibility making it more student-centric.

2. Programme outcome for B. Com Programme

Sr. No	PO Title	PO in brief
PO1	Business knowledge	Demonstrate and popularize Make in India , and entrepreneurial skills, for managing their own business by using different concepts in Statistics Accounting, Taxation, Auditing, Commerce, law, finance in an economic environment.
PO2	Effective Communication & Networking	Explain and present ideas effectively in multi-dimensional domains. Network in a professional environment exhibiting comprehensive domain knowledge and insights. Ability to comprehend, write effective reports, design documents and make effective presentations.
PO3	Professional & Moral Ethics	Recognize and respect different value systems. Demonstrate high standards of academic and professional integrity. Act with an informed awareness of national and global needs
PO4	Individual and team work	Display skills sets in pursuit of continuous learning and adapt to the changing professional and social needs with good teamwork. Function effectively in multidisciplinary settings.
PO5	Social sensitivity	Participating actively in initiatives that encourage equity and growth for all by applying contextual knowledge to assess societal, health, safety, legal, and cultural issues relevant to professional business practice.
PO6	Life- long learning	Ability to arrange in independent and life -long learning in the broadest context of business change.
PO7	Usage of Modern Tools	Identify and create opportunities to launch innovative ventures for socio-economic development through accounts and information technology software and value-based courses to fulfill industry requirements.
PO8	Environment & Sustainability	Engage in environmental sustainability and community development initiatives.

3. Programme Specific Outcomes for B.Com

PSO-1	Prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and develop relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO-2	Demonstrate knowledge in setting up a computerized set of accounting books.
PSO-3	Acquire practical skills to work as tax consultant, audit assistant and other financial supporting services by learning various tax issues and tax forms related to individuals
PSO-4	Acquire skills like effective communication, decision making, problem solving in day-to-day business affairs.

Course Structure

Semester I						
Course Code	Course Type	Course Title	Theory/ Practical	Mark	Credits	Lectures/ Week
PUCCM101	Major	Financial Accounting I	Practical	100	3	4
PUCCM102	Major	Commerce I	Theory	100	3	3
PUCCM103	Major	Business Economics I	Theory	100	3	3
PUCCM104	Discipline Minor	Business mathematics	Theory	100	3	3
PUCCM105	SEC (FLIPPED CLASSROOM)	To be taken from the Pool- Foundation Course I- Human Values	Theory	100	2	2
PUAEC101	AEC	Effective Communication Skills	Theory	100	2	3
PUVAC103	VAC	To be taken from the Pool	Theory	100	2	3
PUIKS101	IKS	General IKS-I	Theory	100	2	2
PUIDC10	IDC	To be taken from the Pool	Theory	100	2	3
Total				900	22	26
All Subjects having Field Project as part of Continuous Assessment-2						

Abbreviation:Abbreviations:

SEC: Skill Enhancement Course

AEC: Ability Enhancement Course

VAC: Value Added Course

IKS: Indian Knowledge System

IDC: Interdisciplinary Course

Semester II						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures/ Week
PUCCM201	Major	Financial Accounting II	Theoryl	100	3	4
PUCCM202	Major	Commerce II	Theory	100	3	4
PUCCM203	Major	Business Economics II	Theory	100	3	4
PUCCM204	Discipline Minor	Business Statistics	Theory	100	3	
PUCCM205	SEC(FLIPPED CLASSROOM)	From the pool – Foundation Course II- Health and Wellness	Theory	100	2	3
PUAEC20	AEC	Indian Languages from the pool	Theory	100	2	3
PUVAC20	VAC	To be taken from the Pool	Theory	100	2	3
PUIKS20	IKS	General IKS-II	Theory	100	2	3
PUIDC20	IDC	To be taken from the Pool-	Theory	100	2	3
Total				800	22	26
All Subjects having Field Project as part of Continuous Assessment-2						

Abbreviation:

Abbreviation:

SEC: Skill Enhancement Course

AEC: Ability Enhancement Course

VAC: Value Added Course

IKS: Indian Knowledge System

IDC: Interdisciplinary Course

E

Evaluation Pattern

Marking Code	Marking Scheme
A	60 Marks Final Exam, 20 Marks Internal Exam, 15 Marks Field Project, 5 Marks Attendance
B	60 Marks Final Exam, 20 Marks Internal Exam, 40 Marks Project
C	100 marks distributed within report /case study/ project/ presentation etc

Semester I

Course Code	Course Type	Course Title	Evaluation Pattern
PUCCM101	Major	Financial Accounting I	A
PUCCM102	Major	Commerce I	A
PUCCM103	Major	Business Economics I	A
PUCCM104	Discipline Minor	Business mathematics	A
PUCCM105	SEC (FLIPPED CLASSROOM)	To be taken from the Pool- Foundation Course - Human Values	C
PUAEC101	AEC	Effective Communication Skills	C
PUVAC103	VAC	To be taken from the Pool	C
PUIKS10	IKS	General IKS-II	
PUIDC10	IDC	To be taken from the Pool-	C

Semester II

Course Code	Course Type	Course Title	Evaluation Pattern
PUCCM201	Major	Financial Accounting II	A
PUCCM202	Major	Commerce II	A
PUCCM203	Major	Business Economics II	A
PUCCM204	Discipline Minor	Business Statistics	A
PUCCM205	SEC(FLIPPED CLASSROOM)	From the pool – Foundation Course II- Health and Wellness	C
PUAEC20	AEC	Indian Languages from the pool	C
PUVAC20	VAC	To be taken from the Pool- Creative Writing	C
PUIKS20	IKS	General IKS-II	
PUIDC20	IDC	To be taken from the Pool-Environmental Management and Sustainability	C

SEMESTER I

BOS	Commerce
Class	F. Y. B.Com.
Semester	I
Subject Name	Financial Accounting I: Introduction to Accounting & Accounting for Special Transactions
Subject Code	PUCCM101
Type of the course	Major
Level of Subject	Basic
No. of credits	3

Course Objectives:

1. To acquaint the students on the practical aspect of final accounts.
2. To familiarize students with knowledge of specialized accounts like hire purchase transactions and insurance claims.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Accounting Framework	1.1	Meaning & Scope	05
		1.2	Accounting Principles & Conventions	
		1.3	Accounting Policies	
			Accounting Standards- Concepts & Objectives	
2	Inventory Valuation	2.1	AS–2: Valuation of Inventories, Meaning, Definition, Applicability, Measurement of Inventory	10
		2.2	Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method	

		2.3	Inventory systems: Periodic Inventory system and Perpetual Inventory System by application of Excel.	
3	Accounting for Special Transactions a. Hire Purchase and Installment Sale Transactions b. Insurance Claims c. Royalty Accounting	3.1	<u>a. Hire Purchase and Installment Sale transactions</u> Introduction to Hire purchase and difference between hire purchase and installment sale. Meaning, Hire purchase methods- Actual cash price method and theoretical concept and Calculation of interest. Accounting for hire purchase transactions by asset purchase method based on full cash price. Journal entries, ledger account and disclosure in the Balance Sheet for hirer and vendor. Calculation of cash price (excluding default, repossession)	30
		3.2	<u>b. Insurance Claims</u> Computation of Loss of Stock by Fire, treatment of normal goods and abnormal goods in calculation of claim. Ascertainment of claim as per the Insurance Policy (excluding Loss of Profit and Consequential loss)	
		3.3	<u>c. Royalty Accounting</u> Meaning, concept Accounting treatment in the books of lessee and lessor	
4	Final Account of Sole Proprietorship Business	4.1	Trading Account, Profit & Loss Account, Balance Sheet	15
		4.2	Adjustments , closing entries	
		4.3	Practical problems on preparation of final accounts with application of excel	
Total number of lectures				60

Course outcomes:

By the end of the course the student will be able to:

1. Explain various Accounting Standards issued by Institute of Chartered Accountants of India.
2. Examine the methods of inventory valuation and valuation of inventory .
3. Perform accounting entries with regards to royalty accounting in the books of lessee and lessor.
4. Describe accounting for hire purchase transactions in the books of hire purchaser and hire seller.
5. Identify the steps in calculation of insurance claim in case of loss by fire.
6. Describe the accounting treatment of final accounts of sole proprietors.

Reference Books:

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai.
3. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxman’s Publishers.
4. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
5. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

Case study

I	<p>Send and Shetty are two friends who both have just attended the first class of accountancy. The Friends were intrigued by the different branches of accounting and their widespread applications. Sen personally liked the branch of accounting in which fund flow statement and budgetary control is used and that branch helps in planning and controlling of operations. As the concept of accounting was further explored, they began discussing the different users of accounting. Sen said that he finds it more interesting that even the employees demand information relating to the business. Shetty said he finds more interesting the fact that even competitors want information on the relative strength and weaknesses of the enterprise and for making comparisons. Shetty further said that even accounting helps owners to compare one years cost, expenses and sales with those of other years. However they were quite shocked by the fact that management was not taken into consideration in accounting. Meanwhile Sen and Shetty had an argument at the end of the discussion. Sen was saying that accounting is an art whereas shetty was saying that accounting is a science. The teacher came in and said something to them which made them stop the argument.</p>
II	<p>X Ltd has enable royalties to Y Ltd who is not the original creator of the property or asset, to use the property in exchange for a payment or other terms. Payments were for trademarks, copyrights, and patents & some engineering products. X Ltd owns the property and Y Ltd has the license to use that property on stipulated terms. The terms of the royalties depend on the particular royalty. Like , in the case of books, royalties are based on how many books have been sold. For other royalties such as mineral properties, there are two ways in which royalties can be computed; based on the units produced or revenue. Sometimes, a royalty percentage is</p>

	<p>computed and then paid to the owner. All of these terms are specified in the agreement. Royalties can protect the owner of the property as they ensure the property is being used properly. There were different royalties like patents, Minerals, Book, Franchise. As per the agreement, the Minimum Rent is Rs 5,00,000 and the Royalty amount to be paid is Rs 100 per ton of production every month. The output in various years are 2019:-4000 tons, 2020: 5000 tons, 2021: 6000 tons. Entries were passed in both the books of lessee & lessor.</p>
--	--

BOS	Commerce
Class	F.Y.B.Com.
Semester	I
Subject Name	Introduction to Business Commerce- I
Subject Code	PUCCM102
Type of Course	Major
Level of Subject	Basic
No. of Credits	3

Course Objectives:

1. To understand the concepts of business, society and challenges and opportunities in the business.
2. To understand the concept of Entrepreneurship and its significance.

Module No.	Name of Module	Topic No.	Name of Topic	Hours
1	Business and Society	1.1	Introduction: Concept, Features, Functions, and Significance of business, Business Objectives: classification of business objectives	12
		1.2	Social Audit: Meaning, Features, Benefits, Social Vs. Commercial Audit	
		1.3	Corporate Social Responsibility: Meaning, Scope, Arguments in favor of CSR, Arguments against CSR, Social Responsibility towards various stakeholders.	
2	Business Environment	2.1	Introduction: Concept, Features, Scope, Importance of business environment,	11
		2.2	Constituents of Business Environment: Internal and External Environment, PESTEL analysis, SWOT Analysis, Michael Porter's Five Forces Analysis.	
		2.3	International Trading environment – WTO – Functions and Objectives, Trading Blocs and their	

			Impact on Indian Business Types of trading blocs-SAARC, ASEAN, EU, NAFTA.	
3	Project Planning	3.1	Introduction: Business Planning Process; Scope, Objectives, Elements of business plan. Concept and importance of Project Planning; Project Report: Concept, Contents of project report Feasibility Study: Concept and its importance.	11
		3.2	Business Unit Promotion: Concept and Stages of Business Promotion, Location – Factors determining location, and the Institutional support by the Government.	
		3.3	Statutory Requirements in Promoting Business Unit: Licensing and Registration Procedure, Filing Returns and other Documents, Other important Legal Provisions	
4	Entrepreneurship	4.1	Introduction: Entrepreneurship and its evolution in India, Concept and Importance of Entrepreneurship, Entrepreneur and Intrapreneur, Entrepreneurship Development Cycle	11
		4.2	The Entrepreneurs: Competencies of an Indian Entrepreneur, Roles played by Entrepreneurs in the Indian Economy, Entrepreneurship Training and Development centers in India	
		4.3	Women Entrepreneurs: Problems, Promotion, Development of Indian Women entrepreneurs with reference to Self- Help Groups (SHGs). Top ten successful Indian women entrepreneurs.	
			TOTAL LECTURES	45

Course Outcomes:

1. Identify fundamentals of business and society.
2. Describe Social audit, Corporate Social responsibility and social responsibility towards various stakeholders in the organization.
3. Apply skills for managing business environments with the help of various tools in an organization along with an international trading environment.
4. Analyze elements of business plan, stages of business promotion and various statutory requirements for setting a business.

5. Explain Entrepreneurship and Entrepreneurship Development Cycle.
6. Specify competencies required by an Entrepreneur, Entrepreneurship Training centers in India and development of women entrepreneurs

References

1. Morrison J, The International Business Environment, Palgrave
2. Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi
3. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
5. Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai

Case study

I	<p>Tushar and Sam after finishing their graduation under vocational stream decided to start their own travel agency which will book Rail Tickets and Air Tickets on commission basis. They also thought of providing tickets within ten minutes through the use of the internet. They discussed the idea with their Professor Mr. Ketan who liked the idea and suggested them to first analyse the business environment which consists of investors’, competitors and other forces like social, political etc. that may affect their business directly or indirectly. He further told them about the technological improvements and shifts in consumer preferences that were taking place and hence they should be aware of the environmental trends and changes which may hinder their business performance. He emphasized on making plans keeping in mind the threat posed by the competitors, so that they can deal with the situation effectively. This alignment of business operations with the business environment will result in better performance.</p>
II	<p>After completing her MBA, Beni took up a job with a multinational company named Fortio. The company paid good salaries and perks to its employees. The wages were within the paying capacity of the company that provided the employees with a reasonable standard of living. The company also had a good work-culture and the behaviour of superiors was very good towards their subordinates. Beni was very happy in this organisation but due to long working hours, she did not have time to cook her meals. She had to depend upon outside food which was deteriorating her health. She observed that this problem was faced by many of her colleagues, not only in her company but also in many other companies. This was because of increase in the number of working women and non-availability of hygienic home-cooked food. She identified this as a great opportunity and decided to give up her job to supply packaged home-cooked food to office-goers at a reasonable price. At the end of the day, she also distributed the leftover food to the nearby night-shelters.</p>

BOS	Commerce
Class	F.Y. B.Com.
Semester	I
Subject Name	Business Economics- I
Subject Code	PUCCM103
Course Type	Major
Level of the Subject	Basic
No. of Credits	3

Course Objectives:

1. To give the students a thorough understanding of the principles of economics that apply to the decisions of both consumers and producers.
2. To give the students a knowledge of demand, supply, production and cost functions in an economy.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Demand & Supply Analysis	1.1	Scope and Importance of Business Economics, Demand Function, Elasticity of Demand: Meaning, Significance and Types (Price, Income, Cross and Promotional).	11
		1.2	Supply Function, Elasticity of Supply, Demand and Supply: Equilibrium & Shifts.	
		1.3	Demand Forecasting: Meaning, Significance, Methods-Survey and Statistical, Case Studies.	
2	Theory of Consumer Choice	2.1	Consumer Surplus, Ordinal Utility theory: Revealed Preference Theory, Indifference curve- Meaning & Properties.	11
		2.2	Budget line, Consumer's equilibrium.	
		2.3	Price, Income and Substitution Effect.	

3	Production Decisions	3.1	Production Function, Law of Variable Proportions.	12
		3.2	Isoquants, Isocost Line, Producer Equilibrium, Law of Returns to Scale.	
		3.3	Economies and Diseconomies of Scale, Economies of Scope, Case Studies.	
4	Cost Analysis	4.1	Types of Costs: Fixed & Variable, Explicit & Implicit, Accounting & Economic, Historical & Replacement, Private & Social, Total, Average & Marginal Cost.	11
		4.2	Cost-Output Relationship in Short-run and Long-run.	
		4.3	Learning Curve, Break-even Analysis: Concept, Business Application, Case Studies.	
Total number of Lectures				45

Course Outcomes: By the end of the course the student will be able to:

1. Describe the scope of business economics.
2. Explain demand analysis in the context of business decision making.
3. Examine the various aspects of supply relevant for business decision making.
4. Analyze the theory of consumer choice and its relevance in business decision making.
5. Evaluate production behavior in different time periods.
6. Create a thought process to analyze different types of cost used in business decision making.

Reference Books:

1. Microeconomic Theory: KPM Sundharam. M.C. Vaish (Sultan. Chand Publication)
2. Managerial Economics: Dr. D.M. Mithani (Himalaya Publishing House)
3. Business Economics: Dr. R.L. Varshney, Dr. K.L. Maheshwari, Dr. R.K. Maheshwari (Sultan Chand and Sons)
4. Managerial Economics: P.L. Mehta (Sultan Chand Publication)
5. Modern Microeconomics: Koutsoyiannis A. (Macmillan Publication)

Case study

I	<p>.Optimizing Operations: Demand Forecasting Strategies at Procter & Gamble in the FMCG Sector</p> <p>Procter & Gamble (P&G), a leading FMCG company, relies on robust demand forecasting to optimize operations. Facing challenges such as volatile consumer preferences and supply chain disruptions, P&G employs data-driven approaches. Leveraging advanced analytics and machine learning, P&G integrates vast datasets from sales trends, market research, and social media sentiment analysis to develop accurate forecasts.</p> <p>Utilizing statistical models like time-series analysis and regression alongside qualitative techniques such as expert judgment, P&G anticipates demand fluctuations. Integration of AI and big data analytics enables real-time analysis, empowering proactive decision-making.</p> <p>Benefits include improved inventory management, enhanced customer satisfaction, and cost savings through efficient production planning. By staying agile in a dynamic market, P&G maintains competitiveness and sustains growth amidst evolving consumer trends.</p>
II	<p>Bajaj Motors Break Even Analysis</p> <p>Bajaj Motors is a prominent Indian company in the automotive industry. With Fixed Costs estimated at Rs.3,500 crore annually, encompassing factory overheads, administrative salaries, and marketing expenses, Bajaj Motors faces Variable Costs per Unit of Rs.4,50,000, covering raw materials and direct manufacturing expenses. Assuming an Average Selling Price per Unit of Rs.9,00,000, Bajaj Motors must sell approximately 7778 vehicles to reach the break-even point.</p> <p>Implications:</p> <ul style="list-style-type: none">- Sales below 7778 vehicles result in losses.- Exactly 7778 vehicle sales lead to breaking even.- Sales exceeding 7778 vehicles signal profitability. <p>This analysis empowers Bajaj Motors to understand its cost structure, guiding strategic decisions on production, pricing, and cost management. By leveraging these insights, Bajaj Motors aims to navigate the competitive automotive landscape, fostering sustained profitability and advancement.</p>

BOS	Commerce
Class	F.Y.B. Com.
Semester	I
Subject Name	BUSINESS MATHEMATICS
Subject Code	PUCCM105
Type of the course	Discipline Minor
No. of credits	3

Course Objectives:

1. To develop the students to deal with numerical ability in finance.
2. To remove the complexities in mathematical applications in banking sectors.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Proportion and Partnership	1.1	Ratio, Continued Ratio, Inverse Ratio	15
		1.2	Proportion, Direct Proportion, Indirect Proportion, Continued Proportion, Joint variation	
		1.3	Problems in Partnerships	15
2	Profit / Loss and Commission / Brokerage	2.1	Trade Discount, Cash Discount	15
		2.2	Profit or Loss	
		2.3	Commission, Brokerage	
3	Interest and Annuity	3.1	Simple Interest	15
		3.2	Compound Interest	
		3.3	Annuity	
		3.4	Sinking Fund	
		3.5	Equated Monthly Installment	

4	Functions, Derivatives and Its Applications	4.1	Functions used in business and finance	15
		4.2	Derivatives and its rules	
		4.3	Applications of Derivatives in Economics	
TOTAL LECTURES				60

Course Outcomes: By the end of the course the student will be able to:

- 1) Understand the difference between Fractions, Divisions, Ratio and Proportions.
- 2) Define and Calculate Profit / Loss using different types of discounts.
- 3) Understand the different types of commission and the ways to calculate them
- 4) Evaluate interest and annuity and calculate the Equated Monthly Instalments using Flat Interest and Reducing Balance.
- 5) Define mathematically the concepts and uses of various economic functions.
- 6) Create and Interpret the diagrammatic representation of various economic functions.

References:

1. Business Mathematics -by Cheryl Cleaves and Margie Hobbs published by Hall.
2. Business Mathematics- by Dr Padma lochan Hazarika published by Chand.
3. Mathematical Statistics -by Roy Sharma and Choudhary.
4. Business Mathematics" by N. P. Bali and Manish Goyal
5. Business Mathematics" by D.C. Sancheti and V.K. Kapoor

Case study

I	The owner of an Electric Bike company has determined that if they charge their customers Rs. x/- per day to rent a bike where $50 \leq x \leq 200$, then number of bikes they rent per day will be $f(x) = 2000 - 10x$. If they charge Rs. 50/- or less then they rent all their bikes and if they charge Rs. 200/- or more then they will not rent any bike. Based on the above information, answer the following questions:
II	Mr. X wants to take a loan of Rs. 5 lakhs, to be repaid in 3 years. Bank IPL offers him a loan at 10% p.a., flat interest rate and Bank ISL offers him loan at 12% p.a. on reducing balance.

SEMESTER II

BOS	Commerce
Class	F. Y. B. Com.
Semester	II
Subject Name	Financial Accounting II: Special Types of Accounting & Accounting for Not-for profit Organizations
Subject Code	PUCCM201
type of course	Major
Level of Subject	Basic
No. of credit points	3

Course Objectives:

1. To acquire accounting knowledge departmental accounts, consignment accounts.
2. To acquire knowledge of specialized accounts like non- profit-making organizations.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
I	Joint Venture for Non-Corporate Entities	1.1	Meaning and features of joint venture transactions	12
		1.2	Accounting with separate books	
		1.3	Accounting with no separate books	
II	Accounting for Consignment Business	2.1	Consignment, features, Proforma invoice, accounts sales, Types of commission, Del credere commission	12
		2.2	Accounting treatment in the books of consignor and consignee	
		2.3	Valuation of consignment stock	
		2.4	Invoice of goods at a price higher than cost price	
III	Departmental Accounting	3.1	Meaning and introduction	12
		3.2	Basis of allocation of expenses and income	
		3.3	Inter Departmental Transfer: at cost price and stock reserve	
		3.4	Departmental Trading and Profit & Loss A/c and Balance Sheet with excel application	
IV	Final Account for not-for profit organizations	4.1	Meaning and features	12

		4.2	Receipt and payments, income and expenditure account, Balance sheet	
		4.3	Practical problems	
V	Branch Accounting	5.1	Meaning and classification of Branch,	12
		5.2	Accounting for dependent branch not maintaining full books	
		5.3	Debtor and stock and debtor method	
TOTAL LECTURES				60

Course outcomes: By the end of the course the student will be able to:

1. Describe accounting for joint venture with separate set of books and no separate set of books
2. Application of various basis for allocation of departmental expenses and incomes
3. Evaluate stock valuation methods with regards to goods send at cost price and at invoice price in consignment account
4. Perform accounting entries with regards to accounting of Not for profit organizations.
5. Describe accounting for dependent branch and independent branch
6. Apply determine debtor and stock and debtor method and prepare accounts of in the books of head office and branch

Reference Books:

1. Accountancy- I, Tulsian, Tata McGrew Hill Co.
2. Advanced Accountancy - I, S.N. Maheshwari & V.L. Maheshwari, Vikas Publication
3. Financial Accountancy, M.N. Arora, Taxman Publication
4. Accountancy- I, S.P. Jain & K.L. Narang, Kalyani
5. Business Mathematics and Statistics" by Dr. A. Francis and K.P. Mohanan
6. Principles and Practices of Accounting, R. L. Gupta & V.K. Gupta, Sultan Chand and sons

Case study

I	<p>Mrs. Radha Nair a retired music teacher. To make her retirement joyful and adventures is planned to open music school for 50+ age group ladies who did not get opportunities at their young age to fulfill their passion. She established Lalit kala kendra Navi Mumbai on 1 April 2022. 200 ladies took admission in kala kendra. Annual fees charged by kala kendra Rs 500 per head. Actual annual fees received Rs 95,000 Donation received from lion's club Rs75,000 and legacies received Rs10,000.</p>
----------	---

	<p>Following payments were made during the year. Purchased furniture Rs30,000 and instruments Rs.15,000. Printing and stationery Rs.5,000; Newspapers Rs.2,500; Rent Rs.7,300; Salary Rs.8,400; Kala kendra have a fixed deposits Rs1,00,000. At the end of the year cash and bank balances were Rs1,800 and 20,000 respectively. Depreciate furniture Rs.1000. Outstanding salaries Rs.600 and office rent Rs.700.</p>
<p>II</p>	<p>Vijaya Shankar, an Ex-Indian cricketer decided to start a cricket academy to train the young enthusiastic players of down south. With the support and guidance of his family he started the Star cricket academy at Tirunelveli township area on 1st April 2020. Land was donated by his grandfather worth Rs. 10,00,000 as per his will. His father Shankar donated Rs.5,00,000 for the construction and running of the academy. He spent Rs.3,00,000 for construction of the pavilion. 200 players of Tirunelveli joined the academy and they paid a yearly subscription of Rs.1200 each. 10 players paid in advance for the next year 2021 -22. Vijayashankar appointed a well experienced coach for them, The coach fee amounted to Rs. 1,20,000 p.a. The maintenance expenses amounted to Rs.75,000. Bats and balls purchased during the year amounted to Rs.15,000. Closing stock of bats and balls amounts to Rs.1000.</p>

BOS	Commerce
Class	F.Y.B.Com.
Semester	II
Subject Name	Service Sector Commerce II
Subject Code	PUCCM202
Type of Course	Major
Level of Subject	Basic
No. of Credits	3

Course Objectives:

1. To understand the concept of services and its marketing mix and to enable understanding of human resource management in the Service sector.
2. To create a better understanding of trends in Retail and various IT enabled services sectors.

Module No.	Name of Module	Topic No.	Name of Topic	Hours
1	Concept of Services	1.1	Introduction: Meaning, Characteristics, Scope and Classification of Services, Service Marketing Triangle	12
		1.2	Marketing Mix Services: Services Mix – Product, Place, Price, Promotion, Process of Services Delivery, Physical evidence and People Marketing Mix for different Types of Services: Health Care, Tourism, Banking, Insurance.	
		1.3	Service Strategies: Market Research and Service Development Cycle, opportunities and challenges in service sector, Ethics in Service Sector	
2	Retailing	2.1	Introduction: History and Evolution of the Retail Industry in India, Distinguish between organized and unorganized retailing, Application of IT in Indian Retail (EDI, Bar Coding, RFID Tags)	11

		2.2	Retail Store operations: Meaning, Responsibilities of Indian store manager, Indian Store Planning Design and Layout, Types of Indian retail formats. AI in Retailing	
		2.3	Indian Retail Scenario: Mall Management in India, Retail Franchising- Concept, Advantages, Top 10 successful Franchisors in India, Future Prospects and Challenges in the Indian Retail Industry.	
3	Recent Trends in Service Sector	3.1	ITES Sector: Concept and Scope of BPO, KPO, LPO and ERP	11
		3.2	Banking and Insurance Sector: ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India	
		3.3	E - Commerce: Meaning, Features, Types, Functions and Scope of E- Commerce	
4	Managing Human Element in the Service Sector	4.1	Relationship marketing: Meaning, Importance, Role of service employee, Six market Model	11
		4.2	Service Encounter/ Moment of Truth: Meaning, Nature, Elements, Types	
		4.3	Front line employees: Meaning, Issues faced by front line employees, Empowerment of service workers: Meaning, Advantages and limitations	
			TOTAL LECTURES	45

Course Outcomes:

1. Identify fundamentals of Services.
2. Describe marketing mix for various services, ethics in service sector and service strategies.
3. Application of IT in Retail, Organized and unorganized retailing and retail store operations.
4. Analyze Mall Management, Retail Franchising, and various Careers in Retailing.
5. Evaluate ITES, Banking, Insurance and E – Commerce sector.
6. Specify relationship marketing, service encounter and Front-line service employees.

References:

1. Services Marketing , Temani, V.K, Prism Pub
2. Management of Service Sector, Bhatia, B.S.V.P.Pub
3. Introduction to E-Commerce , Dhawan, Nidhi, International Book House
4. Retail Management , Levy Michael , Weitz Barton A, Tata Mcgraw Hill
5. Valarie A. Zeuhaml & Mary Jo Bitner, Service Marketing, Tata Mcgraw Hill, 6th Edition
6. Gibson G. Vedamani, "Retail Management- Functional Principles and Practices", Jaico Publishing House, Mumbai.

Case study

I	SERVICE FAILURE 90 Navy Tutorials attract the undergraduate students with air condition classrooms, excellent faculty, Test series arrange picnic twice a semester. The students were quite comfortable with shelling out huge amount of money for the Tutorials even though many of them did not pay the college fee. In the past semester Prof. Ravi was very famous for a technical paper. Many students joined Navy Tutorials because of his expertise. Unfortunately as he was completing the last few modules, he met with an accident and was hospitalized. He completed the syllabus by sending lecture notes online but being a slightly difficult subject the students did not understand much. On the day of the examination the students found that more than half the questions were from the last modules. They could not do well and demanded a refund. :
II	MOMENT OF TRUTH On checking into a 5 Star Hotel in Bangalore recently. Anand was impressed by the courtesy extended to the visitor in the front office - polite, friendly and efficient. The checking in card was filled and ready, just waiting to be signed. He walked up to the room and his bag arrived at the same time. A few minutes later, the bearer came in with a welcome drink which was 'on the house". It was certainly an excellent start. Later when he settled down, he discovered that there was no table lamp in the room and this made it difficult to read. The press button for the shower did not work, so one had to bend down and keep it pressed right through a shower. The wash basin became easily clogged and was virtually unusable. A complaint was made to the housekeeping department and they said they would certainly attend to it. Nothing happened for a whole day. The next day, a complaint was given to the Reception desk. They said they would surely look into it. In the evening it was discovered that only the basin had been attended to, but the floor was littered with some screws and nails lying in a pool of dirty water. Another complaint was lodged the following morning at the Reception desk, but again it remained unattended to by the evening. But the unkindest cut of all was inflicted the following morning when the girl at the Reception desk (who was a new recruit, perhaps wrongly selected and obviously inadequately trained) crowed in her most pleasantly sarcastic manner: "Good morning. Mr. Anand, any further complaints today, I am all years," At that moment, the hotel lost a customer. The back room services rendered by the Hotel

	<p>were poor and she compounded the problem with poor front office service. She had forgotten or perhaps never been taught that in the marketing of a service, the focus is not just on delivering goods, but on satisfying the reasonable expectations of paying customer.</p>
--	---

BOS	Commerce
Class	F.Y. B.Com.
Semester	II
Subject Name	Business Economics- II
Subject Code	PUCCM203
Course Type	Major
Level of the Subject	Basic
No. of credits	3

Course Objectives:

1. To familiarize the students with the basic concepts of microeconomics.
2. To help students understand and apply the various decision tools to understand the market structure.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Market Structure: Perfect Competition & Monopoly	1.1	Perfect Competition: Features, Relation between AR-MR, Short-run and Long-run Equilibrium.	11
		1.2	Monopoly: Features, Sources, Relation between AR-MR, Short-run and Long-run Equilibrium.	
		1.3	Perfect Competition and Monopoly as two extreme cases, Case Studies.	
2	Pricing & Output Decisions under Imperfect Competition	2.1	Monopolistic Competition: Features, Short-run and Long-run Equilibrium, Wastes.	12
		2.2	Oligopoly: Features, Non-Collusive Oligopoly: Kinky Demand Curve.	
		2.3	Collusive Oligopoly: Price Leadership and Cartels, Case Studies.	
3	Pricing Practices	3.1	Pricing Methods: Cost-plus pricing, Penetration pricing Skimmed pricing, Peak load pricing, Going- rate pricing,	11

		3.2	Marginal cost pricing, Multiple product pricing, Transfer pricing, Basket-based pricing, Pricing over the life cycle of a product.	
		3.3	Price Discrimination: Meaning, Forms, Degrees, International price discrimination: Dumping, Case Studies.	
4	Capital Budgeting Techniques	4.1	Meaning and Importance of capital budgeting, Steps in capital budgeting	11
		4.2	Traditional methods of capital budgeting: Payback Period Method, Post Payback Period Method, Accounting Rate of Return.	
		4.3	Time adjusted or discounted methods of capital budgeting: Net Present Value, Internal Rate of Return, Profitability Index, Numerical Examples.	
		4.4	Use of AI in economics	
Total number of Lectures				45

Course Outcomes: By the end of the course the student will be able to:

1. Describe pricing and output decisions under perfect competition.
2. Discuss pricing and output decisions under monopoly.
3. Examine pricing and output decisions under monopolistic competition.
4. Analyze pricing and output decisions under oligopoly.
5. Assess different pricing methods used in business decision making.
6. Create a thought process to analyze business projects using various capital budgeting methods.

Reference Books:

1. Microeconomic Theory: KPM Sundharam. M.C. Vaish (Sultan. Chand Publication)
2. Managerial Economics: Dr. D.M. Mithani (Himalaya Publishing House)
3. Business Economics: Dr. R.L. Varshney, Dr. K.L. Maheshwari, Dr. R.K. Maheshwari (Sultan Chand and Sons)
4. Managerial Economics: P.L. Mehta (Sultan Chand Publication)
5. Modern Microeconomics: Koutsoyiannis A. (Macmillan Publication)

Case study

I	Madhav & sons Inc. is a leading manufacturing company specializing in the development of innovative products. The company is considering a series of strategic investments to enhance its product line and maintain a competitive edge in
----------	---

	<p>the rapidly evolving production industry. It is considering investing in a new production facility to meet the increasing demand for its products. The management team is aware of the importance of capital budgeting in making informed investment decisions.</p> <p>Madhav & sons Inc. has identified three potential investment projects: Project A involves the development of a cutting-edge application. Project B focuses on upgrading existing infrastructure, and Project C aims to expand production capacity for a highly successful product.</p>
II	<p>Diamond Enterprises is considering two mutually exclusive projects. The projected net cash flows for projects A and B are summarized in the following table. The Cost of Project A is ₹ 27000 and that of project B is ₹ 20,000. The cost of capital is 15% per annum. The company is considering several investment opportunities to expand its operations and enhance profitability. The management team understands the importance of capital budgeting in ensuring that investment decisions align with the company's strategic objectives and maximize shareholder value.</p>

BOS	Commerce
Class	F.Y.B.Com.
Semester	II
Subject Name	BUSINESS STATISTICS
Subject Code	PUCCM206
Type of the course	Discipline Minor
No. of credits	3

Course Objectives:

1. To equip students to deal with statistical applications in finance.
2. To equip the students to solve the complexities involved while data collection for research activities.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Univariate Distribution	1.1	Mean , Median, Combined Mean	15
		1.2	Range, Quartile Deviation, Mean Deviation, Standard Deviation, Combined Standard Deviation.	
2	Bivariate Distribution	2.1	Correlation Coefficient	15
		2.2	Linear Regression Analysis	
		2.3	Time Series Analysis	
3	Decision Theory	3.1	Decision Making under uncertainty	15
		3.2	Decision Making under risk	
		3.3	Formulation of Payoff Matrix	
		3.4	Decision Tree	

4	Introduction to Vedic Mathematics	4.1	Introduction, basic methods to calculate 2,3 and 4 digit numbers.	15
		4.2	Sum, diff end product using vedic calculations.	
Total number of lectures				60

Course Outcomes: By the end of the course the student will be able to:

- 1) Define the concepts and uses of statistics, data and its type and the methods of collection of data.
- 2) Explain and calculate the averages and the variation using various measures.
- 3) Evaluate numerically the existence of the relationship of two variables and to express the relation as equations.
- 4) Illustrating and estimating the value of a variable when the value of its related value is known.
- 5) Demonstrate the capability for decision making during uncertain and risk situations in a business cycle.
- 6) Understand the concept of Vedic Mathematics and apply vedic mathematical methods to add, subtract and multiply any 2, 3 digit numbers .

References:

1. Business Statistics –By Ken Black – Tata McGraw Hill.
2. Business Statistics – By V.N. Kapoor – S.Chand.
3. Operation Research- An Introduction – By H.A. Taha .
4. Operation Research – By Paneerselvan.
5. Business Statistics" by J.K. Sharma:
6. Business Statistics" by S.P. Gupta and M. P. Gupta:

Case study

I	A company has to choose one of the four types of Biscuits – Glucose, Multigrain, Coconut and Cream. Sales expected during the next year are highly risky. Marketing department estimates the profits considering manufacturing cost, promotional efforts and distribution setup, etc. Following payoff matrix has been constructed by the company to tackle the risk situations.
II	An Automobile manufacturer makes Cars and Trucks in a factory that is divided into two shops A and B. Shop A performs Basic Assembly Operations and must work for 5 men - days on each Truck and 2 men - days on each Car. Shop B performs Finishing Operations and has to work for 3 men - days on each Truck and 3 men - days on each Car. Availability of men - days per week in Shop A is 180 and in Shop B is 135. Manufacturer makes a Profit of Rs. 25,000/- on each Truck and Rs. 20,000/- on each Car.