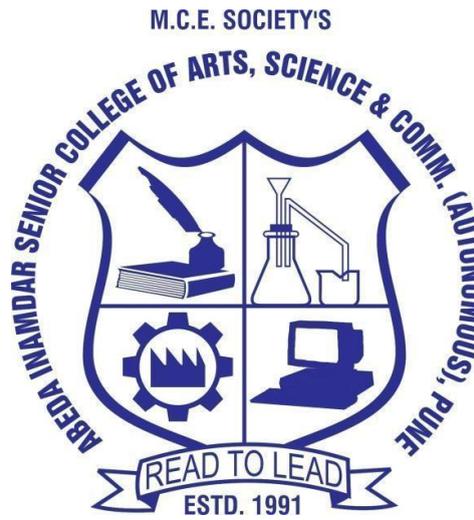


**M. C. E. Society's**  
**Abeda Inamdar Senior College**  
Of Arts, Science and Commerce (Autonomous), Pune-1  
Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade



**Faculty of Commerce & Management**

**Syllabus**

**F.Y.B.Com. Sem I (2023 Pattern)**

**Bachelor of Commerce (B.Com.) Program (2023 Pattern)**

**Under NEP 2020**

**Choice Based Credit System (CBCS) under Autonomy**

**(Semester Pattern)**

# Syllabus

## F.Y.B.Com. Sem I (2023 Pattern)

### Table of Contents

Sr. No.	Title	Page No.
1.	Financial Accounting I	03
2.	Basics of Cost and Management Accounting	05
3.	Basics of Marketing	09
4.	Buisness Mathematics for Commerce	12
5.	Computer concepts & Applications I	15
6.	Business Communication I	18
7.	Business Management Skills I	21
8.	Functional English I	24
9.	Environmental Ethics and Values	26
10.	Social and Cultural History of India	29
11.	Indian Polity	33
12.	Physical Education, sports & Yoga	35

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Financial Accounting-I</b>	
<b>Course Code: 23CBCO11MM</b>		<b>No. of Credits:02</b>
<b>Course Type: MM Mandatory Major</b>		<b>Total Teaching Hours:30</b>

<b>Course Objectives</b>	
1.	To provide adequate inputs to the students about the fundamentals of Financial Accounting
2.	To provide a detailed insight into Accounting Principles and concepts
3.	To provide conceptual knowledge about depreciation
4.	To provides knowledge about the techniques for preparing final accounts of trading concerns

<b>Course Outcome</b>	
1.	Build an understanding of theoretical framework of Accounting
2.	Demonstrate in-depth knowledge and understanding about the fundamental concepts, principles of accounting and its application
3.	Have understanding of depreciation
4.	Develop the skill of preparation of trading and profit and loss account and balance sheet

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Financial Accounting</b>	<b>15 hours</b>
	1. Definition, Objectives, Advantages and Limitations of Accounting.	2
	2. Accounting Principles, Concepts & Conventions.	3
	3. Accounting cycle: Journal, Ledger, Trial Balance and Financial Statements (overview with basic problems)	6
	4. Objectives & Methods of Depreciation (Straight Line & Diminishing Balance Method with basic Problems), Accounting Treatment of Depreciation	4

<b>Unit II</b>	<b>Final Accounts of trading Concerns</b>	<b>15 Hours</b>
	1. Meaning & Uses of Final Accounts	2
	2. Preparation of Financial Statements of Sole Proprietorship Business entities:	
	i) Manufacturing Account	3
	ii) Trading, Profit & Loss Account	3
	iii) Balance Sheet	4
	3. Treatment of adjustments in Final Accounts	3

**Note: The breakup of marks in the Examination will be as follows:**

<b>Component</b>	<b>Percent</b>
<b>Theory</b>	<b>30%</b>
<b>Practical/Problems</b>	<b>70%</b>

<b>Suggested Readings</b>	
1.	Lal, Jawahar, Seema Srivastava & Shivani Abrol. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
2.	Sehgal, Ashok & Sehgal Deepak. Fundamentals of Financial Accounting. Taxmann, New Delhi
3.	Tulsian, P. C. (2002). Financial Accounting. Pearson Education India.
4.	Hanif & Mukherjee, Financial Accounting, McGraw Hill
5.	Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
6.	Monga, J. R. Financial Accounting: concept and Applications. Mayur publication, New Delhi
7.	Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Basics of Cost and Management Accounting</b>	
<b>Course Code: 23CBCC12MM</b>		<b>No. of Credits: 4</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours:60</b>

<b>Course Objectives</b>	
1.	To prepare learners to know and understand the basic concept of cost and management accounting.
2.	To understand the elements and classification of cost.
3.	To enable the students to prepare the cost sheet, Tender and Quotations.
4.	To facilitate the learners to understand, develop and apply the techniques of Material control
5.	To prepare learners to know and understand the basic concept of cost and management accounting.

<b>Course Outcome</b>	
1.	Students will understand the Basic concepts of cost and management accounting.
2.	Students will be able to classify the cost and prepare the cost sheet.
3.	Students will be able to apply the various techniques of material control.
4.	The course is to equip the students with the ability to analyse interpret and use management accounting information in managerial decision making.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Basics of Cost &amp; Management Accounting</b>	<b>15</b>
	<b>1.Basics of Cost Accounting</b> i. Definition, scope, objectives, Nature and significance of Cost and Works Accounting ii. Concept of Cost, Costing, Cost Accounting and Cost Accountancy. iii. Limitations of Financial Accounting.	

	<ul style="list-style-type: none"> <li>iv. Origin of Costing.</li> <li>v. Objectives of Cost Accounting.</li> <li>vi. Advantages &amp; Limitations of Costing.</li> <li>vii. Difference between Financial Accounting and Cost Accounting.</li> <li>viii. Cost Units and Cost Centers.</li> <li>ix. career opportunities in Cost and Works Accounting</li> <li>x. Introduction to Cost Accounting Standards, Cost Accounting Standard Board, Number of Cost Accounting Standards</li> </ul> <p><b>2.Overview of Management Accounting</b></p> <ul style="list-style-type: none"> <li>i. Meaning, Definition, Objectives and scope of Management Accounting.</li> <li>ii. Limitations of Management Accounting.</li> <li>iii. Differences Between Financial Accounting, Cost Accounting and Management Accounting</li> <li>iv. Role of Management accountant in an organization /decision making</li> </ul>	
<b>Unit II</b>	<b>ELEMENTS OF COST AND COST SHEET</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>1. Elements of Cost-Material, Labour and Expenses</li> <li>2. Classification of Cost as per CAS-1</li> <li>3. Preparation of Cost Sheet</li> <li>4. Preparation of Tender Quotation and Estimates.</li> </ul>	
<b>Unit III</b>	<b>MATERIAL COST</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>1. Introduction to “Material Cost” (CAS-6)</li> <li>2. Objective, Requisites and Importance</li> <li>3. Functions of the Purchase Department.</li> <li>4. Purchase Procedure &amp; Purchase Documentation</li> </ul>	
<b>Unit IV</b>	<b>MATERIAL CONTROL</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>1. Methods of Material control <ul style="list-style-type: none"> <li>i. Stock Levels.</li> <li>ii. Economic Order Quantity (EOQ). (formula and Tabular method)</li> </ul> </li> </ul>	

	iii. ABC analysis iv. Perpetual and Periodic Inventory Control v. Physical verification 2. Inventory Turnover Ratio	
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<b>Suggested Readings</b>	
1.	Ravi M Kishor., <i>Advanced Cost Accounting And Cost Systems</i> , Taxmann, New Delhi
2.	Jain and Narang, <i>Advanced Cost Accounting</i> , Kalyani Publication New Delhi
3.	Dr. M.N. Arora, <i>Cost Accounting-Principles &amp; Practices</i>
4.	Jain and Narang, <i>Cost Accounting Principles And Practice</i> , Kalyani Publication, New Delhi
5.	N.K Prasad,
6.	B.K.Bhar, <i>Cost Accounting: Methods and Problems</i> , Academic Publications, Kolkata
7.	Jawahar Lal & Seema Shrivastava,
8.	S.N. Maheshwari, <i>Cost and Management Accounting</i> , Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
9.	M.Y. Khan & P.K. Jain, <i>Theory and Problems of Management and Cost Accounting</i> ; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301

### Web References:

<https://icmai.in>

[www.globalcma.in](http://www.globalcma.in)

<http://eclm.unipune.ac.in/>

**Notes:** The breakup of marks in the Examination will be as follows:

1. 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks is allotted for Numerical Problems.

2. Numerical Problems will be of Simple nature only.

3. Areas of Practical Problems:

- Preparation of Cost Sheet, Tender, Quotation and Estimates.
- EOQ and Stock level.
- Inventory Turnover Ratios.

**Teaching Methodology:**

- Guest lecture by Field Personnel such as working executives from industries and of practicing Cost and Management Accountants.
- You tube films showing the working of different industries
- Relevant powerpoint presentations are available on all these topics.
- Articles from the professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>Basics Of Marketing</b>	
<b>Course Code: 23CBCM12MM</b>		<b>No. of Credits:4</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours:60</b>

<b>Course Objectives</b>	
1.	To introduce the basic concepts of Marketing.
2.	To give the students insight of the Marketing Environment, Segmentation and the Marketing Mix.
3.	To aware students on Product and Price Mix.
4.	To make students understand the concept of Place mix and Promotion Mix.
5.	To enable students to know sub-elements of Marketing Mix

<b>Course Outcome</b>	
1.	Students will understand the Basic Concepts and recent trends of Market and Marketing.
2.	Students will develop an Idea about the Marketing Environment Segmentation along with the basic concept and elements of Marketing Mix
3.	Students will get proper insight of Product and Price Mix.
4.	Students will develop the skills of promoting a product along with gaining knowledge about the distribution channels
5.	Students will get an insight of extended P's of marketing mix.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Market and Marketing</b>	<b>15 hours</b>
	1. Meaning and Definition of Market	2
	2. Classification of Markets	3
	3. Features of Market	2

	4. The New Marketing Trends	2
	5. Importance of Marketing	2
	6. Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information. . Selling vs. Marketing	4
<b>Unit II</b>	<b>Marketing Environment &amp; Segmentation</b>	<b>15 hours</b>
	<b>1. Marketing Environment</b>	8
	i. Meaning, Definition	
	ii. Factors affecting Marketing Environment (Internal & External)	
	iii. Impact of marketing Environment	
	<b>2. Market Segmentation: -</b>	
	i. Introduction, Meaning and Definition	7
	ii. Importance	
<b>Unit III</b>	<b>Marketing Mix (Product Mix &amp; Price Mix)</b>	<b>15 hours</b>
	<b>A. Product Mix</b>	
	i. Meaning and Definition	2
	ii. Product Line and Product Mix	3
	iii. Product Classification	2
	iv. Product Life Cycle	2
	v. Factors Considered for Product Management	1
	<b>B. Price Mix</b>	
	i. Meaning and Definition	1
	ii. Pricing Objectives	1
	iii. Factors Affecting Pricing Decision	1
	iv. Pricing Methods	2
<b>Unit IV</b>	<b>Marketing Mix (Place Mix &amp; Promotion Mix)</b>	<b>15 hours</b>
	<b>A. Place Mix</b>	
	1. Meaning and Definition of Place Mix	1
	2. Importance	2
	3. Types of Distribution Channels – consumer goods and Industrial Goods	2
	4. Factors Influencing selection of Channels	2
	<b>B. Promotion Mix</b>	

	1. Meaning of Promotion Mix	1
	2. Elements of Promotion Mix- Personal Selling, Public	1
	3. Relation and Sales Promotion	1
	4. Factors Affecting Promotion Mix	2
	5. Methods of Sales Promotion	3

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	Business Mathematics for Commerce	
<b>Course Code:</b> 23SBMT10EA		<b>No. of Credits:</b> 4
<b>Course Type:</b> O.E. (Open Elective)		<b>Total Teaching Hours:</b> 60

<b>Sr. No.</b>	<b>Objectives</b>
1.	To introduce the basic concepts in Finance in Business Mathematics
2.	To familiar the students with applications of Mathematics in Business.
3.	To acquaint students with some basic concepts in Mathematics.

<b>Sr. No.</b>	<b>Outcome</b>
1.	Demonstrate mastery of mathematical concepts that are foundational in business mathematics
2.	Demonstrate an understanding of basic marketing mathematics by solving relevant problems, including trade discounts, cash discounting
3.	Apply the principles of simple interest to solve relevant problems in financial applications such as simple-interest-based loans.
4	Use the principles of compound interest to solve relevant problems in financial applications, for example, those involving annuities, loans and mortgages, bonds and sinking funds, and investment decisions.

	<b>Syllabus</b>	
<b>Unit I</b>	<b>Matrices and Determinants</b>	<b>11 Hours</b>
	i. Definition of matrices.	1
	ii. Types of matrices.	1
	iii. Algebra of matrices.	1
	iv. Determinant of matrices.	2
	v. System of equations.	1
	vi. Solution of system of linear equations by adjoint method (upto3	2

	variables only)	
<b>Unit-II</b>	<b>Arithmetic Progression, Geometric Progression and Harmonic Progression</b>	<b>9 Hours</b>
	i. Arithmetic Progression	3
	ii. Geometric Progression	3
	iii. Harmonic Progression	3
<b>Unit-III</b>	<b>Permutation and Combination</b>	<b>6 Hours</b>
	i. Permutation	3
	ii. Combination	3
<b>Unit-IV</b>	<b>Interest and Annuity</b>	<b>12 Hours</b>
	i. Simple Interest.	1
	ii. Compound Interest.	1
	iii. Equated Monthly Installment (EMI) by interest of reducing balance and flat interest methods.	2
	iv. Ordinary Annuity.	2
	v. Sinking funds.	2
	vi. Annuity due.	2
	vii. Present value and future value of annuity	2
<b>Unit V</b>	<b>Shares and Mutual Funds</b>	<b>10 Hours</b>
	i. Concepts of shares.	1
	ii. Facevalue.	1
	iii. Marketvalue.	1
	iv. Dividend.	1
	v. Equity shares.	1
	vi. Preferential shares.	1
	vii. Bonus shares.	1
	viii. Concept of Mutual funds.	1
	ix. Change in Net Asset Value (NAV).	1
	x. Systematic Investment Plan (SIP).	1
<b>Unit VI</b>	<b>Linear Programming Problem (LPP) and Transportation Problem</b>	<b>12 Hours</b>
	i. Concept of LPP.	1
	ii. Formulation of LPP.	1
	iii. Solution of LPP by graphical method	2

	iv. Concept of Transportation Problem	1
	v. Initial Basic Feasible Solution	1
	vi. North West Corner Method	2
	viii. Least Cost Method (LCM)	2
	viii. Vogel's Approximation Method	2

**Text book:**

1. Business Mathematics-Dr. S.M. Shukla, Dr. R.R. Sharma, Sahitya Bhawan Publications, Agra.

Unit I: Chapter 1, Chapter 2, Chapter 3. Unit II: Chapter 4, Chapter 5, Chapter 6.

Unit-III: Chapter 7.

Unit-IV: Chapter 10, 11, 12.

Unit-V: Chapter 13.

2. Operation Research- Prem Kumar Gupta, Dr. D.S. Hira.

Unit II: Chapter 2 (2.1, 2.2, 2.3, 2.6, 2.9, 2.10), Chapter 3 (3.1, 3.2, 3.3 section 3.5 upto Vogel's Approximation Method (VAM).)

**Reference books:**

1. A Textbook of Business Mathematics (for B.Com and BBA courses of all India Universities) –Dr. Padmalochan Hazarika, S Chand and Company Limited.

**Website:**

1. <https://www.classcentral.com/course/swayam-bcoc-134-business-mathematics-and-statistics-59093>.

<b>Suggested Readings</b>	
1.	Kotler, P. (2012). Kotler on marketing. Simon & Schuster. Tata McGraw-Hill Education.
2.	Saxena, R. (2009). Marketing management. Tata McGraw-Hill Education.
3.	Panda, T., & Sahadev, S. (2019). Sales and distribution management. Tata McGraw-Hill Education
4.	Batra. (2009). Advertising management. Pearson Education India.
5.	Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
6.	Vedamani, G. G. (2006). Retail management (4th ed.). Pearson Education India
7.	Ramaswamy. (2009). Marketing management: Global perspective, Indian context Macmillan.
8.	Chopra, S., & Meindl, P. (2012). Supply chain management: Strategy, planning, and operation. Pearson Education.

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Computer Concepts and Applications -I</b>	
<b>Course Code: 23SBCS10E</b>		<b>No. of Credits:4</b>
<b>Course Type: O.E. (Open Elective)</b>		<b>Total Teaching Hours:60</b>

<b>Course Objectives</b>	
1.	To make the students familiar with Computer environment.
2.	To make the students familiar with the basics of Operating System and business communication tools.
3.	To make the students familiar with basics of Network, Internet and related concepts.
4.	To make awareness among students about applications of Internet in Commerce.
5.	To enable make awareness among students about e-commerce and M commerce.

<b>Course Outcome</b>	
1	Students will be able to know the basics of computer operation and hardware.
2	Students will be able to know the office automation tool like Ms-Word, Ms-Power Point, Ms-Excel and Ms-Access.
3	Students will get the basic knowledge Computer Networks and network devices. How Internet works and uses of internet. Basics of network security, Search engine and Web Browsers.
4	Students will get the basic knowledge use of computer and internet in the field of commerce. The students will be able to know the benefits of E-Commerce.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Computer and Operating system</b>	<b>15</b>
	<b>1. Introduction to Computer</b> Definition, Block Diagram, Computer Hierarchy, Classification, Characteristics of Computer	

	<p><b>2. Computer System Hardware</b> Computer Memory Input and Output Devices</p> <p><b>3. Definition – Software</b> Software Types - System Software, Application Software</p> <p><b>4. Definition of Operating System</b> Types of Operating Systems, Functions of Operating Systems</p> <p><b>5. Working with Windows Operating System:</b> Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)</p> <p><b>6. Introduction to Free and Open-Source Software</b></p> <p><b>7. Definition of Computer Virus, Types of Viruses, Use of Antivirus software</b></p>	
<b>Unit II</b>	<b>Office automation tools</b>	<b>15 hrs</b>
	<p><b>1. Definition of Information Technology (IT)</b></p> <p><b>2. Benefits of Information Technology IT)</b></p> <p><b>3. Applications of Information Technology (IT)</b></p> <p><b>4. Office automation tools</b></p> <p><b>MS-Word:</b> Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word</p> <p><b>MS-Excel:</b> Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel</p> <p><b>MS-PowerPoint:</b> Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint</p> <p><b>Data Processing:</b> Files and Records, File Organization (Sequential, Direct/Random, Index )</p>	
<b>III</b>	<b>Introduction to Computer Network</b>	<b>15</b>
	<p><b>1. Introduction Importance of Networking Computer Network (LAN, WAN, MAN)</b></p> <p><b>2. Network Components</b></p>	

	<p>Hub, Switch, Bridge, Gateway, Router, Modem.</p> <p><b>3 Network Topology, Wireless Network</b></p> <p><b>4 Internet and Internet application Introduction, Internet evolution, Working of Internet, Use of Internet</b></p> <p><b>5 Overview of World Wide Web (Web Server and Client) Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same)</b></p> <p><b>6 Introduction to Internet Security, Privacy, Ethical Issues &amp; Cyber Law</b></p>	
<b>Unit IV</b>	<b>Computer Applications in Commerce</b>	<b>15</b>
	<p><b>1 Computer Applications in Business –</b> Need and Scope Computer Applications in various fields of Commerce: Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance</p> <p><b>2 E-Commerce -</b> Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities.</p>	

<b>Suggested Readings</b>	
1.	Computer Fundamentals - Dr. Kaur Harpreet, Lexis Nexis (2013) :- P.K. Sinha & Priti Sinha, BPB publication,
2.	Microsoft Office 2000 - Vipra Computers
3.	PC/HARDWARE- Join Josh, O`Reilly Publication
4.	E-commerce, Strategy, Technologies and applications- David Whiteley, Tata McGraw-Hill Edition 2
5.	E-Commerce Concepts, Models , Strategies – G.S.Murthy, BPB publications

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>BUSINESS COMMUNICATION-I</b>	
<b>Course Code: 23CBCO11VS</b>		<b>No. of Credits: 02</b>
<b>Course Type: VSC</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To increase understanding of the communication process, theories, and concepts as applied to Business Communication
<b>2.</b>	To improve interpersonal and group communication skills through active participation in classroom group activities and assignments.
<b>3.</b>	To acquire necessary communication skills required for better effective performance.

<b>Course Outcome</b>	
<b>1.</b>	Enhance communication skills that integrate written, verbal and technical communication
<b>2.</b>	Interact in one-on-one and group meetings and share ideas with confidence in a professional setting
<b>3.</b>	Demonstrate proficiency in making oral presentations using effective visual aids to communicate information in a variety of contexts.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction of Business Communication</b>	<b>08</b>
	1. Introduction, Meaning & Definition. 2. Characteristics & Importance of communication. 3. Principles of communication, Process of communication 4. Barriers to communication & Remedies to overcome	
<b>Unit II</b>	<b>Methods of Communication</b>	<b>12</b>
	<b>1. Verbal Communication</b> i. Nature and Definitions of Verbal Communication ii. Oral Communication: Definition, Advantages and	<b>6</b>

	<p>Disadvantages</p> <p>iii. Written Communication: Definition, Advantages and Disadvantages</p> <p><b>2. Non Verbal Communication</b></p> <p>i. Definition, its importance and its inevitability</p> <p>ii. Kinesics: Body movements, facial expressions, posture, eye contact etc.</p> <p>iii. Proxemics: The communication use of space</p> <p>iv. Paralanguage: Vocal behavior and its impact on verbal communication</p>	6
<b>Unit III</b>	<b>Soft skills</b>	<b>10</b>
	<p><b>1. Introduction to Soft Skills</b></p> <p>i. Meaning &amp; Need</p> <p>ii. Importance of Soft Skills</p> <p><b>2. Elements of Soft Skills</b></p> <p>i. Business Etiquette and Success Abilities</p> <p>ii. Speaking Skills</p> <p>iii. Interview Skills</p> <p>iv. Presentation Skills</p> <p>v. Group Discussion</p> <p>vi. Time management abilities</p> <p>vii. Pitching Skills</p>	2  8

<b>Suggested Readings</b>	
1.	Kaul, Asha, <i>Business Communication</i> , Prentice-Hall of India, Delhi
2.	Monippally, Matthukutty M., <i>Business Communication Strategies</i> , Tata McGraw-Hill Publishing Company Ltd., New Delhi
3.	Rizvi, M Ashraf (2006), <i>Effective Technical Communication</i> , Tata-McGraw Hill, New Delhi
4.	Rai & Rai, <i>Business Communication</i> , Himalaya Publishing House, New Delhi
5.	Ashley, A. (1992) <i>A Handbook Of Commercial Correspondence</i> , Oxford University Press, New Delhi.

**Web references**

<https://www.thebalance.com/verbal-communication-skills-list-2059698>

<http://nptel.ac.in/courses/109104031/>

<https://open.lib.umn.edu/businesscommunication/>

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title : Business Management Skills- I</b>	<b>Semester : I</b>
<b>Course Code : 23CBCO11SE</b>	<b>No. of Credits : 02</b>
<b>Nature of Course : SEC</b>	<b>Total Teaching Hours : 30 Hrs</b>

<b>Course Objectives</b>	
1.	To provide basic knowledge and understanding about various concepts of Business Management.
2.	To help the students to develop cognizance of the importance of management principles.
3.	To provide an understanding about various functions of management.
4.	To provide them tools and techniques to be used in the performance of the managerial job.

<b>Course Outcome</b>	
1.	The students will be able to understand the various functions and levels of management.
2.	The students will be able to understand the role of various Management Thinkers in development of Management and Motivational Theories.
3.	The students will be able to develop a Planning, decision making and controlling skills.
4.	The students will be able to developed Team building skills

<b>SYLLABUS</b>		
<b>UNIT - I</b>	<b>Management</b>	<b>15</b>
	1. Meaning definition of Management 2. Need for Management study 3. Process and levels of management 4. Functions of management 5. Contribution of F.W. Taylor, Henry Fayol, Peter Drucker,	

	Mintzberg and Michel Porter in development of management thoughts	
<b>UNIT - II</b>	<b>Motivation</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning, Importance and Theories of motivation</li> <li>2. Maslow's Need Hierarchy Theory</li> <li>3. Herzberg's Two Factor Theory</li> <li>4. Douglas MC Gregor's Theory of X and Y</li> <li>5. Ouchi's Theory Z</li> <li>6. Mc Clelland's Theory</li> </ol>	
<b>UNIT - III</b>	<b>Planning and Direction</b>	<b>15</b>
	<p><b>Planning</b></p> <ol style="list-style-type: none"> <li>1. Meaning, definition and nature of Planning</li> <li>2. Forms and types of Planning</li> <li>3. Steps in Planning</li> <li>4. Limitations of Planning</li> <li>5. Meaning and techniques of Forecasting</li> <li>6. Meaning, Types and Steps in Decision Making</li> </ol> <p><b>Direction</b></p> <ol style="list-style-type: none"> <li>1. Meaning, Elements, Principles,</li> <li>2. Techniques and Importance of Direction.</li> <li>3. Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour</li> </ol>	

<b>SUGGESTED READINGS</b>	
1.	Horold Koontz and Iteinz Weibrich, Essentials of Management – Mc Graw hills International
2.	J.N.Chandan, Management Theory & Practice ( Latest Edition )
3.	K.A Swathapa, Essential of Business Administration, Himalaya Publishing House
4.	Dr. L. M. Parasad, Principles & practice of management, Sultan Chand & Sons - New Delhi ( Latest Edition )
5.	J. S. Chandan, Management: Concept and Strategies, Vikas Publishing House ( Latest Edition )

6.	Tripathi, Reddy, Principles of Management, Tata McGraw Hill, ( Latest Edition )
7.	Dr. L.M.Parasad, Principles & practice of management, Sultan Chand & Sons - New Delhi ( Latest Edition )
8.	J. S. Chandan, Management: Concept and Strategies, Vikas Publishing House ( Latest Edition )
9.	Francis Cherunilam, Business Environment and Policy – A book on Strategic Management, ( Latest Edition )
10.	Dr. Y.K. Bhushan, Business Organization & Management, Sultan Chand & Sons - New Delhi ( Latest Edition )

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Functional English-I</b>	
<b>Course Code: 23ABEN11AE</b>		<b>No. of Credits:02</b>
<b>Course Type: AEC-1 (Ability Enhancement Course)</b>		<b>Total Teaching Hours:30</b>

**Aims & Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
1.	To introduce students to Spoken English.
2.	To create awareness about using language according to the situation/context
3.	To create an awareness among students about mispronunciation
4.	To help learners acquire the basic skills of effective writing
5.	To reinforce grammar studied

**Expected Course Specific Learning Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
1.	The students will be able to effectively use English in day to day interactions
2.	The students will build their proficiency in Spoken English
3.	This course will equip students to understand and effectively use non-verbal communication.

<b>Unit No</b>	<b>Title with Contents</b>	<b>No. of Hours</b>
1.	Definition of Language, Levels of Linguistic Analysis, Verbal and Non-Verbal Communication	5
2.	<b>Remedial Grammar</b> 1) Parts of Speech 2) Tenses and Concord	5

	3) Active and Passive Voice 4) Common Indian Errors	
<b>3.</b>	<b>Language Skills</b> 1) Understanding a passage-its content and structure 2) Building Vocabulary a) Synonyms and Antonyms b) Lexical Web c) Collocation d) Use of a Dictionary and Thesaurus 3) Dialogue Writing	<b>10</b>
<b>4.</b>	<b>Conversational Skills</b> 1) Simple oral descriptions: describing familiar things, places, persons, pictures etc. (At the college, about the college, outside the class) 2) Describing simple events, routine activities of oneself and others	<b>10</b>

**References / Textbooks:**

- 1) Bansal and Harrion: Spoken English for India
- 2) Augustine, A.E. Joseph, K.V.: Macmillan Grammar, A Handbook, Macmillan India Ltd, Delhi 1986
- 3) Green, David: Contemporary English Grammar, Structure and Composition, Macmillan India Ltd, Madras, 1971
- 4) Narayan Swami, K.R.: Success with grammar and Compositon, Orient Longman, Hyderabad, 1995
- 5) Freeman, Serah: Written Communication in English, Orient Longman
- 6) Home Crofton: Essay, precise, composition and Comprehension Macmillan
- 7) Intyhira, S R. Saraswathi, S: Enrich Your English CIEEL OUP
- 8) Balasubramanian, T. (1981), a Text book of English Phonetics for Indian Students, Macmillion.

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Environmental Ethics and Values</b>	
<b>Course Code: 23SBEV11VE</b>		<b>No. of Credits:02</b>
<b>Course Type: VEC (Value Based Education)</b>		<b>Total Teaching Hours:30</b>

<b>Course Objectives</b>	
<b>1.</b>	To ensure 'well variedness' with the basic, scientific concepts of many of the current environmental issues & happenings
<b>2.</b>	To encourage incitation of a thought process & hence, development of a practical perspective amongst the students
<b>3.</b>	To bring sensitization towards the environment but also increase student competency & employability.
<b>4.</b>	To define the concepts central to Environmental ethics

<b>Course Outcome</b>	
<b>1.</b>	To understand the multidisciplinary nature of the subject and thus, the Scope of study
<b>2.</b>	To analyze the importance of the subject in day todays life, thus understanding the basics of sustainability
<b>3.</b>	To explain and define one's own ethical stand point according to these Ethical concept
<b>4.</b>	Students of each faculty will be empowered with the knowledge of environment and sustainability, which they can implement in their daily life to achieve sustainable lifestyle

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Environmental Studies</b> <ul style="list-style-type: none"><li>● Multidisciplinary nature of Environmental Studies</li><li>● Scope &amp; Importance</li><li>● Concept of Sustainability and sustainable development</li></ul>	<b>03 hours</b>

<b>Unit II</b>	<b>Classification of Natural Resources</b> <ul style="list-style-type: none"> <li>● Forest Resources</li> <li>● Water Resources</li> <li>● Mineral Resources</li> <li>● Food Resources</li> <li>● Energy Resources</li> <li>● Land Resources</li> </ul>	<b>04 hours</b>
<b>Unit III</b>	<b>Biodiversity &amp; its Conservation</b> <ul style="list-style-type: none"> <li>● Definition of Biodiversity</li> <li>● Biogeographical Classification in India</li> <li>● Values and Threats to biodiversity (Habitat loss, poaching of wildlife, man-wildlife conflicts)</li> <li>● In-situ &amp; Ex-situ Conservation <ol style="list-style-type: none"> <li>1. National Parks</li> <li>2. Wildlife Sanctuaries</li> <li>3. Biodiversity Hotspots</li> <li>4. Botanical Gardens</li> <li>5. Seed Banks</li> <li>6. Zoos</li> </ol> </li> </ul>	<b>04 hours</b>
<b>Unit IV</b>	<b>Environmental Ethics and Values</b> <ul style="list-style-type: none"> <li>● Concept of Environmental Ethics</li> <li>● Equitable use of Resources</li> <li>● Introduction to Animal Rights</li> <li>● Role of Individual in Conservation of Resources for Future Generation</li> <li>● Manipulation of Plants and Animals <ul style="list-style-type: none"> <li>–Advantages and Disadvantages</li> </ul> </li> <li>● GMO and Cross Hybrid</li> </ul>	<b>05 hours</b>
<b>Unit V</b>	<b>Environmental issues and Solutions</b> <ul style="list-style-type: none"> <li>● Deforestation and Afforestation</li> <li>● Rainwater harvesting and Watershed Management</li> <li>● Mining and Construction impacts on Ecosystem</li> <li>● Consumerism and Waste Products</li> <li>● Solid waste and its Management</li> </ul>	<b>05 hours</b>

	<ul style="list-style-type: none"> <li>• Modern Agricultural vs Traditional Agricultural Techniques</li> </ul>	
<b>Unit VI</b>	<b>Human Communities and the Environment</b> <ul style="list-style-type: none"> <li>• Human population growth: Impacts on environment, human health and welfare.</li> <li>• Concept of Disaster management: floods, earthquake, cyclones and landslides.</li> </ul>	<b>05 hours</b>

<b>Suggested Readings</b>	
1.	Barrow, C.J., Environmental Management, 1999. Routledge, N.Y.
2.	Boubel, R.W., Fundamentals of Air Pollution, 1991. Academic Press, N.Y
3.	Botbin, D., and Keller, E., Environmental Science, 1995. John Wiley and Sons, USA.
4.	Chadha, K.L. and Swaminathan, M.S., Environment and Agriculture. Malhotra Publishing House, 2006, New Delhi
5.	Carson, R., Silent Spring, 2002, , Houghton Mifflin Hartcourt
6.	Odum, E.P., Odum, H.T. & Andrews, J. Fundamentals of Ecology, 1971. Philadelphia: Saunders
7.	Sharma, P.D. Ecology and Environment 1994. Ashish Publications,
8.	Wagner, K.D Environment Management 1998. W.B. Saunders Co, Philadelphia, USA
9.	Singh, G.B. and Sharma Fifty Years of Natural Resource Management Research B.R. 1998, Indian Council of Agriculture Research, New Delhi
10.	Singh, N. and Sontakke, N.A. On Climatic fluctuations and Environment changes on Indo-Gangetic Plains, India. Springer, Feb, 2002
11.	Thapar, V. Land of the Tiger: A Natural History of the Indian Subcontinent 1998
12.	World Commission on Environment and Development 1987, Our Common Future. Oxford University Press.

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title : Social and Cultural History of India</b>	<b>Semester : I</b>
<b>Course Code : 23ABHS11KC</b>	<b>No. of Credits : 02</b>
<b>Nature of Course : IKS</b>	<b>Total Teaching Hours : 30 Hrs</b>

<b>Course Objectives</b>	
1.	To impart knowledge of basic of the Indian Knowledge System.
2.	To nurture and encourage interdisciplinary research on Indian Knowledge System.
3.	To foster the spirit of national development.

<b>Course Outcome</b>	
1.	Students will be able to outline the Social and Cultural Life of India.
2.	Students will be able to describe the system of stratification in early Indian Society
3.	Students will be able to present the Indian Tradition, legacy, and Customs.
4.	Students will be able to illustrate the civilization and prominent features of socio cultural life of India.
5.	Students will be able to compare the dynamics of social change in ancient and medieval Indian history with special emphasis on social and cultural history.

<b>SYLLABUS</b>		
<b>UNIT - I</b>	<b>Social and Cultural History of India (From Earliest to 1707 A.D.)</b>	<b>5</b>
	1. Sources – Indigenous	1
	2. Sources - Foreign Accounts	1
	3. Social and Cultural Life of Harappan People	2
	<b>ASSIGNMENT 1</b>	1
<b>UNIT - II</b>	<b>Social Stratification in Ancient India</b>	<b>6</b>
	1. Concept of stratification in early Indian Society	1
	2. Untouchability	1
	3. Slavery in India	1
	4. Impact of Heretical Sects on Indian society	2

	<b>ASSIGNMENT 2</b>	<b>1</b>
<b>UNIT - III</b>	<b>Social and Cultural life in India</b>	<b>10</b>
	1. Social and Cultural life under Satavahanas	<b>1</b>
	2. Society and Culture under the Guptas	<b>1</b>
	3. Society and Culture in the Sangam Age	<b>1</b>
	4. Social and Cultural Life in South India during Pallavas and Cholas	<b>1</b>
	5. Social and Cultural Life in South India	<b>1</b>
	6. Society and Culture under Delhi Sultanate	<b>1</b>
	7. Society and Culture under Mughal Period	<b>1</b>
	8. Social History of Deccan c.1200-1500	<b>1</b>
	9. Influence of Foreigners in Indian Culture	<b>1</b>
	<b>ASSIGNMENT 3</b>	<b>1</b>
<b>UNIT IV</b>	<b>Food Habits and Beverages</b>	<b>4</b>
	1. Food and Beverages in Early India	<b>1</b>
	2. Food and Beverages from 13th Century to 1707 AD	<b>1</b>
	3. Dress, Ornamentation and Customs	<b>1</b>
	<b>ASSIGNMENT 4</b>	<b>1</b>
<b>UNIT V</b>	<b>Indian Tradition, legacy, and Customs</b>	<b>5</b>
	1. Amusements and Festivals in Early India	<b>1</b>
	2. Forms of Patronage	<b>1</b>
	3. Education in Ancient and Early Medieval India	<b>1</b>
	4. Position of Women in Early India	<b>1</b>
	<b>ASSIGNMENT 5</b>	<b>1</b>

<b>SUGGESTED READINGS</b>	
1.	Raychaudhuri, H.C., Political History of Ancient India, with a Commentary by B.N. Mukherjee, New Delhi, 1996.
2.	Chattopadhyaya, B.D., "Transition into Early Historic in the Deccan: A Note", in Studying Early India, pp.39-47, New Delhi, 2005.
3.	Chandra, Satish.,Mughal Empire (1526-1748),Haranand publication, 2007
4.	Farooqui Salma Ahmed,A Comprehensive History of Medieval India: Twelfth to the Mid-Eighteenth Century, Pearson, 2011

5.	Chandra, Satish.,Mughal Empire (1526-1748),Haranand publication, 2007
6.	Richard M. Eaton, A Social History of the Deccan 1300-1761; Eight Indian Lives. CUP. Indian Edition 2008.
7.	<b><a href="http://www.bharatadesam.com/history/satavahana_empire.php">http://www.bharatadesam.com/history/satavahana_empire.php</a></b>

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)  
Under NEP 2020**

<b>Course Title : Indian Polity</b>	<b>Semester : I</b>
<b>Course Code : 23ABPO11IK</b>	<b>No. of Credits : 02</b>
<b>Nature of Course : IKS</b>	<b>Total Teaching Hours : 30 Hrs</b>

<b>Course Objectives</b>	
1.	To impart knowledge of basic of the Indian Knowledge System.
2.	To nurture and encourage interdisciplinary research on Indian Knowledge System.
3.	To foster the spirit of national development.

<b>Course Outcome</b>	
1.	Students will be able to state the main ideas of the Ancient Indian Polity.
2.	Students will be able to understand the concept of the state emerged in early India.
3.	Students will be able to illustrate the various dimensions of early medieval polity.
4.	Students will be able to compare concepts of the early medieval polity to the modern Indian polity.

<b>SYLLABUS</b>		
<b>UNIT - I</b>	<b>Sources of Ancient Indian Polity</b>	<b>4</b>
	1. Origin of State: Concept, Nature, and Functions	1
	2. Theories of State	1
	3. Origin of Kingship, Position, and functions	1
	<b>ASSIGNMENT 1</b>	1
<b>UNIT - II</b>	<b>Espionage System in Ancient India</b>	<b>4</b>
	1. Home administration in Ancient Indian Polity	1
	2. Interstate Relation, Diplomacy and Espionage	1
	3. Non-Monarchical Polity in Ancient India	1
	<b>ASSIGNMENT 2</b>	1
<b>UNIT - III</b>	<b>Polity and Political Structures in Early Medieval India</b>	<b>11</b>
	1. Early Medieval Polity	<b>1</b>
	2. Mauryan Polity	<b>1</b>

	3. Polity and Administration under the Guptas	1
	4. Vakataka Polity and Administration	1
	5. Chalukya Polity	1
	6. The Cholas: The State and the Central Administration	1
	7. Delhi Sultanate-Balban's Theory of Kingship	1
	8. Administrative Reforms of Alauddin Khalji	1
	9. Administrative Reforms of Muhammad-bin-Tughlaq	1
	10. Vijayanagara Polity	1
	<b>ASSIGNMENT 3</b>	<b>1</b>
<b>UNIT IV</b>	<b>Regional Polities</b>	<b>8</b>
	1. The Mughal Administration	1
	2. Maratha Administration	1
	3. Post-Mauryan Polity in the Deccan	1
	4. Polities in North India (3rd century CE–6 <sup>th</sup> century CE	1
	5. Polity in Sangam Age	1
	6. Polity in Early Bengal	1
	7. Political and Administrative Policies of the Rajputs	1
	<b>ASSIGNMENT 4</b>	<b>1</b>
<b>UNIT V</b>	<b>Revenue Administration</b>	<b>3</b>
	1. Taxation System – Ancient North India	1
	2. Taxation System: Ancient South India	1
	<b>ASSIGNMENT 5</b>	<b>1</b>

<b>SUGGESTED READINGS</b>		
1.	Raychaudhuri, H.C., Political History of Ancient India, with a Commentary by B.N. Mukherjee, New Delhi, 1996.	
2.	Chattopadhyaya, B.D., "Transition into Early Historic in the Deccan: A Note", in Studying Early India, pp.39-47, New Delhi, 2005.	
3.	Chandra, Satish.,Mughal Empire (1526-1748),Haranand publication, 2007	
4.	Farooqui Salma Ahmed,A Comprehensive History of Medieval India: Twelfth to the Mid-Eighteenth Century, Pearson, 2011	
5.	Chandra, Satish.,Mughal Empire (1526-1748),Haranand publication, 2007	

6.	Richard M. Eaton, A Social History of the Deccan 1300-1761; Eight Indian Lives. CUP. Indian Edition 2008.
7.	<a href="http://www.bharatadesam.com/history/satavahana_empire.php">http://www.bharatadesam.com/history/satavahana_empire.php</a>

**F.YB.Com. Sem I (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Physical Education, Sports and Yoga</b>
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<b>Course Code: 23CBPE11CC</b>	<b>No. of Credits:02</b>
<b>Course Type: Co-Curricular</b>	<b>Total Teaching Hours:30</b>

**Aim of the Course:**

The aim of the course is to make Physical Education as an integral part of educational system and Promote physical activity among students.

Students studying in the colleges should have the benefit of physical education to improve their health during the course of college education and it should become a lifelong habit.

**Objective of the course:**

The objective of the course is;

1. To enhance physical fitness.
2. Imparting the knowledge about Physical Education and its Scope.
3. Imparting the knowledge of Physical Fitness, Wellness, and Hygiene.
4. To assess the Cardiovascular, Muscular and Flexibility fitness of the students.
5. To make students aware of their overall fitness.

**Course Outcome**

1. Students explain Physical Education and its scope.
2. Students explain Physical Fitness, Wellness, and Hygiene.
3. Students understand, analyze and evaluate their Cardiovascular, Muscular and flexibility and overall fitness.

**Course Format:**

1. Syllabus
2. Activities
3. Assessment

**1. Syllabus:**

**Theoretical Aspects**

- Introduction to the Physical Education, Sports Yoga
- Concept of Physical Education and its Scope.
- Concept of Physical Fitness, Health, Wellness, and Hygiene.
- Assessment/Testing of Physical Fitness
  - Beep test for Cardiovascular Endurance
  - V Sit and Reach Test for Flexibility
  - 1 Minutes Bent Knee Sit Ups for Muscular Strength Endurance

## 2. Practical Aspect

### Activities

Students are expected to participate in Fitness related activities, games, yoga and exercises to improve Cardio-vascular Endurance, Muscular Strength Endurance, and Flexibility. Students should do at least 150–300 minutes of moderate-intensity aerobic **physical activity**; or at least 75–150 minutes of vigorous-intensity aerobic **physical activity**; or an equivalent combination of moderate- and vigorous-intensity activity throughout the week (As per WHO recommendation<sup>1</sup>). Therefore it is expected that each student should voluntarily participate in the activities as per their choice, any sports, aerobics, cycling, and yoga and as per their convenience so that they will get passed in the final fitness test.

## 3. Assessment

### a) Internal Assessment

#### Project work (20 Marks)

A student will have to select any one sport from the list and prepare project and submit/ upload on Google Classroom

The following points to be covered-History of the sport, Diagram with ground measurements of the court/ground/playing area etc., Skills of the sport, Rules of the sport.

### b) External Assessment

#### Fitness tests (30 Marks)

1. Beep test for Cardiovascular Endurance(10 marks)
2. V Sit and Reach Test for Flexibility(10 marks)
3. 1 Minutes Bent Knee Sit Ups for Muscular Strength Endurance (10 marks)

### Course structure

To complete the first credit of Course Physical Education and Sports, the teacher will have to **conduct 15 lectures**. Students will have to prepare a project work on the sports event selected for that year or on the any one game from the list provided.

To complete the second credit students will have to practice for any sports from provided list and for fitness related activities which help them to improve their fitness tests score. Students will have to keep record of their practice activities.

## EVALUATION STRUCTURE

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<sup>1</sup><https://www.who.int/news-room/fact-sheets/detail/physical-activity>

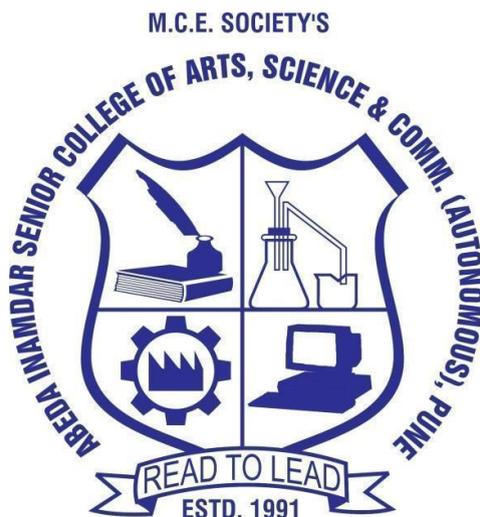
Credit	Marks	Mode of Evaluation
1	20	Project on Selected Game
1	30	Fitness Test

**References:**

1. Fit India Mission (2019). Fitness Protocols and Guidelines for 18+ to 65 Years. Published by Youth Affairs and Sports, Govt. of India.
2. SPPU Physical Fitness Scheme 2019 (June 2019).
3. <https://www.topendsports.com/testing/tests/v-sit.htm>
4. <https://www.topendsports.com/testing/tests/20mshuttle.htm>
5. <https://www.who.int/news-room/fact-sheets/detail/physical-activity>

**M. C. E. Society's**  
**Abeda Inamdar Senior College**  
Of Arts, Science and Commerce (Autonomous), Pune-1  
Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade



**Faculty of Commerce & Management**

**Syllabus**

**F.Y.B.Com. Sem II (2023 Pattern)**

**Bachelor of Commerce (B.Com.) Program (2023 Pattern)**

**Under NEP 2020**

**Choice Based Credit System (CBCS) under Autonomy**

**(Semester Pattern)**

# Syllabus

## F.Y.B.Com. Sem II (2023 Pattern)

### Table of Contents

Sr. No.	Title	Page No.
1.	Financial Accounting II	03
2.	Material Accounting & Control	05
3.	Basics of Salesmanship	08
4.	Business Economics I	11
5.	Elements of Company Law I	13
6.	Business Statistics for commerce	15
7.	Computer concepts & Applications II	19
8.	Business Communication II	22
9.	Business Management Skills II	25
10.	Functional English II	27
11.	Democracy, Election & Governance	29
12.	Health & Wellness Management	32

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>FINANCIAL ACCOUNTING-II</b>	
<b>Course Code: 23CBCO21MM</b>		<b>No. of Credits: 02</b>
<b>Course Type: MM (Mandatory Major)</b>		<b>Total Teaching Hours: 30</b>

**Course Objectives**

1.	To provide adequate inputs to the students about the fundamentals of partnership accounting.
2.	To provide a detailed insight into gradual Realization Assets.
3.	To impart knowledge about intangible Assets and their valuation.

**Course Outcome**

1.	To Learn the concept of intangible assets and the methods of their valuation.
2.	Have understanding of gradual realization of Assets and Cash Distribution.
3.	Have understanding of Intangible Assets and their Valuation

**Syllabus**

<b>Unit I</b>	<b>Accounting for Partnership Firms</b>	<b>15 hours</b>
	1. Fundamentals of Partnership Accounts	2
	2. Fixed & Fluctuating Capital Accounts (Basic Problems)	4
	3. Valuation of Goodwill: Meaning & Methods	4
	4. Computation of Profit Sharing Ratio in Admission, Retirement and Death of the partner (Basic Problems)	5
<b>Unit II</b>	<b>Piecemeal Distribution of Cash</b>	<b>15 hours</b>
	1. Introduction & Meaning of Piecemeal Distribution of Cash	2
	2. Asset taken over by a partner, Treatment of past profits or past losses in the Balance sheet, Contingent liabilities, Realization expenses/amount kept aside for expenses, Adjustment of	4
		5

actual, Treatment of secured liabilities & Treatment of preferential liabilities like Govt. dues/labour dues etc	4
3. Problems on Surplus Capital Method	
4. Problems on Insolvency of partner and Maximum Loss Method	

**Note: The breakup of marks in the Examination will be as follows:**

Component	Percent
Theory	30%
Practical/Problems	70%

Suggested Readings	
1.	Shukla M.C./ Grewal T.S. & Gupta S.C. (2017). Advanced Accounts (Library edition) (19th ed.). S. Chand Publishing
2.	Tulsian, P. C., Tulsian, B., & Tulsian, T. (2020). Tulsian's Financial Management for CA Intermediate (New syllabus)   For paper 8a. McGraw-Hill Education.
3.	Sharma, P., & Bhalla, K. (2020). Problems and solutions in Advanced Accounting for CA Intermediate: For group 2 - Paper 5 (CA examination series). McGraw-Hill Education. Garg, K. (2011). Accounting Standards & IFRS (with FREE download).
4.	Hanif & Mukherjee, Financial Accounting, McGraw Hill.
5.	Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
6.	Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Material Accounting and Control</b>		
<b>Course Code: 23CBCC22MM</b>		<b>No. of Credits: 4</b>	
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours:60</b>	

<b>Course Objectives</b>	
1.	To know the documents that is used in stores.
2.	To provide knowledge to students on classification and codification.
3.	To equip students with the Time keeping and Time Booking system.
4.	To understand the concept of payroll.
5.	To know the concepts of labour turnover and merit rating.

<b>Course Outcome</b>	
1.	Students will learn to calculate the various methods of issuing price of material.
2.	Students will learn to calculate the wages and remuneration of workers.
3.	This course provides the students an understanding of the application of recent trends in cost accounting techniques for management.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Material Accounting</b>	<b>15 hours</b>
	<ol style="list-style-type: none"><li>1. Store Location and Layout.</li><li>2. Classification and Codification of Material.</li><li>3. Stores and Material Records. Bin Card &amp; Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods.</li><li>4. Use of computer in store Accounting.</li></ol>	

<b>Unit II</b>	<b>Labour cost and Payroll</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Introduction of Employee Costs (CAS-7)</li> <li>2. Meaning and definition of wages. Difference Between Wages and Salary</li> <li>3. Payroll meaning and components</li> <li>4. Records and methods - time keeping and time booking.</li> <li>5. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Merrick's Differential Piece Rate system.</li> <li>6. Incentive Plan: Halsey Plan. Rowan Plan. Group Bonus scheme.</li> <li>7. Performance based incentive plan/profit sharing and co partnership.</li> </ol>	
<b>Unit III</b>	<b>Other Aspects of Labour &amp; Material</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Labour Turnover.</li> <li>2. Meaning, definition Causes, Methods and Treatment of LTR</li> <li>3. Job Analysis &amp; Job Evaluation.</li> <li>4. Merit Rating and Negotiation.</li> </ol>	
<b>Unit IV</b>	<b>Direct Cost and Introduction to JIT, CAM and ERP.</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Direct Cost Concept and its accounting Treatment</li> <li>2. Introduction to Just In Time(JIT) Computer Aided Manufacturing (CAM) Enterprise Resource Planning (ERP)</li> </ol>	

<b>Suggested Readings</b>	
1.	Ravi M Kishor:, <i>Advanced Cost Accounting And Cost Systems</i> , Taxmann, New Delhi
2.	Jain and Narang, <i>Advanced Cost Accounting</i> , Kalyani Publication New Delhi
3.	Dr. M.N. Arora, <i>Cost Accounting-Principles &amp; Practices</i>
4.	Jain and Narang, <i>Cost Accounting Principles And Practice</i> , Kalyani Publication, New Delhi
5.	B.K.Bhar, <i>Cost Accounting: Methods and Problems</i> , Academic Publications, Kolkata

6.	Jawahar Lal & Seema Shrivastava,
7.	S.N. Maheshwari, <i>Cost and Management Accounting</i> , Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
8.	M.Y. Khan & P.K. Jain, <i>Theory and Problems of Management and Cost Accounting</i> ; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301

**Web References:**

<https://icmai.in>

[www.globalcma.in](http://www.globalcma.in)

<http://eclm.unipune.ac.in/>

**Notes:** The breakup of marks in the Examination will be as follows:

1. 50 % of the marks are assigned for Theory whereas rest 50 % of the total marks are allotted for Numerical Problems.

2. The Numerical Problems will be of simple nature only.

3. Areas of numerical problems:

- Pricing Methods of Issue Of Material.
- Methods of Wage Payment and Incentive Plan.
- Measurement of Labour Turnover.

**Teaching Methodology:**

Guest lecture by Field Personnel such as working executives from industries and of practicing Cost and Management Accountants.

You tube films showing the working of different industries

Relevant powerpoint presentations are available on all these topics.

Articles from the professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India

**F.YB.Com. SEM II (CBCS – Autonomy 2023 Pattern)**  
**Under NEP 2020**

<b>Course Title</b>	<b>Basics Of Salesmanship</b>	
<b>Course Code: 23CBCM22MM</b>		<b>No. of Credits:4</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours:60</b>

<b>Course Objectives</b>	
<b>1.</b>	To introduce the concept of Salesmanship.
<b>2.</b>	To make students aware about components of salesmanship.
<b>3.</b>	To inculcate the importance of Rural Marketing.
<b>4.</b>	To acquaint the students with recent trends in marketing and social media marketing.

<b>Course Outcome</b>	
1.	Students will get the knowledge of Salesmanship and various approaches.
2.	Students will be able to understand the concept of sales management along with process of selling and technical terms used in sales field.
3.	Awareness and importance of Rural Marketing amongst students.
4.	Skills of Modern Marketing will be developed.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Salesmanship</b>	<b>15 hours</b>
	1. Meaning and Definition of Salesmanship	<b>2</b>
	2. Features of Salesmanship	<b>1</b>
	3. Scope of Salesmanship	<b>1</b>
	4. Utility of Salesmanship	<b>1</b>
	5. Elements of Salesmanship	<b>1</b>
	6. Types of Salesmanship	<b>2</b>
	7. Salesmanship : Arts or Science	<b>2</b>
	8. Salesmanship – a Profession	<b>2</b>

	9. Qualities of a Good Salesman	3
<b>Unit II</b>	<b>Components of Selling</b>	<b>15 hours</b>
	A- Meaning and Definition of selling	4
	B -Sales Operations	4
	a. Setting of Strategy	
	b. Assigning territories	
	b) Establishing Goals	
	c) Sales Pipeline	
	d) Sales Strategy	7
	C-Stages in Process of Selling –	
	1. Pre-Sale Preparations	
	2. Prospecting	
	3. Pre-Approach	
	4. Approach	
	5. Sales Presentation	
	6. Handling of Objections	
	7. Close	
	8. After Sales Follow-up	
<b>Unit III</b>	<b>Rural Marketing</b>	<b>15 hours</b>
	1. Introduction	1
	2. Definition of Rural Marketing	2
	3. Features of Rural Marketing	2
	4. Significance of Rural Marketing	3
	5. Present Scenario of Rural Market	3
	6. Challenges and Opportunities in Rural Marketing	2
	7. Rural Advertising	2
<b>Unit IV</b>	<b>Recent Trends in Marketing</b>	<b>15 hours</b>
	1. Digital Marketing	5
	2. Green Marketing	3
	3. Niche Marketing	3
	4. Social Media Marketing- Challenges and Opportunities	4

### Suggested Readings

<b>1.</b>	Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2016) Marketing management Asian perspective. Tata McGraw-Hill Education.
<b>2.</b>	Saxena, R. (2005). Marketing management. Tata McGraw-Hill Education.
<b>3.</b>	Armstrong. (n.d.). Marketing: An introduction. Pearson Education India.
<b>4.</b>	Panda, T., & Sahadev, S. (2019). Sales and distribution management, Pearson Education India.
<b>5.</b>	Batra. (2009). Advertising management. Pearson Education India.
<b>6.</b>	Pradhan, S. (2006). Retailing management 2E. Tata McGraw-Hill Education.
<b>7.</b>	Vedamani, G. G. (2006). Retail management (4th ed.), Pearson Education India.
<b>8.</b>	Ramaswamy. (2013). Marketing management. Tata McGraw-Hill Education.

**F.YB.Com Sem II (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>Business Economics–I</b>	
<b>Course Code: 23CBCO21MNA</b>		<b>No. of Credits:2</b>
<b>Course Type: Minor</b>		<b>Total Teaching Hours:30</b>

<b>Course Objectives</b>	
1.	To familiarize the students with the basic concepts of microeconomics and its application to business situations
2.	To understand the tools and theories of economics for solving the problem of decision making by consumers.
3.	To understand basic theories, concepts of microeconomics and their application
4.	To help the students understand price determination in varied demand and supply conditions

<b>Course Outcome</b>	
1.	It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers.
2.	Understand and apply the various economic principles for the purpose of decision making in real life business settings.
3.	Understand the concept of utility and its application in analyzing consumer behavior.
4.	Make use of the basic concepts of Demand, Supply, Equilibrium and their determinants.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to business economics and Consumer Behavior</b>	<b>16 hours</b>
	1. Meaning, Nature, Scope and Significance of Business Economics	3
	2. Concept of Microeconomics and Macroeconomics	1
	3. Tools for Economic Analysis: Graphs and Equations	2
	4. Economic and Non-Economic Goals of Firms	2
	5. Utility: Concept, Types, and Measurement	2

	6. Indifference curve Analysis- Concept, Characteristics, Marginal Rate of Substitution, Budget Line, Consumer Equilibrium	2 4
<b>Unit II</b>	<b>Demand and Supply Analysis</b>	<b>14</b>
	1. Demand: Concept, Determinants and Law of Demand	4
	2. Supply: Concept, Determinants, and Law of Supply	4
	3. Equilibrium of Demand and Supply for Price Determination	3
	4. Elasticity of Demand: Meaning and Types	3

<b>Suggested Readings</b>	
1.	Koutsoyiannis, A. (2003). <i>Modern microeconomics</i> (2nd ed.). MacMillan Press.
2.	Mankiw, N. G. (2016). <i>Principles of microeconomics</i> (8th ed.). Cengage Learning.
3.	Besanko, D., & Braeutigam, R. (2013). <i>Microeconomics</i> (5th ed.). Wiley India.
4.	Ahuja, H. L. (2019). <i>Principles of microeconomics</i> (22nd ed.). S. Chand Publishing.
5.	Bernheim, B. D., & Whinston, M. (2018). <i>Microeconomics</i> (5th ed.). Tata McGraw-Hill Education.
6.	Pindyck, R., & Rubinfeld, D. (2018). <i>Microeconomics</i> (9th ed.). Pearson.
7.	Lipsey, R., & Chrystal, A. (2020). <i>Economics</i> (14th ed.). Oxford University Press.
8.	Mankar, V. G. (1978). <i>Business Economics</i> .

#### Websites

- <https://www.vikaspedia.in/indg>
- <https://www.investopedia.com/>
- [https://www.economicdiscussion.net/notes/study-notes-on-economics/16196#Microeconomics\\_and\\_Macroeconomics](https://www.economicdiscussion.net/notes/study-notes-on-economics/16196#Microeconomics_and_Macroeconomics)

Refer to the below link for recorded video explanation:

[https://www.youtube.com/playlist?list=PL4OxnRvuKzQEmwI8oQcgf\\_HPr012tvSF1](https://www.youtube.com/playlist?list=PL4OxnRvuKzQEmwI8oQcgf_HPr012tvSF1)

**F.YB.Com. Semester II (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>ELEMENTS OF COMPANY LAW -I</b>	
<b>Course Code: 23CBCO21MNB</b>		<b>No. of Credits: 02</b>
<b>Course Type: Minor</b>		<b>Total Teaching Hours: 30</b>

**Course Objectives**

1.	To provide an adequate knowledge to the students on the Companies Act 2013.
2.	To acquaint the students to understand the role of the company laws in day to day business activities.
3.	To familiarize the students about the formation and Management of Companies.
4.	To Provide the students with the understanding about legal aspects of a Company.

**Course Outcome**

1.	Make the students understand the basic concepts of company laws and its applicability in various areas.
2.	Make the students understand the procedure of promotion /formation and management of a company as per Company Act 2013.
3.	Make the students understand the provisions in relation to Share Capital, issue alteration and allotment of shares.

**Syllabus**

<b>Unit I</b>	<b>THE COMPANIES ACT 2013 – Introduction and Concept</b>	<b>15 hours</b>
	1. Background and Features of company the Co Act. 2013.	04
	2. Company: Meaning, Nature and Characteristics of Company.	03
	3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other.	04
	4. Other kinds of companies : one person company, foreign Company, charitable company; Dormant Company, sick Company, foreign Company and its business in India Etc.	04

<b>Unit II</b>	<b>PROMOTION, INCORPORATION AND SHARE CAPITAL</b>	<b>15 hours</b>
	1. Promotion, Promoters, Promoter Group, Pre-Incorporation Contracts.	<b>2</b>
	2. Registration of a company: Procedure, Documents to be filed, Capital Subscription. Certificate of Incorporation, Commencement Certificate.	<b>2</b>
	3. Share Capital: Meaning, Definition, Nature and Kinds of Shares, Equity Shares, Preference Shares.	<b>2</b>
	4. Different ways of raising share capital, Initial Public Offering (IPO), Public Issue, Private placement, Rights Issue, Bonus Shares, Employees Stock Option Scheme, Sweat Equity Shares & Buy-Back of Shares.	<b>3</b>
	5. Allotment of Shares: Meaning, Statutory Provisions for allotment, improper & irregular allotment, consequences of irregular allotment.	<b>3</b>
	6. Calls on shares: Meaning, requisites of a Valid call, Calls in advance, Share Certificates: Demat, E- Certificates.	<b>3</b>

### **Suggested Readings**

1.	<i>Elements of Company Law. Arun Gaikwads Chandrakant Choudhart &amp; Devendra Bhawari - Bibha Publishers – Pune</i>
2.	<i>Guide to Memorandum, Articles &amp; incorporation of Companies. Authors Bhandari &amp; Makhija, Publishers – Lexis Nexis – Mumbai</i>
3.	<i>The Companies Act with Rules. Authors - Taxmann,</i>
4.	<i>The Companies Act, 2013. (Bear Act)</i>
5.	<i>Company Law A Comprehensive Text Book on Companies Act. 2013 Dr. G.K. Kapoor &amp; Dr. Sanjay Dhamija. Publishers – Taxmann Publications Pvt. Ltd., -Delhi</i>
6.	<i>Company Law. Dr. S.R. Meyani, Publishers – Asia Law House- Mumbai.</i>

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>Business Statistics</b>	
<b>Course Code: 23SBST2OE</b>		<b>No. of Credits: 04</b>
<b>Course Type: O.E. (Open Elective)</b>		<b>Total Teaching Hours: 60</b>

<b>Unit No</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>Unit I</b>	<b>Concept of Statistics</b>	<b>8</b>
	1. Role of Statistics in business. 2. Tabulation, Data Condensation. 3. Graphical Methods, Attributes and variables. 4. Classification. 5. Frequency distribution. 6. Cumulative frequencies (LCF, MCF). 7. Graphs: Histogram, Frequency Polygon. 8. Diagrams: Simple bar diagram, multiple bar diagram, pie diagram.	1 1 1 1 1 1 1 1
<b>Unit II</b>	<b>Measures of Central Tendency and Measures of Dispersion</b>	<b>10</b>
	1. Frequency distribution: Raw data, attributes and variables. 2. Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves. 3. Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. 4. Combined mean, Merits and demerits of measures of central tendency, Geometric mean: definition, merits and demerits, Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M. 5. Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation(SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation.	1 2 3 2 2

	Examples and problems.	
<b>Unit III</b>	<b>Population and Sample</b>	<b>6</b>
	1. Definition of Statistics.	1
	2. Scope of Statistics in Economics, Management Science and Industry.	1
	3. Concept of population and sample, methods of data collection: Census and sampling with illustration.	2
	4. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).	2
<b>Unit IV</b>	<b>Correlation and Regression</b>	<b>8</b>
	1. Concept and types of Correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship.	1
	2. Karl Pearson's coefficient of correlation for ungrouped data.	1
	3. Spearman's rank correlation coefficient.(with tie and without tie)	2
	4. Concept of regression, Lines of regression of Y on X for ungrouped data, prediction using lines of regression on Y on X where Y- dependent variable and X- independent variable.	2
	5. Regression coefficients and their properties (without proof).Examples and problems.	2
<b>Unit IV</b>	<b>Index numbers</b>	<b>8</b>
	1. Concept of index number, price index number, price relatives.	1
	2. Problems in construction of index number.	1
	3. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method.	2
	4. Cost of living/ Consumer price index number: Definition, problems in construction of index number.	2
	5. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers.	1
	6. Examples and problems.	1

<b>Unit-V</b>	<b>Probability Theory</b>	<b>5</b>
	1. Concept of random experiment/trial and Possible outcomes; Sample Space and Discrete Sample Space.	1
	2. Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.	2
	3. Classical definition of Probability, conditional probability, Independence of Events : $P(A \cap B) = P(A)P(B)$ , Simple examples	2
<b>Unit-VI</b>	<b>Measure of Dispersion, Skewness and Kurtosis</b>	<b>8</b>
	1. Dispersion	2
	2. Measures of Dispersion	2
	3. Range, Interquartile differences	2
	4. Average Deviation	1
	5. Minimal Property of Average Deviation	1
<b>Unit- VII</b>	<b>Moments</b>	<b>7</b>
	1. Moments about the mean in terms of moments about any point and conversely	2
	2. Effect of change of origin and scale on moments	2
	3. Sheppard's corrections to moments of grouped frequency distributions	3

**Text book:**

1. Mathematical and Statistical Techniques- Dr. Abhilasha S. Magar, Manohar B. Bhagirath  
Himalaya Publishing House (First Edition 2015)

Unit-I- Chapter 1

2. Mathematical Statistics-J.N. Kapur and H.C. Saxena S. Chand Publication 20th Edition

Unit-II- Chapter-2

Unit-III Chapter 1 (Sec 1.1 to 1.3) , Unit-V – Chapter 2 (Sec 2.1 to 2.3), Chapter 3 (Sec 3.1 to  
3.2.5), Chapter 10 (Sec 10.1 to 10.4)

3. Sampling techniques. William G. Cochran. Wiley (3rd edition 2007) Unit-IV.

4. Mathematical Statistics-J.N. Kapur and H.C. Saxena S. Chand Publication 20th Edition.

Unit III and Unit IV: Chapter1, Chapter2,Chapter3, Chapter10.

Unit-VI and Unit-VII - Chapter-3,

5. Business Mathematics and Statistics- N.G. Das, J.K. Das McGraw Hill, New Delhi.

UnitIV: Chapter:IndexNumbers.

6. Probability and Statistics with Reliability, Quing, and Computer Science

Applications- Kishor Trivedi Prentice Hall of India, New Delhi.

UnitV: Chapter1.

**Reference books:**

1. Fundamentals of Mathematical Statistics Gupta S. C. and Kapoor V. K., Sultan
2. Chand and sons<sup>23</sup>,Daryaganj, New Delhi 110002.
3. Statistical Methods Gupta S. P. and Kapoor V. K., Sultan Chand and sons 23,  
Daryaganj, NewDelhi110002.
4. Applied Statistics Mukhopadhy Parimal New Central Book Agency Pvt. Ltd. Calcutta.
5. Fundamentals of Statistics Goon A.M.,Gupta,M.K.and Dasgupta, B. World Press Calcutta.

**Website:**

1. [https://onlinecourses.nptel.ac.in/noc20\\_mg23/preview](https://onlinecourses.nptel.ac.in/noc20_mg23/preview)

**F.YB.Com. Sem II (CBCS –2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>Computer Concepts and Application -II</b>	
<b>Course Code: 23SBCS2OE</b>		<b>No. of Credits: 4</b>
<b>Course Type: O.E. (Open Elective)</b>		<b>Total Teaching Hours: 60</b>

**Course Objectives**

1.	To make the students familiar with E-Commerce Tools
2.	To make the students familiar with the basics of E-Marketing, Customer Relationship Management and Supply chain management.
3.	To make the students familiar with the concepts and different types of Electronic payment system, Digital Signature, Digital Certificates and security in EPS.
4.	To make awareness among students about applications of Internet in Commerce.
5.	To enable awareness among students about e-commerce and M commerce.

**Course Outcome**

1.	Students will be able to know E-Commerce and the different types of e-Commerce and role of the Internet in E-commerce.
2.	Students will be able to learn the difference between traditional marketing and E-Marketing, how to maintain the Web-site.
3.	Students will be given the overview of EDI. EPS- Online payment system and the different types of online payment systems and the security aspects involved.
4.	Students will get the basic knowledge of M-Commerce.

**Syllabus**

<b>I</b>	<b>Introduction to E-commerce Tools</b>	<b>15</b>
	<b>Process of E-Commerce:</b> Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used in E-Commerce Systems	<b>5</b>

	<p><b>E-Commerce Activities:</b></p> <p>Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and Vendors; Opportunity Development for E-Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.</p> <p><b>Web – Site Design :</b></p> <p>Role of Web–site in B2C e-commerce; website strategies &amp; web-site design principles; push &amp; pull technologies, alternative methods of customer communication.</p>	<p>5</p> <p>5</p>
<b>II</b>	<b>Introductions to E-Marketing</b>	<b>15</b>
	<p><b>E-Marketing:</b></p> <p>Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing.</p> <p><b>E-Customer Relationship Management:</b></p> <p>Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer’s information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM.</p> <p><b>Supply Chain Management:</b></p> <p>Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.</p>	<p>5</p> <p>5</p> <p>5</p>
<b>III</b>	<b>Electronic Payment System</b>	<b>15</b>
	<p><b>Electronic Data Interchange:</b> Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI</p>	<b>3</b>

	<p><b>Introduction to EPS</b></p> <p>Application of Online payment system ,Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.</p> <p><b>Introduction to Digital Signature and Digital Certificates</b></p> <p>Stages of SET Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card</p> <p><b>Security Issues in Electronic Payment System</b></p> <p>Security risks of e-commerce,exposure of resources, type of threats, sources of threats, security tools &amp; risk – management approach</p>	<p><b>5</b></p> <p><b>3</b></p> <p><b>4</b></p>
<b>IV</b>	<b>Introduction to M-Commerce</b>	<b>15</b>
	<p>Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications. Types of M-Commerce. Products and Services of M-Commerce, Mobile payment application. Difference between E-commerce and M-Commerce</p> <p><b>Basics of Digital Marketing:</b></p> <p>Introduction To Online Digital Marketing ,Importance Of Digital Marketing, Types of Digital Marketing, Increasing Visibility, Visitor’s Engagement, Bringing Targeted TrafficLead Generation</p>	<p><b>5</b></p> <p><b>5</b></p> <p><b>5</b></p>

<b>Suggested Readings</b>	
1.	Eckert-Mauchly, Computers and Commerce: A Study of Technology and Management,MIT Press.
2.	Dr. Kishor Jagtap,Information Technology, Tech-Max Publications, Pune.
3.	Margaret Levine Young, Internet: The Complete Reference 2e, Tata McGraw Hill Education Private Limited.
4.	A. Banks, On the Way to the Web: The Secret History of the Internet and Its Founders 2e, Apress Publication.

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	<b>BUSINESS COMMUNICATION-II</b>	
<b>Course Code: 23CBCO21VS</b>		<b>No. of Credits: 02</b>
<b>Course Type: VSC</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To develop written Business Communication Skills in drafting of professional E-Mail messages, Memos, Business letters and reports.
<b>2.</b>	To develop understanding of the professional uses of technology in Business Communication today.
<b>3.</b>	To skill students on how to approach internal and external interactions strategically and plan for these meetings and events.
<b>4.</b>	To develop career skills that are needed to face interviews and succeed at workplace by working collaboratively.

<b>Course Outcome</b>	
<b>1.</b>	Prepare informal, formal reports and proposals.
<b>2.</b>	Write effective and concise memos and letters for both internal & external Business Environment.
<b>3.</b>	Use audio & video conferencing tools & web sharing tools effectively in a business context.
<b>4.</b>	Prepare an impactful resume and be prepared for common interview questions.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Structure of Business Reports &amp; Letters</b>	<b>12</b>
	<b>1. Structure of Reports</b>	3
	<b>2. Format &amp; Layout of Business Letter</b>	2
	<b>3. Types of Business Letters</b>	7
	i. Enquiry Letters & Replies to Enquiry Letters	

	<ul style="list-style-type: none"> <li>ii. Order Letters</li> <li>iii. Credit and Status Enquiries</li> <li>iv. Sales Letters</li> <li>v. Complaint Letters &amp; Collection Letters</li> <li>vi. Circular Letters</li> </ul>	
<b>Unit II</b>	<b>Recent Trends in Business Communication</b>	<b>08</b>
	<p><b>1. Social Media Network</b></p> <ul style="list-style-type: none"> <li>i. Twitter</li> <li>ii. Face book</li> <li>iii. LinkedIn</li> <li>iv. You tube</li> <li>v. WhatsApp</li> </ul> <p><b>2. Google Applications</b></p> <ul style="list-style-type: none"> <li>i. Google Doc</li> <li>ii. Google Form</li> <li>iii. Google Sheet</li> <li>iv. Google Slide</li> <li>v. Google Class Room</li> </ul> <p><b>3. Online Conferencing &amp; Web Sharing Tools</b></p> <ul style="list-style-type: none"> <li>i. Meeting through Zoom App</li> <li>ii. Google Meet App</li> <li>iii. Cisco Webex meetings App</li> </ul>	<p>04</p> <p>03</p> <p>01</p>
<b>Unit III</b>	<b>Business Correspondence</b>	<b>10</b>
	<p><b>1. Writing Formal E-Mails:</b></p> <ul style="list-style-type: none"> <li>i. Essential elements of mail</li> <li>ii. Format of mail</li> <li>iii. E-Mail etiquettes</li> </ul> <p><b>2. Resume Writing:</b></p> <ul style="list-style-type: none"> <li>i. Essential elements of Resume</li> <li>ii. Difference between Bio data, Resume writing &amp; Curriculum Vitae</li> <li>iii. Recent trends in Resume Writing</li> </ul> <p><b>3. Personal publishing</b></p> <ul style="list-style-type: none"> <li>i. Introduction to Blogging &amp; Micro Blogging</li> </ul>	<p>4</p> <p>4</p> <p>2</p>

	ii. Types of blogs iii. Writing a blog	
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**References:**

- C.S Rayudu, *Communication*, Himalaya Publishing House, 2012
- P. D. Chaturvedi, Mukesh Chaturvedi, *Business Communication- Skills, Concepts and Applications*, Pearson Publications, 2013
- R.C. Sharma & Krishna Mohan, *Business Correspondence and Report Writing*, Tata McGraw Hill Publishing Company Limited.
- Rajendra Paul and Korlahalli, *Essential of Business Communication*, Sultan Chand, 10th edition, 2004
- Ashley, A. (1992) *A Handbook Of Commercial Correspondence*, Oxford University Press, New Delhi.

**Web references**

- <file:///E:/Downloads/Writing-for-Success-1st-Canadian-Edition-1487716063.pdf>
- <https://courses.lumenlearning.com/styleforstudents/>
- [http://www.newconversations.net/pdf/seven\\_challenges\\_intro\\_text.pdf](http://www.newconversations.net/pdf/seven_challenges_intro_text.pdf)

**F.Y. B.Com. Sem II (CBCS – Autonomy 2023 Pattern )**

**Under NEP 2020**

<b>Course Title : Business Management Skills - II</b>	<b>Semester : II</b>
<b>Course Code : 23CBCO21SE</b>	<b>No. of Credits : 02</b>
<b>Nature of Course : SEC</b>	<b>Total Teaching Hours : 30 Hrs</b>

**Course Objectives**

1.	To provide basic knowledge and understanding about various Leadership Styles and Theories.
2.	To help the students to develop the importance and process of Staffing ,coordination and Control.
3.	To provide an understanding about various Emerging Trends in Business management.

**Course Outcome**

1.	The students will be able to understand the various functions and Styles of Leadership.
2.	The students will be able to understand the importance and recruitment process of staffing.
3.	The students will be able to understand the need of coordination and control.
4.	The students will be able to learn various Emerging Trends in Business management.

**SYLLABUS**

<b>UNIT - I</b>	<b>Leadership Styles and Theories</b>	<b>15</b>
	<ol style="list-style-type: none"><li>1. Meaning, Importance, Qualities and Functions of a leader</li><li>2. Leadership styles for effective management</li><li>3. Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.</li><li>4. Trait Theory of Leadership, Behaviourial Theory, Situational Theory, Transformational Theory of Leadership</li></ol>	

<b>UNIT II</b>	<b>Staffing Coordination and control</b>	<b>15</b>
	<b>Staffing</b> 1. Need and importance of Staffing 2. Recruitment : Sources and Methods <b>Coordination and Control</b> 1. Meaning and need of coordination and control 2. Techniques for coordination 3. Steps in the process of control and its techniques	
<b>UNIT III</b>	<b>Emerging trends in Business Management</b>	<b>15</b>
	1. Corporate Social Responsibility 2. Corporate Governance 3. Corporate Citizenship 4. Disaster Management 5. Management of Change	

<b>SUGGESTED READINGS</b>	
1.	Horold Koontz and Itenz Weibrich, Essentials of Management – Mc Graw hills International
2.	J.N.Chandan, Management Theory & Practice ( Latest Edition )
3.	K.A Swathapa, Essential of Business Administration, Himalaya Publishing House
4.	Dr. L. M. Parasad, Principles & practice of management, Sultan Chand & Sons - New Delhi ( Latest Edition )
5.	J. S. Chandan, Management: Concept and Strategies, Vikas Publishing House ( Latest Edition )
6.	Tripathi, Reddy, Principles of Management, Tata McGraw Hill, ( Latest Edition )
7.	Dr. L.M.Parasad, Principles & practice of management, Sultan Chand & Sons - New Delhi ( Latest Edition )
8.	J. S. Chandan, Management: Concept and Strategies, Vikas Publishing House ( Latest Edition )
9.	Francis Cherunilam, Business Environment and Policy – A book on Strategic Management, ( Latest Edition )
10.	Dr. Y.K. Bhushan, Business Organization & Management, Sultan Chand & Sons - New Delhi ( Latest Edition )

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Functional English-II</b>	
<b>Course Code: 23ABEN21AE</b>		<b>No. of Credits: 02</b>
<b>Course Type: AEC-2 (Ability Enhancement Course)</b>		<b>Total Teaching Hours:30</b>

<b>Course Objectives</b>	
<b>1.</b>	To introduce students to Spoken English.
<b>2.</b>	To create awareness about using language according to the situation/context
<b>3.</b>	To create an awareness among students about mispronunciation
<b>4.</b>	To help learners acquire the basic skills of effective writing
<b>5.</b>	To reinforce grammar studied

<b>Course Outcome</b>	
<b>1.</b>	The students will be able to effectively use English in day to day interactions
<b>2.</b>	The students will build their proficiency in Spoken English
<b>3.</b>	This course will equip students to understand and effectively use non-verbal communication.

<b>SYLLABUS</b>		
<b>1.</b>	<b>Introduction to English Phonology</b> 1) Vowels, Consonants and Consonant Clusters 2) Syllable, Stress, Word Accent and Sentence Accent 3) Weak Forms, Rhythm and Intonation	
<b>2.</b>	<b>Writing Skills</b> 1) Paragraph Writing 2) Email Writing 3) SOP 4) Blog writing	
<b>3.</b>	<b>Information Transfer</b>	

	1) Converting information from charts, tables, diagrams etc verbally and vice-a-versa 2) Summarising, Note making and Note taking	
<b>4.</b>	<b>Conversational Skills</b> 1. Oral Presentation Skills 2. Group Discussion Group Discussion for selection Process Different Kinds of group discussions Structure of Group Discussion Successful Group Discussion Techniques	

**References / Textbooks:**

- 1) Bansal and Harrion: Spoken English for India
- 2) Augustine, A.E. Joseph, K.V.: Macmillan Grammar, A Handbook, Macmillan India Ltd, Delhi 1986
- 3) Green, David: Contemporary English Grammar, Structure and Composition, Macmillan India Ltd, Madras, 1971
- 4) Narayan Swami, K.R.: Success with grammar and Compositon, Orient Longman, Hyderabad, 1995
- 5) Freeman, Serah: Written Communication in English, Orient Longman
- 6) Home Crofton: Essay, precise, composition and Comprehension Macmillan
- 7) Intyhira, S R. Saraswathi, S: Enrich Your English CIEEL OUP
- 8) Balasubramanian, T. (1981), a Text book of English Phonetics for Indian Students, Macmillion.

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)**

**Under NEP 2020**

<b>Course Title</b>	<b>Democracy, Election And Governance</b>	
<b>Course Code: 23ABPO21VE</b>		<b>No. of Credits: 02</b>
<b>Course Type: VEC</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
1.	To introduce the students to the meaning of democracy and the role of governance.
2.	To help them understand the election procedure in India.
3.	To help them understand the various approaches to the study of democracy and governance.

<b>Course Outcome</b>	
1.	Students will analyze the democratic framework with the help of its standards of governance. Framework
2.	Students will critically examine the election process in the country.
3.	Students will enhance their understanding of good governance.

<b>Syllabus</b>		
<b>I</b>	<b>Democracy- Foundation and Dimensions</b>	<b>09</b>
	i. Evolution of Democracy- Different Models ii. Dimensions of Democracy- Social, Economic, and Political iii. Democratic framework in the Constitution of India	
<b>II</b>	<b>Elections</b>	<b>08</b>
	i. Meaning and Importance ii. Election Commission of India iii. Electoral Reforms	
<b>III</b>	<b>Governance</b>	<b>08</b>
	i. Meaning and Concepts ii. Government and Governance iii. Idea of Good Governance	

## References:

1. Banerjee-Dube I., 2014, *A history of modern India*, Cambridge, Cambridge University Press.
2. Basu D. D., 1982, *Introduction to the Constitution of India*, New Delhi, Prentice Hall of India.
3. Bhargava R. and Vanaik A., 2010, *Understanding Contemporary India: Critical Perspective*, New Delhi, Orient Blackswan.
4. Chandhoke N. and Proyadardhi P.,(eds.), 2009, *Contemporary India: Economy, Society and Politics*, Pearson India Education Services Pvt. Ltd.
5. Chandra B., 1999, *Essays on contemporary India*, Delhi, Har-Anand Publications.
6. Chopra Kumar, 1989, *Politics of Election Reforms in India*, Delhi, Mittal publication.
7. Deshpande S., 2003, *Contemporary India: A Sociological View*, New Delhi, Viking Publication.
8. Guha R., 2007, *India After Gandhi: The History of the World's Largest Democracy*, New York, Harper Collins Publishers.
9. Guha R., 2013, *Gandhi before India*, London, Penguin.
10. Jayal N.G., 2001, *Democracy in India*, New Delhi, Oxford University Press.
11. Kohli A., 1990, *Democracy and discontent: India's growing crisis of governability*, New Delhi, Cambridge University Press.
12. Kohli A., Breman J. and Hawthorn, G. P.(eds.), 2001, *The success of India's democracy*, New Delhi, Cambridge University Press.
13. Kothari R., 1989, *State against democracy: In search of humane governance*, New Delhi, Apex Pr.
14. Kothari R., 1970, *Politics in India*, New Delhi, Orient Blackswan.
15. Kothari, 1995, *Caste in Indian politics*, New Delhi, Orient Blackswan.
16. Kumar Sanjay, 2013, *Changing Electoral Politics in Delhi from Caste to Class*, New Delhi, Sage.
17. Larry Diamond and Marc F. Plattner(eds.), 2008, *How People View Democracy*, Baltimore, Johns Hopkins University.
18. PalshikarSuhas and K.C. Suri(eds.), 2013, *Indian Democracy, Volume 2*, ICSSR Research Surveys and Explorations: Political Science, New Delhi, Oxford University Press.
19. Sarkar S., 2001, *Indian democracy: the historical inheritance the Success of India's Democracy*, New Delhi, Cambridge University Press.
20. Suhas Palshikar, Suri K.C., and Yadav Yogendra(eds.), 2014, *Party Competition in Indian*

- States Electoral Politics in Post Congress Polity*, New Delhi, Oxford University Press.
21. Rajendra Vora and Suhas Palshikar, 2004, *Indian Democracy: Meanings and Practices*, New Delhi, Sage.
  22. Roy Ramashray and Paul Wallace (eds.), 2007, *India's 2004 Elections: Grass- Roots And National Perspectives*, New Delhi, Sage.

#### **E Recourses:**

- <http://eci.nic.in>  
The Origin of Democracy
- <https://youtu.be/vEEIF63sphw>  
Ancient Greeks Democracy
- <https://youtu.be/NR-tjUYfySE>

**F.YB.Com. Sem II (CBCS – Autonomy 2023 Pattern)****Under NEP 2020**

<b>Course Title</b>	Health and Wellness Management	
<b>Course Code: 23CBCO2CC</b>		<b>No. of Credits: 02</b>
<b>Course Type: CC (Co-Curricular)</b>		<b>Total Teaching Hours:30</b>

**Course Objectives**

1.	To learn the concept of Health and Wellness in day to day life for healthy being.
2.	To create awareness about healthy lifestyle and balanced diet.
3.	To gain knowledge about different food groups and their nutritive value, role of micro-organisms in health, mode of infection and diseases.
4.	To create awareness about therapeutic role of food and physical fitness and exercise.

**Course Outcome**

1.	Understand the importance and need of balanced diet, healthy lifestyle and wellness.
2.	Aware and Acquire knowledge about therapeutic role of food and physical fitness and exercise.
3.	Understand the importance and need of Wellness.

**Syllabus**

<b>Unit I</b>	<b>HEALTH : Concept of Health</b>	<b>15 hours</b>
	<b>A) Health</b> <ul style="list-style-type: none"><li>● Definition of health</li><li>● Determinants of Health</li><li>● Health graph</li></ul>	<b>02</b>
	<b>B) Nutrition</b> <ul style="list-style-type: none"><li>● Definition &amp; Concept</li><li>● Nutrition Pyramid</li><li>● Understanding relationship between food, nutrition and health</li><li>● Functions of food- Physiological, psychological and social</li></ul>	<b>03</b>

	<b>C) Role of the following Nutrients</b> <ul style="list-style-type: none"> <li>● Carbohydrates, lipids and proteins</li> <li>● Fat soluble vitamins- A, D, E and K</li> <li>● Water soluble vitamins- Thiamin, Riboflavin, Niacin, Pyridoxine, Folate, Vitamin B12 and Vitamin C</li> <li>● Minerals- Calcium, Iron and Iodine</li> <li>● Micronutrients</li> </ul>	<b>03</b>
	<b>D) Food Groups</b> <ul style="list-style-type: none"> <li>● Cereals</li> <li>● Pulses</li> <li>● Fruits and vegetables</li> <li>● Milk and milk products</li> <li>● Meat, poultry and Fish</li> <li>● Fats and Oils</li> </ul>	<b>03</b>
	<b>E) Exercise &amp; Health</b> <ul style="list-style-type: none"> <li>● Types of Exercises</li> <li>● Benefits of Exercise</li> <li>● Exercise as therapy</li> </ul>	<b>04</b>
<b>Unit II</b>	<b>WELLNESS MANAGEMENT</b>	<b>15 hours</b>
	<b>A) Wellness</b> <ul style="list-style-type: none"> <li>● Definition of Wellness</li> <li>● Importance of Wellness</li> </ul>	<b>03</b>
	<b>B) Dimensions of Wellness</b> <ul style="list-style-type: none"> <li>● Emotional</li> <li>● Occupational</li> <li>● Physical</li> <li>● Social</li> <li>● Intellectual</li> <li>● Spiritual</li> </ul>	<b>03</b>
	<b>C) Therapies of Wellness</b> <ul style="list-style-type: none"> <li>● Naturopathy, Massages &amp; Relaxation techniques</li> <li>● Yoga, Meditation , Sport and Beneficial Activities</li> <li>● Family Constellation, Counselling &amp; Psychotherapy</li> <li>● Modeling, Hair Care, Body Care &amp; Ayurvedic Care</li> </ul>	<b>04</b>

	<ul style="list-style-type: none"> <li>• Art Therapy, Music Therapy, Laughter Yoga</li> </ul>	
	<b>D) Food As a Therapy</b> <ul style="list-style-type: none"> <li>• Foods with medicinal properties</li> <li>• Treating deficiency related disease</li> <li>• Healthy food choices</li> </ul>	<b>02</b>
	<b>E) Career Opportunities in Wellness Management</b> <ul style="list-style-type: none"> <li>• Physical therapist</li> <li>• Wellness coach</li> <li>• Fitness instructor</li> </ul>	<b>03</b>
	<b>Total Hours</b>	<b>30</b>

<b>Suggested Readings</b>	
1.	Mudambi, SR and Rajagopal, MV. Fundamentals of Foods, Nutrition and Diet Therapy; Fifth Ed; 2012; New Age International Publishers.
2.	Mudambi, SR, Rao SM and Rajagopal, MV. Food Science; Second Ed; 2006; New Age International Publishers.
3.	Srilakshmi B. Nutrition Science; 2012; New Age International (P) Ltd.
4.	Srilakshmi B. Food Science; Fourth Ed; 2010; New Age International (P) Ltd.
5.	Swaminathan M. Handbook of Foods and Nutrition; Fifth Ed; 1986; BAPPCO.
6.	Bamji MS, Rao NP, and Reddy V. Text Book of Human Nutrition; 2009; Oxford & IBH Publishing Co. Pvt Ltd.
7.	Wardlaw GM, Hampl JS. Perspectives in Nutrition; Seventh Ed; 2007; McGraw Hill.
8.	Lakra P, Singh MD. Textbook of Nutrition and Health; First Ed; 2008; Academic Excellence.
9.	Manay MS, Shadaksharaswamy. Food-Facts and Principles; 2004; New Age International (P) Ltd.
10.	Sethi P and Lakra P Aahaar Vigyaan, Poshan Evam Suruksha, Elite Publishing House, 2015
11.	Jain Petal. Poshan va swasthya ke mool siddhant (Hindi); First Ed; 2007; Academic Pratibha.