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MU B.Com - Mumbai GEN First Year syllabus

Accountancy and Financial Management I

Unit 1 Accounting standards issued by ICAI and Inventory valuation

- Accounting standards:

Concepts, benefits, procedures for issue of accounting standards Various AS

AS - 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations

AS-2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement to f Inventory, Disclosure in Final

Account, Explanation with Illustrations. AS - 9: Revenue Recognition Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations.

- Inventory Valuation Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS - 2 : FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet.

Unit 2 Final Accounts

Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm).

Unit 3 Departmental Accounts

Meaning, Basis of Allocation of Expenses and Incomes/Receipts, Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve, Departmental Trading and Profit & Loss Account and Balance Sheet.

Unit 4 Accounting for Hire Purchase

Meaning Calculation of interest, Accounting for hire purchase transactions by asset purchase method based on full cash price,

Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor(excluding default, repossession and calculation of cash price).

Commerce I

Unit 1 Business

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

Traditional

and Modern Concept of business.

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

business objectives, Reconciliation of Economic and Social Objectives.

New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario,

Restructuring and

turnaround strategies

Unit 2 Business Environment

Introduction: Concept and Importance of business environment,

Inter-

relationship between Business and Environment

Constituents of Business Environment: Internal and External Environment,

Educational Environment and its impact, International Environment – Current

Trends in the World, International Trading Environment – WTO and Trading Blocs

and their impact on Indian Business.

Unit 3 Project Planning

Introduction: Business Planning Process; Concept and importance of Project

Planning; Project Report; feasibility Study types and its importance

Business Unit Promotion: Concept and Stages of Business Unit

Promotion,

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

Statutory Requirements in Promoting Business Unit: Licensing and

Registration

procedure, Filing returns and other documents, Other important legal provisions.

Unit 4 Entrepreneurship

Introduction: Concept and importance of entrepreneurship, factors Contributing to

Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and

Intrapreneur

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

Women Entrepreneurs: Problems and Promotion.

Business Economics I

Unit 1 Introduction

Scope and Importance of Business Economics - basic tools-

Opportunity Cost

principle- Incremental and Marginal Concepts. Basic economic relations -

functional relations: equations- Total, Average and Marginal relations- use of

Marginal analysis in decision making,

The basics of market demand, market supply and equilibrium price-shifts in the

demand and supply curves and equilibrium.

Unit 2 Demand Analysis

Demand Function - nature of demand curve under different markets

Meaning, significance, types and measurement of elasticity of demand (Price,

income cross and promotional)- relationship between elasticity of demand and

revenue concepts

Demand estimation and forecasting: Meaning and significance - methods of

demand estimation : survey and statistical methods (numerical illustrations on

trend analysis and simple linear regression).

Unit 3 Supply and Production Decisions

Production function: short run analysis with Law of Variable Proportions-

Production function with two variable inputs- isoquants, ridge lines and least cost

combination of inputs- Long run production function and Laws of Returns to Scale

- expansion path - Economies and diseconomies of Scale and economies of scope.

Unit 4 Cost of Production

Cost concepts: Accounting cost and economic cost, implicit and explicit cost,

social and private cost, historical cost and replacement cost, sunk cost and

incremental cost -fixed and variable cost - total, average and marginal cost - Cost

Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed)

Extensions of cost analysis: cost reduction through experience - LAC and Learning

curve - Break even analysis (with business applications).

Business Communication I

Business Communication - I

Unit 1: Theory of Communication

Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and

Global world Impact of technological advancements on Communication

Channels and Objectives of Communication: Channels-

Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine

Objectives of Communication: Information, Advice, Order and Instruction,

Persuasion, Motivation, Education, Warning, and Boosting the Morale of

Employees (A brief introduction to these objectives to be given)

Methods and Modes of Communication:

Methods: Verbal and Nonverbal, Characteristics of Verbal Communication

Characteristics of Non-verbal Communication, Business Etiquette

Modes: Telephone and SMS Communication 3 (General introduction to Telegram

to be given) Facsimile Communication [Fax]

Computers and E-communication Video and Satellite Conferencing

Unit: 2 Obstacles to Communication in Business World

Problems in Communication /Barriers to Communication:

Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to

Overcome these Barriers

Listening: Importance of Listening Skills, Cultivating good Listening Skills - 4

Introduction to Business Ethics:

Concept and Interpretation, Importance of Business Ethics, Personal Integrity at

the workplace, Business Ethics and media, Computer Ethics, Corporate Social

Responsibility

Teachers can adopt a case study approach and address issues such as the

following so as to orient and sensitize the student community to actual business

practices:

Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of

Medical/E-waste,

Human Rights Violations and Discrimination on the basis of gender, race, caste,

religion, appearance and sexual orientation at the workplace

Piracy, Insurance, Child Labour

Unit 3 Business Correspondence

Theory of Business Letter Writing:

Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of

Effective Letter Writing, Principles of effective Email Writing,
Personnel Correspondence:
Statement of Purpose, Job Application Letter and Resume, Letter of
Acceptance of
Job Offer, Letter of Resignation
[Letter of Appointment, Promotion and Termination, Letter of
Recommendation
(to be taught but not to be tested in the examination)]

Unit 4 Language and Writing Skills

Commercial Terms used in Business Communication

Paragraph Writing:

Developing an idea, using appropriate linking devices, etc

Cohesion and Coherence, self-editing, etc [Interpretation of technical
data,

Composition on a given situation, a short informal report etc.]

Activities

Listening Comprehension

Remedial Teaching

Speaking Skills: Presenting a News Item, Dialogue and Speeches

Paragraph Writing: Preparation of the first draft, Revision and Self -
Editing,

Rules of spelling.

Reading Comprehension: Analysis of texts from the fields of
Commerce and

Management

Mathematical and Statistical Techniques I

Unit 1 Shares and Mutual Funds

- Shares: Concept of share, face value, market value, dividend, equity
shares,

preferential shares, bonus shares. Simple examples.

- Mutual Funds: Simple problems on calculation of Net income after
considering

entry load, dividend, change in Net Asset Value (N.A.V.) and exit load.

Averaging of price under the Systematic Investment Plan (S.I.P.)

Unit 2 Permutation, Combination and Linear Programming Problems

- Permutation and Combination: Factorial Notation, Fundamental

principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between n Cr and n Pr Examples on

commercial application of permutation and combination

- Linear Programming Problem Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.

Unit 3 Summarization Measures

- Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.
- Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.

Unit 4 Elementary Probability Theory

- Probability Theory: Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: $P(A \cap B) = P(A) P(B)$. Simple examples.
- Random Variable: Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability

distributions.

Unit 5 Decision Theory

Decision making situation, Decision maker, Courses of Action, States of Nature,

Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin,

Maximax, Minimax regret and Laplace criteria; simple examples to find optimum

decision. Formulation of Payoff Matrix. Decision making under Risk, Expected

Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected

Opportunity Loss (EOL), simple examples based on EOL.

Foundation Course -I

Unit 1 Overview of Indian Society

Understand the multi-cultural diversity of Indian society through its demographic

composition: population distribution according to religion, caste, and gender;

Appreciate the concept of linguistic diversity in relation to the Indian situation;

Understand regional variations according to rural, urban and tribal characteristics;

Understanding the concept of diversity as difference.

Unit 2 Concept of Disparity- 1

Understand the concept of disparity as arising out of stratification and inequality;

Explore the disparities arising out of gender with special reference to violence

against women, female foeticide (declining sex ratio), and portrayal of women in

media; Appreciate the inequalities faced by people with disabilities and

understand the issues of people with physical and mental disabilities.

Unit 3 Concept of Disparity-2

Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences.

Unit 4 The Indian Constitution

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

Unit 5 Significant Aspects of Political Processes

The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics.

Environmental Studies I

Unit 1 Environment and Ecosystem

Environment: Meaning, definition, scope and its components; concept of an ecosystem : definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.

Unit 2 Natural Resources and Sustainable Development

Meaning and definitions ; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- l and non-

conventional

resources, problems associated with and management of water, forest and energy

resources- resource utilization and sustainable development

Unit 3 Populations and Emerging Issues of Development

Population explosion in the world and in India and arising concerns-

Demographic

Transition Theory - pattern of population growth in the world and in India and

associated problems - Measures taken to control population growth in India;

Human population and environment- Environment and Human Health - Human

Development Index - The World Happiness Index

Unit 4 Urbanisation and Environment

Concept of Urbanisation- Problems of migration and urban environment-

changing landuse, crowding and stress on urban resources, degradation of air and

water, loss of soil cover impact on biodiversity, Urban heat islands - Emerging

Smart Cities and safe cities in India - Sustainable Cities

Unit 5 Reading of Thematic Maps and Map Filling

Reading of Thematic Maps(4 Lectures)

Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms -

Only reading and interpretation.

Map Filling: (4 Lectures)

Map filling of World (Environmentally significant features) using point, line and

polygon segment.

Concept and Calculation of Ecological Footprint.

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