



SNDT Women's University, Mumbai

Bachelor of Commerce in
Accountancy and Finance
as per NEP-2020

Syllabus

(w.e.f. 2025-26)

**Under graduate Programme
Effective from 2024-25
Terminologies**

Abbreviation	Full-form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/ Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor

IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor
OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.		Bachelor in Commerce (B.Com)
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.		Accountancy and Finance
Preamble (Brief Introduction to the programme)		<p>A Four- Year Bachelor in Commerce (B.Com with Honors) degree programs that include research components. A Bachelor of Commerce (B.Com) degree is an undergraduate degree program. B.Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Accountancy and Finance is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad.</p> <p>Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p> <p>Percentage of Passing:.</p>

		Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that subject head at the term end examination.
<p>Programme Specific Outcomes (PSOs)</p> <p><i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used</i></p> <p><i>e.g. demonstrate sound understanding of., analyse, compare, create, design, etc...</i></p> <p><i>(minimum 5)</i></p>		After completing this programme, Learner will
	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
	6.	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake		As per University guidelines

Structure with Course Title – B.Com in Financial Accounting & Auditing (Options related to our area of study to be provided with “OR” for baskets of different types)

First Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester I					
10120411	Financial Accounting I	Subject 1	4	100	50	50
10120402	Wealth Management	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAMI	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of Non-English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50

11051111	Indian Knowledge System/ Generic	IKS Generic	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50
114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

	Semester II					
20120411	Financial Accounting II	Subject 1	4	100	50	50
20120412	Capital Market and Portfolio Management	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 2042016 OR 2042017 OR 2042018 OR 2042019	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC-1	2	50	50	
20620102	Human Resource Management	VSC-2	2	50	50	
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-
20810111 OR 20810112	English for Academic Writing-II (For Students of English medium) OR English Language and Literature-II (For Students of Non English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50
20920111 OR 20920112	Introduction to Environmental Economics OR Environmental Awareness	VEC	2	50	-	50

	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf					
21450121 21450221 21450323 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

B.COM IN ACCOUNTANCY AND FINANCE
SEMESTER I
ACADEMIC YEAR: 2025-26

COURSE SYLLABUS

Semester I

1.1 Major (Core)

Course Title	Financial Accounting-I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to:
	<ul style="list-style-type: none"> Understand the principles and concepts of financial accounting.
	<ul style="list-style-type: none"> Apply accounting principles to record financial transactions effectively.
	<ul style="list-style-type: none"> Prepare financial statements for different business entities, including sole proprietorships and non-profit organizations.
	<ul style="list-style-type: none"> Examine various accounting concepts such as depreciation, provisions, and reserves.
Module 1 (Credit 1)	Introduction to Accounts
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none"> Understand the role of accounting in business and its significance in decision-making processes.
	<ul style="list-style-type: none"> Familiarize with key accounting concepts such as assets, liabilities, capital, revenue, and expenses.
	<ul style="list-style-type: none"> Identify the basic principles of double-entry accounting and the accounting equation.
Content Outline	<p>1.1 Qualitative characteristics of accounting information, Double entry book keeping system – Accounting Equation, meaning of assets, liabilities, equity, revenue and expenses.</p> <p>1.2 Introduction to Accounting Standard - concept, benefits, procedure for issuing accounting standards in India, Need for a global standard, IAS/IFRS should also be included on need to know basis.</p> <p>1.3 Introduction to the concept of accounting theory; relation with practice; Capital maintenance concepts; limitations of Historic Cost accounting; Introduction to Fair Value accounting</p>
Module 2 (Credit 1)	Concepts for Determination of Business Income
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none"> Understand the concept of depreciation and the factors effecting its measurement
	<ul style="list-style-type: none"> Learn the process and significance of calculating depreciation, and the different methods used (e.g., straight-line method, reducing balance).

	<ul style="list-style-type: none"> Differentiate between capital expenditure and revenue expenditure and understand their impact on financial statements. Understand the nature of provisions and reserves, their importance, and the rules governing their creation and utilization.
Content Outline	<p>2.1 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 in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</p> <p>2.2 Reserves and provisions: Meaning; Objective; Types & Accounting</p> <p>2.3 Capital and revenue expenditures and receipts: general introduction only.</p>
Module 3 (Credit 1)	Final Accounts of Sole Proprietorship Business
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> Understand the components of final accounts (Trading Account, Profit & Loss Account, and Balance Sheet) for a sole proprietorship. Learn how to prepare and interpret the final accounts of a sole proprietorship business, including adjusting entries. Understand the treatment of closing stock, outstanding expenses, and prepaid income in final accounts.
Content Outline	3.1 Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet
Module 4 (Credit 1)	Financial Statements from Incomplete Records and for Non-Profit Organizations (NPOs)
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> Understand the concept of incomplete records and methods for estimating financial statements (e.g., single-entry system). Apply techniques for converting incomplete records into complete financial statements for a sole proprietorship or partnership. Learn the special accounting practices for non-profit organizations (NPOs), including fund accounting and preparing financial statements (Receipts and Payments Account, Income and Expenditure Account, Balance Sheet).

	<ul style="list-style-type: none"> Gain the ability to prepare and interpret the financial statements of NPOs and understand their unique features compared to profit-oriented organizations.
Content Outline	4.1 Preparation of financial statements: a) from incomplete records (including conversion from single entry to double entry) b) of non-profit organisation

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References :

- Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai
- Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai
- Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.
- R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi
- Shukla & Grewal, 2018, Advance Accountancy, S. Chand & Co – Delhi

COURSE SYLLABUS

Semester I

1.2 Major (Core)

Course Title	Wealth Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to:
	<ul style="list-style-type: none">● Gain a comprehensive understanding of the Indian financial system, including its components and functions.
	<ul style="list-style-type: none">● Develop knowledge about the operations and significance of commercial banks, insurance organizations, and financial markets.
	<ul style="list-style-type: none">● Learn about various financial instruments, investment avenues, and their roles in the economy
Module 1 (Credit 1)	Financial System
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">● Define and explain the meaning, significance, and components of the financial system.
	<ul style="list-style-type: none">● Understand the composition and structure of the Indian financial system.
Content Outline	1.1 Meaning, Significance & Components, Composition of Indian Financial Systems 1.2 RBI – Organization, Management, Functions – Credit Creation & Credit Control, Monetary Policy.
Module 2 (Credit 1)	Financial Markets
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">● Understand the components and operations of the Indian capital market.
	<ul style="list-style-type: none">● Recognize the significance of financial markets in the overall financial system.
Content Outline	2.1 Indian Money Market 2.2 Indian Capital Market

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External: NIL

REFERENCES:

- Financial Systems of India, Dr. B D Ghonasgi, Himalaya Publishing House Ltd. 1997.
- Indian Financial System, S P Sharma & Mounica Vallabhaneni, I K Publishing House Pvt Ltd, 2012

COURSE SYLLABUS**Semester I****1.3 OEC**

Course Title	Business Environment
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Identify internal and external factors that influence business.
	<ul style="list-style-type: none">• Understand organizational culture, organizational structure and management structure.
	<ul style="list-style-type: none">• Create awareness about values, norms and customs of organization
Module 1 (Credit 1) Fundamentals of Business Environment	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Develop deep insight into constituents of the business environment
	<ul style="list-style-type: none">• Understand the interrelationship between Business and Environment
Content Outline	1.1 Business Environment: Concept, Importance, Interrelationship between Business and environment 1.2 Constituents of the business environment: Internal and External environment, Educational environment and its impact, International environment (Current trends in world, International trading environment, WTO and Trade blocks and their impact)
Module 2 (Credit 1) Project Planning and Business Promotion.	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the Procedure for setting up a business unit
	<ul style="list-style-type: none">• Know business promotion and government procedure
Content Outline	2.1 Project Planning: (concept, importance and Planning process, steps i setting business objective, Feaibility study, Project report, Business size and location decision, Factors considered for new business. 2.2 Business Promotion: Concept, Stages, Government role, statutory requirement (Licensing, Registration, procedure, document requirement and legal provision.
Module 3 (Credit 1) Basics of Tourism	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Gain knowledge of the tourism industry
	<ul style="list-style-type: none">• Analyze contemporary issues in tourism

Content Outline	3.1 Tourism: Meaning, concept, Importance, Geographical factors influence, Types and Forms 3.2 Trends and Contemporary issues in tourism: Tourist transport, Travel agency and tourism business
Module 4 (Credit 1) Entrepreneurship	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Have awareness about entrepreneurial opportunities
	<ul style="list-style-type: none"> Understand and evaluate various entrepreneurial programs
Content Outline	4.1 Entrepreneurship: Concept, Importance, Growth factors, Entrepreneur and Manager, Entrepreneur and Intrapreneur 4.2 Entrepreneur: Types, Competencies, Entrepreneurship Development program, Incentives to Entrepreneurs in India. 4.3 Women Entrepreneurs: Problems and Promotion

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment on any of the module/ Project on Preparation of Business plan, sample promotion of a product etc./ Quiz/Debate
2	Group Discussion on Tactics of Business promotion, Current trends in Tourism etc./ Case Study on Successful Indian Entrepreneurs
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References

1. Cherunilam F., (2014), Business Environment, Text and Cases, Himalaya Publication House
2. Cherunilam F., (2011), Business Environment and Sustainable Development, Himalaya, Publishing House, New Delhi
3. Aswathappa K., (2016), Essentials of Business Environment, (13th Edition), Himalaya, Publishing House, New Delhi

COURSE SYLLABUS**Semester I****1.3 OEC**

Course Title	Business Mathematics
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> Practice mathematical expressions, formulas, equations, and relationships in a range of situations. Demonstrate mathematical skills required in mathematically intensive areas in Economics and business. Analyze the role of LPP in formulating the problems and graphical solutions to LPP Calculate nominal and effective rates of interest Solve the problems relating to permutations and combinations
Module 1 (Credit 1) Matrices and Determinants	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Comprehend various business mathematics concepts Apply the knowledge of Matrix Algebra and Inverse of Matrix to solve the business problems
Content Outline	<p>1.1 Algebra of matrices. The inverse of a matrix, Matrix Operation – Business Application</p> <p>1.2 Solution of system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion Method</p> <p>1.3 Crammer's Rule.</p>
Module 2 (Credit 1)	Commercial Mathematics and Finance
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Compute Ratio, Profit, and Loss etc. Estimate simple and compound interest, annuities, etc
Content Outline	<p>Commercial Mathematics and Finance</p> <p>2.1 Ratio and percentages, commission, brokerage, trade, and cash discount, cost price, selling price, profit or loss on cost price/ selling price.</p> <p>2.2 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.</p> <p>2.3 Compounding and discounting of a sum using different types of rates.</p>
Module 3 (Credit 1) Linear Programming	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Interpret linear programming problem and its formulation Solve the LPP of maximization and minimization types graphically
Content Outline	<p>Linear Programming Problem</p> <p>3.1 Formulation of Linear programming Problem (LPP)</p> <p>3.2 Graphical solution to LPP (For both maximization and minimization types)</p> <p>3.3 Unbounded solution and infeasibility in LPP</p> <p>3.4 Cases of unique and multiple solution</p>
Module 4 (Credit 1) Mathematics of finance and permutations and combinations	

Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Calculate nominal and effective rates of interest • Explain problems relating to permutation and combination
Content Outline	4.1 Rate of interest: nominal, effective, and their interrelationship in different compounding situations 4.2 Compounding and discounting of a sum using different types of rates 4.3 Permutations and combinations: meaning and formulae of permutation and combination of simple problems

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References:

- Mizrahi and Sullivan (1983) Mathematics for Business and Social Sciences, Published by Wiley and Sons.
- Budnick,P (1988) .Applied Mathematics. McGraw Hill Education.
- R.G.D. Allen, Mathematical Analysis for Economists
- Dr. S.M. Shukla | (2022)| Business Mathematics Kindle publication
- Dr. J.K.Sharma (2021) Business Mathematics Dreamtech Press
- Dr. J.K.Sharma and Dr. Gurmeet Kaur (2019) Business Mathematics, Sultan Chand & Sons (P) Ltd.
- Prof. A. V. RAYARIKAR ,Dr. P. G. DIXIT (2019)Business Mathematics, NiraliPrakashan
- A. V. Deshpande & M. L. Vaidya, “Elementary Business Mathematics” Vipul prakashan

COURSE SYLLABUS

Semester I

1.3 OEC

Course Title	Basics of Trade and Commerce
Course Credits	4 credits
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the concept of Trade and Types Of Trade
	<ul style="list-style-type: none">• Have knowledge about different forms of Business organization
	<ul style="list-style-type: none">• Familiarize themselves with basics of Imports & Exports
	<ul style="list-style-type: none">• Gain understanding on Aids to Trade which facilitates smooth exchange of goods and services.
Module 1 (Credit 1) Trade, Commerce and Industry	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Differentiate between Small scale & Large-scale Industries
	<ul style="list-style-type: none">• Learn about Types of Business Organization
Content Outline	Trade, Commerce and Industry 1.1 Meaning, Nature, Importance 1.2 Nature of Industries: a) Small scale b) Medium Scale c) Large Scale Industries 1.3 Forms of Business Organisation: a) Sole Trading Concern b) Partnership firm c) Joint Stock Companies d) Co-operative Stores (Meaning, Advantages & Disadvantages)
Module 2 (Credit 1) Internal and External Trade	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand about Wholesale trade & Retail trade
	<ul style="list-style-type: none">• Have Awareness about types of Retailers
Content Outline	2.1 Internal Trade: I <ul style="list-style-type: none">• Itinerant - Retailers - Meaning & Importance• Wholesale Trade - Meaning, Functions & Importance• Retail Trade - Meaning, Functions, Importance & Types 2.2 Internal Trade – II <ul style="list-style-type: none">• Non-Itinerant retailers i) Multiple Shops, ii) Departmental Stores, iii) One-price Shops, iv) Consumer co-operative stores, v) Super Bazaar 2.3 External Trade -III <ul style="list-style-type: none">• External Trade - Meaning & Importance• Imports - Meaning, Importance & Procedure• Exports - Meaning, Importance & Procedure

Module 3 (Credit 1) AIDS To Trade-I	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Create awareness about the applicability of the concepts related to Banking
	<ul style="list-style-type: none"> • Acquaint students to the fundamentals of Insurance
Content Outline	3.1 AIDS To Trade-I <ul style="list-style-type: none"> • Banking –Functions of Banks, Types of Banks, Types of Deposits and Advances, A.T.M., Debit Card, Credit cards and E-banking. • Insurance - Features, Principles of Insurance, Types of Insurance – Life, Marine and Fire Insurance-Miscellaneous Insurance, Importance of Insurance to Society, Individuals, Business and Government.
Module 4 (Credit 1) AIDS To Trade-II	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the importance and the relevance of Marketing in today's Business world
	<ul style="list-style-type: none"> • Comprehend the role of Advertising in the field of Business
Content Outline	4.1 AIDS To Trade-II <ul style="list-style-type: none"> • Marketing –Functions, Significance, Market Segmentation, Distribution Channels, Marketing mix, Marketing Research, Digital Marketing • Advertising- Functions, Importance, Types of Advertising Media, Advertising Agency, Media Planning, Ethics in Advertising

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment on any of the modules/ Project on sample plan related to small trade, study and report on marketing mix related to specific product etc./ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

REFERENCES:

1. Tulsian P.C. & Pandey Vishal (2008) Business Organization and Management, Pearson Education, New Delhi.
2. Dr. Vasant Desai (2014) Management of Small Scale Industries, Himalaya Publishing House.
3. Deb Ranabijoy(1993), Small Scale Industries in India, Mittal Publication.

4. O.P.Agarwal and K.M.Bhattacharya (2018), 'Basics of Banking and Finance' (3rd Edition), Himalaya Publishing House, Mumbai.
5. Gupta,Ruchi (2012) Advertising Principles and Practice, S.Chand Publishing.
6. Subroto,Sengupta (2005) Brand Positioning – Strategies for Competitive Advantage, Tata McGraw Hill Publication.
7. Chandrasekar,K.S. (2010) 'Marketing Management Text And Cases', Tata McGraw-Hill Publication, New Delhi.
8. Govindarajan,(2009) 'Marketing Management Concepts, Cases,Challenges And Trends' Prentice Hall of India, New Delhi.

COURSE SYLLABUS**Semester I****1.3 OEC**

Course Title	Fundamentals of Accounting Paper I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• To create awareness about meaning, features and the importance of accounting.• To understand the necessity and importance of Bills of Exchange.• To understand Books of Original Entry and prepare different ledger accounts.
Module 1 (Credit 1) Introduction to Book- Keeping and Accountancy	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the meaning, features and the importance of accounting.• Understand basic accounting concepts & terminologies.• Analyze the role and benefits of book- keeping and accountancy.• Understand the fundamental principles of the Double Entry System.• Identify the classification and types of Accounts.• Apply the golden rules to prepare classification tables.• Prepare a statement of analysis of the transaction and accounting equations system.
Content Outline	1.1 Theory: Book-keeping, Accountancy, Golden rules of Accounts. Fundamental principles of Double Entry System, Classification and types of accounts. 1.2: Problems on: Analysis of transaction and accounting equations system.
Module 2 (Credit 1) Bills of Exchange and Promissory Note	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the necessity and importance of Bills of Exchange and Promissory Note.• Understand the working of Bills of Exchange, the importance of grace days and honoring/dishonoring the bill of exchange.
Content Outline	2.1 Theory: Definition of Bills of Exchange and Promissory Note, different concepts used in bills of exchange, Preparing a draft of bill of exchange & know the various types of bills of exchange, retaining, sending bill for collection, discounting, endorsing, honour, renewal & retiring of the bill.
Module 3 (Credit 1) Journal	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• To enable students to become familiar with the standard form and arrangement of Journal entries.• To understand and calculate GST on purchase of goods.• To understand and calculate GST on sale of goods.• To pass Journal Entries correctly.
Content Outline	3.1 Theory: GST on Purchase & Sale of Goods and Format of a Journal. Problems on: Journal Entries.
Module 4 (Credit 1) Ledger	

Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • To enable students to learn the balancing of various ledger accounts. • To be able to post recording from Books of original entry to the ledger. • To get introduced to the concepts of subsidiary books.
Content Outline	4.1 Theory: Concept of Ledger Accounts and Subsidiary Books. 4.2 Problems on: Post recording from Books of original entry to Ledger.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment on any of the modules/ Project on sample plan related to small trade, study and report on marketing mix related to specific product etc./ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References :

- Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai
- Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai
- Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.
- R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi
- Shukla & Grewal, 2018, Advance Accountancy, S. Chand & Co – Delhi

COURSE SYLLABUS

Semester I

1.3 OEC

Course Title	Overview of Travel Industry
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to : <ul style="list-style-type: none">• Recognize the role of Tourism industry at National and Global levels• Contribution of the Travel World towards the Indian economy.• As future Tourism experts, this course will give them a comprehensive understanding of the Tourism industry
Module 1(Credit 1) Tourist Organizations and IATA Areas	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Identify the role of major tourist Organizations
	<ul style="list-style-type: none">• Gain Knowledge on Importance and relevance of IATA Areas
Content Outline	1.1 Major Tourist Organizations : (National) M.O.T, TAAI, MTDC, ITDC. 1.2 (International) : IATA, WTO, IUOTO, PATA & ASTA. 1.3 IATA Areas – I, II and III
Module 2(Credit 1) Major Sight-Seeing and Cultural Aspects	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Explore various tourist attractions like UNESCO Heritage sites, Landmarks, City Icons, Monuments, Sanctuaries .• Gain knowledge about various Cultural Glimpses prevalent in the world.
Content Outline	2.1 World UNESCO Heritage Sites 2.2 Popular Tourist Attractions in Major Cities in the World. 2.3 Cultural Glimpses – Festivals, Cuisine, Dances, Painting
Module 3 (Credit 1) Documentation and Transportation	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Identify documents required for travel and respective procedures.
	<ul style="list-style-type: none">• Study various aspects of Transportation and its increasing demand among tourists
Content Outline	3.1 Travel Documentation – Passport, Visa, Health Requirements and Travel Insurance 3.2 Popular Modes of Transportation – Surface Transport, Airlines and Waterways - Importance & Popularity 3.3 Surface transport: Indian Railways – Origin, Luxurious trains, Special trains and Toy trains 3.4 Airlines: Scheduled and Discounted carriers , Charter Flights, 3.5 Water Transport: Ships, Cruise Travel, Adventure Boats, Ferries and Hovercraft.
Module 4 (Credit 1) Accommodation	
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Understand Accommodation opportunities available for the tourists • Gain knowledge about the Travel Agency Profession
Content Outline	4.1 Types of Accommodation – Commercial – Star-rated Categories 4.2 Adventurous Accommodation 4.3 Supplementary Accommodation 4.4 Role of Tour Operators

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment on any of the modules/ Project on sample plan related to small trade, study and report on marketing mix related to specific product etc./ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References :

- Bhatia , A.K,(2003)International Tourism Management, Sterling Publishers Pvt. Ltd. New Delhi
- Bindloss Joe/Cannon Teresa, (2006)India , Lonely Planet Publications, South Carolina, USA
- Dalal, R / Datta, P/ Koshy, A (2014) Eyewitness Travel Guide – India, Dorling Kindersley Ltd. London
- Negi, K.S, (2011) Travel Agency Management, Wisdom Press, New Delhi

COURSE SYLLABUS**Semester I****1.3 OEC**

Course Title	NGO Management I
Course Credits	4
Course Outcomes	After going through the course, learners will be able
	<ul style="list-style-type: none">• To provide managerial training and skills to work as NGO Managers.• To impart the latest and most relevant skills set for a career in this field.• To enable students with Leadership and Human Resources Development.• To undergo practical training in the NGO.
Module 1(Credit 1). Introduction of NGO Management	
Learning Outcomes	After learning the module, learners will be able
	<ul style="list-style-type: none">• To understand the basics and acts inculcated to help and support NGO.
	<ul style="list-style-type: none">• To explore the various tax reliefs available for NGO's
Content Outline	1.1 Concept, 1.2 Functions and Organization of NGO, 1.3 Legal procedure of establishment of NGO, 1.4 Overview of Societies Registration Act, India's Companies Act, 1.5 Charitable Endowment Act, 1.6 FCRA, 1.7 Memorandum of Association, 1.8 Bye Laws, Tax relief under various acts.
Module 2 (Credit 1). Result based Management and Project Cycle Management	
Learning Outcomes	After learning the module, learners will be able
	<ul style="list-style-type: none">• To make and study how the projects are undertaken by NGO.• To learn the other essentials required for NGO.
Content Outline	2.1 Designing and planning a project, 2.2 Project Monitoring and Evaluation, 2.3 Fund raising and Grant proposals, 2.4 Principles of good communication and successful negotiations.
Module 3(Credit 1)	Leadership and HR Development After learning the module, learners will be able to <ul style="list-style-type: none">• To enhance team building skills in an NGO.• To understand what is Conflict Resolution.
Content Outline	Building and Leading a team, Conflict Resolution

Module 4 (Credit 1) Learning Outcomes	Practical Work After learning the module, learners will be able to <ul style="list-style-type: none"> • Incorporate practical training and learn how management of an. NGO works. • To develop the sense of responsibility and help the society at large.
Content Outline	4.1 Getting associated with an NGO and work for 20 hours.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment on any of the modules/ Project on sample plan related to small trade, study and report on marketing mix related to specific product etc./ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References :

- Lewis, D. (2014). NGO Management: The Earthscan Companion. Routledge.
- Gudorf, P. L., & Dohan, M. J. (2019). Strategic Planning in Nonprofit Organizations: A Content Analysis of the Literature. Administration & Society, 51(8), 1246–1276.
- Ministry of Corporate Affairs, Government of India. (2020). Guidelines for Registration of NGOs in India. Retrieved from [URL]
- International Center for Not-for-Profit Law (ICNL). (2021). Global Trends in NGO Law. Retrieved from [URL]

COURSE SYLLABUS**Semester I****1.4 VSC**

Course Title	Principles of Management
Course Credits	2 Credits
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none"> • Get acquainted with managerial concepts and developments.
	<ul style="list-style-type: none"> • Gain insights on role, importance and functions of management.
Module 1 (Credit 1) Nature, Evolution and Function of Management	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Analyze the role, functions and principles of Management
	<ul style="list-style-type: none"> • Understand the contributions made by management thinkers.
Content Outline	Nature, Evolution and Function of Management 1.1 Management - Concept, Nature, Significance, Role and Skill. 1.2 Evolution of Management Thoughts - Scientific, Administrative, Human Relations, Quantitative, Behavioural and Contingency Approach. 1.3 Planning: Meaning, Importance, Process, Management by Objectives.
Module 2 (Credit 1) Functions of Management	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Examine the importance of various functions of management.
	<ul style="list-style-type: none"> • Analyze the applicability of management functions.
Content Outline	Functions of Management 2.1 Organizing: Concept, Principles, Types of Organizational Structure, Span of Control, Centralization and Decentralization, Delegation. 2.2 Decision Making: Concept, Importance, Steps of rational decision making, Techniques of decision making. 2.3 Directing: Concept, Elements and Principles. 2.4 Controlling: Concept, Characteristics, Process, Techniques of effective control system.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – 50 Marks**

Sr. No	Assignments/Activities
1	Written Test/ Assignment on any of the modules/ Project on sample plan related to small trade, study and report on marketing mix related to specific product etc./ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods

	Total – 50 Marks
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External: NIL

References:

- Robbins, Stephen P.& Coulter Mary A. (2017). Management, Pearson Education.
- Koontz, H. & Weihrich, H. (2020). Essentials of Management, Tata McGraw-Hill Education Pvt. Ltd.
- Prasad, L. M. (2020). Principles and Practice of Management, Sultan Chand and Sons, New Delhi.
- Gupta, C. B. (2021). Management Theory and Practice, Sultan Chand and Sons, New Delhi.
- Tripathi, P.C. & Reddy P.N. (2021). “Principles of Management”, Tata McGraw-Hill Education Pvt. Ltd.
- Drucker Peter F (2014). Management Challenges for 21st Century; Butterworth Heinmann, Oxford.
- Hampton, David R (2007). Modern Management; McGraw Hill, New York.
- Fred Luthans (2010). Organizational Behaviour, McGraw Hill, New York.

COURSE SYLLABUS

Semester I

1.5 SEC

Course Title	Financial Planning
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Familiar with different aspects of financial literacy such as savings, investment, taxation, and insurance• Understand the relevance and process of financial planning• Promote financial well-being
Module 1 (Credit 1) Financial Planning and Financial Products	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Develop proficiency for personal and family financial planning• Apply the concept of investment planning
Content Outline	1.1 Introduction to Saving 1.2 Time value of money 1.3 Management of spending and financial discipline
Module 2 (Credit 1) Banking and Digital Solutions	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand the relevance and process of financial planning.• Apply the concept of investment planning
Content Outline	2.1 Banking products and services. 2.2 Digitization of financial transactions: Debit Cards {ATM Cards} and 2.3 Credit Cards., Net banking and UPI, digital wallets. 2.4 Security and precautions against Ponzi schemes and online frauds.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External: 50 Marks

Reference Books:

- Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.
- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

COURSE SYLLABUS

Semester I

1.5 SEC

Course Title	Financial Accounting - I
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">To enable the students to learn the concept of issue of shares.To enlighten the students about the importance of Reading of Ledger Accounts.
Module 1 (Credit 1) Issue of shares	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">To improve the understanding of students regarding different classes of shares.To comprehend students with the accounting treatment relating to issue of shares.To enhance understanding about the modes of issue of shares.
Content Outline	1.1 Theory: Meaning, Classes of Shares, Share Capital, Mode of Issue, Pricing of Issues, Accounting treatment relating to issue of shares, forfeiture of shares and Re-issue of shares. 1.2 Problems on : Journal Entries for Issue of shares for Cash (Private placement, Public issue and Right issue), Issue of shares for consideration other than cash (issued to vendors, issued to employees) and issue of Bonus shares and disclosure in the Balance Sheet as per revised schedule VI.
Module 2 (Credit 1) Reading of Ledger Accounts	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">To understand the concept of Ledger Accounts.To enable the students to get insight into the importance and interpretation of reading of ledger accounts.
Content Outline	2.1 Theory: Importance, Broad Principles of Reading of Ledger Accounts. 2.2 Problems on: Reading of Ledger Accounts.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal – NIL

External: 50 Marks

REFERENCES:

- Bhalla Kapileshwar (2020), Advanced Accounting, Tata McGraw Hill Publication, New Delhi.
- Shukla and Grewal (2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
- Gupta R. L. (2018), Advanced Accountancy, S. Chand, New Delhi
- Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
- Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi.

COURSE SYLLABUS**Semester I****1.5 SEC**

Course Title	English for Soft Skill Development
Course Credits	2
Course Outcomes	After going through the course, learners will be able to: <ul style="list-style-type: none">• Acquire soft skills for employability purposes by using English.• Develop effective communicative skills, presentation skills and various other skills for personality development.• Learn the arts of dressing, appearance, etiquettes, using and understanding non-verbal forms of communication• Develop the skill of negotiations, assertiveness, time management, leadership qualities, importance and essential of team work.• Use soft skills as lifelong transferable skills.
Module 1(Credit 1) English and Soft Skills by S.P. Dhanaval.	
Learning Outcomes	After learning the module, learners will be able to: <ul style="list-style-type: none">• Acquire various soft skills such as the art of listening, showing assertion, enhancing emotional intelligence, solving problems using critical abilities and handling conflicts to lead them to resolution.• Learn to use these skills in day-to-day practical life at place of work, social set-ups and other places.• Learn the art of dressing, etiquettes, appearance etc. and carry themselves with an air of confidence.
Content Outline	1.1 Listening Skills 1.2 Teamwork Skills 1.3 Emotional Intelligence Skills 1.4 Assertive Skills 1.5 Problem-Solving Skills
Module 2(Credit 1) Application of Skills Learnt in Module 1	
Learning Outcomes	After learning the module, learners will be able to: <ul style="list-style-type: none">• Apply the skills acquired by way of performance, role-plays and given hypothetical situations.• Develop self-confidence and high self-esteem so that they find themselves easily adaptable to the work place environment.
Content Outline	2.1 Role Play 2.2 Mock situations and settings 2.3 Case studies 2.4 Enactments 2.5 Group discussions 2.6 Mock-Trials of Attires and Appearances 2.7 Visits and Tours

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal – NIL

External: 50 Marks

References:

- *English and Soft Skills*. S.P. Dhanavel. Orient Blackswan
- *Effective Communication and Soft Skills: Strategies for Success*. .Nitin Bhatnagar and Mamta Bhatnagar. Pearson- ICFAI University Series, Delhi.

COURSE SYLLABUS**Semester I****1.5 SEC**

Course Title	Fundamentals of Computers
Course Credits	2
Course Outcomes	After going through the course, learners will be able to: <ul style="list-style-type: none">• Understand the importance and requirement of computers in day to day life.• Understand latest Computer technology• Emphasis the use of computer in the modern world• Understand about Operating Systems• Work on Word Processor and Spreadsheet• Prepare and present PowerPoint presentations
Module 1 (Credit 1) Fundamentals of Computers and Windows	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Identify the different types of computers and their organization• Understand latest Computer technology• Perform common Windows functions, use Windows Search, Help, and Automatic Updates
Content Outline	1.1 FUNDAMENTALS OF COMPUTERS <ul style="list-style-type: none">• The Definition and Characteristics of Computer• History and Generation of Computers• Classifications of Computers• Number System (Decimal, Binary, Octal, Hexa)• Bit, Byte & Word• Block Diagram of Computer System• Input, Output & Storage Devices• Computer Virus & Precautions against Virus attack. 1.2 WINDOWS <ul style="list-style-type: none">• Historical Evaluation of windows (till XP)• Functions of Mouse• Choosing a Desktop Theme• Selecting Wallpaper• Using Window Explorer• Managing Files and Folders• Painting Pictures• Using Notepad• Zip and Extract (Unzip)
Module 2 (Credit 1) : Word Processor, Spreadsheet and PowerPoint	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Create, edit, save, and print documents to include documents with lists and tables• Work with spreadsheets, Construct formulas, including the use of built-in functions, and relative and absolute references• Create, edit, save, add graphics, sound and print presentations

Content Outline	<p>2.1 WORD PROCESSOR</p> <ul style="list-style-type: none"> • Introduction to Word Processor • Uses of Word • Document Concept (Creating, Saving, Opening, Closing Document) • Formatting Document (Bold, Italic, Underline, Justification, fonts, Colors of Fonts, Format Painter) • Three Methods of Copy, Cut & Paste • Working with Margins and Page Setup • Inserting and Formatting Clipart and WordArt • Tables • Uses of Drawing Toolbar • Columns • Goto, Find & Replace • Header & Footers • Printing Procedure • AutoCorrect and AutoText • Spell Check & Thesaurus • Adding a Chart to the Report • Mail Merging <p>2.2 SPREADSHEET</p> <ul style="list-style-type: none"> • Introduction to Spreadsheet • Role of Excel in Day to Day Life • Understanding Excel Sheet • Inserting, Deleting and Hiding Columns / Rows • Manipulating Formulas and Mathematical, Statistical and String Functions • Statistical Data Analysis (Goal seek, Scenario & Pivot table) • Working with Charts • Printing a Sheet • Sort & Filter <p>2.3 POWERPOINT</p> <ul style="list-style-type: none"> • What is Presentation? Explain its Need. • Uses of PowerPoint • Making Presentation • Different Types of Slide layouts • Slide View, Slide Sorter View & Slide Show Buttons • Setup Show • Applying Design Templates and Backgrounds • Transition & Custom Animation Effects • Recording Voice in Presentation • Electronic Presentations
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal – NIL

External: 50 Marks

References:

A. Essential Reading

- “Computer fundamental” P k Sinha
- “Inside the IBM PC”, Peter Norton, Prentice Hall, 1989.
- “PC Softwarefor Windows”: R.K. Taxali, Tata Mcgraw hill
- “Computer and Common use”: Roer hunt and John Sheely
- “Understanding Computers”: R. Rajgopalan
- “Computer Studies”: Mitchell, Beaglay
- “Inside the personal Computer”: (A pop –up guide)
- “Transparency Masters to Computers”: Larry Long and Nancy long
- “Computer for beginners”: V.K. Jain
- “Basic of Computer Systems”: Jiwani and Copper
- “Introduction to Computers”: Subramanian

B. Additional Reading

- “Computer Science”: Satish Jain
- “Introduction to Computer Science”: Francis Scheid
- “Computer Today”: Sanders
- “Mastering windows 2000, the window bible”: Robertcowart, BPB Publisher
- “Fundamentals of Informational Technology” : S.K. Bansal, APH Publishing Corporation.
- “Microsoft Office 2000 Complete” : Amy Romanoff and Sherry bonelli, BPB Publisher
- ”Advanced Microsoft Office 2000”; Meredith Flynn, Nita Rutkosky, BPB Publication.
- “PC Softwarefor Windows”: R.K. Taxali, Tata Mcgraw hill
- “Mastering windows 2000, the window bible”: Robertcowart, BPB Publisher
- “Fundamentals of Informational Technology” : S.K. Bansal, APH Publishing Corporation.

B.COM IN ACCOUNTANCY AND FINANCE**SEMESTER II****ACADEMIC YEAR: 2024-25****COURSE SYLLABUS****Semester II****2.1 Major (Core)**

Course Title	Financial Accounting-II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to:
	<ul style="list-style-type: none">• Understand and apply key partnership accounting concepts such as profit sharing, goodwill, and partner capital accounts.
	<ul style="list-style-type: none">• Analyze and prepare complex partnership financial statements, including profit and loss appropriation accounts and capital accounts using both fixed and fluctuating methods.
	<ul style="list-style-type: none">• Evaluate and implement accounting treatments for changes in partnership agreements, including the admission, retirement, and death of partners.
	<ul style="list-style-type: none">• Prepare financial statements related to the dissolution of a partnership firm, including the realization account and cash distribution methods, in accordance with partnership laws and accounting standards.
Module 1 (Credit 1)	Profit and Loss Appropriation Account, Partner's Capital A/c Preparation (Fixed & Fluctuating Capital Method)
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">• Prepare Profit and Loss Appropriation Account for a partnership business.
	<ul style="list-style-type: none">• Calculate and distribute profits and losses to partners according to their profit-sharing ratios and agreed terms.
	<ul style="list-style-type: none">• Understand and apply the Fixed Capital Method and Fluctuating Capital Method for preparing partner's capital accounts.
	<ul style="list-style-type: none">• Distinguish between fixed and fluctuating capital accounts, and prepare accurate capital accounts under both methods.
Content Outline	1.1 Appropriation of profit (simple problems) 1.2 Appropriation of Profit in Effective Capital Ratio 1.3 Guarantee given by firm and partner
Module 2 (Credit 1)	Reconstitution of Partnership Agreement 1
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">• Analyze and record changes in the profit and loss sharing ratio among partners.
	<ul style="list-style-type: none">• Apply various methods of goodwill valuation (e.g., average profit method, super profits method).
	<ul style="list-style-type: none">• Prepare necessary accounting entries for goodwill and its treatment upon changes in the partnership agreement.

	<ul style="list-style-type: none"> Understand the impact of goodwill on the financial statements of the firm during reconstitution.
Content Outline	2.1 Change in constitution of firm – change in P/S ratio, calculation of gaining and sacrificing ratio 2.2 Valuation and treatment of goodwill in case of admission, retirement, and death of a partner.
Module 3 (Credit 1)	Reconstitution of Partnership Agreement 2
Learning Outcomes	After learning the module, learners will be able to: <ul style="list-style-type: none"> Prepare necessary journal entries and financial statements for the admission of a new partner. Account for the retirement or death of a partner, including the settlement of their capital and share of goodwill. Understand and record the accounting treatment when admission and retirement/death occur simultaneously. Apply the necessary adjustments to the partnership's financials after the admission, retirement, or death of a partner.
Content Outline	3.1 Retirement and retirement cum admission - revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of goodwill; treatment of Joint Life Policy, 3.2 Death of a partner
Module 4 (Credit 1)	Dissolution of Partnership Firm
Learning Outcomes)	After learning the module, learners will be able to: <ul style="list-style-type: none"> Prepare Realization Account and account for the dissolution process of a partnership firm. Apply the principles of Garner vs. Murray in accounting for the insolvency of a partner during dissolution. Apply piecemeal distribution methods (surplus capital method and maximum loss method) for cash distribution during dissolution Assess and calculate the distribution of assets and liabilities among partners during dissolution.
Content Outline	4.1 Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. 4.2 Piecemeal distribution – surplus capital basis; maximum possible loss basis.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal Assessment: 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External Assessment: 50 marks

REFERENCES:

- M. C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accountancy, S. Chand 1999
- R. L. Gupta, M. Radhaswamy, Advanced Accountancy : Theory, Method and Application, S. Chand 1996
- Ainapure, Accountancy, Manan Prakashan 2012
- Chowdhary & Chopde, Accountancy, Sheth Publication 2012
- Gunvantrai Rachchh, Advanced Accountancy, Pearson, 2011

COURSE SYLLABUS

Semester II

2.2 Major (Core)

Course Title	Capital Market and Portfolio Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to:
	<ul style="list-style-type: none">● Develop a thorough understanding of investment concepts, equity valuation models, securities return, and valuation analysis.● Gain insights into fixed-income securities, stock returns, and portfolio management principles.● Learn about different investment alternatives, non-marketable financial assets, and the evaluation of portfolio performance.
Module 1 (Credit 1) Introduction to Investment	
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">● Define investment and its significance.● Identify different investment avenues and types of investors.● Understand investment objectives and the investment process.● Perform security analysis and calculate security returns.
Content Outline	1.1 Meaning of investment, Investment avenues, Types of investors, Investment objectives, Investment process 1.2 Security Analysis - Meaning of security, Types of securities, Calculation of security return.
Module 2 (Credit 1) Equity Valuation Model	
	After learning the module, learners will be able to:
Learning Outcomes	<ul style="list-style-type: none">● Understand balance sheet valuation and dividend discount models.● Calculate intrinsic value, market price, and evaluate using the earnings multiplier approach, P/E ratio, price/book value, price/sales ratio, and Economic Value Added (EVA).● Discounted cash-flow techniques for equity valuation.
Content Outline	2.1 Discounted Cash-flow techniques Balance sheet valuation 2.2 Dividend discount models 2.3 Intrinsic value and market price 2.4 Earnings multiplier approach 2.5 P/E ratio, Price/Book value, Price/sales ratio, Economic value added (EVA)

Internal: NIL

External – 50 Marks

References :

- Bhalla V.K., (2008), *Investment Management*, S. Chand Limited.
- Bhalla V.K., (2001), *Financial Derivatives & Risk Management*, S. Chand Limited.
- Indian Institute of Banking & Finance, (2015), *Theory and Practice of Treasury & Risk Management in Banks*, Taxmann Publication.

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Environmental Studies
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the scope of environmental studies.
	<ul style="list-style-type: none">• Analyze the factors affecting population explosion and human health.
	<ul style="list-style-type: none">• Create awareness about the over exploitation of forest, water, food and energy resources.
	<ul style="list-style-type: none">• Evaluate the causes for different types of pollutions and remedies to control pollution.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand environment studies
	<ul style="list-style-type: none">• Know the effect of population explosion
Content Outline	1.1 Environment studies: Meaning, Definition, Scope and Importance. 1.2 Population explosion: Population growth, Factors affecting density of population, population explosion, family welfare programme, Environment and human health.
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand various natural resources on earth
	<ul style="list-style-type: none">• Develop awareness in conservation of natural resources
Content Outline	2.1 Natural Resource: Types- Renewable and Non-Renewable. 2.2 Forest resource: Use and over-exploitation, Deforestation – Causes and effects, Timber extraction, Mining, Dams and their effects on forest and Tribal people. 2.3 Water resource: use and exploitation of surface and groundwater, Floods and Droughts, Dams- benefits and problems, water conservation, Water management. Food resource: World food problem, overgrazing, Effects of modern agriculture, Fertilizer- pesticide problem, water -logging, Salinity. 2.1 Energy resources: Growing need for energy, Renewable and Non-Renewable energy sources, hydroelectricity, Role of individual in conservation of natural resources, Equitable use of resources for a sustainable lifestyle.
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> Understand the concept of ecosystem Develop awareness towards forest ecosystems, grassland ecosystems and aquatic ecosystems
Content Outline	<p>3.1 Ecosystem: Meaning, concept, structure, function, producers, consumers, decomposers, food chain, food webs and ecological pyramids.</p> <p>3.2 Introduction, types, characteristic features, structure and function of the Forest ecosystem.</p> <p>3.1 Introduction, types, characteristic features, structure and function of the Grassland ecosystem</p> <p>3.2 Introduction, types, characteristic features, structure and function of the Aquatic ecosystem (ponds, streams, lakes, rivers, ocean estuaries).</p>
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Understand different types of pollution
	<ul style="list-style-type: none"> Develop awareness prevention of various pollution
Content Outline	<p>4.1 Air pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>4.2 Water pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>4.3 Soil pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>4.4 Noise pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>4.5 Marine pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>4.6 Disaster Management: Floods, earthquake cyclone and landslides. Role of individual in prevention of pollution.</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References:

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- Bharucha Erach, 2006, The Biodiversity of India, Mapin Publishing Pvt. Ltd. Ahmedabad.
- Brunner R.C., Hazardous waste incineration, McGraw Hill Inc

- Clark R., 2001, Marine Pollution, Oxford University Press
- Jadhav H.&Bhosale, V.M, 2015, Environment Protection and Laws, Himalaya Publishing House, Pvt. Ltd., New Delhi
- Odum E. P., 2004, Fundamentals of Ecology, (5th Revised Edition), Brooks/Cole
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications (Text Book).
- Survey of the Environment, The Hindu (Magazine)
- Trivedi R.K, Goel P.K, Introduction to Air Pollution, Techno-Science Publications (Text Book).

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Business Statistics
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> Describe the key terminology, concepts, tools, and techniques used in business statistical analysis Interpret and evaluate numerical and quantitative issues in business. Analyze the relationship between two variables Analyze the tabulation and classification of data Represent different types of data through graphs
Module 1 (Credit 1) Introduction to Statistics, Measures of Central Tendency and Dispersion	
Learning Outcomes (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Comprehend the basic concepts of Business Statistics and its Significance Solve problems associated with different measures of central tendency and dispersion
Content Outline	<p>1.1 Definition of Business Statistics, Importance of business statistics, Needs of Data Collection and Analysis</p> <p>1.2 Mean, Median, Mode and its merits and demerits with practical example</p> <p>1.3 Measures of dispersion- Range, Mean Deviation, Standard Deviation,</p> <p>1.4 Variance, Quartile Deviation with merits and demerits</p>
Module 2 (Credit 1) Correlation and Regression	
Learning Outcome	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Imbibe skills needed for quantitative application in business situations. Estimate correlation and regression in two variable analysis
Content Outline	<p>2.1 Correlation merits and demerits,</p> <p>2.2 Types of Correlation –(simple correlation, coefficients of Correlation- Karl Pearson and Simple rank Correlation)</p> <p>2.3 Regression Analysis –Estimation of regression line, interpretation of regression coefficients with practical example</p>
Module 3 (Credit 1) Introduction to different types of data	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Describe the relevance of data Evaluate the merits of different methods of data collection
Content Outline	<p>3.1 Relevance of data in the current scenario</p> <p>3.2 Types of data : primary and secondary data</p> <p>3.3 Methods of data collection: Questionnaire method, Interview method, case study method in brief</p> <p>3.4 Sources of secondary data collection with merits and limitations</p>
Module 4 (Credit 1) Presentation and tabulation of data	
Learning Outcome	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Recognize the data classification and tabulation. Represent the data using different types of graphs

Content Outline	4.1 Classification of data 4.2 Frequency distribution: Discrete and continuous series 4.3 Tabulation of data 4.4 Graphical representation of data: Bar diagram, pie diagram, histogram, frequency polygon
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References:

- S. C. Gupta (2016) Fundamentals of Statics by Himalaya Publishing House
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- Patri, Digambar and Patri, D. N. (2011). Statistical Methods, New Delhi: Kalayani publisher.
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- Bharadwaj, RS: (2008) “Business Statistics” , Excel books, 2nd Ed,
- Gupta, .S.C &V.K.Kapoor (2007) Fundamentals of Applied Statistics, Delhi: S. Chand & Sons.
- Gupta, .S.C & V K. Kapoor (1993) Fundamentals of Applied Statistics, Delhi: S. Chand & Sons.

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Principles of Marketing
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Get acquainted with the Marketing Concepts
	<ul style="list-style-type: none">• Gain knowledge about Market Segmentation
	<ul style="list-style-type: none">• Examine the principles of Marketing Mix
	<ul style="list-style-type: none">• Evaluate the strategies of Marketing Research.
Module 1 (Credit 1) Introduction to Marketing	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Define the concepts of marketing and understand the role and functions of marketing
	<ul style="list-style-type: none">• Gain insights on social media and digital marketing.
Content Outline	Introduction to Marketing 1.1 Marketing Concept, Scope of Marketing, Evolution of Marketing, 1.2 Role and Importance of Marketing, Objectives and Functions of Marketing. 1.3 Social Media Marketing and Digital Marketing.
Module 2 (Credit 1) Market Segmentation	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Analyze the process of market segmentation.
	<ul style="list-style-type: none">• Develop acumen on bases for market segmentation.
Content Outline	Market Segmentation 2.1 Market Segmentation: Introduction, Scope and need 2.2 Importance and Process of Market segmentation 2.3 Bases for Market Segmentation – Geographic, Demographic, Economic, Psychographic, Socio-cultural
Module 3 (Credit 1) Marketing Mix	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Examine the importance of marketing mix.
	<ul style="list-style-type: none">• Gain insights and applicability of marketing mix
Content Outline	Marketing Mix 3.1 Marketing Mix – Concept, Role and importance of Marketing Mix 3.2 Product - Price - Place - Promotion - Packaging - Positioning - People - Process - Physical evidence
Module 4 (Credit 1) Marketing Research	
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Get acquainted with the scenario of Marketing Research.
	<ul style="list-style-type: none"> • Analyze the process of Marketing Research.
Content Outline	Marketing Research 4.1 Meaning and definition, scope and objectives of Marketing Research 4.2 Sources of collecting marketing data, Procedure of Marketing Research 4.3 Scientific methods of Marketing Research

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References

- Philip Kotler, Principles of Marketing, Prentice Hall of India Pvt. Ltd, New Delhi
- Dr. N Rajan Nair & Sujith R Nair, Marketing, Sultan Chand & Sons, New Delhi.
- Dr. P. C Pardeshi, Marketing Management, Nirali Publication, Pune
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- Gandhi J.V., Marketing, Tata McGraw Hill, New Delhi.

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Fundamentals of Accountancy Paper II
Course Credits	4
Course Outcomes	After going through the course, learners will be able <ul style="list-style-type: none">• To create awareness about basic accounting concepts, principles, and conventions.• To understand the classification of expenditure into Capital, Revenue and Deferred Revenue Expenditure.• To understand the purpose of a Trial Balance.• To understand the purpose of preparing the Final Accounts of Sole Proprietary Concerns.
Module 1 (Credit 1) Concepts & Conventions	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand the meaning of Basic accounting concepts, principles and conventions.• Understand implications while recording transactions and events.
Content Outline	1.1 Theory: Identify three fundamental accounting assumptions: Going Concern, Consistency and Accrual.
Module 2 (Credit 1) Concepts of Capital and Revenue	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand classification of expenditure into Capital, Revenue and Deferred Revenue Expenditure• Understand Concept for classification of expenditure and receipts.• Understand the distinction between Capital and Revenue Receipts/Expenditure.• Understand the linkage of such distinction with the preparation of Final accounts.
Content Outline	2.1 Theory: Meaning of Receipts & Expenditures and Capital & Revenue, Types of Receipts and Expenditures. 2.2 Problems on: Classification of Items of Receipts, and Expenditure.
Module 3 (Credit 1) Trial Balance	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand what is a trial balance and what purpose it can serve.• learn the technique of taking balances from ledger accounts to prepare trial balance.• Technique of preparation of Trial Balance.
Content Outline	3.1 Theory: Concept and Format of a Trial Balance. 3.2 Problems on: Preparation of Trial Balance.
Module 4 (Credit 1) Final Accounts of Sole Proprietary Concerns	

Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the purpose of preparing the Final Accounts of Sole Proprietary Concerns. • Learn the items to be included in Final Accounts of Sole Proprietary Concerns. • Draw Final Accounts of Sole Proprietary Concerns.
Content Outline	4.1 Theory: Introduction, purpose of preparing the Final Accounts of Sole Proprietary Concerns. 4.2 Problems on: Preparing the Final Accounts of Sole Proprietary Concerns.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External – 50 Marks

References :

- Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai
- Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai
- Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.
- R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons – Delhi
- Shukla & Grewal, 2018, Advance Accountancy, S. Chand & Co – Delhi

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Island Destinations in India
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to: <ul style="list-style-type: none">• Explore Island destinations in India• Study the concept of Island Tourism• Identify the documents required for Island travel• Determine the growing popularity of Adventure sports at various Island destinations in India.
Module 1(Credit 1) Island Tourism	
Learning Outcome	After learning the module, learners will be able to: <ul style="list-style-type: none">• Explore the concept of Island Tourism and upcoming Island destinations in India.
Content Outline	1.1 Island Tourism in India 1.2 Adventure Tourism in India 1.3 Reasons for the growing popularity of Island Destinations
Module 2(Credit 1) Island Destinations in West and North-East India	
Learning Outcome	After learning the module, learners will be able to : <ul style="list-style-type: none">• Identify and explore the Island destinations - Chorao and Divar Islands (Goa) and Majuli Island (Assam)
Content Outline	2.1 How to reach 2.2 Best season to visit 2.3 Places of tourist interest 2.4 Adventure activities 2.5 Island Cuisine and shopping 2.6 Island Documentation Required
Module 3 (Credit 1) Island Destinations in South India	
Learning Outcome	After learning the module, learners will be able to: <ul style="list-style-type: none">• Identify and explore the Island destinations – Munroe Island (Kerala) and Rameshwaram Island and Pamban Island(Tamil Nadu)
Content Outline	3.1 How to reach 3.2 Best season to visit 3.3 Places of tourist interest 3.4 Adventure activities 3.5 Island Cuisine and shopping 3.6 Island Documentation Required
Module 4 (Credit 1) Islands in Arabian Sea and Bay of Bengal	
Learning Outcome	After learning the module, learners will be able to: <ul style="list-style-type: none">• Identify and explore the Island destinations :• Agatti Islands (Lakshadweep)• Havelock Island, Port Blair, Ross and Neil Islands (Andaman)• Great Nicobar Island (Nicobar)

Content Outline	4.1 How to reach 4.2 Best season to visit 4.3 Places of tourist interest 4.4 Adventure activities 4.5 Island Cuisine and shopping 4.6 Island Documentation Required
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External: 50 marks

REFERENCES

- Bharadwaj, D.S / Kandari O.P, (1998) Domestic Tourism In India, Indus Publishing Co. New Delhi
- Bindloss Joe/Cannon Teresa, (2006) India, Lonely Planet Publications, South Carolina, USA
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- Mukerji Sarit Kumar, (2016) Islands of India, Publications Division, Government of India, New Delhi

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	NGO Governance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Study the management of NGOs with respect to its workers.• Enable students to learn about governance and its impact.• Explore various agencies which provide findings to NGOs.• Hands on training.
Module 1(Credit 1). HR Development	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Learn about human resource management and its different aspects.
	<ul style="list-style-type: none">• Study how staff development plays a crucial role in successful running of an NGO.
Content Outline	1.1 Human Resource Management, 1.2 Human Resource Policy, 1.3 Staffing and salaries, 1.4 Staff Development.
Module 2(Credit 1). NGO Administration	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Determined the importance of governance.• Study different governance structures.
Content Outline	2.1 Governance concepts, 2.2 challenges, 2.3 Perspectives and Ethical Concern, 2.4 Impact of different governance structures, 2.5 Good Governance: Code and Accountability.
Module 3(Credit 1) Co-ordinating Agencies, Funding Agencies and Schemes	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Create awareness about various funding agencies.• Study the impact of funding agencies on NGOs.
Content Outline	3.1 NABARD and Human Rights Commission, Schemes for NGOs under the Government of India
Module 4 (Credit 1) Practical Work	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Incorporate practical training and learn how management of an NGO works.• Develop the sense of responsibility and help society at large.
Content Outline	4.1 Getting associated with an NGO and work for 20 hours.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

SNDTWU Faculty of Commerce – B.COM in Accountancy and Finance Syllabus w.e.f. 2024-25

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External Assessment: 50 marks

REFERENCES

- Lewis, D. (2014). NGO Management: The Earthscan Companion. Routledge.
- Gudorf, P. L., & Dohan, M. J. (2019). Strategic Planning in Nonprofit Organizations: A Content Analysis of the Literature. *Administration & Society*, 51(8), 1246–1276.
- Ministry of Corporate Affairs, Government of India. (2020). Guidelines for Registration of NGOs in India. Retrieved from [URL]
- International Center for Not-for-Profit Law (ICNL). (2021). Global Trends in NGO Law. Retrieved from [URL]

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Fundamentals of Corporate Social Responsibility in India
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the concept of Corporate Social Responsibility, its significance and importance in India.
	<ul style="list-style-type: none">• Take part in philanthropic causes and provide positive social values.
Module 1 (Credit 1) Corporate Social Responsibility	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Create a culture built on doing good.• Understand the legalities pertaining to CSR.
Content Outline	1.1 Introduction to CSR 1.2 Evolution of CSR 1.3 CSR and social legitimacy 1.4 Moral and economic arguments for CSR
Module 2 (Credit 1) Challenges and Impact of CSR	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Create a positive impact on society and deliver values, whether social, environmental or economic.• Take decisions related to business which would not only maximize profit, but also serve and protect the rights and interest of other members of society like consumers, workers and community as a whole.
Content Outline	2.1 Challenges and Impact of CSR on Stakeholders - Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society 2.2 CSR and Environment, CSR and Sustainable Development and Factors influencing CSR Policy -Triple Bottom Line - Role of HR Professionals in CSR
Module 3 (Credit 1) CSR Implementation	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Demonstrate a multi-stakeholder perspective in viewing CSR issues• Analyze the connections between corporate strategy and CSR
Content Outline	3.1 CSR Implementation: <ul style="list-style-type: none">• Strategic CSR model• Implementing CSR• CSR as competitive advantage

Module 4 (Credit 1) Case Studies and Project Development	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Evaluate the level of commitment to CSR of various organizations Develop skills to implement and monitor CSR projects
Content Outline	4.1 Case Studies and Project Development <ul style="list-style-type: none"> Organizational issues Economic/business issues Social issues

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External Assessment: 50 marks

References

- Sharma J.P., Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- Blowfield M., and Murray A., Corporate Responsibility, Oxford University Press.
- Kotler P. and Lee N., CSR: doing the most good for Company and your cause, Wiley.
- Beeslory, Michel and Evens, CSR , Taylor and Francis.
- Banerjee S., CSR: the good, the bad and the ugly, Edward Elgar Publishing.
- Perrini F., Stefano and Tencati A., Developing CSR- A European Perspective, Edward Elgar Publishing.
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- Crane, A. Et al., The Oxford handbook of Corporate Social Responsibility, Oxford University Press Inc., New York.
- Crane A., Matten D., Spence L., Corporate Social Responsibility: Readings and Cases in a Global Context, Routledge.
- Chakrabarty B., Corporate Social Responsibility in India, Routledge, New Delhi.

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Digital Skills
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to : <ul style="list-style-type: none">• Build an understanding of the fundamental concepts of digital communication.• Equip students with essential digital literacy skills for personal and professional use.• Familiarize with digital content and how which will help them in their academics• Build an understanding of the digital problem solving.• Familiarize with digital citizenship and how which will help them in their academics.
Module 1 (Credit 1) Digital Fundamentals and Communication	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Build an understanding of the fundamental concepts of digital communication.• Equip students with essential digital literacy skills for personal and professional use.• Introduce the student to advanced networking concepts, preparing the student for entry Advanced courses in digital computer.
Content Outline	1.1 Digital Fundamentals and Communication: <ul style="list-style-type: none">• Digital Literacy: Understanding digital concepts, terminology, and trends.• Online Safety and Security: Best practices for online security, privacy, and cyber hygiene.• Digital Tools: Introduction to productivity software (e.g., Google Workspace, Microsoft Office).• Email Etiquette: Effective email communication strategies
Module 2 (Credit 1) Digital Content Creation	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Familiarize with digital content and how which will help them in their academics• Understand basics of the digital content creation.• Learn complexity of digital content creation• Understand the importance of digital content creation
Content Outline	2.1 Digital Content Creation: <ul style="list-style-type: none">• Digital Storytelling: Creating engaging digital content (e.g., blogs, videos)• Visual Design: Principles of visual design and graphic design software (e.g., Canva, Adobe Creative Cloud)• Digital Media: Understanding digital media formats and platforms (e.g., podcasting, YouTube)
Module 3 (Credit 1) Digital Problem-Solving	

Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Build an understanding of the digital problem solving. • Equip students with essential digital literacy skills through data analysis. • Introduce the student to use of digital tools for problem solving and critical thinking.
Content Outline	3.1 Digital Problem-Solving: <ul style="list-style-type: none"> • Data Analysis: Introduction to data analysis and visualization tools (e.g., Excel, Tableau) • Digital Tools for Problem-Solving: Utilizing digital tools for critical thinking and problem-solving • Case Studies: Applying digital skills to real-world problems
Module 4 (Credit 1) Digital Citizenship	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Familiarize with digital citizenship and how which will help them in their academics • Understand basics of the digital ethics. • Learn complexity of digital cyberbullying and online harassment • Understand the importance of digital footprint management
Content Outline	4.1 Digital Citizenship: <ul style="list-style-type: none"> • Digital Ethics: Understanding digital ethics and responsible behavior online. • Cyberbullying and Online Harassment: Strategies for addressing online harassment. • Digital Footprint Management: Managing online presence and reputation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External Assessment: 50 marks

References:

- Moschovitis, Best Practices for Digital Skills
- Kai Riemer and Stefan Schellhammer, Collaboration in the Digital Age

COURSE SYLLABUS**Semester II****2.3 OEC**

Course Title	Emotional Intelligence at Workplace
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Have deep understanding of the concept of emotional intelligence and its role in managing organizations effectively.
	<ul style="list-style-type: none">• Develop emotional competencies to enhance managerial skills.
	<ul style="list-style-type: none">• Assess and apply techniques of emotional intelligence at workplace.
Module 1 (Credit 1) Foundations of Emotional Intelligence	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Define emotional intelligence and identify the significance of emotional intelligence.
	<ul style="list-style-type: none">• Understand the foundational concepts and models of Emotional Intelligence (EI).
	<ul style="list-style-type: none">• Apply EI principles to enhance self-awareness and self-management in professional settings.
Content Outline	<p>1.1 Introduction to Emotional Intelligence (E.I):</p> <ul style="list-style-type: none">• Definition of E.I,• significance in the workplace,• Historical background and evolution of the concept,• Distinguishing between IQ and EQ,• Benefits of high EI for individuals and organizations <p>1.2: The Indian Perspective on Emotions and Work:</p> <ul style="list-style-type: none">• Cultural nuances of emotional expression and perception in India.• Influence of joint family systems, hierarchy, and collectivism on workplace emotions.• Challenges and opportunities for cultivating EI in Indian organizational cultures. <p>1.3: Self-Assessment and Developing Self-Awareness:</p> <ul style="list-style-type: none">• Importance of self-awareness as the cornerstone of EI.• Techniques for enhancing emotional self-awareness: journaling, mindfulness, introspection.• Understanding personal emotional triggers and responses.• Identifying strengths and areas for development in emotional self-awareness.
Module 2 (Credit 1) Personal Competence: Self-Management	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Gain insights on techniques to assess emotional intelligence.
	<ul style="list-style-type: none">• Utilize emotional intelligence for effective communication, conflict resolution, and leadership.

Content Outline	<p>2.1: Emotional Self-Regulation:</p> <ul style="list-style-type: none"> Understanding emotional control and impulse management. Strategies for managing difficult emotions: anger, anxiety, stress, frustration. Developing adaptability and flexibility in response to change. Building trustworthiness and conscientiousness. <p>2.2 Stress Management and Resilience:</p> <ul style="list-style-type: none"> Understanding workplace stressors in India (e.g., long hours, pressure, work-life balance challenges). Emotional coping mechanisms for stress. Building personal resilience to overcome adversity. Developing healthy habits for emotional well-being. <p>2.3: Developing Emotional Well-being for Professionals:</p> <ul style="list-style-type: none"> Connecting EI with mental health and overall well-being. Practices for fostering positive emotions and a growth mindset. Work-life integration in the Indian context. Importance of self-care and seeking support.
Module 3 (Credit 1) Social Competence: Social Awareness and Relationship Management	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Define emotional intelligence and identify the empathy and understand others emotional intelligence. Develop social awareness and empathy to build stronger interpersonal relationships at work.
Content Outline	<p>3.1 Empathy and Understanding Others:</p> <ul style="list-style-type: none"> Defining empathy and its various dimensions (cognitive, emotional, compassionate). Developing the ability to understand others' perspectives, feelings, and needs. Active listening skills and non-verbal communication cues in Indian settings. Service orientation and understanding customer/stakeholder needs. <p>3.2 Relationship Management and Communication:</p> <ul style="list-style-type: none"> Effective verbal and non-verbal communication strategies. Building rapport and trust in professional relationships. Giving and receiving constructive feedback. Negotiation and persuasion skills.
Module 4 (Credit 1) Applying Emotional Intelligence in Leadership and Organizational Context	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Analyze the role of EI in fostering a positive and productive work culture in Indian organizations. Apply emotional intelligence to foster organizations with effective leaders and teams.
Content Outline	<p>4.1 Building an Emotionally Intelligent Organization:</p> <ul style="list-style-type: none"> Creating a culture of psychological safety and open communication. Promoting emotional well-being and resilience programs.

	<ul style="list-style-type: none"> Integrating EI into HR practices (recruitment, training, performance management). The impact of EI on organizational productivity and innovation. <i>Activity:</i> Group project: Designing an EI development program for an Indian company. <p>4.2 Current Trends and Future of EI in Indian Workplaces:</p> <ul style="list-style-type: none"> The increasing relevance of EI in the digital age and remote work. Ethical considerations in applying EI. Future trends and research in emotional intelligence. Concluding remarks and personal action planning for continuous EI development.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External Assessment: 50 marks

References

- Goleman, D. (1995). *Emotional Intelligence: Why It Can Matter More Than IQ*. Bantam Books.
- Goleman, D. (2000). *Working with Emotional Intelligence*, Bantam Books, New York, NY.
- Goleman, D. (2011). *The Brain and Emotional Intelligence: New Insights*.
- Bar-On, R., & Parker, J.D.A. (Eds.) (2010). *The Handbook of Emotional Intelligence*. Jossey Bass
- Goleman, D. (2013). *Leadership: The Power of Emotional Intelligence*.
- Goleman, D. & Cherniss, C. (2011). *The Emotionally Intelligent Workplace*. John Wiley & Sons Inc.
- Goleman, D., Boyatzis, R. & McKee, A. (2002). *Primal Leadership: Realizing the Power of Emotional Intelligence*. Harvard Business School Pr.
- Bhattacharya, Mousumi & Sengupta. (2007). *Emotional Intelligence – Myth or Reality*, Excel Books, New Delhi.

COURSE SYLLABUS

Semester II

2.4 VSC

Course Title	Micro Economics I
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Interpret the theories of Production functions and discuss the concept of Economies of Scale.• Distinguish the different concepts of Cost and Revenue• Understand the applied value of Break -Even Analysis and cost-revenue calculation through case study
Module 1 (Credit 1) Theory of Production Function	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the concept of production function and the theories of Production Function• Describe the different types of Economies and Diseconomies of scale
Content Outline	1.1 Meaning of production function, meaning of short and long-run production function 1.2 Law of Variable Proportions 1.3 Laws of Returns to Scale 1.4 Economies and Diseconomies of scale.
Module 2 (Credit 1) Cost And Revenue Analysis	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Identify the different concepts of Cost and Revenue• Calculate the Break Even point• Recognize the real-world utility of Break-even analysis through case study
Content Outline	2.1 Concept of Total, Average and Marginal Cost; Social and Private Costs, Economic and Accounting Costs, Fixed and Variable Costs, Opportunity Cost, Implicit and Explicit Cost (only concepts); 2.2 Calculation of Costs with hypothetical numerical illustrations; 2.3 Concept of revenue, Total Revenue, Average revenue; TR, AR and MR under Perfect competition and Imperfect competition; 2.4 Break-even analysis (with the help of graph and formulae), Case study based on calculation of Break Even Point & calculation of TC, AC, MC.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
Total – 50 Marks	

External: NIL

Reference Books:

- Ahuja H. L. (2001), Advanced Economic Theory, S. Chand & Co. Mumbai.
- Amartya Sen (1990), Micro-Economics Theory Applications - Oxford University Press
- Dornbusch Rudiger & Fisher Stanley, (2003), Micro-Economics-, TATA McGraw Hill, Meerut
- Koussavannis A. (1990), Modern Micro-Economic Macmillan Delhi.
- Mukherjee, Sampat, (2009), Principles of Micro-Economics-. New Central Book Agency Kolkata
- Micro-Economics- Sharma N.K, Jaipur Mangal Deep Publication, 1995
- Mukherjee, Mukarjee, & Ghosh (2003), Micro- Economics, Prentice-Hall of India Pvt. Ltd. New Delhi.
- Sudharama K.P.M. & Sudharama (2007), Micro-Economics, Sultan Chand & Sons, E.N. New Delhi.
- Varian H. R. (2000). Intermediate Micro economics A Modern Approach. East-West Press. New Delhi

COURSE SYLLABUS**Semester II****2.5 VSC**

Course Title	Human Resource Management
Course Credits	2 Credits
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none"> Understand the role and importance of Human Resource Management in organizations.
	<ul style="list-style-type: none"> Comprehend Job Analysis and procedure of Recruitment and Selection.
	<ul style="list-style-type: none"> Asses the techniques of Performance appraisal, Training and development.
	<ul style="list-style-type: none"> Identify the emerging trends in Human Resource Management.
Module 1 (Credit 1) Introduction to Human Resource Management (HRM) and Human Resource Planning (HRP)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Understand the key terms, concepts and evaluate the significance of Human Resource Management.
	<ul style="list-style-type: none"> Comprehend the role of Human Resource Managers in contemporary era.
Content Outline	Introduction to Human Resource Management (HRM) and Human Resource Planning (HRP) 1.1 Human Resource Management (HRM) - Definition, Significance, Functions of HRM, Role of HR Managers. 1.2 Human Resource Planning (HRP) – Concept, Importance and HRP Process.
Module 2 (Credit 1) Job Analysis, Recruitment & Selection	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Understand the concept of Job Design and Job Analysis and its practical application.
	<ul style="list-style-type: none"> Develop insights on effective recruitment and selection strategies.
Content Outline	Job Analysis, Recruitment & Selection: 2.1 Job Analysis - Job Description, Job Specification; Job Design. 2.2 Recruitment Sources, Selection Procedure 2.3 Placement and Induction

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-**Internal: 50 marks**

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods

	Total – 50 Marks
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External: NIL

References

- Aswathappa K., Human Resource Management: Text and Cases, McGraw Hill Education (India) Pvt. Ltd.
- Mamoria C.B., Human Resource Management Himalaya Publishing House Pvt. Ltd.
- Mathis R. L., Jackson J. H. & Valentine S. R., Human Resource Management South Western College Publishing.
- Dessler G. & Varrkey B., Human Resource Management, Pearson Education.
- Pattanayak B., Human Resource Management, PHI Learning.
- D.D. Mukherjee (2014). Credit Appraisal, Risk Analysis & Decision Making. Snow White Publications Pvt. Ltd.
- D.D. Mukherjee (2015). Credit Monitoring, Legal Aspects and recovery of Bank Loan. Snow White Publications Pvt. Ltd.

COURSE SYLLABUS

Semester II

2.6 SEC

Course Title	Investment Planning
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance• Understand the relevance and process of financial planning• Promote financial well-being
Module 1 (Credit 1) Investment Planning and Management	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Analyse banking and insurance products• Personal tax planning
Content Outline	1.1 Investment opportunity and financial products 1.2 Insurance Planning: Life and non-life including medical insurance schemes
Module 2 (Credit 1) Personal Tax	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Analyse banking and insurance products• Personal tax planning
Content Outline	2.1 Introduction to basic Tax Structure in India for personal taxation 2.2 Aspects of Personal tax planning 2.3 Exemptions and deductions for individuals 2.4 e-filing (<i>Note</i> : Some of the theoretical concepts would be dealt with during practice hours)

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External: NIL

Reference Books:

- Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.
- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18

COURSE SYLLABUS**Semester II****2.6 SEC**

Course Title	Financial Accounting -II
Course Credits	2
Course Outcomes	After going through the course, learners will be able
	<ul style="list-style-type: none"> To create awareness about regular accounting of Not-for-Profit Organizations. To acquire working knowledge about treatment in respect of accounts to be prepared from incomplete records.
Module 1 (Credit 1) Accounting for Not-for-Profit Organization	
Learning Outcomes	After learning the module, learners will be able
	<ul style="list-style-type: none"> To know the basic accounting terms and concepts relating to Non-Trading Concerns. To recognize the difference between the accounts of Non-Trading Concern and Commercial Organization. To enable the students to prepare books of accounts of Non-Trading Concerns.
Content Outline	<p>1.1 Theory: Meaning of not for Profit Organization, Procedure of preparation of an Income and Expenditure Account and Balance Sheet from Receipts and Payment Account, Preparation of a Receipts and Payment Account from an Income And Expenditure Account.</p> <p>1.2 Problems on: Practical Problems based on preparation of Receipts and Expenditure Accounts and Balance sheet of a Professionals like Doctors, Chartered Accountants, Architects etc.</p>
Module 2 (Credit 1) Accounting from Incomplete Records	
Learning Outcomes	After learning the module, learners will be able
	<ul style="list-style-type: none"> To understand the concept of Single Entry System. To recognize the difference between Double Entry and Single Entry system of maintenance of accounts To wise up the students about how to give the accounting treatment in books of accounts under Single Entry System. To enable the students to solve sums on Conversion of Single Entry records into Doubt Entry System of accounting.
Content Outline	<p>2.1 Theory: Introduction to Single Entry System and its Limitations</p> <p>2.2 Problems on: Ascertainment of Profit, Conversion of Single Entry records into Doubt Entry, Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method).</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-**Internal: 50 marks**

Sr. No	Assignments/Activities
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1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External: NIL

Reference Books:

- Bhalla Kapileshwar (2020), Advanced Accounting, Tata McGraw Hill Publication, New Delhi.
- Shukla and Grewal (2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
- Gupta R. L. (2018), Advanced Accountancy, S. Chand, New Delhi
- Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
- Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi.

COURSE SYLLABUS**Semester II****2.6 SEC**

Course Title	Advanced Excel
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Use Microsoft Excel to create personal and/or business spreadsheets following current professional and/or industry standards.• Use critical thinking skills to design and create spreadsheets.• Communicate in a business setting using spreadsheet vocabulary• To create dynamic reports by mastering one of the most popular tools in excels - PivotTables, Pivot chart, If, Vlookup, Index, and Match etc.• Have skills of interpreting the result of data analysis and understanding limitation and relevance of applied methods.
Module 1 (Credit 1) Advanced Excel	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Use advanced functions and productivity tools to assist in developing worksheets• Manipulate data lists using Outline and Autofilter• Use Consolidation to summarise and report results from multiple worksheets• Record repetitive tasks by creating Macros• Use Hyperlinks to move around worksheets• Use goal seeking to determine the values required to reach a desired result• Use the macro recorder to create a variety of macros• learn how to use different functions in Excel to perform data analytics tasks, including sorting and filtering, lookup functions, and conditional formatting
Content Outline	1.1 Advanced Excel <ul style="list-style-type: none">• Conditional Formatting• Data Sorting• Advance Filter• Data Consolidation• Data Validation• Data Table• Go! Seek• Scenario Manager• Text to Column• Sub Total• Paste Special• Protection• Macros• Formula Auditing• Define Name• Insert Slicer• Insert Time Line• Formula Building

	<ul style="list-style-type: none"> • MIS Report
Module 2 (Credit 1) Fundamentals of Data Analysis and Powerful Data Analysis	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply Excel tools and formulas to transform and structure data. • Create pivot tables to slice and dice your data. • Visualize data with pivot charts and Excel Charts.
Content Outline	<p>2.1 Fundamentals of Data Analysis</p> <ul style="list-style-type: none"> • Instant Data Analysis • Sorting Data by Color • Slicers • Flash Fill <p>2.2 Powerful Data Analysis-I</p> <ul style="list-style-type: none"> • PivotTable Recommendations • Data Model • PowerPivot • External Data Connection • Pivot Table Tools <p>2.3 Powerful Data Analysis-II</p> <ul style="list-style-type: none"> • Power View • Visualizations • Pie Charts • Additional Features • Power View in Services • Format Reports • Handling Integers • Templates • Inquire • Workbook Analysis • Manage Passwords • File Formats • Discontinued Features

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal: 50 marks

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

External: NIL

References:

A. Essential Reading

1. “Microsoft Excel 365 Bible: The Comprehensive Tutorial Resource”: M Alexander, Wiley
2. “Excel Macros For Dummies”: Michael Alexander, John Wiley & Sons (14 July 2015)

B. Additional Reading

1. “Advanced Excel for Scientific Data Analysis”: Robert De Levie, Oxford University Press
2. “Advanced Excel Reporting for Management Accountants”: Neale Blackwood, Wiley

COURSE SYLLABUS**Semester II****2.8 VEC**

Course Title	Introduction to Environmental Economics
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none"> • Recognize the key issues related to Environmental Economics and sustainable development. • Elucidate the causes and varieties of pollution. • Analyze the environmental regulation policies in India. • Comprehend the different issues associated with the environment
Module 1(Credit 1)	Environmental Economics and Sustainable Development
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Recognize the fundamentals of environmental economics • Comprehend the principles of Sustainable Economic Development and SDG goals.
Content Outline	Environmental Economics and Sustainable Development 1.1 Definition, scope, and importance of Environmental Economics. 1.2 Interrelationship between Environmental economics and economics. 1.3 Public Good, Market failures, and externalities 1.4 Meaning and Concept of Sustainable Development. Measurement of Sustainable Development, Environment, and Sustainable Development. 1.5 Sustainable Development Goals (SDG)of the United Nations with Reference to the Environment.
Module 2 (Credit)	Environmental Issues and Environmental Policy
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Clarify the meaning, source, types, causes, and impact of Pollution on economy • Analyze the policies involved in meeting the challenges of climate change. • Discuss the different issues pertaining to the environment.
Content Outline	1.1 Climate change and global warming, Green House Effect, ACID rain, Deforestation and Environmental problems, Agricultural Development and Environmental Problems. 1.2 Pollution- Meaning, sources of pollution, types of pollution, and their status in India Causes of pollution and its effects on economic decisions. 1.3 Environmental Regulation and policies- central, state, and local government in India.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-**Internal: NIL****External: 50 Marks**

References:

- Dodo J. Thampapillai, Matthias Ruth (2019) Environmental Economics Concepts, Methods and Policies by Routledge publication

- DM Karpagam, Kindle (2019) Environmental Economics: (2019)
- Sengupta, R. (2013): Ecological Limits and Economic Development: Creating Space, Oxford University Press, New Delhi.
- Muthukrishnan, S. (2010): Economics of Environment, PHI Learning Private Ltd, New Delhi
- Arrow, K.J., and P. Dasgupta, I.H. Goulder, K.J. Mumford and K. Oleson (2012): "Sustainability and Measurement of Wealth", Environment and Development Economics, 17(3):317-53.
- Bhattacharya Rabindranath, (2002) Environmental Economics: An Indian Perspective paperback, , Kindle
- J. and A.D. Zeeuw (Ed.) (2002): Recent Advances in Environmental Economics, Edward Elgar, Cheltenham, U.K. 10.