

CURRICULUM & SYLLABUS



CHOICE BASED CREDIT SYSTEM (CBCS)

FOR

BACHELOR OF COMMERCE-B.Com (HONS.)

(3 Year Undergraduate Degree Programme)

IN

Department of Commerce

[w. e. f. 2022-2023]

FACULTY OF FINANCE & COMMERCE
SRM UNIVERSITY DELHI-NCR, SONEPAT
39, Rajiv Gandhi Education City, Sonapat
Haryana-1310



COMMERCE GRADUATES EMPLOYABILITY ATTRIBUTES

| S. No. | EMPLOYABILITY ATTRIBUTES | DESCRIPTION |
|--------|--|--|
| 1 | Sound knowledge , Skills & Understanding of the domain area | Students should have the fundamental knowledge of basic subjects and skills to apply in domain area. |
| 2 | Communicating Effectively | Communicate orally/written formats in a clear and sensitive/structured manner which is appropriately varied according to different audiences and seniority levels. |
| 3 | Thinking Critically | Recognize patterns in detailed documents and scenarios to understand the ‘bigger’ picture. |
| 4 | Analyzing Data and Using Technology | Analyze and use numbers and data accurately and manipulate into relevant information. |
| 5 | Developing Initiative And Enterprise | Initiate change and add value by embracing new ideas and showing ingenuity and creativity in addressing challenges and problems. |
| 6 | Problem Solving | Analyze facts and circumstances and ask the right questions to diagnose problems |
| 7 | Social Responsibility And Accountability | Behave in a manner which is sustainable and socially responsible. Accept responsibility for own decisions, actions and work outcomes. |
| 8 | Developing Professionalism | Perform more than one task at the same time and Complete tasks in a self-directed manner in the absence of supervision |

SRM UNIVERISTY DELHI-NCR, SONEPAT
FACULTY OF FINANCE & COMMERCE

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

B.Com (H) is a three-year undergraduate program with interdisciplinary approach to the study of Accountancy, Business Mathematics, Business Law and Computer & ICT aiming to promote holistic education useful in handling social, management and financial problems. The curriculum is dispensed using a combination of classroom teaching, project-based learning, practical's, group discussions, presentations, home assignments, industry interactions and exposure, internships and fieldwork. The program has a unique and innovative course structure which engenders creative out of the box thinking.

The objectives of the course are:

PEO 1: To familiarize students with basic to high-level accounting and taxation knowledge & concepts.

PEO 2: To develop strengthen of the student's understanding for working effectively in the area of finance, account & taxation.

PEO3: To enhance the knowledge and capability of students for understanding the business world and its complexities.

PEO 4: Have a rigorous training in fundamental concepts of accounting, trade, taxation & e-commerce which make a strong foundation.

PEO 5: Be a lifelong learner who is able to enhance and expand their accounting & taxation expertise.

PEO 6: To discuss cases, simulation model, games, project in order to develop critical thinking, problem solving, inter-personal skill, effective communication & leadership

PEO 7: To make students involve in project based learning which support them for placement/ to get employment

SRM UNIVERISTY DELHI-NCR, SONEPAT

FACULTY OF FINANCE & COMMERCE

PROGRAM LEARNING OUTCOMES (PLOS)

Upon completion of the B.Com (H) program from SRM University, the commerce graduates will be able to:

PLO 1: Understand the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

PLO 2: Apply the different tools and techniques in solving the problems related to their field of study in day to day situations during their career;

PLO 3: Plan and develop their start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

PLO 4: Comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

PLO 5: Enhance the reflective and scientific thinking which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

PLO 6: Pursue higher education and advance research in the field of Commerce, Business and Finance with the clear understanding of basic concepts required for the same.

PLO 7: Create evidence-based solutions to business problems and opportunities

PLO 8: Participate in wider societal concerns through engagement in the professional knowledge of project based learning.

SRM UNIVERISTY DELHI-NCR, SONEPAT

FACULTY OF FINANCE & COMMERCE

PROGRAM SPECIFIC OUTCOMES (PSOS)

| PSO No. | On completion of B.Com (Hon.) Degree Programme the graduates will be able to: |
|----------------|--|
| PSO 1 | Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system |
| PSO 2 | Solve problems related to employer, employee, investors and consumers with legal protection |
| PSO 3 | Develop necessary professional knowledge to prepare financial statements and taxation |
| PSO 4 | Implement traditional and modern strategies and practices of Costing, Banking, Economics, Marketing, Management, Auditing and Taxation |
| PSO 5 | Develop competency & skills in students to make them employable in the global market |
| PSO 7 | Enhance practical knowledge to prepare various accounts in order to meet the national requirements |

**MAPPING MATRIX OF PROGRAM EDUCATIONAL OBJECTIVES
(PEO) AND PROGRAM LEARNING OUTCOMES (PLO)
(TABULAR FORMAT)**

| PLO PEO | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| PEO1 | | | | | | | | |
| PEO2 | | | | | | | | |
| PEO3 | | | | | | | | |
| PEO4 | | | | | | | | |
| PEO5 | | | | | | | | |
| PEO6 | | | | | | | | |
| PEO7 | | | | | | | | |

PROGRAMME STRUCTURE- B.COM (HONS.)

The curriculum of B.Com (Hons.) is geared towards providing the student with a strong foundation in the discipline and the tools and competence to address new and challenging problems that they have not seen before. In order to earn a Bachelor degree in Commerce, a student should earn a minimum of 151 credits in the course of their study. The credit requirements for their program of study are comprised of the following Programme Structure:

- **Core Courses:**

The core courses are aimed at providing the student with a solid foundation in their chosen field of study as per Industry 4.0 skills and knowledge. The purpose of core courses is to lay a strong foundation of basic principles of various disciplines such as Accountancy , Taxation, Business Math in the mind of the learners, so that they proceed to rest of their years of study with up to date knowledge. Some core courses are interdisciplinary due to their requirements in commerce program.

- **Discipline Specific Electives (DSE):**

Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The discipline specific electives, on the other hand, provide the student with an option to gain exposure to different specializations within the discipline, or an opportunity to study one of the subfields in some depth.

- **Generic Electives/Open Electives-Courses from other Technical areas and Emerging fields:**

The open subject elective courses provide the student wide latitude to pursue their interests, be it in Humanities, Arts, their chosen field of study, a related discipline, or use it towards developing a concentration in another field as a Minor.

Students have choice to select Advanced Undergraduate Subjects, from other technical areas and Emerging fields for acquiring sound holistic multidisciplinary knowledge & skills. The students can elect to consider these additional options upon joining the university.

Skill Enhancement Courses (SEC)- Technical & Soft Skills:

- **Technical Skills:** Under Technical Skills Broad categories of training to be imparted in Commerce Graduates of various disciplines with common nomenclature .There are two courses under this : Elementary IT Skills and Essentials of Block Chain & IoT, One Credit Each in 1st semester and 6^h semester)
- **Soft Skills:** Under Soft skills training four soft skill courses with defined Nomenclature and course content for commerce graduates. Nomenclature of the Team work & Interpersonal Skills, Presentation & Speaking Skills and Professional Writing and Interpersonal skill: strategies with One Credit Course from 2nd Semester to 5th semester).

- **Practical (P):**

Commerce graduate will go practical training for Accounting Software, Financial Modelling and Technical skills. The labs are fully furnished and well equipped with latest software's to conduct practical as per the requirement of the University Curriculum.

- **Live Projects (LP) & Industrial Visits:**

Live Projects is being introduced and mandatory for all commerce graduates from 2nd Semester to 4th Semester to develop an ability in graduates to apply skills and knowledge attained to solve real life complex problems. (Two Credit for 2nd, 3rd & Three Credit for 4th semester).

- ❖ A student may create live project as an internship project. In that case, the student will be monitored on periodic basis, both by the Industry Expert and the Faculty In- charge. The Industry In-charge will submit the Mid-Term and End-Term Evaluation report. However, the faculty In-charge will take periodic presentation to keep a check on the progress of Student.
- ❖ A student may also create live project under the supervision of Institutional faculty (in-house or other institutes of repute). Certain step comprehensive approach is introduced for Identification of Projects, Allocation & Monitoring of projects through digital platform.

- **Summer Internship Project (SIP):**

Each student shall undergo practical training of Four to Six weeks during the vacation after the fourth semester in an approved business/industrial/ service organization and submit the Summer Internship Project (SIP) to the department before commencement of Vth Semester End term examination. The evaluation of Summer Training Project (SIP) will carry 100 marks. It shall be evaluated for 60% as formative evaluation and 40% End semester evaluation.

- **Project Work:**

During the Sixth semester each student shall undertake a project to be pursued by him/her under the supervision of Internal Faculty to be appointed by Head of Department. Project should be based on Primary data and in case of secondary data quality of project should be justified by supervisor. Title of the project and name of supervisor should be approved by the Head of department. The Project report will be submitted at least two weeks prior to the commencement of end term examination of Sixth semester. The Project Report will carry 100 marks. It shall be evaluated for 60% as formative evaluation and 40% End semester evaluation.

PROGRAMME STRUCTURE
(Tabular Format)

| Category of Courses | Category | No. of Courses | Credits |
|--|-----------------|-----------------------|------------------------------------|
| Core Courses | Core | 20 | $20 \times 4 = 80$ |
| Discipline Specific Electives (DSE) | DSE | 4 | $4 \times 4 = 16$ |
| Generic Elective (GE)/ Open Electives (Courses from other areas & emerging field) | GE/Open | 6 | $6 \times 3 = 18$ |
| Ability enhancement Compulsory courses (AECC) | AECC | 5 | $(2 \times 3) + (4 \times 2) = 14$ |
| Live Projects & Industrial Visit | | 5 | 7 |
| Summer internship Project, Project Work | | | 4 |
| Skill Enhancement Courses (SEC) | | 7 | $(1 \times 6) + (2 \times 1) = 8$ |
| TOTAL COURSES OFFERED | | 47 | 151 |

BACHELOR OF COMMERCE (HONS.)

B.Com (H)

PROGRAMME CREDIT STRUCTURE SEMESTER WISE

| Semesters <input type="checkbox"/> Courses <input type="checkbox"/> | CATEGORY | I | II | III | IV | V | VI | TOTAL | %AGE |
|--|-----------------|-----------|-----------|------------|-----------|-----------|-----------|--------------|--------------|
| Core Courses | Core | 12 | 12 | 16 | 16 | 12 | 12 | 80 | 53% |
| Discipline Specific Electives (DSE) | DSE | - | - | - | - | 8 | 8 | 16 | 10.5% |
| Generic Elective (GE)/ Open Electives (Courses from other areas & emerging field) | GE/Open | 6 | 6 | 6 | - | - | - | 18 | 11.9% |
| Ability enhancement Compulsory courses (AECC) | AECC | 2 | 4 | 2 | 6 | - | - | 14 | 9.2% |
| Live Projects & Industrial Visit Summer internship , Project Work | | - | 2 | 2 | 3 | 4 | 4 | 15 | 9.9% |
| Skill Enhancement Courses (SEC) | | 3 | 1 | 1 | 1 | 1 | 1 | 8 | 5.2% |
| TOTAL | | 23 | 25 | 27 | 26 | 25 | 25 | 151 | 100.0 |

GE/Open=Generic Elective /Open Elective

SEC= Skill Enhancement Course

DSE= Discipline Specific Elective

AECC= Ability Enhancement Compulsory Course

COURSE CURRICULUM
BACHELOR OF COMMERCE (HONS.)
B.Com (H)

PROGRAMME CREDIT STRUCTURE SEMESTER WISE

SEMESTER – I

| COURSE CODE | COURSE | CATEGORY | HOURS PER WEEK | | | | CREDITS |
|--------------|--|---------------|----------------|----------|----------|-------------|-----------|
| | | | L | T | P | TOTAL HOURS | |
| 21BCH101 | Financial Accounting | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH102 | Business Law | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH103 | Management Principles and Applications | Core | 4 | 0 | 0 | 4 | 4 |
| | GE-I (Any One Paper from Group-A) | Open Elective | 3 | 0 | 0 | 3 | 3 |
| | GE-II (Any One Paper from Group-A) | Open Elective | 3 | 0 | 0 | 3 | 3 |
| 22ESUG201 | Environmental Studies | AECC | 2 | 0 | 0 | 2 | 2 |
| 21BCH106 | Computerized Accounting Software | SEC | 0 | 0 | 4 | 4 | 2 |
| 21CS151A | IT Skills | SEC | 0 | 0 | 2 | 2 | 1 |
| TOTAL | | | 20 | 0 | 6 | 26 | 23 |

BACHELOR OF COMMERCE (HONS.)**B.Com (H)****PROGRAMME CREDIT STRUCTURE SEMESTER WISE****SEMESTER – II**

| COURSE CODE | COURSE | CATEGORY | HOURS PER WEEK | | | | CREDITS |
|--------------------|-------------------------------------|-----------------|-----------------------|----------|----------|--------------------|----------------|
| | | | L | T | P | TOTAL HOURS | |
| 21BCH201 | Corporate Accounting | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH202 | Corporate Laws | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH203 | Fundamentals of Financial System | Core | 4 | 0 | 0 | 4 | 4 |
| | GE-I (Any One Paper from Group-B) | Open Elective | 3 | 0 | 0 | 3 | 3 |
| | GE-II (Any One Paper from Group-B) | Open Elective | 3 | 0 | 0 | 3 | 3 |
| 21BCH205 | Professional English | AECC | 4 | 0 | 0 | 4 | 4 |
| 21SS251 | Effective Communication Skill | SEC | 0 | 0 | 2 | 2 | 1 |
| 21COM001 | Live Project | SEC | 0 | 0 | 0 | 0 | 2 |
| TOTAL | | | 22 | 0 | 2 | 24 | 25 |

BACHELOR OF COMMERCE (HONS.)**B.Com (H)****PROGRAMME CREDIT STRUCTURE SEMESTER WISE****SEMESTER – III**

| COURSE CODE | COURSE | CATEGORY | HOURS PER WEEK | | | | CREDITS |
|-------------------------|-------------------------------------|-------------------|-----------------------|----------|----------|--------------------|----------------|
| | | | L | T | P | TOTAL HOURS | |
| 21BCH301 | Income-tax Law and Practice | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH302 | Business Environment | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH303 | Human Resource Management | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH304 | Business Statistics | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH305F/ 21BCH305G | French-I/ German-I | AECC | 2 | 0 | 0 | 2 | 2 |
| | GE-I (Any One Paper from Group-C) | GE /Open Elective | 3 | 0 | 0 | 3 | 3 |
| | GE-II (Any One Paper from Group-C) | GE /Open Elective | 3 | 0 | 0 | 3 | 3 |
| 21SS352 | Team work & Interpersonal Skills | SEC | 0 | 0 | 2 | 2 | 1 |
| 21COM002 | Live Project-II | SEC | 0 | 0 | 0 | 0 | 2 |
| TOTAL | | | 24 | 0 | 2 | 26 | 27 |

BACHELOR OF COMMERCE (HONS.)**B.Com (H)****PROGRAMME CREDIT STRUCTURE SEMESTER WISE****SEMESTER – IV**

| COURSE CODE | COURSE | CATEGORY | HOURS PER WEEK | | | | CREDITS |
|-------------------------|--------------------------------------|----------|----------------|---|---|-------------|---------|
| | | | L | T | P | TOTAL HOURS | |
| 21BCH401 | Advance Cost Accounting | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH402 | Financial Modelling | Core | 2 | 0 | 4 | 6 | 4 |
| 21BCH403 | Business Mathematics | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH404 | Principles of Marketing | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH405F/ 21BCH405G | French-II/ German-II | AECC | 2 | 0 | 0 | 2 | 2 |
| 21BCH406 | Introduction to Research Methodology | AECC | 4 | 0 | 0 | 4 | 4 |
| 21SS453 | Presentation & Speaking Skills | SEC | 0 | 0 | 2 | 2 | 1 |
| 21COM003 | Live Project-III | SEC | 0 | 0 | 0 | 0 | 3 |
| TOTAL | | | 20 | 0 | 6 | 26 | 26 |

BACHELOR OF COMMERCE (HONS.)**B.Com (H)****PROGRAMME CREDIT STRUCTURE SEMESTER WISE****SEMESTER – V**

| COURSE CODE | COURSE | CATEGORY | HOURS PER WEEK | | | | CREDITS |
|--------------------|---|-----------------|-----------------------|----------|----------|--------------------|----------------|
| | | | L | T | P | TOTAL HOURS | |
| 21BCH501 | Fundamentals of Financial Management | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH502 | E-Commerce | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH503 | Industrial Relations and Labour Laws | Core | 4 | 0 | 0 | 4 | 4 |
| | DSE-1 (Anyone of Group A) | DSE | 4 | 0 | 0 | 4 | 4 |
| | DSE-2 (Anyone of Group A) | DSE | 4 | 0 | 0 | 4 | 4 |
| 21BCHSP1 | Summer Internship Project | | 0 | 0 | 0 | 0 | 4 |
| 21SS554 | Professional Writing Skills & Interpersonal Skill: Strategies | SEC | 0 | 0 | 2 | 2 | 1 |
| TOTAL | | | 20 | 0 | 2 | 22 | 25 |

BACHELOR OF COMMERCE (HONS.)**B.Com (H)****PROGRAMME CREDIT STRUCTURE SEMESTER WISE****SEMESTER – VI**

| COURSE CODE | COURSE | CATEGORY | HOURS PER WEEK | | | | CREDITS |
|-------------|---|----------|----------------|---|---|-------------|---------|
| | | | L | T | P | TOTAL HOURS | |
| 21BCH601 | Goods and Services Tax | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH602 | Auditing & Corporate Governance | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCH603 | Entrepreneurship & New Venture Management | Core | 4 | 0 | 0 | 4 | 4 |
| 21BCHPW1 | Project Work | | 0 | 0 | 0 | 0 | 4 |
| | DSE-1(Anyone of Group B) | DSE | 4 | 0 | 0 | 4 | 4 |
| | DSE-2 (Anyone of Group B) | DSE | 4 | 0 | 0 | 4 | 4 |
| 21CS0201 | Essentials of Block Chain & IoT | SEC | 0 | 0 | 2 | 2 | 1 |
| TOTAL | | | 20 | 0 | 2 | 22 | 25 |

LIST OF SKILL ENHANCEMENT COURSES

| Course Code | Course | Category | L | T | P | Credits |
|---|---|----------|---|---|---|---------|
| Technical & Domain Specific Training | | | | | | |
| 21CS151A | IT Skills | SEC | 0 | 0 | 2 | 1 |
| 21BCH106 | Computerized Accounting Software | SEC | 0 | 0 | 4 | 2 |
| 21CS0201 | Essentials of Block chain & IoT | SEC | 0 | 0 | 2 | 1 |
| Soft Skill | | | | | | |
| 21SS251 | Effective Communication Skills | SEC | 0 | 0 | 2 | 1 |
| 21SS352 | Team work & Interpersonal Skills | SEC | 0 | 0 | 2 | 1 |
| 21SS453 | Presentation & Speaking Skills | SEC | 0 | 0 | 2 | 1 |
| 21SS554 | Professional Writing & Interpersonal Skills: Strategies | SEC | 0 | 0 | 2 | 1 |

**LIST OF GENERIC/ OPEN ELECTIVE COURSES (OE) –
COURSES FROM OTHER TECHNICAL AREA & EMERGING FIELDS**

| Course Code | Course | Category | L | T | P | C |
|--------------------|----------------------------------|-----------------|----------|----------|----------|----------|
| GROUP-A | | | | | | |
| 21GEES101 | Introductory Microeconomics | OE | 3 | 0 | 0 | 3 |
| 21GEES102 | Environmental Economics | OE | 3 | 0 | 0 | 3 |
| 21GE104A | Indian Constitution & Polity | OE | 3 | 0 | 0 | 3 |
| GROUP-B | | | | | | |
| 21GEES201 | Introductory Macroeconomics | OE | 3 | 0 | 0 | 3 |
| 21ESUG202 | Sustainable Growth & Development | OE | 3 | 0 | 0 | 3 |
| GROUP-C | | | | | | |
| 21GEES301 | Public Economics | OE | 3 | 0 | 0 | 3 |
| 21ESUG203 | Waste Management | OE | 3 | 0 | 0 | 3 |
| 21GEES401 | Indian Economy | OE | 3 | 0 | 0 | 3 |

LIST OF DISCIPLINE SPECIFIC ELECTIVES (DSE)

| Course Code | Course | Category | L | T | P | C |
|---|--|----------|---|---|---|---|
| Discipline Specific Elective (Group A) | | | | | | |
| 21BCH504A | Corporate Tax Planning | DSE | 4 | 0 | 0 | 4 |
| 21BCH504B | International Business | DSE | 4 | 0 | 0 | 4 |
| 21BCH504C | Advertising | DSE | 4 | 0 | 0 | 4 |
| 21BCH504D | Organizational Behavior | DSE | 4 | 0 | 0 | 4 |
| 21BCH504E | Digital marketing | DSE | 4 | 0 | 0 | 4 |
| 21BCH504F | Accounting Standards | DSE | 4 | 0 | 0 | 4 |
| 21BCH504G | Banking & Insurance | DSE | 4 | 0 | 0 | 4 |
| Discipline Specific Elective (Group B) | | | | | | |
| 21BCH604A | Fundamentals of Investment | DSE | 4 | 0 | 0 | 4 |
| 21BCH604B | Business Tax Procedures and Management | DSE | 4 | 0 | 0 | 4 |
| 21BCH604C | Management Accounting & Control | DSE | 4 | 0 | 0 | 4 |
| 21BCH604D | Consumer Affairs And Customer Care | DSE | 4 | 0 | 0 | 4 |
| 21BCH604E | Compensation Management | DSE | 4 | 0 | 0 | 4 |
| 21BCH604F | Financial Reporting and Analysis | DSE | 4 | 0 | 0 | 4 |

EVALUATION SCHEMES

The bifurcation of Continuous Evaluation (Internal) and End Semester Evaluation marks are as under:

| S.No. | Course | Continuous Evaluation (Internal) | End Semester |
|-------|--|---|--------------|
| 1 | Foundation/Core Courses (CC) : Theory | 40 | 60 |
| 2 | Discipline Specific Course (DSC) : Theory | 40 | 60 |
| 3 | Open/Generic Electives (OE/GE) : Theory | 40 | 60 |
| 4. | Ability Enhancement Compulsory Courses (AECC): Theory | 40 | 60 |
| 5. | Practical /Workshop - Practical | 60 | 40 |
| 6. | Skill Enhancement Courses (SEC) | 70 | 30 |
| 7. | Technical Enhancement Courses (TEC) | 70 | 30 |
| 8. | Live Projects & Industrial Visits (LP/IV) | 60 | 40 |
| 9. | Summer Internship Project(SIP) | 60 | 40 |
| 10. | Project Work | 60 | 40 |

B.Com (Hons.)

Sem.-I

FINANCIAL ACCOUNTING

| | |
|--|------------------------------------|
| Course Code:21BCH101 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: Core Course |
| Pre-requisite: Student must have basic knowledge of Accounting. | |

COURSE OBJECTIVES

1. The students will be able to acquire conceptual knowledge of the financial accounting.
2. The students will be able to acquire skills for recording various kinds of business transactions and preparation of Financial Statements.
3. The student will learn about Indian accounting standards and IFRS.
4. The student will acquire the knowledge about Hire Purchase, Branch Accounting, Depreciation, Dissolution of Partnership and Inventory Management.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in other areas of Accounting.
2. Deal with the accounting treatment in specific situations like preparation and presentation of accounts.
3. Understand and apply the concepts associated with accounting standard and IFRS.
4. Apply the learnt concepts in solving the practical problems of Hire Purchase, Branch Accounting, Depreciation, Dissolution of Partnership and Inventory Management.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 | 04 |
|----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|----------------|--|
| UNIT I | <p>Theoretical Framework Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: Cash basis and Accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>Accounting Process: From recording of a business transaction to preparation of trial balance including adjustments</p> |
| UNIT II | <p>Business Income Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Recognition of expenses.</p> <p>Final Accounts; Capital and revenue expenditures and receipts: General introduction only. Preparation of financial statements of non-corporate business entities.</p> |

| | |
|-----------------|---|
| UNIT III | <p>Financial Accounting Standards; Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standards (Ind-ASs). International Financial Reporting Standards (IFRS); Need and procedures.</p> <p>Accounting for Hire Purchase and Instalment Systems Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)</p> |
| UNIT IV | <p>Accounting for Inland Branches; Concept of dependent branches; accounting-aspects; Debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept Accounting treatment: important-adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p> <p>Depreciation; The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> |
| UNIT V | <p>Accounting for Dissolution of the Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, Sale to a limited company and piecemeal distribution</p> <p>Inventories: Meaning, Significance of Inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2</p> |

TEXT BOOKS

1. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Financial Accounting, Taxmann.

REFERENCE BOOKS

1. Maheshwari, S.N.: -Financial Accounting, Sultan Chand, New Delhi
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accountancy; S Chand & Sons
3. A.N. Agarwala, -Higher Sciences of Accounting, KitabMahal, Allahabad
4. R.L. Gupta & M. Radhaswamy, -Financial Accounting, Sultan Chand, New Delhi
5. Hanif& Mukherjee, -Financial Accounting, Tata McGraw Hill, New Delhi
6. Shukla, M.B., -Financial Accounting, KitabMahal, Allahabad

| BUSINESS LAW | |
|--|-------------------------------------|
| Course Code: 21BCH102 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of Acts and Laws. | |

COURSE OBJECTIVES

1. To provide basic and broad knowledge in business laws in management.
2. To provide a rich fund of contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law
3. To enable the students to apply concepts, principles and theories to understand and apply simple business laws.
4. To make the students analyze and comprehend different business laws.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the concepts of business laws.
2. Apply the business laws to current business environment
3. Understand and apply the provisions of The Contract Act and Sales of Goods Act to the business.
4. Students would be able to understand and apply the Partnership Act, Limited Liability Partnership Act and The Negotiable Instruments Act.

| CLO \ CO | 01 | 02 | 03 | 04 |
|-----------------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | X |
| 04 | | | X | X |

| UNIT | COURSE CONTENT |
|---------------|--|
| UNIT-I | The Indian Contract Act, 1872: General Principle of Law of Contract <ol style="list-style-type: none"> a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. |

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| | <ul style="list-style-type: none"> e) Contingent contracts f) Quasi – contracts |
| UNIT-II | The Indian Contract Act, 1872: Specific Contract <ul style="list-style-type: none"> a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency |
| UNIT-III | The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell. <ul style="list-style-type: none"> a) Conditions and warranties b) Transfer of ownership in goods including sale by a non-owner c) Performance of contract of sale d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. |
| UNIT-IV | Partnership Laws A) The Partnership Act, 1932 <ul style="list-style-type: none"> a) Nature and Characteristics of Partnership b) Registration of a Partnership Firms c) Types of Partners d) Rights and Duties of Partners e) Implied Authority of a Partner f) Incoming and outgoing Partners g) Mode of Dissolution of Partnership B) The Limited Liability Partnership Act, 2008 <ul style="list-style-type: none"> a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship |
| UNIT-V | The Negotiable Instruments Act 1881 <ul style="list-style-type: none"> a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque |

TEXT BOOKS

1. Kuchhal, M. C., (2006), —Business Law, Vikas Publishing House, New Delhi.
2. Singh, Avtar, Business Law, Eastern Book Co. Lucknow, 9th Edition, Delhi.

REFERENCE BOOKS

1. Pathak, Akhileshwar, (2009), —Legal Aspects of Business, 4th Edition, McGraw Hill Education.
2. PC Tulsian, —Business Law, Tata McGraw Hill-2nd Edition
3. Gulshan SS, Kapoor GK, —Business Law Including Company Law, New Age International Publication, 15 Edition.
4. Bagrial, Ashok, (2008), —Company Law, Vikas Publishing House.
5. Kapoor, N. D., (2006), —Elements of Mercantile Law, Sultan Chand & Sons, New Delhi. R
6. A.Ramaiyya, —Guide to the Companies Act, 16th edition, Lexis Nexis Butterworths

MANAGEMENT PRINCIPLES AND APPLICATIONS

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|--|------------------------------------|
| Course Code: 21BCH103 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P :4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of managerial functions | |

COURSE OBJECTIVES

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyse and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the concepts related to Business and demonstrate the roles, skills and functions of management.
2. Explain principles and functions of management implemented in the organisation.
3. Analyse and comprehend the concepts of Planning, Organising, Staffing, Directing, Leadership, Coordination and Control.
4. Develop a problem solving and critical attitude towards day to day problems faced by management while performing business activities.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO CO | 01 | 02 | 03 | 04 |
|-----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | |
| 04 | | X | | X |

| UNIT | COURSE CONTENTS |
|---------------|--|
| UNIT-I | Introduction Concept: Need for Study, Managerial Functions – An overview. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence&Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad |

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| UNIT-II | Planning Types of Plan – An overview to highlight the differences Strategic planning – Concept, process, Importance and limitations Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS) |
| UNIT-III | Organising Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising; Network Organisation Structure |
| UNIT-IV | Staffing and Leadership Staffing: Concept of staffing, staffing process Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. |
| UNIT-V | Control Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM .Emerging issues in Management |

TEXT BOOKS

1. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
2. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons.

REFERENCE BOOKS

1. Training In Interpersonal Skills by Stephen P.Robbins and Phillip L. Hunsaker Koontz and Weirich.
2. Drucker, PF, -Management challenges for the 21st century-Butterworth Oxford.
3. Luthans, F, -Organisational behaviour -Tata McGraw Hill New York.
4. Allen, LA, -Management and Organisation-Tokyo.
5. Stoner and Freeman, -Management—Prentice Hall, New Delhi. R6.Griffin, RW, -Management, HoughtanMifflin, Boston.
6. Parag Deewan, -Management, Principles and practices-Excel Books.

| ENVIRONMENTAL STUDIES | |
|--|------------------------------------|
| Course Code: 22ESUG201 | Continuous Evaluation: 40 Marks |
| Credits: 2 | End Semester Examination: 60 Marks |
| L T P : 2 0 0 | Course Type: AECC |
| Prerequisite: Basic understanding about earth and Environment | |

COURSE OBJECTIVES (COs)

- To develop a understanding of the concept, scope and importance of environmental Studies
- To develop knowledge and awareness about natural resources and understanding to improve the environment.
- To develop awareness of Biodiversity, Ecosystem, Natural resource conservation and sustainable development.
- To understand the environmental pollution and prevention and to aware about the contemporary issue of climate change.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able

- To develop an awareness about our environment and elicit collective response for its protection.
- To know and analyse the physical, chemical, and biological components of the earth's systems and their function.
- Understanding about cause of Environmental pollution and prevention.
- Understanding about Natural resources, Climate change and Sustainable development.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES (COs) | COURSE LEARNING OUTCOMES (CLOs) | | | |
|--------------------------------|--|-------------|-------------|-------------|
| | CLO1 | CLO2 | CLO3 | CLO4 |
| CO1 | √ | | √ | √ |
| CO2 | | √ | | |
| CO3 | | √ | √ | |
| CO4 | | | √ | √ |

| UNIT | COURSE CONTENTS |
|-----------------|---|
| UNIT I | Introduction to environmental studies <ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies. • Scope and importance; Concept of sustainability and sustainable development. (2 lectures) |
| UNIT II | What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems : a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) (6 lectures) |
| UNIT III | Natural Resources : Renewable and Non-renewable Resources Land resources and land use change; Land degradation, soil erosion and desertification. <ul style="list-style-type: none"> • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). |

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| | <ul style="list-style-type: none"> • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. (8 lectures) |
| UNIT IV | Biodiversity and Conservation <ul style="list-style-type: none"> • Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega-biodiversity nation; Endangered and endemic species of India • Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. (8 lectures) |
| UNIT V | Environmental Pollution <ul style="list-style-type: none"> • Environmental pollution: types, causes, effects, and controls; Air, water, soil and noise pollution • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste. • Pollution case studies. (8 lectures) |
| UNIT VI | Environmental Policies & Practices <ul style="list-style-type: none"> • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity(CBD). • Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. (7 lectures) |
| UNIT VII | Human Communities and the Environment <ul style="list-style-type: none"> • Human population growth: Impacts on environment, human health, and welfare. • Resettlement and rehabilitation of project affected persons, case studies. • Disaster management: floods, earthquake, cyclones, and landslides. • Environmental movements: Chipko, Silent valley, Bishnoi's of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). (6 lectures) |
| UNIT VIII | Field work <ul style="list-style-type: none"> • Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. • Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. • Study of common plants, insects, birds and basic principles of identification. • Study of simple ecosystems-pond, river, Delhi Ridge, etc. (Equal to 5 lectures) |

Text Books

1. Environmental Studies from crisis to cure, by R. Rajagopalan, 3rd edition, Oxford Higher Education
2. Kurian Joseph & R. Nagendran, "Essential of Environmental Studies" Pearson Education, 2004.
3. Environmental Studies for Undergraduate Courses by Erach Bharucha, UGC New Delhi

Reference Books

1. Dara S.S., A Text Book of Environmental Chemistry and pollution control, S.Chand & Company Ltd., NewDelhi, 2004.
2. Jeyalakshmi.R, Principles of Environmental Science, 1st Edition, Devi Publications, Chennai 2006.
3. Kamaraj.P & Arthanareeswari.M, Environmental Science – Challenges and Changes, 1st Edition, SudhandhiraPublications, 2007.
4. Arivalagan.K, Ramar.P & Kamatchi.P, Principles of Environmental Science, 1st Edition, Suji Publications, 2007.

B.Com. Hons.

Sem.-II

CORPORATE ACCOUNTING

| | |
|--|------------------------------------|
| Course Code: 21BCH201 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: Core |
| Pre-requisite: Student must have basic knowledge of Company Accounts. | |

COURSE OBJECTIVES

1. To enable students to acquire conceptual knowledge of the corporate accounting and acquire skills for recording various kinds of corporate transactions regarding shares and debentures.
2. To make student learn about the valuation of goodwill and shares of the company.
3. To make student learn about the amalgamation and internal reconstruction.
4. To make students understand and analyze special types of Corporate balance sheets.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Describe the rationale, merits, and demerits of issuing shares and debentures for a company and do the accounting treatment.
2. Do valuation of Goodwill and Shares
3. Do accounting treatment and prepare balance sheet after Amalgamation and Internal Reconstruction of company and analyze the case studies of major amalgamations of companies in India;
4. Understand and analyze special balance sheets like holding and subsidiary companies and banking companies.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 | 04 |
|----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|-----------------|---|
| UNIT I | Accounting for Share Capital & Debentures Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. |
| UNIT II | Valuation of Goodwill and Valuation of Shares: Concepts and Calculation: simple problem only; Methods of Valuation of Goodwill, Methods of valuation of Shares. |
| UNIT III | Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holding). Internal Reconstruction : Concept and accounting treatment excluding scheme of Reconstruction) |
| UNIT IV | Accounts of Holding Companies/Parent companies: -Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting standard :21(ICAI) |
| UNIT V | Banking Companies: Difference between balance sheet of banking and non-banking company; prudential Norms. Asset structure of a commercial bank. Non-performing assets (NPA). |

TEXT BOOKS

1. Maheshwari, S. N. & Maheshwari, S. K.; -Corporate Accounting, Fourth Edition, 2005, Vikas Publishing House Pvt. Ltd., New Delhi.

REFERENCE BOOKS

1. Ramendu Roy & Tanushree Roy: —Corporate Accounting; PPB, Allahabad
2. S. P. Jain & K. L. Narang: -Advanced Accountancy – Vol-II; Kalyani Publishers, Ludhiana
3. S. N. Maheshwari & S. K. Maheshwari: -Advanced Accountancy – Vol- II: Vikas Publication House, New Delhi
4. S.M. Shukl and S. P. Gupta: -Advanced Accounting- Vol 2-Corporate Accounting, Sahitya Bhawan Publications, Agra, 2009

CORPORATE LAWS

| | |
|---|------------------------------------|
| Course Code: 21BCH202 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of concept of company. | |

COURSE OBJECTIVES

1. To make students understand various legal provisions related to corporates...
2. To understand the importance of various legal documents to be maintained in a company.
3. To understand and apply the legalities related to management like classification of directors, legal positions, their powers and duties.
4. To understand and apply the provisions relating to payment of dividend, auditing, winding up, insider trading.
5. To develop the understanding of Depositors Law and its role in companies.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to:

1. Understand and apply the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
2. Follow the basic legal documents and their usage essential for operations and management of company.
3. Enable the students to analyze company processes, meetings and decisions.
4. Equip the students with framework of dividend distribution and role of auditors in a company.
5. Comprehend and evaluate working of depositories and their functions in stock markets.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 | 05 |
|----------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | X | | |
| 03 | | | X | | |
| 04 | | | | X | |
| 05 | | | | | X |

| UNIT | COURSE CONTENTS |
|---------------|--|
| UNIT I | Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. |

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| UNIT II | <p>Documents: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.</p> |
| UNIT III | <p>Management: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;</p> <p>Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through videoconferencing, e-voting.</p> <p>Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.</p> |
| UNIT IV | <p>Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.</p> <p>Winding Up: Concept and modes of Winding Up.</p> <p>Insider Trading: Insider Trading; meaning & legal provisions.</p> <p>Whistle-blowing: Concept and Mechanism.</p> |
| UNIT V | <p>Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.</p> |

TEXT BOOKS

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Gogna P.P.S., A Textbook of Company Law, S. Chand & Co. Pvt. Ltd., delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.

REFERENCE BOOKS

1. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
2. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
3. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
4. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
5. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

FUNDAMENTALS OF FINANCIAL SYSTEM

| | |
|---|------------------------------------|
| Course Code: 21BCH203 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P :4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of financial market. | |

COURSE OBJECTIVES

1. To Develop the understanding of financial markets in India.
2. To understand the role or functions of money market and capital market, also role of stock exchanges in India.
3. To Interpret role of commercial banking, developmental financial institutions and NBFC's.
4. To understand and analyze financial services in India.
5. To understand and apply the concept of leasing and hire purchase.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to:

1. Understand the meaning and scope of financial markets as well as institutions in India.
2. Analyze and interpret Commercial Banking and its Current developments.
3. Understand and analyze the concept of Non-Banking Financial Companies (NBFC's).
4. Examine and evaluate the Financial Services Industry.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 | 05 |
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| 01 | X | | | | |
| 02 | | X | X | | |
| 03 | | | X | X | |
| 04 | | | | X | |
| 05 | | | | | X |

| UNIT | Content |
|-----------------|--|
| UNIT-I | Introduction Financial System and its Components – financial markets-and institutions; Financial Intermediation; Flow of funds matrix; Financial system and-economic development; an Overview of Indian financial system- |
| UNIT-II | Financial Markets Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India |
| UNIT-III | Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview |

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|----------------|--|
| | and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs). |
| UNIT-IV | Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India |
| UNIT-V | Leasing and Hire–Purchase Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counselling. |

TEXT BOOKS

1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education
2. Khan, M.Y. Indian Financial System, McGraw-Hill Education.
3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.

REFERENCE BOOKS

1. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning
2. MY Khan and PK Jain. Financial Services. McGraw Hill Education.
3. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
4. Annual Reports of Major Financial Institutions in India.

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PROFESSIONAL ENGLISH

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|------------------------------|------------------------------------|
| Course Code: 21BCH205 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P: 4 0 0 | Course Type: AECC |
| Prerequisite: NIL | |

COURSE OBJECTIVES

1. Enhance and strength communication skills in English Language
2. Facilitate holistic and integrated development of LSRW skills - Listening, Speaking, Reading Writing abilities
3. Expose the learners to a wide range of lexical and grammatical skills
4. Enable critical reading-writing capacities and also professional communication skills in the students

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be:

1. Able to seamlessly communicate in standard English – written & spoken
2. Able to analyse texts on various parameters expected/demanded during different situations and circumstances
3. Able to conduct basic research on a topic (pertaining to their discipline/workplace)
4. Able to prepare basic/preliminary research documents, official documents and deliver presentations on a given topic
5. Able to understand and analyse the time, history, circumstances, polity, society, economy that influences any kind of writing and its subsequent production

MAPPING BETWEEN OBJECTIVES AND COURSE LEARNING OUTCOMES

| CO / CLO | COURSE LEARNING OUTCOMES (CLOs) | | | | |
|----------|---------------------------------|-------|-------|-------|-------|
| | CLO 1 | CLO 2 | CLO 3 | CLO 4 | CLO 5 |
| CO 1 | √ | | | | |
| CO 2 | | √ | | √ | |
| CO 3 | | | √ | √ | |
| CO 4 | √ | √ | √ | √ | √ |

| UNIT | COURSE CONTENT |
|---------|--|
| UNIT I | Grammar & Vocabulary Building Introduction - Basic English Grammar – Tenses – Active Voice - Passive Voice Phrasal verbs – Prepositions - Prefixes and Suffixes – Simple and complex sentences – Building Vocabulary (IELTS, GRE Standard) |
| UNIT II | Communication – Soft Skills English Communication - Aims & Objectives - Basics of Communication - Barriers to Communication - Non-Verbal Communication - Active Listening - Effective Speaking – Speech - Art of Public Speaking – Pronunciation - Stress & Intonation in English – Debate –Conversations. Presentation Skills – Oral Presentation – Group Communications - Group |

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| | Discussions – Interview - Formal Presentations. |
| UNIT III | Critical Thinking and Vocabulary Building Through Literature The Overcoat (Nikolai Gogol); The Open Window (H.H. Munro); To a Skylark (P.B. Shelley); The Raven (Edgar Allan Poe) |
| UNIT IV | Effective Reading Reading strategies (Skimming, Scanning, Inferring) –Predicting and responding to content – Speed Reading – Note Making – Use of Extensive reading texts – Vocabulary Extension - Guessing from Context - Use of Extensive Reading Texts – “Why I Write” (George Orwell), “No Dawn to the East” (Anonymous, 1870), “Nine-Year-Olds, Meet Monet” (Ellen Goodman), “The Female Body” (Margaret Atwood). |
| UNIT V | Writing Skills Writing - Effective Language - Formal Letters, Memos & Email - letters to the editor - Writing letters, informal and official - Art of Condensation - Report Writing - Article Writing - Writing Proposals - Research Papers – Preparing Minutes of Meeting. |

TEXT BOOKS

1. Swan, Michael. Practical English Usage. New Delhi: Oxford University Press, 2005.
2. Murphy, Herta An Effective Business Communication, New Delhi: McGraw Hill, 2008.
3. Nikolai Gogol, “The Overcoat”.
4. P.B. Shelley, “To the Skylark”
5. Edgar Allan Poe, “The Raven”

REFERENCE BOOKS

1. Koneru, Aruna. Professional Speaking Skills. New Delhi: Oxford University Press, 2015.
2. Sanjay Kumar and Pushp Lata. Technical Communication, New Delhi: Oxford University Press, 2008.
3. Koneru, Anuna. Professional Communication, New Delhi: McGraw Hill Pvt. Ltd, 2008.
4. Rizvi, M. Ashraf. Effective Technical Communication, New Delhi: McGraw Hill, 2018.

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B.Com. Hons.

Sem.-III

| INCOME TAX LAW & PRACTICE | |
|---|------------------------------------|
| Course Code: 21BCH301 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: Core |
| Pre-requisite: Student should have basic understanding of tax. | |

COURSE OBJECTIVES

1. To provide conceptual knowledge of the Income Tax Act.
2. To enable students to file the return for an Assessee.
3. To understand and analyze tax issues of the Individuals and find relevant solution to it.
4. To enable the students to file Income tax return by E-filing mode.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand various provisions of Income Tax Act.
2. Apply various provisions of Income Tax Act in order to solve tax problems and preparation of returns.
3. Deal with normal tax issues and try to find most relevant solutions by the way of case studies.
4. File Income tax return manually as well as in E-filing mode.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 | 04 |
|-----------------|-----------|-----------|-----------|-----------|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|-----------------|---|
| UNIT I | Introduction Basic concepts: Income, agricultural income, person, Assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status Exempted income under section 10. |
| UNIT II | Computation of Income under different heads-1 Computation of Income from Salaries; Computation Income from house property. |
| UNIT III | Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources |
| UNIT IV | Computation of Total Income and Tax Liability Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm. |

UNIT V**Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS;
Provision & Procedures of Compulsory On-Line filing of returns for
specified assesses as per new Income tax e-filing rules (2021).

TEXT BOOKS

1. Prasad, Bhagwati: Income Tax Law & Practice ; Wiley Publication, New Delhi.

REFERENCE BOOKS

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law &Accounts; Sahitya Bhawan, Agra.
3. DinkerPagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. GirishAhuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

BUSINESS ENVIRONMENT

| | |
|---|-------------------------------------|
| Course Code: 21BCH302 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of Business Environment. | |

COURSE OBJECTIVE

1. To provide an overview of various dimensions of business environment.
2. To understand the different components of environment in the business climate.
3. To provide a deeper understanding of the environmental factors influencing Indian Business Enterprises and enable them to appreciate the complexities of the environment, businesses operate in.
4. To acquire in-depth knowledge about Political and legal environment.
5. To familiarize the students with various aspects of economic, socio-cultural and technological environment of India.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand various elements internal as well as external affecting business environment.
2. Apply the environmental analysis techniques in practice.
3. Understand Economic, Socio-Cultural, Technological Environment and effect of Govt. policies as LPG
4. Understand and Analyze the state policies Economic legislations and Economic reforms laid by the government

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 |
|-----------------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | |
| 04 | | | X | X |
| 05 | | | X | X |

| UNIT | COURSE CONTENTS |
|-------------|---|
| UNIT-I | Meaning, Nature of Business, Concept & Characteristics of Business environment, an overview of various dimensions of business environment, Relevance of Business environment to business, types of environment: internal & external environment, micro and macro environment, |

| | |
|----------|---|
| | competitive structure of industries, competitor analysis and strategic management. Globalization & its impact on Indian Economy |
| UNIT-II | Economic Environment-Nature of the economy, Structure of the economy, economic policies, Features of Indian Industrial policies up to 1991, Economic Cycle, Economic Reforms & Liberalization, Structural reforms & appraisal of economic reforms. Monetary policy, measure of money stock & money supply, instruments of monetary policy, fiscal policy, instruments of fiscal policy, Union budget, Finance commission, importance of the budget, |
| UNIT-III | Political and Legal Environment-Political institution in India-Legislature, Executive & Judiciary- Brief review of their functions, Indian Constitution-Fundamental rights & directive principles & their influence on Indian Business, Centre- State relationships, participative, economic, regulatory & promotional roles of government of India, evolving role of state /government. |
| UNIT-IV | Social & cultural environment in India-Salient features of Indian society – class & caste structure of Indian society, Secularism in Indian Society , Rural – Urban differences, Joint family system, Business Participation in social & cultural affairs , Demographic dividend & its impact on business & growth, Business & culture : religion , language ,culture & organizational behavior. |
| UNIT-V | Technological Environment in India- Trends in technological environment in India, Innovation, Technological Leadership & follower ship, Technology & competitive Advantage, Sources of technological dynamics, Transfer of technology, difference in the levels of science & technology across countries, EMS Standard, ISO 14000. |

TEXT BOOKS

1. AC Fernando, —Business Environment, Pearson Publishing, 2011
2. Mittal Vivek, —Business Environment, Excel Books, New Delhi, Reprint 2010.

REFERENCE BOOKS

1. Cherunilam Francis —Business Environment –Text and Cases, Himalaya Publishing House, 18th revised edition 2009 (reprint).
2. Mishra S. K. and Puri V. K., —Economic Environment of Business, sixth revised edition, Himalaya Publishing House, 2010.
3. Saleem Shaikh, ‘Business Environment’, Pearson, 2nd Edition, 2010.
4. Agarwal, Raj- Business Environment, 2nd Revised Edition, 2006, Excel Books, New Delhi
5. Paul Justin, —Business Environment – Text and Cases, Third edition, TMH, 2010

HUMAN RESOURCE MANAGEMENT

| | |
|--|------------------------------------|
| Course Code: 21BCH303 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P :4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of importance of human resource in an organisation. | |

COURSE OBJECTIVES

1. To develop understanding of the HR Management and system at various levels in general and in certain specific industries or organizations.
2. To help the students understand the significance of human resource practices.
3. To enable students to understand the complexities of HRM and prepare relevant policies.
4. To enable students to develop HR policies under changing conditions

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Develop the understanding of the concept of human resource management and necessary skills to prepare an HR policy and Human Resource Plan
2. Demonstrate the applicability of analyzing the complexities associated with management of workforce.
3. Understand and Analyze different techniques of selection, training and development strategies in real life scenarios.
4. Understand and apply different techniques of Performance Appraisal.
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 | 05 |
|-----------------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | X | X | |
| 03 | | | X | X | X |
| 04 | | | X | X | X |

| UNIT | COURSE CONTENTS |
|---------------|--|
| UNIT-I | Introduction Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System. |

| | |
|-----------------|--|
| UNIT-II | Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment –Concept and sources; Selection – Concept and process; test and interview; placement and induction. |
| UNIT-III | Training and Development Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development. |
| UNIT-IV | Performance Appraisal Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. |
| UNIT-V | Maintenance Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery |

TEXT BOOKS

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education
2. De Cenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
4. Biswajeet Pattanayak, Human Resource Management, PHI Learning
5. C.B. Gupta, Human Resource Management, Sultan chand & Sons.

REFERENCE BOOKS

1. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
2. Ivancevich, John M. Human Resource Management. McGraw Hill.
3. Wreather and Davis. Human Resource Management. Pearson Education.
4. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

BUSINESS STATISTICS

| | |
|--|------------------------------------|
| Course Code: 21BCH304 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P C:4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge mathematical and statistical tools. | |

COURSE OBJECTIVES

1. To develop the students ability to deal with numerical and quantitative issues in Business.
2. To enable the use of statistical, graphical and algebraic techniques wherever relevant.
3. To have a proper understanding of Statistical applications in Economics and Management.
4. To enable students to solve the statistical problems.

COURSE LEARNING OUTCOMES

On completion of this course, the students will be able to:

1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
2. Critically evaluate the underlying assumptions of analysis tools
3. Understand and critically discuss the issues surrounding sampling and significance
4. Discuss critically the uses and limitations of statistical analysis
5. Solve a range of problems using the techniques covered
6. Conduct basic statistical analysis of data.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 | 05 | 06 |
|------------|----|----|----|----|----|----|
| CO | | | | | | |
| 01 | X | | | | | |
| 02 | | X | X | | | |
| 03 | | | X | X | | |
| 04 | | | | | X | X |

Course Content:

| UNIT | COURSE CONTENTS |
|----------------|---|
| UNIT-I | Statistical Data and Descriptive Statistics Nature and Classification of data: univariate, bivariate and multivariate data: a. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) |
| UNIT-II | Measures of Variation and Skewness Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's |

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| | measures; Concept of Kurtosis. |
| UNIT-III | Simple Correlation Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation. |
| UNIT-IV | Regression Analysis Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results. |
| UNIT-V | Time Series Analysis Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares –linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices |

TEXT BOOKS

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.

REFERENCE BOOKS

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
3. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
6. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education

| FRENCH –I | |
|-------------------------------|------------------------------------|
| Course Code: 21BCH305F | Continuous Evaluation: 40 Marks |
| Credits: 2 | End Semester Examination: 60 Marks |
| L T P : 2 0 0 | Course Type: AECC |
| Prerequisite: Nil | |

COURSE OBJECTIVE (COs)

1. To develop oral and written skills of understanding, expressing and exchanging Information/ interacting.
2. To develop the ability to construct sentences and frame questions.
3. To provide French language as a competitive edge in career choices.
4. To know the culture of the countries where the French language is spoken.

COURSE LEARNING OUTCOMES (CLOs)

1. After completion of this student will be able to read and write short, simple texts.
2. After completion of this student will have Fluency in reading and writing.
3. After completion of this student will be able to understand a dialogue between two native speakers and to take part in short, simple conversations using the skills acquired.
4. student will be able to know the culture of the countries where the French language is spoken.

MAPPING MATRIX OF COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

| CLO CO | CLO 01 | CLO 02 | CLO 03 | CLO 04 |
|-------------------------|--------|--------|--------|--------|
| CO 01 | ✓ | | | |
| CO02 | | ✓ | ✓ | |
| CO 03 | | | ✓ | |
| CO 04 | | | | ✓ |

| UNIT | COURSE CONTENTS |
|-----------------|--|
| UNIT I | INTRODUCTION Les Salutations, Vocabulaire |
| UNIT II | SUJETS L'Alphabet, Le Prononciation, Les Nombres, Décrire votre pays, ville, Les Professions, Parler des choses, L'Heure, Les Repas et les boissons |
| UNIT III | GRAMMAIRE Le Nom et le pluriel des noms, Les Articles, Les Adjectifs Possessifs, Les Adjectifs Qualificatifs, Se présenter, Les Verbes (Regular, irregular, pronominaux), Les Pronoms Sujet, Les Prépositions, L'interrogation |
| UNIT IV | LEXIQUE Présenter quelqu'un, Les nationalités, Les Pays, Les Nombres, Parler des |

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|---------------|--|
| | jours de la semaine, Les mois de l'année, Les Professions, Les Couleurs, Les Contraires, Les phrase avec l'heure |
| UNIT V | L'EXPRESSION D'ORALE Les activites d'orale et ecouter |

TEXT BOOKS

1. Version Originale – 1 Livre de l'élève: Monique Denyer, Agustin Garmendia, Marie-Laure Lions Olivieri, Editions Maisons des Langues, Paris.

REFERENCE BOOKS

1. Nathan verbs conjugation , Le Robert Nathan, Paperback
2. Larrouse French to English Dictionary, Larrouse, Paperback
3. Le Nouveau Sans Frontiers, Vol. 1, P. Dominique, J. Girardet et al, Cle International, Paris.

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| GERMAN_ - I | |
|------------------------|------------------------------------|
| Course Code: 21BCH305G | Continuous Evaluation: 40 Marks |
| Credits: 2 | End Semester Examination: 60 Marks |
| L T P: 2 0 0 | Course Type: AECC |
| Prerequisite: Nil | |

COURSE OBJECTIVE (COs)

1. To develop oral and written skills of understanding, expressing and exchanging Information/ interacting.
2. To develops the ability to construct sentences and frame questions.
3. To provide German language as a competitive edge in career choices.
4. To know the culture of the countries where the German language is spoken.

COURSE LEARNING OUTCOMES (CLOs)

1. After completion of this student will be able to read and write short, simple texts.
2. After completion of this student will have Fluency in reading and writing.
3. After completion of this student will be able understand a dialogue between two native speakers and to take part in short, simple conversations using the skills acquired.
4. Students will able to know the culture of the countries where the German language is spoken.

MAPPING MATRIX OF COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

| CO \ CLO | CLO | CLO 01 | CLO 02 | CLO 03 | CLO 04 |
|----------|-----|--------|--------|--------|--------|
| | CO | | | | |
| CO 01 | | ✓ | | | |
| CO02 | | | ✓ | ✓ | |
| CO 03 | | | | ✓ | |
| CO 04 | | | | | ✓ |

| UNIT | COURSE CONTENTS |
|----------|--|
| UNIT I | INTRODUCTION Grüße, Wortschatz |
| UNIT II | THEMEN Das Alphabet, die Aussprache, die Zahlen, Land und Stadt beschreibung, Berufe, rede über Dinge, die Zeit,Mahlzeiten und Getränke |
| UNIT III | GRAMMATIK Plural, Artikel, Possessive Artikel, Adjektive, Sich vorstellen, Verben (regulär, unregelmäßig, Pronomen),Nominativ Pronomen, Präpositionen. |
| UNIT IV | WORTSCHATZ emanden vorstellen, Nationalitäten, Länder, Zahlen, Über die Wochentage sprechen, Die Monate des Jahres, DieBerufe, Die Farben, Die Gegensätze, |

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| | Die Sätze mit der Zeit. |
| UNIT V | MÜNDLICHER AUSDRUCK Mündliche und Höraktivitäten |

TEXT BOOKS

1. Tangram aktuell 1 (Lektion 1-4 Kursbuch + Arbeitsbuch, Lektion 5-8 Kursbuch + Arbeitsbuch, Übungsheft)

REFERENCE BOOKS

1. Wolfgang Hieber: Lernziel Deutsch, Teil 1. Max Hueber Verlag
2. Korbinian Braun, u.a.: Deutsch als Fremdsprache IA, Grundkurs. Ernst Klett Stuttgart
3. Rolf Brüseke: Starten Wir! A1. München: Hueber Verlag

B.Com. Hons.

Sem.-IV

ADVANCE COST ACCOUNTING

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|---|------------------------------------|
| Course Code: 21BCH401 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: Core |
| Pre-requisite: Student must have basic knowledge of Cost Accounting procedure. | |

COURSE OBJECTIVES

1. To acquaint students with the conceptual knowledge of the cost accounting.
2. The students will be able to acquire skills for recording various kinds of costing techniques.
3. To develop understanding and skills to apply the various methods of costing.
4. To enable students to understand the importance of costing in manufacturing UNITs and reconcile the cost and financial accounts.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in other areas of Cost Accounting.
2. Deal with the cost accounting treatment in specific situations like preparation and presentation of cost accounts by various costing technique.
3. Prepare cost sheet to analyze the cost per UNIT by using various methods of costing.
4. Reconcile the cost account and financial accounts.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 | 04 |
|----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|------|---|
| 1 | Introduction: Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting, Difference between cost accounting and management accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization. |
| 2 | Materials: Material/inventory control- concept and techniques (EOQ, ABC & VED), Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. |
| 3 | Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits. Overhead: Classification, allocation, apportionment and absorption of overhead. Under and over absorption. Capacity costs, Treatment of certain items in costing, |
| 4 | Methods of Costing-I: UNIT costing, Job costing with practical problems |
| 5 | Methods of Costing-II: Contract Costing, Service costing (only transport), Process costing (process losses, valuation of work in progress, joint and by-products), Reconciliation of cost and financial accounts . |

TEXT BOOKS

1. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
2. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

REFERENCE BOOKS

1. Jain & Narang : Principles and Practice of Cost Accounting, Kalyani Publishers, Ludhiana.
 2. M.Y. Khan & P.K. Jain : Cost and Management Accounting, Tata McGraw Hill Publishing House, New Delhi
 3. Charles Horngren, Srikant Datar, Madhav Rajan, Cost Accounting: Global Edition OLP 14th Edition, Pearson
 4. Terence Lucey: Costing, Cengage Learning EMEA, 2002
 5. J. K Mitra: Advanced Cost Accounting, New Age International, 2009
- .

FINANCIAL MODELLING

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|--|------------------------------------|
| Course Code: 21BCH402 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 2 0 4 | Course Type: Core |
| Pre-requisite: Student must have basic knowledge of MS-Excel. | |

COURSE OBJECTIVES

Financial modelling will focus on leveraging primary finance skills and Excel to build, interpret and communicate:

1. Net present value models
2. Simple Python quant model
3. Corporate finance model
4. Detailed discounted cash flow model

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a practical aspect of excel to use in finance.
2. Deal with the accounting and finance concepts..
3. Prepare the portfolio with the help of excel.
4. Understand and apply the use of DCF techniques and their implication.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 | 04 |
|----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|----------|--|
| UNIT I | Understanding the basic features of excel: Introduction to Modelling, introduction to excel, understanding advanced features of excel database functions in excel, creating charts using forms and control toolbox, understanding finance functions present in excel, creating dynamic models. |
| UNIT II | Sensitivity Analysis Using Excel: Scenario manager, other sensitivity analysis features, simulation using excel different statistical distributions used in simulation generating random numbers that follow a particular distribution, building models in finance using simulation. |
| UNIT III | Excel in Accounting: Preparing common size statements directly from trial balance, forecasting financial statements using excel, analyzing financial statements by using spreadsheet model, excel in project appraisal, determining project viability. Risk analysis in project appraisal, simulation in project appraisal, excel in valuation, determination of value drivers, discontinued cash flow valuation, risk analysis in valuation. |
| UNIT IV | Excel in Portfolio Theory: Determining efficient portfolio, creating dynamic portfolios, portfolio insurance, fixed income portfolio management using excel, excel in derivatives black and schools model in excel, Greeks in excel, real options valuation, building a mega model. |
| UNIT V | Understanding Subroutines And Functions And Building Simple Financial Models Using Subroutines And Function: Recording and editing macros, subroutines and functions, decision rules, message box |

| | |
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| | and input box, debugging, designing advanced financial models using visual basic application user forms, other advanced features, actual model building |
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TEXT BOOKS

1. Proctor, Scott(1st Edition 2004, revised 2010), Building financial models with Microsoft excel: A guide for business professionals, edition, Wiley.

REFERENCE BOOKS

1. Sengupta Chndan,(2nd edition, 2011) Financial Analysis andModelling using Excel & VBA, Wiley.
2. Tija John, (2nd Edition,2011) Building Financial Model, McGraw Hill Professional.

BUSINESS MATHEMATICS

| | |
|--|------------------------------------|
| Course Code: 21BCH403 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P :4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of mathematical operations. | |

COURSE OBJECTIVES

1. To understand and apply the basic concepts of Mathematics.
2. To have a proper understanding of mathematical applications in Economics, Finance, Commerce and Management
3. To understand and apply the concept of interest and annuities
4. To understand and apply the concept of probability and use the in forecasting.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

- 1.Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.
- 2.Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems.
- 3.Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and Business.
4. Apply knowledge of interest and annuities in order to evaluate various financial options.
5. Forecast various business outcomes using probability.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 | 05 |
|------------|----|----|----|----|----|
| CO | | | | | |
| 01 | X | | | | |
| 02 | | X | X | | |
| 03 | | | X | X | |
| 04 | | | | | X |

| UNIT | COURSE CONTENTS |
|----------------|--|
| UNIT-I | Fundamental concepts of Business Mathematics. Simple and compound interest. Kinds of interest rates: Effective rate, nominal rate and force of interest rates: Calculation of accumulated value using different kinds of interest rates. |
| UNIT-II | Present value calculation and discount rate. Present Value. Nominal rate of discount and its relationship with effective rate of discount. Equation of payments interest & Discount. |

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|-----------------|--|
| UNIT-III | Valuation of annuities. Present value of annuity. Present value of annuity payable p time in a given period. Present value of deferred annuity. Present value of Varying annuity. Accumulated Value of Annuity. Accumulated value of annuity payable p time in a given period. |
| UNIT-IV | Analysis of annuity. Calculation of capital component and interest, Component in instalments. Outstanding liabilities after nth instalment, Sinking fund. Reserve value of a policy, free policy. Surrender value of policy, Valuation of securities. |
| UNIT-V | Logical Reasoning. Arithmetical Progression, Geometric Progression and basic Permutation & Combination , Simple problems of Probability. Computation of Profit & Loss and different types of discount. |

TEXT BOOKS

1. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
2. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
3. Dowling, E.T. Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Publishing Co.
4. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.

REFERENCE BOOKS

1. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
2. Hamdy A. Taha. Operations Research: An Introduction. Prentice Hall of India.
3. Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publication.

PRINCIPLES OF MARKETING

| | |
|--|-------------------------------------|
| Course Code: 21BCH404 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of marketing concepts | |

COURSE OBJECTIVES

1. To understand and apply the concepts of marketing
2. To learn about marketing process for different types of products and services
3. To understand and apply the tools used by marketing managers in decision situations
4. To understand the marketing environment

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able:

1. Application of the basic concepts and evolution of marketing.
2. Identify how consumer behaves differently and describe the customer segmentation, target marketing and positioning
3. Understand how a product passes from different stages.
4. Understand and Analyze 4P's of Marketing.
5. Evaluate recent developments in the area of Marketing.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 | 05 |
|----------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | | | |
| 03 | | | X | X | |
| 04 | | | | X | X |

| UNIT | COURSE CONTENTS |
|---------|---|
| UNIT-I | Introduction Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal). |
| UNIT-II | a. Consumer Behavior: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior. b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. |

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| UNIT-III | Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. |
| UNIT-IV | Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution. |
| UNIT-V | a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism. |

TEXT BOOKS

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education

REFERENCE BOOKS

1. Marketing - Stanton,,Michael Etzel,Walker (Tata)
2. Principles of Marketing 9th Edition - Philip Kotler and Gary Armstrong
3. Marketing - Bovee and John Thill
4. Marketing Models - Lilien&Kotler&Moorthy
5. Case Studies in Marketing| – Indian context - R.Srinivas
6. Marketing Management Text And Cases in Indian Context-Dr.K.Karunakaran
7. Marketing Management| -S.A. Sherlekar13th Edition

| GERMAN-II | |
|------------------------|------------------------------------|
| Course Code: 21BCH405G | Continuous Evaluation: 40 Marks |
| Credits: 2 | End Semester Examination: 60 Marks |
| L T P: 2 0 0 | Course Type: AECC |
| Prerequisite: Nil | |

COURSE OBJECTIVE (COs)

- Students will demonstrate their ability to recognize, identify, extract and/or differentiate key information conveyed in spoken announcements, instructions, and in interactions between native speakers on familiar topics.
- Students will demonstrate effective speaking and listening skills in German on informal and some formal topics related to personal, professional, academic, and leisure activities
- To develop awareness of the nature of language and language learning

COURSE LEARNING OUTCOMES (CLOs)

- After completion of this student will be able to read and write short, simple texts.
- After completion of this student will have Fluency in reading and writing.
- After completion of this student will able to use language creatively and spontaneously.
- Students will get awareness of cross-cultural and intercultural difference.

MAPPING MATRIX OF COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

| CO \ CLO | CLO 01 | CLO 02 | CLO 03 | CLO 04 |
|----------|--------|--------|--------|--------|
| CO 01 | ✓ | | | |
| CO02 | | ✓ | | |
| CO 03 | | | ✓ | |
| CO 04 | | | | ✓ |

| UNIT | COURSE CONTENTS |
|----------|--|
| UNIT I | THEMEN Einkaufen, Tagesablauf, Lebenslauf , Nach dem Weg fragen, Wegbeschreibungen, Der Körper, Ereignisse der Vergangenheit erzählen |
| UNIT II | GRAMMATIK Trennbare und untrennbare Verben, Dativ ,Modalverben, Präteritum von sein, haben, Perfekt |
| UNIT III | WORTSCHATZ Kleidung, Haushaltswaren, Sachen zum Essen und Trinken, Verkehrsmittel, Namen von Orten und Sehenswürdigkeiten, Information über Deutschland, Ordinalzahlen |
| UNIT IV | KOMPOSITION Themen zum Schreiben wie Deutschland und Delhi, was haben Sie am Wochenende gemacht, Traummann/Traumfrau |
| UNIT V | Mündlicher Ausdruck Sprechen über die Stadt, Das Haus, Meine Familie |

TEXT BOOKS

1. Tangram aktuell 1 (Lektion 1-4 Kursbuch + Arbeitsbuch, Lektion 5-8 Kursbuch + Arbeitsbuch, Übungsheft)

REFERENCE BOOKS

1. Wolfgang Hieber: Lernziel Deutsch, Teil 1. Max Hueber Verlag
2. Korbinian Braun, u.a.: Deutsch als Fremdsprache IA, Grundkurs. Ernst Klett Stuttgart
3. Rolf Brüseke: Starten Wir! A1. München: Hueber Verlag

FRENCH –II

| | |
|-------------------------------|------------------------------------|
| Course Code: 21BCH405F | Continuous Evaluation: 40 Marks |
| Credits: 2 | End Semester Examination: 60 Marks |
| L T P : 2 0 0 | Course Type: AECC |
| Prerequisite: Nil | |

COURSE OBJECTIVE (COs)

- To Demonstrate an elementary knowledge of French sentence structure through speaking and writing
- To develop the language proficiency required to communicate effectively in French
- To form a sound base of the skills, language and attitudes required for progression to work or further study, either in French or another subject area.
- To develop awareness of the nature of language and language learning.

COURSE LEARNING OUTCOMES (CLOs)

- After completion of this student will be able to read and write short, simple texts.
- After completion of this student will have Fluency in reading and writing.
- After completion of this student will able to use language creatively and spontaneously.
- After completion of this student will able to know the culture of the countries where the French language is spoken.

MAPPING MATRIX OF COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

| CO \ CLO | CLO 01 | CLO 02 | CLO 03 | CLO 04 |
|-----------------|---------------|---------------|---------------|---------------|
| CO 01 | ✓ | | | |
| CO02 | | ✓ | | |
| CO 03 | | | ✓ | |
| CO 04 | | | | ✓ |

| UNIT | COURSE CONTENTS |
|-----------------|--|
| UNIT I | SUJETS La France, Le Fromage, le vin, Les saisons, Les recettes, Indiquer un chemin, Demander la direction, Donner des indications, Le corps, Les elements du passé, Raconteur une journée |
| UNIT II | GRAMMAIRE Lanegation, L'imperatif,Le passé recent,Le future, Le passé compose, L'imparfait, Les nombresordinaux |
| UNIT III | LEXIQUE Lesvêtements, Les animaux, Parler de prix, Le corps,Vocabulaire de la gare et du train, Le voyage, LesachatsLes Prepositions, L'interrogation |
| UNIT IV | Composition les sujets pour l'écriture comme la maison, l'école |

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| UNIT V | L'expression d'orale Les étudiants écrivent le petit paragraphe sur les sujets en utilisant les expressions et le temps comme ma maison, ma famille. |
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TEXT BOOKS

1. Version Originale – 1 Livre de l'élève: Monique Denyer, Agustin Garmendia, Marie-Laure Lions Olivieri, Editions Maisons des Langues, Paris

REFERENCE BOOKS

1. Nathan verbs conjugation, Le Robert Nathan, Paperback
2. Larousse French to English Dictionary, Larousse, Paperback
3. Le Nouveau Sans Frontiers, Vol. 1, P. Dominique, J. Girardet et al, Cle International, Paris.
4. Alter Ego Part 1
5. Echo Part 1

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INTRODUCTION TO RESEARCH METHODOLOGY

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|--|-------------------------------------|
| Course Code: 21BCH406 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P :4-0-0 | Course Type: AECC |
| Prerequisite: Student must have basic knowledge of concept of research. | |

COURSE OBJECTIVES

1. To familiarize students with theoretical concepts of applied research methodology.
2. To make students capable of writing synopsis and conducting empirical research work
3. To make students able to prepare well-structured research report and present before the concerned stakeholders
4. To make student able to interpret and explain the details of reports

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Develop understanding on various kinds of concepts research, objectives of doing research, research process, research designs and sampling.
2. Understand and apply qualitative research techniques
3. Understand and analyze measurement & scaling techniques as well as the quantitative dataanalysis for analyzing the data
4. Demonstrate and exhibit the basic awareness of data analysis-and hypothesis testing procedures
4. Understand the concept of report writing .

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO CO | 01 | 02 | 03 | 04 | 05 |
|-------------------------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | X | | |
| 03 | | | X | X | |
| 04 | | | | | X |

| UNIT | COURSE CONTENT |
|---------------|---|
| UNIT-I | Introduction to Business Research: Meaning and Significance of Research in Business; Different Approaches to Research – Scientific Methods and Non-scientific Methods; Types of Business Research; The Research Process; Ethics in Business Research. |

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| UNIT-II | Research Problem Identification and Research Design Determination: Formulation and Definition of Business Research Problem; Formulation of Research Hypotheses, Business Research Design – Meaning and Formulation; Research Design Classification – Exploratory Research Design (Secondary Data & Qualitative Research), Descriptive Research Design (Survey & Observation) and Causal Research Design (Experimentation); Potential Sources of Errors in Research. |
| UNIT-III | Sampling Design and Measurement Techniques: The Sampling Design Process; Types of Sample Design – Probability and Non-probability Sampling Designs; Size of Sample; Sampling Errors; Concept of Measurement and Scaling; Important Scaling Techniques – Comparative and Non-comparative; Reliability and Validity of Measurement. |
| UNIT-IV | Data Collection Tools and Data Processing: Questionnaires and Observation Forms; Questionnaire Design Process; Collecting Primary Data through – Observations, Semi-structured Interviews, In-depth Interviews and Questionnaire; Processing of Research Data – Editing, Coding, Classification and Tabulation. |
| UNIT-V | Analysis of Data, Exploring, Displaying and Examining Data: Basic Data Analysis – Descriptive Statistics; Univariate Statistics – Hypotheses Testing; Bivariate Analysis – Test of Differences and Measures of Association; Multivariate Analysis. Business Research Report: Importance of the Report & Presentation; Business Report Format; Report Writing; Oral Presentation; Research Follow-up |

TEXT BOOKS

1. Cooper and Schindler, Business Research Methods, Tata McGraw Hill, New Delhi
2. Malhotra N.K., Marketing Research – An Applied Orientation, Pearson Education, New Delhi
3. William G. Zikmund, Business Research Methods, Cengage Learning, New Delhi
4. Saunders, Lewis & Thornhill: Research Methods for Business Students, Pearson Education, New Delhi

REFERENCE BOOKS

1. Panneer Selvam, Research Methodology, Prentice Hall of India, Delhi
2. Beri G.C , Marketing Research, Tata McGraw Hill, New Delhi
3. Karlinger, Fred N., Foundations of Behavioural Research.
4. Mohsin, S.M. , Research Methods in Behavioural Research.

B.Com. Hons.

Sem.-V

FUNDAMENTALS OF FINANCIAL MANAGEMENT

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|---|------------------------------------|
| Course Code: 21BCH501 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: Core |
| Pre-requisite: Student must have basic knowledge of Financial terminology. | |

COURSE OBJECTIVES

1. To acquire conceptual knowledge of the financial management.
2. To understand about the financial issue of the company.
3. To understand and apply the financing decision and its impact.
4. To understand and apply the cost of capital, Capital structure and its use in the organization.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and correlate the use of finance.
2. Deal with the accounting treatment in specific situations like preparation and presentation of accounts.
3. Understand and apply the financial decision and impact of the same on the company health.
4. Evaluate the cost of equity, debt equity and capital structure aspects.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 | 04 |
|----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|----------|--|
| 1 | Introduction- Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities |
| 2 | Investment Decisions- The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate. |
| 3 | Financing Decisions- Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure |

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| 4 | Dividend Decisions- Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice. |
| 5 | Working Capital Decisions- Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and Payables management. |

TEXT BOOKS

1. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
2. Rustagi, R.P. Fundamentals of Financial Management. Taxman Publication Pvt. Ltd.

REFERENCE BOOKS

1. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
2. Pandey, I.M. Financial Management. Vikas Publications.

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E - COMMERCE

| | |
|--|-------------------------------------|
| Course Code: 21BCH502 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have the understanding of digital appliances like computers, cell phones and how they are used in commerce | |

COURSE OBJECTIVES

1. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means
2. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems
3. To provide an understanding of retailing in E-commerce by analyzing branding and pricing strategies using different payment system.
4. To provide the knowledge regarding online shopping and auctions.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Demonstrate an understanding of the foundations and importance of E-commerce.
2. Demonstrate an understanding of retailing in E-commerce by: analyzing branding and pricing strategies using and determining the effectiveness of market research assessing the effects of disintermediation.
3. Analyze the impact of E-commerce on business models and strategy.
4. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
5. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.
6. Discuss legal issues, privacy in E-Commerce and assess electronic payment system.

MAPPING MATRIX BETWEEN COURSE OBJECTIVE & COURSE LEARNING OUTCOMES

| CLO CO | 01 | 02 | 03 | 04 | 05 | 06 |
|-------------------------|----|----|----|----|----|----|
| 01 | X | | | | | |
| 02 | | X | | | | |
| 03 | | | X | X | X | X |
| 04 | | | | | X | X |

| UNIT | COURSE CONTENTS |
|----------|--|
| UNIT-I | <p>Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)</p> |
| UNIT-II | <p>Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),</p> |
| UNIT-III | <p>IT Act 2000 and Cyber Crime IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes</p> |
| UNIT-IV | <p>E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.</p> |
| UNIT-V | <p>On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart, etc.)</p> |

TEXT BOOKS

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
 2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education

REFERENCE BOOKS

1. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
2. TN Chhabra, E-Commerce, Dhanpat Rai & Co.

INDUSTRIAL RELATIONS AND LABOUR LAWS

| | |
|--|------------------------------------|
| Course Code: 21BCH503 | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P :4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of concept of Industry. | |

COURSE OBJECTIVES

1. To make students understand and apply the concept of Industrial Relations.
2. To make students understand and apply the underlying logic of trade unionism, the structure of the labour movement and the practice of unionism in India
3. To make students understand and apply the concepts of workers' participation, collective bargaining and grievances handling.
4. To make student interpret the labour laws.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the basic concepts of Industrial Relations.
2. Explain the underlying logic of trade unionism, the structure of the labour movement and the practice of unionism in India.
3. Understand and apply the meaning of Collective Bargaining and how workers participate in management.
4. Define grievance and identify how grievance redressal machinery works in India.
5. Understand and apply the key concepts of The Industrial Disputes Act, 1947 and The Factories Act, 1948.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 | 05 |
|-----------------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | X | | |
| 03 | | | X | X | |
| 04 | | | | | X |

| UNIT | COURSE CONTENTS |
|-------------|--|
| UNIT-I | Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR |

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| UNIT-II | <p>Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926 Industrial Relations & Technological Change, Voluntary Retirement Schemes, Main Recommendations of the Second National Labour Commission</p> |
| UNIT-III | <p>Collective Bargaining and Workers' Participation in Management Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining. Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing</p> |
| UNIT-IV | <p>Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946</p> |
| UNIT-V | <p>The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages</p> |

TEXT BOOKS

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House

REFERENCE BOOKS

1. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
2. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
3. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd.

B.Com. Hons.

Sem.-VI

GOODS & SERVICE TAX

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|--|------------------------------------|
| Course Code: 21BCH601 | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: Core |
| Pre-requisite: Student must have basic knowledge of Taxation. | |

COURSE OBJECTIVES

1. To give the student a general understanding of GST Law.
2. To provide an insights of practical aspect of GST to the student in the country.
3. To equip them to become tax practitioner.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in other areas of Goods and service tax.
2. Deal with the practical aspect and their treatment in specific situations prevails in the country.
3. File the GST return after completing the syllabus.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 |
|----------|----|----|----|
| 01 | X | | |
| 02 | | X | |
| 03 | | | X |

| UNIT | COURSE CONTENT |
|-----------------|--|
| UNIT I | Introduction to Goods and Services Tax Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST –Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST – Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act GSTN - HSN Code - SAC code .GST council – Structure, Power and Functions. |
| UNIT II | Levy, Tax Collection and Reverse Charge Mechanism Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply- Intra state supply. |
| UNIT III | Concept of time and place of supply & Import and Export Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST. |
| UNIT IV | Input Tax Credit & Payment of GST Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is |

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| | not available - Tax Invoice - Unauthorized Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source – Refunds. |
| UNIT V | Registration, Returns and Accounts and Assessment Registration - Persons Liable for Registration - Compulsory Registration – Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration – Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment. |

TEXT BOOKS

1. Custom Act 1962 and Rules.
2. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
3. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi

REFERENCE BOOKS

1. Koolwal, Ashish &Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
2. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur.

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AUDITING AND CORPORATE GOVERNANCE

| | |
|--|-------------------------------------|
| Course Code: 21BCH602 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have the understanding of basic concepts of auditing and corporate governance. | |

COURSE OBJECTIVE

1. To provide the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.
2. To provide the internal audit process including the professional standards applicable to the internal audit profession.
3. To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
4. To give an overview of the principles of Corporate Governance, Corporate Social Responsibility and Business Ethics.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
2. Understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties.
3. Understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques.
4. Understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society.
5. Describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenario

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 | 05 |
|-----------------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | | | |
| 03 | | | X | X | |
| 04 | | | | X | X |

| UNIT | COURSE CONTENTS |
|----------|---|
| UNIT-I | Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. |
| UNIT-II | Audit of Companies Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013. |
| UNIT-III | Special Areas of Audit Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems. |
| UNIT-IV | Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance |
| UNIT-V | Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement |

TEXT BOOKS

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company

REFERENCE BOOKS

1. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers).

ENTREPRENEURSHIP & NEW VENTURE MANAGEMENT

| | |
|--|-------------------------------------|
| Course Code: 21BCH603 | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: Core |
| Prerequisite: Student must have basic knowledge of Entrepreneurship and able to think innovatively. | |

COURSE OBJECTIVES

1. To acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities
2. To develop the ability of analysing and understanding business situations
3. To develop the ability of analysing various aspects of entrepreneurship – Risk taking, innovation.
4. To contribute to their entrepreneurial and managerial potentials.

COURSE LEARNING OUTCOME:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to :

1. Understand and apply the concept of entrepreneurship development and various dimensions of entrepreneurship.
2. Analyze the various sources of raising finance for start-ups like bankers, suppliers, customers etc.
3. Understand and evaluate the difference between micro, small and medium enterprises with advantages and disadvantages of each.
4. Understand and apply the concept and role of business incubators, angel investors, venture capital and private equity funds.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 |
|-----------------|-----------|-----------|-----------|-----------|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | |
| 04 | | X | | X |

| UNIT | Course Contents |
|----------------|---|
| UNIT-I | Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneur ship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship |
| UNIT-II | Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business |

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| | in India; The contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution |
| UNIT-III | Public and private system Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. |
| UNIT-IV | Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions |
| UNIT-V | Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems |

TEXT BOOKS

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

REFERENCE BOOKS

1. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
2. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
3. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi:

DISCIPLINE SPECIFIC ELECTIVES (DSE)

GROUP-A

(Applicable Only in Vth Semester)

CORPORATE TAX PLANNING

| | |
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| Course Code: 21BCH504A | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: DSE |
| Pre-requisite: Student must have basic knowledge of Basic information of Tax. | |

COURSE OBJECTIVES

1. To acquire knowledge of the Corporate Tax.
2. To acquire skills for recording various kinds of corporate Tax transactions.
3. To understand and apply the tax planning of Corporate.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the corporate tax ruling and its functioning basis upon which they will develop their knowledge in Corporate Tax.
2. Deal with the tax treatment in specific situations like preparation and presentation of corporate accounts.
3. Able to implement the advantage of tax a planning in the corporate.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO / CLO | 01 | 02 | 03 |
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| 02 | | X | |
| 03 | | X | X |

| UNIT | COURSE CONTENT |
|-----------------|---|
| UNIT I | Introduction: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits |
| UNIT II | Tax Planning-I Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets |
| UNIT III | Tax Planning –II Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation |
| UNIT IV | Special provisions relating to non-residents: Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement |

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| UNIT V | Tax Planning with reference to Business Restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies |

TEXT BOOKS

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxman Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

REFERENCE BOOKS

1. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
2. Journal of ICAI

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INTERNATIONAL BUSINESS

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|--|------------------------------------|
| Course Code: 21BCH 504B | Continuous Evaluation:40 |
| Credits: 04 | End Semester Examination:60 |
| L T P :4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic knowledge of concept of Industry. | |

COURSE OBJECTIVES

1. To make students understand and apply the terms and concepts of International business.
2. To make students apply the concepts to understand current international business scenario.
3. To make students understand and apply various theories of international trade.
4. To make student understand and apply various requirements of international trade.
5. To make students understand and apply the methods to promote international business.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Use international business terms and concepts while communicating.
2. Explain the international Business concepts used in making global decision.
3. Understand and apply various international business scenarios in light of theories of international trade.
4. Use effective communication skills to promote respect and relationship for international business.
5. Utilize information by applying a variety of business and industry software and hardware to major international trade function.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 | 05 |
|------------|----|----|----|----|----|
| CO | | | | | |
| 01 | X | | | | |
| 02 | | X | X | | |
| 03 | | | X | X | |
| 04 | | | | X | |
| 05 | | | | X | X |

| UNIT | COURSE CONTENTS |
|---------------|---|
| UNIT-I | Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments |

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| UNIT-II | <p>Theories of International Trade An overview of Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage; Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.</p> <p>International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).</p> |
| UNIT-III | <p>Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .</p> <p>International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.</p> |
| UNIT-IV | <p>Developments and Issues in International Business: Organisational structure for international business operations; International business negotiations. Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.</p> |
| UNIT-V | <p>Foreign Trade Promotion Measures and Organizations in India: Special economic zones (SEZs) and export oriented UNITS (EOUs) , ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.</p> <p>Financing of foreign trade and payment terms: Sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)</p> |

TEXT BOOKS

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.

REFERENCE BOOKS

1. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
2. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
3. Bennett, Roger. International Business. Pearson Education.

ADVERTISING

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|--|-------------------------------------|
| Course Code: 21BCH504C | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have the understanding of basic concepts of marketing. | |

COURSE OBJECTIVE

1. To understand and apply the concepts of Advertising and importance of Advertising and its determinants.
2. To learn about different types of media selection.
3. To understand and apply the tools used by marketing managers for creating different types of advertisement.
4. To evaluate the communication and sales effects; Pre- and Post-testing techniques.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply and analyze the relevant research in advertising and marketing communication.
2. Design effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia communication.
3. Develop advertising media buying and planning strategies pertaining to marketing management.
4. Create and defend the strategy and execution of an ad campaign for a client(s).

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO CO | 01 | 02 | 03 | 04 |
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| UNIT | COURSE CONTENTS |
|---------|---|
| UNIT-I | Introduction: Communication Process; Advertising as a tool of communication; Meaning, Nature and Importance of advertising; Types of advertising; Advertising Objectives. Audience analysis; Setting of advertising budget: Determinants and Major methods. |
| UNIT-II | Media Decisions: Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media. Scheduling, Advertising through the Internet-media devices. |

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| UNIT-III | Message Development; Advertising appeals, Advertising copy and elements, Preparing ads for different Media. |
| UNIT-IV | Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre- and Post-testing techniques. |
| UNIT-V | a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India. |

TEXT BOOKS

1. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
2. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
3. Batra, Myers and Aakers. Advertising Management. PHI Learning.

REFERENCE BOOKS

1. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
2. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
3. Chunawala and Sethia, Advertising, Himalaya Publishing House

ORGANIZATIONAL BEHAVIOUR

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|--|-------------------------------------|
| Course Code: 21BCH504D | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P: 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic concepts of organizational behavior | |

COURSE OBJECTIVES

1. To help the students to develop cognizance of the importance of human behaviour.
2. To enable students to describe how people behave under different conditions and understand and apply why people behave as they do.
3. To provide the students to analyse specific strategic human resources demands for future action.
4. To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

COURSE LEARNING OUTCOME:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.
2. Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.
3. Analyse the complexities associated with management of the group behaviour in the organization.
4. Demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organization.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 |
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| 01 | X | | | |
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| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENTS |
|--------|---|
| UNIT-I | Introduction Organizational Theories: Classical, Neo-classical and Contemporary. Organizational Behavior: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behavior Models. |

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| UNIT-II | Individual Behavior Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude. Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing Perception, perceptual errors and distortions, Emotional Intelligence. |
| UNIT-III | Group Decision making and Communication Concept and nature of decision-making process, Individual versus group decision making. Nominal group technique and Delphi technique. Communication and Feedback, Models of Communication. Transactional Analysis, ohari Window. |
| UNIT-IV | Motivation Meaning and Importance of motivation, Theories- Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas. Behavior modification, Motivation and organizational Effectiveness, Measurement of motivation using standard questionnaire. |
| UNIT-V | Leadership, Power and Conflict Concept and theories, Styles of leadership, Behavioral approach, Situational approach, Leadership effectiveness. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies. |

TEXT BOOKS

1. Robbins, S.P., Organisational Behaviour, Prentice Hall of India Pt. Ltd., New Delhi.
2. Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York.
3. Greenberg, Jerald, and Robert A Baron, Organisational Behaviour, Prentice Hall of India Pt. Ltd., New Delhi.

REFERENCE BOOKS

1. Singh, A.K., and B.P. Singh, Organisational Behaviour, Excel Books Pt. Ltd, New Delhi.
2. Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw Hill, New Delhi.
3. Hersey, P.K., Blanchard, H. and D.E. Johnson, Management of Organisational Behaviour; Leading Human Resources, Pearson Education.

DIGITAL MARKETING

| | |
|---|-------------------------------------|
| Course Code: 21BCH504E | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P: 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic knowledge of Marketing concepts and application of computer. | |

COURSE OBJECTIVES

1. To analyze the confluence of marketing, operations, and human resources in real-time delivery.
2. To demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities
3. To explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.
4. To investigate and evaluate issues in adapting to globalised markets that are constantly changing and increasingly networked.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. Understand and apply how marketers think, conceptualize; test continuously to optimise their product search on digital platforms.
3. Illustrate how the effectiveness of a digital marketing campaign can be measured
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 |
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| 02 | | X | | |
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| 04 | X | | | X |

| UNIT | COURSE CONTENTS |
|-------------|--|
| UNIT-I | Introduction Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview. |
| UNIT-II | Digital Marketing Management Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: |

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| | Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process. |
| UNIT-III | Digital Marketing Presence Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E- mail marketing: types and strategies. |
| UNIT-IV | Interactive Marketing Interactive marketing: concept and options. Social media marketing: concept and tools. Online commUNITies and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options. |
| UNIT-V | Ethical and Legal Issues Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India. |

TEXT BOOKS

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. PearsonIndia
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. PearsonIndia

REFERENCE BOOKS

1. Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
2. Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
3. Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.

ACCOUNTING STANDARDS

| | |
|--|-------------------------------------|
| Course Code: 21BCH504F | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic knowledge of Acts and Laws. | |

COURSE OBJECTIVES

1. To familiarize the students to the Accounting Standard and International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
2. To prepare the mandatory financial statements, according to the IFRS.
3. To understand and apply the working of Finance Department of companies using IFRS.
4. To make the students to acquire the knowledge of provisions and application of Indian Accounting Standards

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the content of the Accounting Standard and International Accounting Standards
2. Enable the students to compare with GAAP and Greek Accounting Standards.
3. Analysis and interpretation of all the Accounting Standard.
4. Practical application (exercises) of IND AS and International Accounting Standards.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 |
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| 03 | | | X | X |
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| UNIT | COURSE CONTENT |
|----------------|---|
| UNIT I | INTRODUCITON: Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India. |
| UNIT II | AS 1, 2, 3, 4, 5, 7 and 9: AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition (including simple problems). |

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| UNIT III | AS-10, 11, 12, 13, 14, 16 and 17: AS-10: Property Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting (including simple problems). |
| UNIT IV | AS-18, 19, 20, 22, 24, 26 and 29: AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets (including simple problems). |
| UNIT V | Introduction of Ind AS: Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS – AS Vs. Ind AS - Road map for implementation of Ind AS. |

TEXT BOOKS

1. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
2. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited

REFERENCE BOOKS

1. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
2. Accounting Theory: Porwal L.S, Tata McGraw-Hill Publishing Company
3. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

BANKING AND INSURANCE

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|---|-------------------------------------|
| Course Code: 21BCH504G | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic knowledge of banking terminology and banking operations. | |

COURSE OBJECTIVES

1. To disseminate knowledge among the students inculcate in them their theoretical structures about banking and insurance.
2. To train and equip the students with the dexterity of skills with which modern banking and insurance is run. For this purpose, after theoretical inputs, the students will be taken for trainings to banks and insurance companies.
3. To develop and inculcate the traits of professionalism amongst the students. Professional attire, professional communication skills and professional discipline will be inculcated.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the meaning and scope of Banking with functions of Banks and their role into banking
2. Familiarize with regard to operations of Banking and various services and benefits.
3. Develop insights on lending operations of banking and causes of NPA into banking sector.
4. Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CO \ CLO | 01 | 02 | 03 | 04 |
|----------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | X |

| UNIT | COURSE CONTENTS |
|---------|--|
| UNIT-I | Origin of Banking Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms. |
| UNIT-II | Operations of Banking Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of |

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| | traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. |
| UNIT-III | Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features. |
| UNIT-IV | Concept of Insurance Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits. |
| UNIT-V | Life and Non-Life Insurance Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations. |

TEXT BOOKS

1. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons
2. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House

REFERENCE BOOKS

1. Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House
2. Agarwal, O.P. Banking and Insurance. Himalaya Publishing House
3. Jr.Black, Kenneth & Jr. Skipper, Harold. Life and Health Insurance. Pearson Education

**DISCIPLINE SPECIFIC ELECTIVES
(DSE)**

GROUP-B

(Applicable Only in VIth Semester)

FUNDAMENTALS OF INVESTMENT

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|--|-------------------------------------|
| Course Code: 21BCH604A | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic knowledge of Stock Market | |

COURSE OBJECTIVES

1. To understand and apply the fundamentals of stock markets, type of investments, buying and selling of stocks.
2. To understand and have hands on experience of the functioning of online trading of stocks, concept of risk and return.
3. To understand and apply the various techniques of stock valuation like fundamental and technical analysis.
4. To make the student aware of concept of mutual funds, Derivatives its workings, Its advantages etc.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Illustrate fundamentals of investing in stock market, able to analyse the investment environment as well as risk & return
2. Analyse Indian securities market including the derivatives market
3. Examine EIC framework and conduct fundamental analysis
4. Apply and perform technical analysis

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO CO | 01 | 02 | 03 | 04 |
|-------------------|-----------|-----------|-----------|-----------|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | X |
| 04 | | | | X |

| UNIT | Course contents |
|---------------|--|
| UNIT-I | Investing Fundamentals Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order. |

| | |
|----------|--|
| UNIT-II | Stock Analysis Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. |
| UNIT-III | Stock Valuation Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging. |
| UNIT-IV | Investing in Mutual Funds Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage. |
| UNIT-V | Understanding Derivatives Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading. |

TEXT BOOKS

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.

REFERENCE BOOKS

1. Pandiyan, PUNITHavathy, Security Analysis and Portfolio Management, Vikas Publications
2. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.
3. Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing

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BUSINESS TAX PROCEDURE AND MANAGEMENT

| | |
|---|------------------------------------|
| Course Code: 21BCH604B | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: DSE |
| Pre-requisite: Student must have basic knowledge of taxation system. | |

COURSE OBJECTIVES

1. To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.
2. To acquire conceptual knowledge of the filing and documentation.
3. To acquire skills to understand and apply the assessment procedure.
4. To learn the TDS and TCS system in taxation.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in taxation.
2. Deal with the specific situations like filing in case of penalties and prosecutions.
3. Understand and experience hands on session of the assessment procedure.
4. Understand and apply the TDS and TCS procedure.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 |
|----------|---|----|----|----|
| CO | | | | |
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |
| UNIT | COURSE CONTENT | | | |
| UNIT I | Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax | | | |
| UNIT II | Assessment, re-assessment, rectification of mistakes Appeals and revisions: - Preparation and filing of appeals with appellate authorities - Drafting of appeal; statement of facts and statement of law | | | |
| UNIT III | Penalties and prosecutions, Settlement Commission, Search, seizure and survey. | | | |
| UNIT IV | Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax. | | | |
| UNIT V | Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS. | | | |

TEXT BOOKS

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business TaxProcedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. And Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

REFERENCE BOOKS

- 1.Akhileshwar Pathak and SavanGodiawala, Business Taxation, McGraw Hill Education.
- 2.Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai

MANAGEMENT ACCOUNTING AND CONTROL

| | |
|---|-------------------------------------|
| Course Code: 21BCH604C | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: DSE |
| Prerequisite: Student must have the understanding of basic accounting principles and its application | |

COURSE OBJECTIVE

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the budgetary control and its types.
3. To enable the learners to understand, develop and apply the techniques of Standard Costing.
4. To make the students develop competence with their usage in managerial decision making and control.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Analyze the relationship between financial and managerial accounting and how they are compartmentalized within modern businesses.
2. Analyze and provide recommendations to improve the operations of organizations through the application of Management accounting techniques. Outline the effects of flexible budgeting on budgetary control.
3. Identify problems using cost variance analysis Standard Costing and Variance Analysis.
4. Use cost-volume-profit relationships to predict the effects of possible changes to various variables.
5. Discuss the process of managerial decision-making and the factors involved in Decision making.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 | 05 |
|-----------------|----|----|----|----|----|
| 01 | X | | | | |
| 02 | | X | | | |
| 03 | | | X | X | X |
| 04 | | | | X | X |

| UNIT | COURSE CONTENTS |
|-------------|--|
| UNIT-I | Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. |

| | |
|----------|--|
| UNIT-II | Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting |
| UNIT-III | Standard Costing: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios |
| UNIT-IV | Marginal Costing: Absorption versus Variable Costing: Distinctive features and determination. Income. Cost- Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. |
| UNIT-V | Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing. |

TEXT BOOKS

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. **Introduction to Management Accounting**, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Asok Sehgal, Accounting for Management, Taxmann.

REFERENCE BOOKS

1. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
2. Goel, Rajiv, Management Accounting. International Book House.
3. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

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| CONSUMER AFFAIRS AND CUSTOMER CARE | |
|---|-------------------------------------|
| Course Code: 21BCH604D | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P : 4-0-0 | Course Type: DSE |
| Prerequisite: : Student must have basic concepts of consumer affairs and customer care | |

COURSE OBJECTIVE

1. To familiarize the students with their rights as a consumer.
2. To aware the students about the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
4. To comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

LEARNING OUTCOME:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Identify how consumer behaves differently.
2. Understand the consumer rights and its framework.
3. Students would be able to understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
4. Able to understand the Consumer Protection law in India.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO CO | 01 | 02 | 03 | 04 |
|-------------------------|----|----|----|----|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENTS |
|--------|---|
| UNIT-I | Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems |

| | |
|----------|--|
| UNIT-II | <p>The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set- up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.</p> |
| UNIT-III | <p>Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.</p> |
| UNIT-IV | <p>Industry Regulators and Consumer Complaint Redress Mechanism</p> <ol style="list-style-type: none"> Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman Telecommunication: TRAI Food Products: FSSAI (an overview) Electricity Supply: Electricity Regulatory Commission Advertising: ASCI |
| UNIT-V | <p>Consumer Protection in India Consumer Movement in India ; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview</p> |

TEXT BOOKS

1. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
2. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication. 334 pp.

REFERENCE BOOKS

1. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.K G, Saarbrücken, Germany. 263 pp.
2. Empowering Consumers e-book, www.consumeraffairs.nic

COMPENSATION MANAGEMENT

| | |
|---|-------------------------------------|
| Course Code: 21BCH604E | Continuous Evaluation: 40 |
| Credits: 04 | End Semester Examination: 60 |
| L T P:4-0-0 | Course Type: DSE |
| Prerequisite: Student must have basic knowledge of fundamentals of Compensation. | |

COURSE OBJECTIVES

1. To recognize how pay decisions help the organization achieve a competitive advantage.
2. To analyse, integrate, and apply the knowledge to solve compensation related problems in organizations.
3. To demonstrate comprehension by constructing a compensation system.
4. To design rational and contemporary compensation systems in modern organizations.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.
2. Identify the internal and external environmental factors that have an impact on pay structure of an organization.
3. Understand and apply the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.
4. Understand and apply international compensation rules to meet requirement of overseas workforce.

MAPPING MATRIX COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO \ CO | 01 | 02 | 03 | 04 |
|-----------------|-----------|-----------|-----------|-----------|
| 01 | X | | | |
| 02 | | X | | |
| 03 | | | X | |
| 04 | X | | | X |

| UNIT | COURSE CONTENTS |
|----------------|--|
| UNIT-I | Introduction to Compensation Compensation, types of compensation, conceptual framework of compensation management, Theories of wages – criteria of wage fixation –Institutional and cultural factors on compensation practices – National differences in compensation – Compensation system design issues: Compensations Philosophies, compensation approaches |
| UNIT-II | Strategic Compensation Planning: Developing a total compensation strategy – Competitive Advantage – Job evaluation systems, the compensation |

| | |
|----------|---|
| | structure- Wage and salary surveys, the wage curve, pay grades and rate ranges, preparing salary matrix, fixing pay, significant compensation issues. Variable Pay: Strategic reasons for incentive plans, administering incentive plans, individual incentive plans – group incentive plans – team compensation, ESOPs – Performance measurement issues, incentive application and globalization |
| UNIT-III | Managing Employee Benefits: Nature and types of benefits, employee benefits programs security benefits, retirement security benefits, health care benefits, time-off benefits, benefits administrations, employee benefits required by law, discretionary major employee benefits, employee services designing a benefits package retirements benefits– (pension, gratuity, provident fund); Impact of collective bargaining and negotiation skills on compensation. |
| UNIT-IV | Executive compensation – elements of executive compensation and its management – Executive compensation in an international context – Wage Determination: Principles of wage and salary administration, methods of wage determination in India; internal and external equity in compensation systems, wage administration in India: wage policy in India, wage boards: structure, scope and functions – Pay Commissions. |
| UNIT-V | International Compensation - global convergence of compensation practices - Pay for performance for global employees - practices in different industries - Employee benefits around the world - CEO pay in a global context - Beyond compensation. |

TEXT BOOKS

1. Milkovich, Newman & Gerhart, Compensation, TMH, 2011, 10th Edition
2. Luis R. Gomez-Mejia & Steve Werner, Global compensation - Foundations and perspectives Routledge, 2008. 2.
3. Richard I. Henderson, Compensation Management in a Knowledge-Based World, Pearson Education, 2009, 10th Edition

REFERENCE BOOKS

1. B D Singh, Compensation And Reward Management, Excel Books, 2008 4.
2. Tapomoy Deb, Compensation Management, Text and Cases, Excel Books, 2009, 1st Edition.

FINANCIAL REPORTING AND ANALYSIS

| | |
|--|------------------------------------|
| Course Code: 21BCH604F | Continuous Evaluation: 40 Marks |
| Credits: 4 | End Semester Examination: 60 Marks |
| L T P : 4 0 0 | Course Type: DSE |
| Pre-requisite: Student must have basic knowledge of Accounting standards. | |

COURSE OBJECTIVES

1. To impart basic knowledge on reviewing and analyzing financial statements
2. To acquire skills for recording various kinds of business transactions.
3. To learn performance management and financial control system.
4. To learn about the concept and technique of management accounting.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Read, understand, interpret and analyse general purpose financial reports.
2. Understand and apply differing accounting policies and their impact on financial statements.
3. Evaluate different types of performance measurement systems in accounting and commonly used financial control systems.
4. Demonstrate knowledge of management accounting concepts and techniques.

MAPPING COURSE OBJECTIVES & COURSE LEARNING OUTCOMES

| CLO | 01 | 02 | 03 | 04 |
|-----|----|----|----|----|
| CO | | | | |
| 01 | X | | | |
| 02 | | X | | |
| 03 | | X | X | |
| 04 | | | | X |

| UNIT | COURSE CONTENT |
|----------|--|
| 1 | Basic Accounting Concepts – Trial balance – reconciliation – Income and expenditure statements – Depreciation -Cash flow statement - purpose - uses - structure - format of cash flow statement - preparing cash flow statement - reporting cash flows - interpreting the cash flow statement. |
| 2 | Objective and users of financial statements – the reporting entity – elements of financial statements – financial analysis – articulation of financial statements – elements from which financial statements are constructed. |
| 3 | Standards of comparison - earnings quality -techniques of financial statement analysis - using financial ratios -corporate disclosure policy - efficient market hypothesis and financial statement analysis - earnings management interpreting financial reports - scanning the annual report. |
| 4 | Effect of changes in accounting principles – sustainable earnings – recurring vs nonrecurring – operating vs. non- operating – continuing vs. discontinued Effect of discontinuing operations – comprehensive income – revenue |

| | |
|----------|---|
| | recognition – various forms of sales growth – internally-generated growth, growth from acquisitions. |
| 5 | Ratio Analysis – Financial statements forecasting – accounting policies, changes in accounting estimates and errors – events after the balance sheet date |

TEXT BOOKS:

- 1 R Narayanaswamy - "Financial Accounting" - A managerial Perspective", Prentice Hall of India 2020.
- 2 Gerald I White, Ashipaul C. Sondhi, Dov Fried - "The analysis and use of financial statements, wiley student edition, third edition, 2014.

REFERENCE BOOKS:

1. S. N. Maheshwari - Principles of Management Accounting, sultan chand and sons.

SKILL ENHANCEMENT COURSE (SEC)

| SOFT SKILLS TRAINING COURSES CREDIT STRUCTURE IN COMMERCE | | | | | |
|---|-------------|--|----------|---------|--------------|
| S.No. | Course Code | Course Name | Semester | Credits | Hours / Week |
| 1 | 21SS251A | Effective Communication Skills | II | 1 | 2 |
| 2 | 21SS352A | Teamwork & Interpersonal Skills | III | 1 | 2 |
| 3 | 21SS453A | Presentation & Speaking Skills | IV | 1 | 2 |
| 4 | 21SS554A | Professional Writing Skills & Interpersonal Skills: Strategies | V | 1 | 2 |

SOFT SKILLS TRAINING COURSES STRUCTURE SEMESTER WISE IN COMMERCE

SEMESTER – II

| | | | | | |
|---|--|----------|----------|----------|----------|
| | | L | T | P | C |
| Course Code: 21SS251A | Course Name: EFFECTIVE COMMUNICATION SKILLS | 0 | 0 | 2 | 1 |
| Pre-requisite: Basic English | | | | | |
| | Continuous Evaluation: 70 Marks | | | | |
| | End Term Evaluation: 30 Marks | | | | |

Training Objectives (TO): -

1. To define and understand communication and its process.
2. To make students practice on communication skills via LSRW approach via instructing,engaging, assessing and re engaging.
3. To enhance the confidence and motivation of students by honing their communication skills.

Training Learning Outcomes (TLO): -

After the completion of the training, the student will have ability:

1. To communicate effectively and interact with people with confidence.
2. To demonstrate and differentiate between various forms of communication.
3. To apply effective communication skills confidently which a student need to get ahead in joband life.

Mapping Matrix of Training Objectives (TO) & Training Learning Outcomes (TLO)

| TRAINING LEARNING OUTCOME | TLO1 | TLO2 | TLO3 |
|---------------------------|------|------|------|
| TRAINING OBJECTIVES (TO) | | | |
| TO1 | ✓ | | |
| TO2 | ✓ | ✓ | |
| TO3 | | ✓ | ✓ |

| UNIT | Course Contents | Student Engagement Activity |
|----------------|--|---------------------------------|
| UNIT-I | Verbal Communication Skills <ul style="list-style-type: none"> • Communication Process& its importance • 7 C's of Communication • Formal & Informal Conversation • Requirements of effective verbal communication | Conversation Cards Activity |
| UNIT-II | Non Verbal Communication Skills <ul style="list-style-type: none"> • Importance of non verbal skills in effective communication • Types of non verbal (body language) skills Barriers to non verbal communication | Power of Body Language Activity |

| | | |
|------------------------|---|--------------------------------|
| UNIT III | Listening Skills <ul style="list-style-type: none"> • Role of listening skills in effective communication • Barriers to listening • Overcoming listening barriers Empathetic listening & avoiding selective listening | Chinese WhisperActivity |
| UNIT IV | Reading Skills <ul style="list-style-type: none"> • Role of reading skills in effective communication • Types of reading strategies to enhance improve reading skills Comprehension skills | The What IF Activity |
| UNIT V | Writing Skills <ul style="list-style-type: none"> • Role of writing skills in effective communication • Types of written communication Advantages & Disadvantages of written communication | The What IF Activity |
| UNIT VI | Visual Communication <ul style="list-style-type: none"> • Types of visual communication • Importance of visual communication • Picture narration/description technique | Interpret The Picture Activity |
| TEXT BOOKS | Communication Skills by Sanjay Kumar &PushpLata: Oxford University Press, 2018. | |
| REFERENCE BOOKS | Personality Development & Communication Skills-1 by C B Gupta: Scholar Tech Press,2019. | |

Pedagogy

- The training will be based on the concept of learning by practice.
- The training will involve 30% of the training time on briefing and demonstration & the remaining 70% will be focusing on student's engagement in training activities.
- The training will follow a circular approach where students are engaged, evaluated, given feedback and then re engaged.

Internal (Continuous Assessment & Evaluation) & End Term (Assessment & Evaluation) for Effective Communication Skills Course

| UNI T No. | UNIT Name | Internal Assessment Parameter | Internal Marks (70) | End Term Assessment Parameters | End Term Marks (30) |
|-----------------|---------------------------------|-------------------------------------|---------------------------|--------------------------------------|------------------------|
| 1 | Verbal Communication Skills | Speech Activity | 15 | Written Test | 10 |
| 2 | Non Verbal Communication Skills | Role Play | 15 | | |
| 3 | Listening Skills | Oral Assessment | 10 | | |
| 4 | Reading Skills | | 10 | Viva | 20 |
| 5 | Written Skills | Written Assignment | 10 | | |
| 6 | Visual Communication | | 10 | | |

SEMESTER –III

| | | | | | |
|-----------------------------|---|----------|----------|----------|----------|
| Course Code:21SS352A | Course Name: TEAMWORK & INTERPERSONAL SKILLS | L | T | P | C |
| | | 0 | 0 | 2 | 1 |
| Pre-requisite: None | | | | | |
| Co-requisite: None | | | | | |
| | Continuous Evaluation: 70 Marks | | | | |
| | End Term Evaluation: 30 Marks | | | | |

Training Objectives (TO): -

- TO1. To make the students learn & demonstrate effective teamwork, leadership & interpersonal skills.
- TO2. To equip the students with capability of handling stress and utilization of work time effectively.
- TO3. To make the student understand and apply the importance and application of Emotional Quotient, Critical Thinking & Problem Solving Skills.

Training Learning Outcomes (TLO): -

After the completion of the training, the student will have ability:

- TLO1. To be confident working in a team and leading it as well.
- TLO2. To categorize the work and achieve expected performance within the time frame & will be able to adapt himself to work under various kinds of stress and re-energize himself to bounce back from such situations.
- TLO3. To get benefitted from Emotional Quotient in building stronger professional relationships and achieving career and personal goals.
- TLO4. To face complex problems and effectively deal with it in the job due to Critical Thinking & Problem Solving Skills.

| Mapping Matrix of Training Objectives (TO) & Training Learning Outcomes (TLO) | | | | |
|---|------|-------|-------|------|
| Training Learning Outcomes (TLO) □ Training Objectives (TO) □ | TLO1 | TLO 2 | TLO 3 | TLO4 |
| TO1 | | | | |
| TO2 | | | | |
| TO3 | | | | |

| UNIT | Course Contents | Student Engagement Activity |
|------|-----------------|-----------------------------|
| | | |

| | | |
|--------------------|--|--|
| UNIT -I | Team Management | Collaborative Working Game Activity |
| | • Team communication & team conflict resolution | |
| | • Role of a team leader | |
| | • Team goal setting & understanding team development | |
| | • Team dynamics & multicultural team activity | |

| | | |
|------------------|---|---------------------------------|
| | <ul style="list-style-type: none"> Johari Window Model | |
| UNIT-II | Time Management <ul style="list-style-type: none"> Time management matrix Pareto Principle (80/20 rule) Development process of plan of action | What You Did Yesterday Activity |
| UNIT- III | Leadership <ul style="list-style-type: none"> Difference between leadership & management Types of leadership style Core leadership skills | Lead The Blindfolded Activity |
| UNIT- IV | Stress Management <ul style="list-style-type: none"> Sign of stress & its impact Types of stress Techniques of handling stress | Keeping Cool Activity |
| UNIT -V | Emotional Intelligence <ul style="list-style-type: none"> Emotional intelligence & emotional competence Components & behavioral skills of emotional intelligence | Guess The Emotion Game Activity |
| UNIT-VI | Critical Thinking <ul style="list-style-type: none"> Types of thinking & Characteristics Critical thinking standards Barriers to critical thinking | Think Pair Share Activity |
| UNIT- VII | Problem Solving <ul style="list-style-type: none"> Types of problems & its solutions Problem solving process & tools | Think Pair Share Activity |

| | |
|------------------------|---|
| TEXT BOOKS | Communication Skills by Sanjay Kumar & Pushp Lata: Oxford University Press, 2018. |
| REFERENCE BOOKS | Personality Development & Communication Skills-1 by C B Gupta: Scholar Tech Press, 2019. (ISBN No. – 9382209131) |

Pedagogy

- The training will be based on the concept of learning by practice.
- The training will involve 30% of the training time on briefing and demonstration & the remaining 70% will be focusing on student's engagement in training activities.
- The training will follow a circular approach where students are engaged, evaluated, given feedback and then re engaged.

**Internal (Continuous Assessment & Evaluation) & End Term
(Assessment & Evaluation) for Teamwork & Interpersonal Skills**

| UNIT No. | UNIT Name | Internal Assessment Parameter | Internal Marks (70) | End Term Assessment Parameters | End Term Marks (30) |
|-----------------|------------------------|--------------------------------------|----------------------------|---------------------------------------|----------------------------|
| 1 | Team Management | Role Play / Group Activity | 10 | Written Test | 10 |
| 2 | Time Management | | 10 | | |
| 3 | Leadership | | 10 | | |
| 4 | Stress Management | Assignment | 10 | Viva | 20 |
| 5 | Emotional Intelligence | Written Test | 10 | | |
| 6 | Critical Thinking | | 10 | | |
| 7 | Problem Solving | Case Story Telling | 10 | | |

SEMESTER – IV

| | | | | | |
|-----------------------------|--|----------|----------|----------|----------|
| | | L | T | P | C |
| Course Code:21SS453A | Course Name: PRESENTATION & SPEAKING SKILLS | 0 | 0 | 2 | 1 |
| Pre-requisite: | | | | | |
| None | Continuous Evaluation: 70 Marks | | | | |
| Co-requisite: None | End Term Evaluation: 30 Marks | | | | |

Training Objectives (TO):-

- TO1. To develop the public speaking skills in the student.
- TO2. To make the students learn and adapt to the necessary etiquettes required to work and grow in corporate culture.
- TO3. To make the students learn to speak in a debate session by putting his arguments and making others accept his viewpoint convincingly.

Training Learning Outcomes (TLO): -

After the completion of the training, the student will have ability:

- TLO1. To confident in presenting himself in front of audience.
- TLO2. To become professional in his approach towards work culture.
- TLO3. To enhance the level of communication while interacting with others.

| Mapping Matrix of Training Objectives (TO) & Training Learning Outcomes (TLO) | | | |
|--|------|------|------|
| Training Learning Outcomes (TLO) □ Training Objectives(TO) □ | TLO1 | TLO2 | TLO3 |
| TO1 | | | |
| TO2 | | | |
| TO3 | | | |

| UNIT | Course Contents | Student Engagement Activity |
|-----------------|--|-------------------------------------|
| UNIT-I | Presentation Skills <ul style="list-style-type: none"> • Importance of presentation skills • 4 P's of presentation skills – plan, prepare, practice & present • Guidelines for effective presentation | PPT Presentation Activity |
| UNIT-II | Story Telling Skills <ul style="list-style-type: none"> • 4 P's of story telling skills – people, place, plot & purpose • Types of story telling techniques • Importance of story telling skills | Start From Where I Stopped Activity |
| UNIT-III | Corporate Culture Etiquettes <ul style="list-style-type: none"> • Importance of professional behaviour at work place • Understand & implementation of etiquettes at work place • Importance of values & ethics | Etiquettes Role Play Activity |

| | | |
|----------------|--|--------------------------------------|
| | <ul style="list-style-type: none"> Types of professional / corporate etiquettes | |
| UNIT-IV | Debate / Extempore <ul style="list-style-type: none"> Difference between debate, extempore & group discussion Learning argument /counter argument in debate Role of verbal & non verbal communication in debate / extempore Importance of current affairs / general knowledge | Current Affair Topic Speech Activity |
| UNIT-V | Art of Creating Impression <ul style="list-style-type: none"> Importance of creating first impression 6 ways to master the art of creating impression | Speech Activity |

Learning Resources

| | |
|------------------------|--|
| TEXT BOOKS | Communication Skills by Sanjay Kumar & PushpLata: Oxford University Press, 2018. |
| REFERENCE BOOKS | Personality Development & Communication Skills-1 by C B Gupta: Scholar Tech Press, 2019.(ISBN No. – 9382209131) |

Pedagogy

- The training will be based on the concept of learning by practice.
- The training will involve 30% of the training time on briefing and demonstration & the remaining 70% will be focusing on student's engagement in training activities.
- The training will follow a circular approach where students are engaged, evaluated, given feedback and then re engaged.

Internal (Continuous Assessment & Evaluation) & End Term (Assessment & Evaluation) for Teamwork & Interpersonal Skills

| UNIT No. | UNIT Name | Internal Assessment Parameter | Internal Marks (70) | End Term Assessment Parameters | End Term Marks (30) |
|----------|------------------------------|-------------------------------|---------------------|--------------------------------|---------------------|
| 1 | Presentation Skills | Presentation Activity | 20 | Written Test | 10 |
| 2 | Story Telling Skills | Speech Activity | 15 | | |
| 3 | Corporate Culture Etiquettes | Assignment | 10 | | |
| 4 | Debate/Extempore | Speech Activity | 15 | Viva | 20 |
| 5 | Art of Creating Impression | | 10 | | |

SEMESTER – V

| | | | | | |
|--|--|----------|----------|----------|----------|
| | | L | T | P | C |
| Course Code: 21SS554A | Course Name: PROFESSIONAL WRITING SKILLS & INTERPERSONAL SKILLS: STRATEGIES | 0 | 0 | 2 | 1 |
| Pre-requisite: None | | | | | |
| Co-requisite: None | Continuous Evaluation: 70 Marks | | | | |
| | External Evaluation: 30 Marks | | | | |

Training Objectives (TO): -

- TO1. To encourage students to learn and apply the effective writing skills.
- TO2. To make the students learn various types of business correspondence letters, cover letters & resume.
- TO3. To encourage students to learn as to how to talk and convince people in GD & interview.
- TO4. To make the students learn to build rapport for building positive relationships professionally at workplace.

Training Learning Outcomes (TLO): -

After the completion of the training, the student will have ability:

- TLO1. To understand and experience professional writing skill required in workplace.
- TLO2. To explore different formats in resume, cover letters & other business related letters.
- TLO3. To develop knowledge, skills and understanding people in-group and individually.
- TLO4. To apply communication strategies either in-group or one on one basis and will be confident to lead the discussion among them.

| Mapping Matrix of Training Objectives (TO) & Training Learning Outcomes (TLO) | | | | |
|--|------|-------|-------|-------|
| Training Learning Outcomes (TLO) □ Training Objectives(TO) □ | TLO1 | TLO 2 | TLO 3 | TLO 4 |
| TO1 | | | | |
| TO2 | | | | |
| TO3 | | | | |
| TO4. | | | | |

| UNIT | Course Contents | Student Engagement Activity |
|---------------|---|------------------------------------|
| UNIT-I | Email Writing <ul style="list-style-type: none"> • Importance of email communication skills • Basic rules of effective email writing | Email Practice |

| | | |
|-----------------|--|------------------------------------|
| | <ul style="list-style-type: none"> Structure of email – address, subject, message text, attachments, signature | Activity |
| UNIT-II | Resume Writing <ul style="list-style-type: none"> Difference between Resume, CV & Bio data Guidelines of resume writing Resume preparation of the student | Resume Making Activity |
| UNIT-III | Cover Letter Writing <ul style="list-style-type: none"> Objective of cover letter writing Types of cover letters Format & content of the cover letter | Cover Letter Practice Activity |
| UNIT--IV | Group Discussion (GD) <ul style="list-style-type: none"> Characteristics of GD & subject knowledge Do's & Don'ts in GD Strategies of GD Types of GD | Group Discussion Practice Activity |
| UNIT-V | Interview Skills <ul style="list-style-type: none"> Preparation of the interview & company details information Do's & Don'ts in interview Types of Interviews Strategies of interview | Mock Interview Practice Activity |
| UNIT-VI | Negotiation Skills <ul style="list-style-type: none"> Importance of negotiation skills Four phases of negotiation skills Barriers to negotiation & overcoming it Win-win negotiation | Win Win Activity |

| Learning Resources | |
|------------------------|--|
| TEXT BOOKS | Communication Skills by Sanjay Kumar & PushpLata: Oxford University Press, 2018. |
| REFERENCE BOOKS | Personality Development & Communication Skills-1 by C B Gupta: Scholar Tech Press, 2019.(ISBN No. – 9382209131) |

Pedagogy

- The training will be based on the concept of learning by practice.
- The training will involve 30% of the training time on briefing and demonstration & the remaining 70% will be focusing on student's engagement in training activities.
- The training will follow a circular approach where students are engaged, evaluated, given feedback and then re engaged.

Internal (Continuous Assessment & Evaluation) & End Term (Assessment & Evaluation) for Professional Writing Skills & Interpersonal Skills: Strategies

| UNI T No. | UNIT Name | Internal Assessment Parameter | Internal Marks (70) | End Term Assessment Parameters | End Term Marks (30) |
|-----------------|----------------------|-------------------------------------|---------------------------|--------------------------------------|------------------------------|
| 1 | Email Writing | Written Assignment | 10 | Written Test | 10 |
| 2 | Resume Writing | | 10 | | |
| 3 | Cover Letter Writing | | 10 | | |
| 4 | Group Discussion | Group Discussion Activity | 15 | Viva | 20 |
| 5 | Interview Skills | Mock Interview Activity | 15 | | |
| 6 | Negotiation Skills | Role Play | 10 | | |

SKILL ENHANCEMENT COURSE (SEC)

TECHNICAL SKILLS & DOMAIN SPECIFIC SKILLS

SEMESTER – I

IT SKILLS

| | |
|------------------------------|------------------------------------|
| Course Code: 21CS151A | Continuous Evaluation: 70 Marks |
| Pre-Requisite : NIL | End Semester Examination: 30 Marks |
| L T P : 0 0 2 | |
| Credits: 1 | |

TRAINING OBJECTIVE

1. To understand the need and utility of computers.
2. To learn, understand and apply office automation tools.
3. To learn the basics of data analysis in spreadsheets.

TRAINING LEARNING OUTCOMES (TLO)

After the completion of course the students will be able to:

1. Understand and apply the basic components of computers.
2. Create algorithms for solving smaller problems using flowcharts.
3. Develop practical knowledge for documentation, spreadsheet and presentation.
4. Learn to organize data and make it readable.
5. Apply, clean and analyze the data without using code.

TRAINING LEARNING OUTCOME (TLO)-TRAINING OBJECTIVE (TO) MAPPING

| | TLO1 | TLO2 | TLO3 | TLO4 | TLO5 |
|-----|------|------|------|------|------|
| TO1 | — | — | | | |
| TO2 | | | — | | |
| TO3 | | | | — | — |

TRAINING CONTENTS

| MODULE | TRAINING CONTENTS | STUDENTS ENGAGEMENT ACTIVITY |
|--------|--|----------------------------------|
| I | FUNDMENTALS OF COMPUTERS Introduction to computers, characteristics, components and its uses, Basics of Operating Systems, Computer Networks, trouble shooting in computer systems. Introduction to flowchart and algorithm, Study of RAPTOR tool for creating and executing flowcharts. | Flowchart creation Activity |
| II | INTERNET & CYBER SECURITY Introduction and use of internet, basic terminology, internet devices, and data transfer rate, introduction to basic protocols. Networking Safety Concerns like virus, worm, spam, DoS attacks etc., Networking security measures like anti-virus, firewall etc, Introduction to Cyber crime. | Activity Related to Web Browsers |
| III | OFFICE AUTOMATION TOOLS | Activity based on |

| MODULE | TRAINING CONTENTS | STUDENTS ENGAGEMENT ACTIVITY |
|--------|--|--|
| | Create and Apply styles in the documents, insert and use images in documents, create and customize table of contents, implement mail-merge, create and use templates. MS POWERPOINT: creating, editing, formatting and sharing presentations, animations, smart chart, presentation views, slide notes, using multimedia and slide show. | creation of interactive Presentation |
| IV | MS EXCEL Link data and spread sheets, review a spreadsheet, create and use macros, using predefined functions, formulas and operators, creating and setting chart and graphs, data validation, conditional formatting. | Activity related to creation of tables and apply formulas and function to answer the Queries |
| V | DATA ANALYSIS IN SPREADSHEET Pivot table and charts, data analysis using scenarios, goal seek and solver, vlookup. Concatenate, sumif, countif functions. | Design a Dashboard |

LEARNING RESOURCES

- ReemaThareja, “Fundamentals of Computers “, oxford Publications.
- Data Analytics In Excel Full Course | Data Analytics Course For Beginners | Simplilearn
- Professional Office Procedure by Susan H Cooperman, Prentice Hall
- Information Technology: Principles , Practices and Opportunities by James A Senn, Prentice Hall

SEMESTER – I

COMPUTERIZED ACCOUNTING SOFTWARE

| | |
|------------------------------|------------------------------------|
| Course Code: 21BCH106 | Continuous Evaluation: 70 Marks |
| Pre-Requisite : NIL | End Semester Examination: 30 Marks |
| L T P : 0 0 4 | |
| Credits: 2 | |

TRAINING OBJECTIVE

| |
|---|
| 1. A broad understanding of Tally's software used in accounting. |
| 2. Develop computer skills for recording financial transactions, preparing annual accounts and reporting using Tally. |
| 3. To learn accounting concept and practical preparation of accounting books. |

TRAINING LEARNING OUTCOMES (TLOS)

After the completion of training students will be able to:

| |
|--|
| 1. Apply knowledge of quantitative tools and techniques to the interpretation of management decision-making data |
| 2. In-depth knowledge of management accounting concepts and the production of reports required for management decision-making. |
| 3. Learn to invoices entry in day to day business transaction |
| 4. Understand and apply computer accounting knowledge and present themselves as accountant. |

TRAINING LEARNING OUTCOME (TLO)-TRAINING OBJECTIVE (TO) MAPPING

| | TLO1 | TLO2 | TLO3 | TLO4 |
|-----|------|------|------|------|
| TO1 | — | | | |
| TO2 | | — | | |
| TO3 | | | — | — |

TRAINING CONTENTS

| MODULE | TRAINING CONTENT |
|--------|---|
| I | User Interface and Company Management Introduction to Tally ERP9□ Installing Tally ERP9 License Server□ Creating a Company□ Data Path for Tally ERP9 Companies□ Altering and Deleting Company□ Gateway of Tally and User Interface□ |

| MODULE | TRAINING CONTENT |
|--------|---|
| II | Masters – Ledgers Understanding Ledgers□ Creating Ledgers□ Creating Multiple Ledgers□ Altering and Deleting Ledgers□ Practical Examples□ : Masters – Groups Understanding Groups□ Creating Groups□ Altering and Deleting Groups□ Practical Examples□ Masters – Bill wise Debtors and Creditors Ledgers Using Practice Files□ Configuring Bill wise Details□ Examples on Creating Bill wise Ledgers□ |
| III | Payment Voucher Understanding Default Vouchers□ Payment in Single Entry Mode (Examples)□ Payment in Double Entry Mode (Examples), Day Book Understanding Day Book Reports□ Altering and Deleting Transactions□ Masters: Inventory Understanding Inventory□ Integrating Accounts and Inventory□ Practical on Stock Group□ Practical on Godown and Locations□ Practical on Stock Category□ Practical on UNITs of Measure□ Practical on Stock Items□ Manual Stock Valuation without Inventory□ |
| IV | Goods and Services Tax (GST) About Goods and Services Tax (GST)□ Activating Tally in GST□ Setting Up GST (Company Level, Ledger Level or Inventory Level)□ GST Taxes□ & Invoices Understanding SGST, CGST□ & IGST Creating GST Masters in Tally□ Purchase Voucher with GST Updating GST Number for Suppliers□ Practical on Intra-State Purchase Entry in GST (SGST + CGST)□ Practical on Inter-State Purchase Entry in GST (IGST)□ GST Purchase Entry for Unregistered Dealer in Tally□ Sales Voucher with GST Updating GST Number for Suppliers□ Practical on Intra-State Sales Entry in GST (SGST + CGST)□ Practical on Inter-State Sales Entry in GST (IGST)□ Printing GST Sales Invoice from Tally ERP9 Software□ |
| V | Purchase Order Processing Purchase Order Process□ Purchase Order Voucher with Examples□ Receipt Note (Inventory) with Examples□ Rejection-Out Voucher with Examples□ Sales Order Processing Sales Order Process□ Sales Order Voucher with Examples□ Delivery Note (Inventory) with Examples□ Rejection-IN Voucher with Examples□ Any other Miscellaneous topics and Short Keys. |

Learning Resources:

1. Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
 2. Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
 3. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- .

SEMESTER – VI

ESSENTIALS OF BLOCKCHAIN & IOT

| | |
|-----------------------------|------------------------------------|
| Course Code:21CS0201 | Continuous Evaluation: 70 Marks |
| Pre-Requisite : NIL | End Semester Examination: 30 Marks |
| L T P : 0 0 2 | |
| Credits: 1 | |

TRAINING OBJECTIVE

| |
|---|
| 1. To familiarise the students with functional/operational aspects of cryptocurrency ECOSYSTEM. |
| 2. To understand emerging abstract models for Block chain Technology. |
| 3. To learn various protocols of IoT. |

TRAINING LEARNING OUTCOMES (TLOS)

After the completion of training students will be able to:

| |
|--|
| 1. Understand how bitcoin and other coins work in real world. |
| 2. Analyse the properties of Block Chain models. |
| 3. Understand the vision of IoT and communication protocols from a global context. |
| 4. Design portable IoT using appropriate boards. |

TRAINING LEARNING OUTCOME (TLO)-TRAINING OBJECTIVE (TO) MAPPING

| | TLO1 | TLO2 | TLO3 | TLO4 |
|-----|------|------|------|------|
| TO1 | — | | | |
| TO2 | | — | | |
| TO3 | | | — | — |

TRAINING CONTENTS

| MODULE | TRAINING CONTENT | STUDENTS ENGAGEMENT ACTIVITY |
|--------|---|--|
| I | CONSENSUS The consensus problem, Abstract Models for BLOCKCHAIN : GARAY model, RLA Model, liveness and fairness, Proof of Stake (PoS) based Chains, Hybrid models (PoW + PoS) | Perform Mapping of coins and Blockchain Models |
| II | BITCOIN Bitcoin Introduction, Wallet - Blocks - Merkley Tree - hardness of mining - transaction verifiability - anonymity - forks - double spending - mathematical analysis of properties of Bitcoin. | To identify the type of wallet used in a specific application. |

| MODULE | TRAINING CONTENT | STUDENTS ENGAGEMENT ACTIVITY |
|--------|---|---|
| III | Introduction to IoT: Definition, Characteristics, Applications, Connectivity Layers, Addressing, Networking, Sensing: Sensors and Transducers, Sensor Classes, Sensor Types, Actuation: Actuator Basics, Actuator Types. Connectivity Technologies: ZigBee, 6LoWPAN, RFID, HART, NFC, Bluetooth, ISA100.11a. | To identify the types and characteristics of Sensors |
| IV | Introduction to Arduino: Basic Concepts of Arduino Platform, Examples of Arduino Programming, Integration of Sensors and Actuators with Arduino, Introduction to Raspberry Pi, Implementation of IoT with Raspberry, Software Defined Networking, Software Defined IoT Networking | To design a simple application of LED lightning using Arduino and Raspberry Pi. |
| V | HANDS ON ACTIVITY The students will design an application for smart irrigation system, smart healthcare system. In this activity students will identify the major components required for building a smart application and design the architecture and application accordingly. | Complete the Assigned Activity |

LEARNING RESOURCES

1. Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, and Steven Goldfeder. Bitcoin and cryptocurrency technologies: a comprehensive introduction. Princeton University Press, 2016.
2. Honbo Zhou, "The Internet of Things in the Cloud: A Middleware Perspective" — CRC Press- 2012
3. Arshdeep Bahga, Vijay Madisetti, "Internet of Things (A Hands-On-Approach)", VPT, 2014.
4. <https://eprint.iacr.org/2014/349.pdf>
5. <https://eprint.iacr.org/2012/718.pdf>
6. <https://github.com/ElementsProject/lightning/blob/master/doc/deployable-lightning.pdf>
7. <https://www.hyperledger.org/use/tutorials>
8. <https://docs.soliditylang.org/en/latest>
9. Raspberry Pi Cookbook, Software and Hardware Problems and solutions, Simon Monk, O'Reilly (SPD), 2016, ISBN 9789352133895
10. Getting Started with Raspberry Pi, Matt Richardson & Shawn Wallace, O'Reilly (SPD), 2014, ISBN: 9789350239759.

GENERIC/OPEN ELECTIVES (OE)-

**COURSES FROM OTHER TECHNICAL AREA &
EMERGING FIELDS**

GROUP-A

(Applicable Only in FIRST Semester)

INTRODUCTORY MICROECONOMICS

| | |
|-------------------------------|---|
| Course Code: 21GEES101 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 3 0 0 | Course Category: Open/ Generic Elective |
| Prerequisite: NIL | |

COURSE OBJECTIVES

1. To expose the students to the basic principles of microeconomic theory.
2. To illustrate how microeconomic concepts can be applied to analyse real-life situations.
3. To highlight how the demand and supply forces work.
4. To make students understand about different market structures.
5. To enable the student to critically think like an economist.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. able to understand and highlight basic economic problems of an economy and basic principles of microeconomic theory
2. put the theory learnt in daily-life situations
3. understand and analyse forces of demand and supply
4. differentiate between different market structures

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES(COs) | COURSE LEARNING OUTCOMES (CLOs) | | | |
|------------------------|---------------------------------|-------|-------|-------|
| | CLO 1 | CLO 2 | CLO 3 | CLO 4 |
| CO 1 | | | | |
| CO 2 | | | | |
| CO 3 | | | | |
| CO 4 | | | | |
| CO 5 | | | | |

COURSE CONTENTS

UNIT-I

Exploring the subject matter of Economics

Why study economics? Scope and method of economics; the economic problem: scarcity and choice; the question of what to produce, how to produce and how to distribute output; science of economics; the basic competitive model; prices, property rights and profits; incentives and information; rationing; opportunity sets; economic systems; reading and working with graphs

UNIT-II

Supply and Demand: How Markets Work, Markets and Welfare

Markets and competition; determinants of individual demand/supply; demand/supply schedule and demand/supply curve; market versus individual demand/supply; shifts in the demand/supply curve, demand and supply together; how prices allocate resources; elasticity and its application; controls on prices; taxes and the costs of taxation; consumer surplus; producer surplus and the efficiency of the markets.

UNIT-III

Consumption Theory

The consumption decision - budget constraint, consumption and income/price changes, demand for all other goods and price changes; description of preferences (representing preferences with indifference curves); properties of indifference curves; consumer's optimum choice; income and substitution effects; labour supply and savings decision - choice between leisure and consumption.

TEXT BOOKS

1. Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education Inc., 8th Edition, 2007.
 2. N. Gregory Mankiw, Economics: Principles and Applications, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
 3. Joseph E. Stiglitz and Carl E. Walsh, Economics, W.W. Norton & Company, Inc. New York, International Student Edition, 4th Edition, 2007.
- .

| ENVIRONMENTAL ECONOMICS | |
|--------------------------------|---|
| Course Code: 21GEES102 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 3 0 0 | Course Category: Open/ Generic Elective |
| Prerequisite: NIL | |

COURSE OBJECTIVES

1. To apply economic principles to environmental questions and their management through various economic institutions, economic incentives and other instruments and policies.
2. To illustrate economic implications of environmental policy as well as valuation of environmental quality, quantification of environmental damages, tools for evaluation of environmental projects such as cost-benefit analysis and environmental impact assessments.
3. To discuss selected topics on international environmental problems.
4. To explain major successes and failures of different international agreements.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. able to understand and demonstrate basic concepts and their relevance
2. acquire knowledge of valuation of environment
3. discuss key environmental problems
4. familiarise with sustainable development and international agreements

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES (COs) | COURSE LEARNING OUTCOMES (CLOs) | | | |
|--------------------------------|--|--------------|--------------|--------------|
| | CLO 1 | CLO 2 | CLO 3 | CLO 4 |
| CO 1 | | | | |
| CO 2 | | | | |
| CO 3 | | | | |
| CO 4 | | | | |

COURE CONTENTS

UNIT-I

Introduction

Key environmental issues and problems, economic way of thinking about these problems, basic concepts from economics; Pareto optimality and market failure in the presence of externalities; property rights.

UNIT-II

International agreements

International environmental agreements, RIO Conventions. Kyoto protocol, UNFCCC, Bali Action Plan. Climate change and its problems. Climate Change Finance and Green Climate Fund.

UNIT-III

Environmental Valuation Methods and Applications

Valuation of non-market goods and services--theory and practice; measurement methods; cost-benefit analysis of environmental policies and regulations. Users and non-users values, option value. Valuation Methods: Stated and revealed preference methods.

TEXT BOOKS

1. Charles Kolstad, Intermediate Environmental Economics, Oxford University Press, 2nd edition, 2010.
2. Robert N. Stavins (ed.), Economics of the Environment: Selected Readings, W.W.Norton, 5th edition, 2005.
3. Roger Perman, Yue Ma, James McGilvray and Michael Common, Natural Resource and Environmental Economics, Pearson Education/Addison Wesley, 3rd edition, 2003.
4. Maureen L. Cropper and Wallace E. Oates, 1992, -Environmental Economics: A Survey, Journal of Economic Literature, Volume 30: 675-740.

INDIAN POLITY AND CONSTITUTION

| | |
|-----------------------------|---|
| Course Code:21GE104A | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 3 0 0 | Course Category: Open/ Generic Elective |
| Prerequisite: NIL | |

COURSE OBJECTIVES

- To acquaint the students with legacies of constitutional development in India and help them to understand the most diversified legal document of India and philosophy behind it.
- To make students understand the detailed analysis and importance of Fundamental Rights, their relationship with Directive Principles and the significance of Fundamental Duties.
- To acquaint the students with the way social, political and economic justice could be realized.
- To acquaint the students with the basic postulates of constitutional framework regarding the organization, powers and functions of the various organs of the State.
- To channelize students' thinking towards basic understanding of the legal concepts and its implications for engineers.
- To acquaint students with latest intellectual property rights, relating to patent ©right and innovation environment with related regulatory framework.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

- Identify and explore basic concepts in the Constitution and understand their applicability and scope and the importance of the role of judiciary in ensuring checks and balances.
- Differentiate different aspects of Indian Legal System and its related bodies
- To appreciate the critical Interface between fundamental Rights and directive principles of state policy and apply the rationale to emerging issues and challenges.
- Know about the enforcement remedies available under the Constitution of India
- To apply Intellectual Property Law principles to real problems and analyse the social impact of Intellectual Property Law and Policy
- To apply the very dynamics of IP Law to the individuals, MNC's and other possible stakeholders.

MAPPING MATRIX OF CO & CLO:

| | CLO1 | CLO2 | CLO3 | CLO4 | CLO5 | CLO6 |
|-----|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| CO1 | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| CO2 | | | <input type="checkbox"/> | <input type="checkbox"/> | | |
| CO3 | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | | |
| CO4 | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| CO5 | | <input type="checkbox"/> | | <input type="checkbox"/> | | |
| CO6 | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| UNIT | COURSE CONTENTS |
|-----------------|---|
| UNIT I | Meaning of the Constitution, Constitutional Law and Constitutionalism, Historical Background of the Constituent Assembly, Government of India Act of 1935 and Indian Independence Act of 1947, Enforcement of the Constitution <ol style="list-style-type: none"> I. Indian Constitution and its Salient Features II. The Preamble of the Constitution III. Federal Nature of the Constitution IV. Parliamentary System |
| UNIT II | I. Fundamental Rights: Right to Equality (Articles 14 to 18) Right to Freedom (Articles 19 to 22) Right against Exploitation (Articles 23 to 24) Right to Freedom of Religion (Articles 25 to 28) Cultural and Educational Rights (Articles 29 to 30) II. Directive Principles of State Policy (Article 36-51) III. Fundamental Duties (Article 51 A) |
| UNIT III | I. Powers and Functions of the President and the Prime Minister (Articles 52-62, 74-78) II. Powers of Indian Parliament: Functions of Rajya Sabha, Functions of Lok Sabha III. Centre-State Relations (Article 245-293) (Briefly refer Disaster Management Act 2005) IV. Judiciary – Supreme Court: Appointment of Judges, Judicial Review, Writ jurisdiction (Article 32, 124, 126) Functions of High Court and Subordinate Courts (Article 217, 224, 226, 233) V. Amendment of the Constitution: Powers and Procedure (Article 368) |
| UNIT IV | I. Regulation to Information- Introduction, Right to Information Act, 2005 II. Information Technology Act, 2000 III. Intellectual Property Laws: Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement |

TEXT BOOKS:

- Brij Kishore Sharma: Introduction to the Indian Constitution, PHI, New Delhi, latest edition.

- Granville Austin: The Indian Constitution: Cornerstone of a Nation. 1966, Oxford Clarendon Press.
- Subhash C. Kashyap: Our Constitution: An Introduction to India's Constitution and constitutional Law, NBT, 2018.
- P. M. Bakshi: The Constitution Of India, Latest Edition, Universal Law publishing.
- H.M. Seervai, Constitutional Law Of India (4th Ed., Universal Law Publishing Co. Pvt. Ltd. 2008)

REFERENCE BOOKS

- M.P. Jain, Indian Constitutional Law (6th Ed. Lexisnexis Butterworths Wadhwa, 2010)
- J.N. Pandey, Constitutional Law of India (Latest Edition)
- V.K. Ahuja: Law Relating to Intellectual Property Rights (2007)
- Suresh T. Viswanathan: The Indian Cyber Laws, Bharat Law House, New Delhi - 88
- P. Narayan: Intellectual Property Law, Eastern Law House, New Delhi
- Intellectual Property Rights: Law and Practice, Module III by ICSI (only relevant sections)

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GENERIC/OPEN ELECTIVES (OE)-

**COURSES FROM OTHER TECHNICAL AREA &
EMERGING FIELDS**

GROUP-B

(Applicable Only in SECOND Semester)

INTRODUCTORY MACROECONOMICS

| | |
|-------------------------------|---|
| Course Code: 21GEES201 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 30 0 | Course Category: Open/ Generic Elective |
| Prerequisite: NIL | |

COURSE OBJECTIVES

1. To introduce the students to the basic concepts of Macroeconomics.
2. To discuss the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like savings, investment, GDP.
3. To make students familiar with the concepts of money and inflation.
4. To make students understand and analyse the concept of balance of payments.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. learn basic concepts of Macroeconomics
2. acquire knowledge of how an economy works
3. develop the understanding about money and inflation
4. describe the outline of balance of payments

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES(COs) | COURSE LEARNING OUTCOMES (CLOs) | | | |
|------------------------|---------------------------------|-------|-------|-------|
| | CLO 1 | CLO 2 | CLO 3 | CLO 4 |
| CO 1 | | | | |
| CO 2 | | | | |
| CO 3 | | | | |
| CO 4 | | | | |

| UNIT | COURSE CONTENTS |
|-----------------|---|
| UNIT I | Introduction to Macroeconomics and National Income Accounting Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy. |
| UNIT II | Money: Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy. |
| UNIT III | Inflation Inflation and its social costs; consequences of inflation; factors affecting demand-pull and cost-push inflation; costs of inflation; remedies to control inflation. |

TEXT BOOKS

1. Dornbusch, Fischer and Startz, Macroeconomics, McGraw Hill, 11th edition, 2010.
2. N. Gregory Mankiw. Macroeconomics, Worth Publishers, 7th edition, 2010.
3. Olivier Blanchard, Macroeconomics, Pearson Education, Inc., 5th edition, 2009.
4. Richard T. Froyen, Macroeconomics, Pearson Education Asia, 2nd edition, 2005.
5. Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., 7th edition, 2011.

REFERENCE BOOKS

1. Errol D'Souza, Macroeconomics, Pearson Education, 2009.
2. Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia, 9th edition, 2012.

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Sustainable Growth & Development

| | |
|---|------------------------------------|
| Course Code: 21ESUG202 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 2 0 2 | Course Category: UOE |
| Prerequisite: Basics understanding of environment and natural ecosystems | |

COURSE OBJECTIVES

1. To have an increased awareness among students on issues in areas of sustainability.
2. To understand the role of engineering and technology within sustainable development.
3. To know the methods, tools, and incentives for sustainable product-service system development.
4. To establish a clear understanding of the role and impact of various aspects of engineering and engineering decisions on environmental, societal, and economic problems.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

- To develop an awareness about our environment and elicit collective response for its protection.
- Able to understand the different types of environmental pollution problems and their sustainable solutions.
- Able to work in the area of sustainability for research and education.
- Having a broader perspective in thinking for sustainable practices by utilizing the engineering knowledge and principles gained from this course

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES (COs) | COURSE LEARNING OUTCOMES (CLOs) | | | |
|-------------------------|---------------------------------|-------|-------|-------|
| | CLO 1 | CLO 2 | CLO 3 | CLO 4 |
| CO1 | | | | |
| CO2 | | | | |
| CO3 | | | | |
| CO4 | | | | |

| UNIT | COURSE CONTENT |
|---------|--|
| UNIT I | Basics of Sustainable Development & Natural Resources: Environment, ecology and economy; Economics of natural resources; Resource taxonomy, Resource scarcity; Managing exhaustible and renewable resources; Natural environment as a natural resource; Irreversibility and uncertainty in environmental processes; Concept of sustainable development and intergenerational justice; Indicators of sustainability; Goals of Sustainable Development (SDGs), Sustainable development – a critical assessment of past and present view. |
| UNIT II | Climate Change & Sustainable Development Introduction to energy economics; Energy- environment interactions; Options to address energy related environmental problems-Regulatory approach to environmental management, economic instruments for pollution control, Assessment and selection of instruments, Nuclear energy and climate change; Promises and limits of bioenergy; Economics of climate change; Alternative options to cope with global warming - Generic options, National policy options, Emissions trading scheme (ETS) of the EU; International climate change agreements- |

| | |
|-----------------|--|
| | UNFCCC, The Kyoto Protocol. |
| UNIT III | Corporate Social Responsibility (CSR) & Sustainable Development: Environmental Corporate Social Responsibility- Definition, concept, linkages to development Growth of CSR-historical& contemporary perspectives, National & International scenario Factors influencing growth of CSR in societies ideological, socio-economic, legal & environmental perspectives Government initiatives for promoting CSR Impact of globalization & liberalization on CSR initiatives. Ethical philosophy, Corporate reputation, the Gaia hypothesis Environmental sustainability & CSR–redefining sustainability, the Brundt land report & critique, distributable sustainability, sustainability & the cost of capital CSR. |
| UNIT IV | Applied Field of Sustainability: Environment Laws: Environment Protection Act; Air Sustainability- need and concept, challenges, Environment acts and protocols, Global, Regional and Local environmental issues, Natural resources and their pollution, Carbon credits, Zero waste concept ISO 14000, Life CycleAnalysis, Environmental Impact Assessment studies, Sustainable habitat, Green buildings, green materials, Energy, Conventional and renewable sources, Technology and sustainable development, Sustainable urbanization, Industrial Ecology. |

TEXT BOOKS

1. Bhattacharya R.N., (2002). Environmental Economics. Oxford University Press
2. Bhattacharya, S.C. (2011). Energy Economics. Springer, London
3. Biswas, A.K. AnandTortajada, Cecilia, (2005). Appraising Sustainable Development. Oxford University Press.
4. Zaleski C.P and Meritet Sophie, (2011). —Nuclear energy and climate change in

REFERENCE BOOKS

1. SenguptaRamprasad., (2002). Ecology and Economics: An Approach to Sustainable
2. Development.Oxford University Press: New Delhi
3. Kolstad, Charles, D., (2010). Environmental Economics. Oxford University Press

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GENERIC/OPEN ELECTIVES (OE)-

**COURSES FROM OTHER TECHNICAL AREA &
EMERGING FIELDS**

GROUP-C

(Applicable Only in THIRD Semester)

| PUBLIC ECONOMICS | |
|-------------------------------|---|
| Course Code: 21GEES301 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 30 0 | Course Category: Open/ Generic Elective |
| Prerequisite: NIL | |

COURSE OBJECTIVES

1. To discuss the nature of government intervention and its implications for allocation, distribution and stabilization.
2. To make students familiar with public goods, market failures and externalities.
3. To analyse government taxation and expenditures.
4. To keep the students updated with the current affairs related to budget.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. able to understand and demonstrate basic concepts of public economic theories and their relevance
2. build an understanding of externalities and their solution
3. learn about taxation and public finance
4. differentiate between different types of deficits

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES(COs) | COURSE LEARNING OUTCOMES (CLOs) | | | |
|-------------------------------|--|--------------|--------------|--------------|
| | CLO 1 | CLO 2 | CLO 3 | CLO 4 |
| CO 1 | | | | |
| CO 2 | | | | |
| CO 3 | | | | |
| CO 4 | | | | |

| UNIT | COURE CONTENTS |
|-----------------|--|
| UNIT I | Public Economic Theory Fiscal functions: an overview. Public Goods: definition, models of efficient allocation, pure and impure public goods, free riding. |
| UNIT II | Externalities The problem and its solutions, taxes versus regulation, property rights, the Coase theorem. |
| UNIT III | Types of Government Budgets Revenue account, Capital Account and different concepts of budgetary deficits in the Indian context. Economic and functional classification of Central Government Budgets. |

TEXT BOOKS

1. J. Hindriks, G. Myles: Intermediate Public Economics, MIT Press, 2006.

2. H. Rosen, T. Gayer: Public Finance, 9th ed., McGraw-Hill/Irwin, 2009.
3. Joseph E. Stiglitz, Economics of the Public Sector, W.W. Norton & Company, 3rd edition, 2000.
4. R.A. Musgrave and P.B. Musgrave, Public Finance in Theory & Practice, McGraw Hill Publications, 5th edition, 1989.
5. John Cullis and Philip Jones, Public Finance and Public Choice, Oxford University Press, 1st edition, 1998.

REFERENCE BOOKS

1. M. Govinda Rao, Changing Contours of Federal Fiscal Arrangements in India, Amaresh Bagchi (ed.), Readings in Public Finance, Oxford University Press, 2005.
2. M. Govinda Rao, 2011, –Goods and Services Tax: A Gorilla, Chimpanzee or a Genius like Primates?, Economic and Political Weekly, February 12-18.
3. Report of the 14th and 15th Finance Commissions.
4. Economic Survey, Government of India (Latest).
5. State Finances: A Study of Budgets, Reserve Bank of India (Latest).

| INDIAN ECONOMY | |
|-------------------------------|---|
| Course Code: 21GEES401 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 3 0 0 | Course Category: Open/ Generic Elective |
| Prerequisite: NIL | |

COURSE OBJECTIVES

1. To introduce about different demography terms and trends.
2. To make students familiar with growth and its distribution.
3. To discuss the major changes in agriculture sector over-time.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. review major demographic indicators
2. comprehend the concept of inequality
3. analyse agriculture sector

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES (COs) | COURSE LEARNING OUTCOMES (CLOs) | | |
|--------------------------------|--|--------------|--------------|
| | CLO 1 | CLO 2 | CLO 3 |
| CO 1 | | | |
| CO 2 | | | |
| CO 3 | | | |

| UNIT | COURSE CONTENT |
|-------------|---|
| | Population and Human Development Demographic trends and issues; education; health and malnutrition. Demographic features of India's population |
| | Growth and Distribution Trends and policies in poverty; inequality and unemployment. |
| | Agriculture Importance of Agriculture; Causes of backwardness and low productivity; Land Reforms: Need, Implementation and Critical Evaluation |

TEXT BOOKS

1. Jean Dreze and Amartya Sen, 2013. An Uncertain Glory: India and its Contradictions, Princeton University Press.
2. Pulapre Balakrishnan, 2007, The Recovery of India: Economic Growth in the Nehru Era, Economic and Political Weekly, November.

WASTE MANAGEMENT

| | |
|--|------------------------------------|
| Course Code:21ESUG203 | Continuous Evaluation: 40 Marks |
| Credits: 3 | End Semester Examination: 60 Marks |
| L T P : 2 0 2 | Course Category: Open Elective |
| Prerequisite: Basics understanding of about waste | |

COURSE OBJECTIVES

1. Able to understand the fundamentals of waste generation and its environmental health impact
2. Formulate and design engineered solutions to waste management
3. To Apply best waste management practices for sustainable development

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

- To develop an awareness about solid waste and management practices
- Able to design feasible solutions for waste management
- Students will have understanding of waste management practices, law and regulation related to solid waste management.

MAPPING BETWEEN COURSE OBJECTIVES AND COURSE LEARNING OUTCOMES

| COURSE OBJECTIVES(COs) | COURSE LEARNING OUTCOMES (CLOs) | | |
|------------------------|---------------------------------|-------|-------|
| | CLO 1 | CLO 2 | CLO 3 |
| CO1 | | | |
| CO2 | | | |
| CO3 | | | |

COURSE CONTENTS

| UNIT | COURSE CONTENT |
|-----------------|--|
| UNIT I | Solid Waste Generation and Characterization- Introduction Definition and fundamentals of solid waste, Sources and Types ; Residential Waste, Industrial waste, Commercial waste, Institutional Waste, Industrial Waste, and Construction and Demolition waste Characterization of Wastes; physical and chemical composition. Solid waste management: Overview,Key components, Fundamentals of waste segregation, screening, collection, transport, disposal and processing techniques, Concepts of Integrated solid waste management |
| UNIT II | Municipal Solid Waste Management Municipal solid waste; Concept, Sources; Generation rate, composition; Segregation, collection of waste;transfer and transport of waste; disposal options; Landfill (Site selection criteria, layout,) concept of waste reduction, recycling and reuse. Impact of waste on environmental health, Legislation on management and handling of municipal solid wastes |
| UNIT III | Hazardous Waste Management Hazardous waste definition, sources, identification, characterisation and classification; Collection , handling , storage and transport of hazardous waste, Environmental health impact of hazardous waste. Management of different Hazardous wastes; Nuclear waste, Biomedical waste, E waste, Radioactive waste, Introduction , generation , characterisation, transport and disposal |

| | |
|----------------|--|
| | methods. Legislation on management and handling of hazardous wastes, Biomedical waste management rules, E-waste waste management rules and regulations. |
| UNIT IV | Processing and Treatment of Solid Waste, Thermal Treatment; Incineration, Pyrolysis, Gasification, co-combustion. Biological treatment; Composting, bioreactors; anaerobic decomposition of solid waste; principles of biodegradation of toxic waste; Biomethanation, Biogas, Waste to Energy. Landfill design; Landfill design for solid and hazardous wastes; leachate collection and removal; landfill covers; Geo spatial technology application in waste management |

TEXT BOOKS;

1. John Pichtel (2014). Waste Management Practices: Municipal, Hazardous and Industrial, 2nd Ed., CRC Press, USA
2. Tchobanoglous G., Frank Kreith., (2002). Hand Book of Solid Waste Management, 2ndEd., McGraw Hill, USA.

REFERENCE BOOKS;

1. LaGrega, M.D. Buckingham, P.L. and Evans, J.C. Hazardous Waste Management, McGraw Hill International Editions, New York, 1994.
2. Richard J. Watts, Hazardous Wastes - Sources, Pathways, Receptors John Wiley and Sons, New York, 1997

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- **LIVE PROJECT & INDUSTRIAL VISIT**
- **SUMMER INTERNSHIP PROJECT**
- **PROJECT WORK/RESEARCH
PROJECT**

**(GUIDELINES & FRAMEWORK FOR
ASSESSMENT & EVALUATION OF ABOVE
COURSES)**

LIVE PROJECTS & INDUSTRY VISITS

| | |
|------------------------------|---------------------------------------|
| Course Code: | Continuous Evaluation: 60 Marks |
| Credits: 1 | End Semester Examination: 40 Marks |
| Duration : Continuous | Course Type: Skill Enhancement Course |
| Prerequisite: Nil | |

LIVE PROJECT COURSE OBJECTIVES

- ☐ To provide qualitative enhancements to the UG students of Commerce.
- ☐ Offered live projects serve to enhance students employability attributes to make them job-ready.
- ☐ To provide experiential learning to students for an ability to work in a real-life work situation.
- ☐ To provide a learning ground for students to get an opportunity to apply what they have learned in classes to real-world scenarios. An opportunity to work in real constraints of resources, people factors and other organizational constraints. Classroom projects are primarily focused on singular concepts whereas live projects allow integrating knowledge across various functions.
- ☐ Live projects develop employment abilities in students and provide industry experience and insights.

LIVE PROJECT OUTCOMES

On completion of the live project(s), students will be

- ☐ Capable enough to exhibit strong foundation knowledge of domain area.
- ☐ Students can take a challenge and place better career development scenario in professional life.
- ☐ It gives a strong boost for experienced to take their career into next stage.
- ☐ Successfully completion of live projects shows a better stand and technical expertise in domain area.

ASSESSMENT DETAILS

Assessment of Live Project(s) & Industrial visit include the following:

- ☐ Formative & submissive assessment.
- ☐ During the final assessment students have to submit a hard copy of the project, the presentation has to be given by the students.
- ☐ Prototype or Working Model, in case of Live Project is taken up for it.
- ☐ Report on Project.
- ☐ Viva Voce.
- ☐ Final Presentation in front evaluation team.

PERIODIC MONITORING

| | |
|---------------------------|--|
| DURATION | Continuous Monitoring throughout the Project |
| EVALUATION PROCESS | <ol style="list-style-type: none">1. Student will prepare the report on the work done.2. Student will prepare the presentation on the learning outcomes.3. Student will give presentation about the learning achieved. |
| EVALUATION | <ul style="list-style-type: none">❖ Formative/Continuous Evaluation : 60 %❖ End Semester Evaluation : 40 % |

SIGNIFICANCE OF LIVE PROJECTS

Live projects play a significant role in providing real-time education to the students. During live projects, students are encouraged to identify the domain they want to work in and select the relevant project. They also get to meet working professionals or organizations and discuss with them about the project. In some institutions, live projects are considered as assignments and students get points for it. This is important as it helps the students during their placements.

SUMMER INTERNSHIP PROJECT (SIP)

| | |
|-------------------------------|---------------------------------------|
| Course Code: 21BCHSP1 | Continuous Evaluation: 60 Marks |
| Credits: 4 | End Semester Examination: 40 Marks |
| Duration : 4 / 6 Weeks | Course Type: Skill Enhancement Course |
| Prerequisite: Nil | |

COURSE EDUCATIONAL OBJECTIVES

- ☐ To have qualitative improvements in the UG students of Commerce.
- ☐ To provide experiential learning to students to work in the real life situation.
- ☐ Expose the student to professional role models or mentors who will provide the student with support in the early stages of the internship and provide an example of the behaviours expected in the intern's workplace.
- ☐ Assist the student's development of employer-valued skills such as teamwork, communications and attention to detail.

COURSE LEARNING OUTCOMES

On completion of course, students will be

- ☐ Able to demonstrate various aspects of theory as well as practical.
- ☐ Able to build and expand network of professional relationships and contacts.
- ☐ Develop a solid work ethic and professional demeanour, as well as a commitment to ethical conduct and social responsibility.
- ☐ At the end of the course, a student will be competent in their domain area.

PROJECT IDENTIFICATION

- ☐ The internships will be conducted at the end of Fourth semester.
- ☐ All the Internships will be of 1 credit only.
- ☐ Projects will be undertaken by the students in collaboration with Student-Faculty, NGO, Government Departments and Industries.
- ☐ Projects will be identified keeping in mind application of knowledge & skills, relevance of project in terms of expectation of society.
- ☐ Allocation of the project to the students with active participation of students, faculty and concern authorities.

MONITORING OF THE PROJECTS

- ☐ Project should be supervised by faculty mentor and place where students is undertaking the project.
- ☐ Effective monitoring of project progress undertaken by the students through by digital technologies.
- ☐ Active involvement of industry & faculty supervisor.
- ☐ Weekly monitoring of the project through Faculty mentor & Industry person.

- All the project have to analyze in-depth and the outcome of the project should be identified

ASSESSMENT DETAILS

Assessment of SIP includes the following:

- Formative & submissive assessment three times during the internship.
- During the final assessment students have to submit a hard copy of the project, the presentation has to be given by the students.
- Report on Project taken up.
- Viva Voce.
- Final Presentation in front of the industry experts and Faculty mentor.

PERIODIC MONITORING

Student will be monitored on periodic basis, both by the In-charge at the Industry and the Faculty In-charge. The Industry In-charge will submit the Mid-Term and End-Term Evaluation report. However, the faculty In-charge will take periodic presentation to keep a check on the progress.

| DURATION | 4 to 6 Weeks (After 4 th Semester End Term Examination) |
|--------------------|--|
| EVALUATION PROCESS | <ol style="list-style-type: none"> 1. Student will prepare the report on the work done. 2. Student will prepare the presentation on the learning outcomes. 3. Student will give presentation about the learning achieved. |

| EVALUATION | <p>❖ Formative/Continuous Evaluation : 60 %</p> <p>❖ End Semester Evaluation : 40 %</p> |
|------------|---|
|------------|---|

EVALUATION PARAMETER FOR SUMMER INTERNSHIP PROJECT (SIP)

1. Evaluation Parameter for Formative Assessment (Summer Internship Project)

Continuous Assessment will perform by respective faculty & Industry coordinators within stipulated time period. Evaluation Parameter classified as follows:

| S. No. | Basis of Evaluation Parameter with Time frame | Marks |
|--------|--|-------|
| 1. | Synopsis Presentation (Week 1 st) | 15 |
| 2. | Relevance and linkage of the Identify issue with functional area of discipline (Week 1 st) | 10 |
| 3. | Survey of Literature (Week 2 nd) | 10 |
| 4. | Research Methodology & Data collection(3 rd to 4 th Week) | 15 |
| 5. | Overall understanding of the area of study(4 th Week onwards) | 10 |

| | | |
|--|--------------------|-----------|
| | Total Marks | 60 |
|--|--------------------|-----------|

2. Evaluation Parameter for End Term Assessment (Summer Internship Project)

| S. No. | Basis of Evaluation Parameter | Marks |
|---------------|--|--------------|
| 1. | Quality Of Content Design | 10 |
| 2. | Identification of Contemporary Issue | 10 |
| 3. | Innovation in learning Process | 10 |
| 4. | Presentation of Content & Delivery Mechanism | 10 |
| | Total Marks | 40 |

PROJECT WORK

| | |
|-------------------------------|---------------------------------------|
| Course Code: 21BCHPW1 | Continuous Evaluation: 60 Marks |
| Credits: 4 | End Semester Examination: 40 Marks |
| Duration : 4 / 6 Weeks | Course Type: Skill Enhancement Course |
| Prerequisite: Nil | |

General Guidelines:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination shall be in English. The Project Report must be typed and spirally bounded.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as “Absent” in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.
- A candidate has to qualify in the Project Work separately, obtaining a minimum marks of 40 (Project Report and Viva-Voce taken together).

EVALUATION PARAMETER FOR PROJECT WORK (PW)

1. Evaluation Parameter for Formative Assessment (Summer Internship Project)

Continuous Assessment will perform by respective faculty & Industry coordinators within stipulated time period. Evaluation Parameter classified as follows:

| S. No. | Basis of Evaluation Parameter with Time frame | Marks |
|--------|--|-----------|
| 1. | Synopsis Presentation (Week 1 st) | 15 |
| 2. | Relevance and linkage of the Identify issue with functional area of discipline (Week 1 st) | 10 |
| 3. | Survey of Literature (Week 2 nd) | 10 |
| 4. | Research Methodology & Data collection(3 rd to 4 th Week) | 15 |
| 5. | Overall understanding of the area of study(4 th Week onwards) | 10 |
| | Total Marks | 60 |

2. Evaluation Parameter for End Term Assessment (Summer Internship Project)

| S. No. | Basis of Evaluation Parameter | Marks |
|--------|-------------------------------|-------|
|--------|-------------------------------|-------|

| | | |
|----|--|-----------|
| 1. | Quality Of Content Design | 10 |
| 2. | Identification of Contemporary Issue | 10 |
| 3. | Innovation in learning Process | 10 |
| 4. | Presentation of Content & Delivery Mechanism | 10 |
| | Total Marks | 40 |

THE COMPONENTS OF A PROJECT REPORT

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexure: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

THE STEPS OF PROJECT WORK

STEP -I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.

- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

STEP II: Finalization of the Topic and preparation of Project Proposal in consultation with the Supervisor.

STEP III: Collection of information and data relating to the topic and analysis of the same.

STEP IV: Writing the report dividing it into suitable chapters, viz.,

- Chapter 1: Introduction,
- Chapter 2: Conceptual Framework / National & International Scenario,
- Chapter 3: Analysis & Findings
- Chapter 4: Conclusion and Recommendations.
- Annexure,
- References / Bibliography

STEP V: The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organization / Institution, if the student undertakes the Project Work in any Organization / Institution

