



SNDT Women's University, Mumbai

Bachelor of Commerce In
Accountancy, Finance and Insurance
as per NEP-2020

Syllabus

(w.e.f. 2025-26)

Under graduate Programme

Effective from 2025-26

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 | <p>I. Generic IKS Course: basic knowledge of the IKS</p> <p>II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.</p> | 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/ | Not Related to the Major and Minor |
| | | Applied/Visual/ Performing Arts | |
| 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:

| | | |
|---|--|---|
| <p>Programme Degree</p> <p>e.g.</p> <p>B.A./B.Com./B.Sc./</p> <p>B.M.S., etc.</p> | | <p>Bachelor in Commerce (B.Com)</p> |
| <p>Parenthesis if any</p> <p>(Specialization)e.g.</p> <p>History, Human</p> <p>Development, English, etc.</p> | | <p>Accountancy, Finance and Insurance</p> |
| <p>Preamble (Brief Introduction to the programme)</p> | | <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, Finance and Insurance is designed to helps students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance. 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: Minimum 40% marks are required in Internal as well as in the External Evaluation separately for passing in each course.</p> <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> |

| | | |
|---|----|--|
| <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 Secretaryship, 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 | | # Decided by University |

Structure with Course Title – B.Com in Accountancy Finance and Insurance (*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 | | | | | |
| 10120511 | Introduction to Financial Accounting I | Subject 1 | 4 | 100 | 50 | 50 |
| 10120502 | Basics of Accountancy I | 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 Paper 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 OR CHETN OR SWAYA M1 | 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 | English for Academic Writing-I (For Students of English medium) | AEC | 2 | 50 | - | 50 |

| | | | | | | |
|---|---|------------------|-----------|------------|------------|------------|
| OR 10820112 | 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 | | | | | |
| 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 |
| 11450121 1 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 | | | | | |
| 20120511 | Financial Accounting II | Subject 1 | 4 | 100 | 50 | 50 |
| 20120512 | Basics of Accountancy II | Subject 2 | 2 | 50 | - | 50 |
| 20620111 | Micro Economics - I | VSC | 2 | 100 | 50 | 50 |
| 20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119 | 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 |
| 20620102 | Human Resource Management | VSC | 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 https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf | VEC | 2 | 50 | - | 50 |
| 21450121 21450221 21450323 ¶ 21450421 | Volunteerism And National Service Scheme or National Cadet Corps.(NCC) Or YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus | CC | 2 | 50 | 50 | - |
| | | | 22 | 550 | 300 | 250 |

Exit with UG Certificate with 04 extra credits of OJT (44 + 04 credits)

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

COURSE SYLLABUS

Semester I

1.1 Major (Core)

| | |
|---|--|
| Course Title | Introduction to 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 various concepts of Financial statements • Make them aware of different styles of presenting Financial data • Prepare and analyses the financial statements. • Calculate various ratios related to financial statements |
| Module 1 (Credit 1) Study of Financial statements | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Familiar with financial statement of corporate • Measure the difference between horizontal financial statement and vertical financial statement. • Acquaint about the current asset, fixed asset, current liabilities and long term liabilities • Understand and relate various asset class as well as liabilities. |
| Content Outline | 1.1 Concept, Objective and Importance and Limitation 1.2 Theory on current assets, current liabilities, 1.3 Fixed assets, secured loans and unsecured loans, authorized capital, issued, subscribed and paid up capital. 1.4 Equity and preference shares, creation of reserves, share premium, miscellaneous expenditure etc |
| Module 2 (Credit 1) Preparation of Financial Statement | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Analysis and identify the items of vertical balance sheet • Analysis and identify the items of vertical profit and loss • Define the place of various item of balance sheet and profit & loss. • Prepare vertical profit & loss and balance sheet. |
| Content Outline | 2.1 Preparation of Vertical Balance Sheet 2.2 Preparation of Profit and Loss as per latest statutory requirement |

| Module 3 (Credit 1) Types of Financial statement | |
|---|--|
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Aware about the basic concept of preparation of various financial statements. • Understand and solve the problems on common size statement. • Understand and solve the problems on comparative statement. • Understand and solve the problems on trend analysis. |
| Content Outline | 3.1 Common Size Statement 3.2 Comparative Statement 3.3 Trend Analysis with Missing Figures. |
| Module 4 (Credit 1) Ratio analysis | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Understand the purpose of calculating ratio analysis • Learn various ratios of income statement • Learn various ratios of revenue statement |
| Content Outline | 4.1 Theory regarding importance, objective and interpretation of the ratio. 4.2 Problems on Income statement ratios : Gross Profit ratio, Net Profit Ratio, Operating ratio, Finance Expenses ratio, Selling ratio, cost, Cost of goods sold ratio 4.3 Problems on revenue statement ratios : Debtors turnover ratio, Creditors turnover ratio, Average Collection and Payment Period, Current ratio, Liquid ratio, Inventory turnover ratio, Proprietary ratio, Debt Equity ratio |

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 | Basics of Accountancy I |
| Course Credits | 2 Credits |
| Course Outcomes | After going through the course, learners will be able to |
| | <ul style="list-style-type: none">• Understand the meaning and characteristics of capital expenditure and revenue expenditure.• Distinguish between capital expenditure and revenue expenditure.• Understand the meaning and characteristics of capital receipts and revenue receipts.• Students understand basic accounting concepts & Terminologies.• Students understand the meaning, features and the importance of accounting.• Students can Analyse the role and benefits of Accountancy |
| Module 1 (Credit 1) | Title of the Module: Basics Concept of Account |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none">• Students will be able to know the latest accounting standards.• Students can Analyse the role and benefits of Accountancy• Students understand basic accounting concepts & Terminologies |
| Content Outline | 1.1 Concept, role and benefits of Accounting. 1.2 Difference between Book keeping and Accountancy. 1.3 Classification and Types of Accounts. 1.4 Golden rules to classification tables. 1.5 Ledge and journal |
| Module 2 (Credit 1) | Title of the Module: Classification of Expenses |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none">• Students will be able to differentiate between capital expenditure and Revenue.• Students will be in position to define capital receipt and revenue receipt |

| | |
|------------------------|--|
| Content Outline | 2.1 Understand the meaning and characteristics of capital expenditure and revenue expenditure. 2.2 Distinguish between capital expenditure and revenue expenditure. 2.3 Understand the meaning and characteristics of capital receipts and revenue receipts. 2.4 Distinguish between capital receipts and revenue receipts. 2.5 Understand the meaning and characteristics of deferred revenue expenditure |
|------------------------|--|

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:

- 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.
 - Advanced Accounts Reference Book by Shukla M C, 2016, Publisher: S. Chand Publishing
 - Book Keeping & Accountancy book by M G Patkar, Phadkr Prakashan

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 | After going through the course, learners will be able to <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 | After learning the module, learners will be able to <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 | 1.1 Algebra of matrices. The inverse of a matrix, Matrix Operation – Business Application 1.2 Solution of system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion Method 1.3 Cramer's Rule. |
| Module 2 (Credit 1) Commercial Mathematics and Finance | |
| Learning Outcomes | After learning the module, learners will be able to <ul style="list-style-type: none">• Compute Ratio, Profit, and Loss etc.• Estimate simple and compound interest, annuities, etc |
| Content Outline | Commercial Mathematics and Finance 2.1 Ratio and percentages, commission, brokerage, trade, and cash discount, cost price, selling price, profit or loss on cost price/ selling price. 2.2 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. 2.3 Compounding and discounting of a sum using different types of rates. |
| Module 3 (Credit 1) Linear Programming | |
| Learning Outcomes | After learning the module, learners will be able to <ul style="list-style-type: none">• Interpret linear programming problem and its formulation• Solve the LPP of maximization and minimization types graphically |
| Content Outline | Linear Programming Problem 3.1 Formulation of Linear programming Problem (LPP) |

| | |
|---|---|
| | 3.2 Graphical solution to LPP (For both maximization and minimization types) 3.3 Unbounded solution and infeasibility in LPP 3.4 Cases of unique and multiple solution |
| 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, Nirali Prakashan
- 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 | <p>After going through the course, learners will be able to :</p> <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 | <p>1.1 Major Tourist Organizations : (National) M.O.T, TAAI, MTDC, ITDC.</p> <p>1.2 (International) : IATA, WTO, IUOTO, PATA & ASTA.</p> <p>1.3 IATA Areas – I, II and III</p> |
| 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 | <p>2.1 World UNESCO Heritage Sites</p> <p>2.2 Popular Tourist Attractions in Major Cities in the World.</p> <p>2.3 Cultural Glimpses – Festivals, Cuisine, Dances, Painting</p> |
| 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 | <p>3.1 Travel Documentation – Passport, Visa, Health Requirements and Travel Insurance</p> <p>3.2 Popular Modes of Transportation – Surface Transport, Airlines and Waterways - Importance & Popularity</p> |

| | |
|--|--|
| | 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 | Designing and planning a project, Project Monitoring and Evaluation, Fund raising and Grant proposals, 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 | Planning 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 |

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 Kapilehwar (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 | <p>After going through the course, learners will be able to:</p> <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 | <p>After learning the module, learners will be able to:</p> <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 | <p>1.1 Listening Skills 1.2 Teamwork Skills 1.3 Emotional Intelligence Skills 1.4 Assertive Skills 1.5 Problem-Solving Skills</p> |
| Module 2(Credit 1) Application of Skills Learnt in Module 1 | |
| Learning Outcomes | <p>After learning the module, learners will be able to:</p> <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 | <p>After going through the course, learners will be able to:</p> <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 | <p>1.1 FUNDAMENTALS OF COMPUTERS</p> <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. <p>1.2 WINDOWS</p> <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 | <p>After learning the module, learners will be able to</p> <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 |

| | |
|--|--|
| | <ul style="list-style-type: none"> • 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 |
|--|--|

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 FINANCE AND INSURANCE
SEMESTER II
ACADEMIC YEAR: 2024-25

COURSE SYLLABUS

Semester II

2.1 Major (Core)

| | |
|---|--|
| Course Title | Financial Accounting II |
| Course Credits | 4 Credits |
| Course Outcomes | After going through the course, learners will be able to |
| | <ul style="list-style-type: none"> • Understand the meaning of The Indian Partnership Act, 1932 • Provision of the Companies act for Redemption of Preference Shares Sec 55 of the Companies Act 2013 |
| Module 1 (Credit 1) Title of the Module: Partnership Final Account | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Understand the meaning of Partnership. • To know the important features of Partnership. • Understand the meaning of “The Indian Partnership Act, 1932”. • Know the importance of Partnership deed. |
| Content Outline | 1.1 Know how to maintain a Capital Account of Partners. 1.2 Know the effects of Adjustment in Final Accounts. 1.3 Know the meaning of Trading Account and Profit and loss Account and Balance sheet. 1.4 Know how to find out financial results of the Business. |
| Module 2 (Credit 1) Title of the Module: Redemption of Preference Shares | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Methods of Redemption of fully paid up preference shares. • Fresh issue of shares for redemption. • Classification of Divisible and non divisible profit. • Creation of Capital redemption Reserve for Redemption |
| Content Outline | 2.1 Identifying profit available for redemption of Preference shares. 2.2 Passing of Journal entries for final call, new issues, sale of assets and Redemption of Preference shares. |
| Module 3 (Credit 1) Partnership Final Account | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Understand the meaning of Partnership • Understand the meaning of the Indian Partnership Act 1932. • Know the need and importance of Final Accounts. |

| | |
|---|---|
| | <ul style="list-style-type: none"> Know the effects of adjustments in Final Accounts. |
| Content Outline | 3.1 Effects of trial balance in different accounts 3.2 Two Effects of every adjustment. 3.3 Knowing the different types of adjustment including hidden. 3.4 Preparation of Trading Profit and loss and Balance Sheet. |
| Module 4 (Credit 1) Departmental Final Account | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> Understand the difference between single and departmental business. Understand the importance of departmental Accounting |
| Content Outline | 4.1 How many department we have to prepare. 4.2 Business of different department. 4.3 Preparation of Profit and loss and Balance sheet in case Gross profit is given. 4.4 Preparation of Profit and loss for all the department. |

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:

- Ainapure, Accountancy Financial Management Accounting, Manan Prakashan –Mumbai
- Seth, Accountancy Financial Management Accounting, Manan Prakashan –Mumbai
- Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.
- Book keeping and Accountancy of Maharashtra State Board XII
- Financial Accounting CMA INTER, sanjay welkins, commercial law publishers india p.ltd
- Principles and Practice of Accounting (Accounts) D G Sharma, S K Agrawal, taxmann.
- The Essence of Financial Accounting 2018, Chadwick, L. PHI, 2nd Edition

COURSE SYLLABUS**Semester II****2.2 Major (Core)**

| | |
|---|--|
| Course Title | Basics of Accountancy II |
| Course Credits | 2 |
| Course Outcomes | After going through the course, learners will be able to |
| | <ul style="list-style-type: none">• Students understand the meaning & need of Subsidiary Books.• Students can classify Cash & Credit transactions.• Learn the types of Shares and Share Capital• Understand the public and private placement. |
| Module 1 (Credit 1) Subsidiary Books | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none">• Students know the actual recording of transactions in Special Journal.• Students are able to prepare & balance different types of Cash Book. |
| Content Outline | 1.1 Students are able to post recordings from books of original entries to the ledger. 1.2 Students learn the balancing of Various ledger Accounts |
| Module 2 (Credit 1) Issue of Shares | |
| Learning Outcomes | After learning the module, learners will be able to |
| | <ul style="list-style-type: none">• Know the concept of under and over Subscription of Shares.• Know the different accounting treatment for under over valuation of Shares. |
| Content Outline | 2.1 Basic Accounting entries for issue of Shares. 2.2 Issue of Shares at Par, Premium and Discount 2.3 Calls in Arrears and Calls in Advance 2.4 Accounting treatment for forfeiture of Shares |

Internal: NIL**External – 50 Marks****References :**

- Book keeping and Accountancy of Maharashtra HSC
- 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.
- Basic Accounting- Rajni Sofat and Preeti Hiro, PHI Learning Pvt. Ltd.- New Delhi, 2017- 18
- Income Tax Act Paperback – 2020 Universal Law Publishing - An imprint of Lexis Nexis, 2020-21
- Handbook to DIRECT TAXES 2020-21, Bomi F. Daruwala
- Book Keeping & Accountancy book by M G Patkar, Phadkr Prakashan
- International Finance: Business Perspective by Apte; Author:
Apte, P. G. Publisher: Tata McGraw Hill (TMH), 2018-19
- Case Study Solutions Finance by Kaushal; Author:
Kaushal, H. Publisher: Macmillan, 2019-20
- Accounting & Finance For Bankers by IIBF; Author: Indian Institute Of Banking & Finance (IIBF);
Publisher: Macmillan Indian Limited New Delhi, 2019-20.

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 |
| | <ul style="list-style-type: none"> 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.</p> <p>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:

- Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
- Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
- Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Agarwal, K.C., 2008, Environmental Biology, Nidhi Publishers, Bikaner
- 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> |

| | |
|--|--|
| | 3.4 Sources of secondary data collection with merits and limitations |
| Module 4 (Credit 1) Presentation and tabulation of data | |
| Learning Outcome | After learning the module, learners will be able to |
| | <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 |

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
- Field, Andy (2013). IBM SPSS Statistics UK: Sage Publication Pvt.
- Gupta, S.P. (2012). Statistical Methods New Delhi: Sultan Chand and Son.
- Patri, Digmabar and Patri, D. N. (2011). Statistical Methods, New Delhi: Kalayani publisher.
- Graham, Alan (2010). Statistics: A Complete Introduction ,UK: Teach Yourself
- Arora, PN, Arora, Sumeet and Arora, Amit:(2009) “Managerial Statistics”, S. Chand, Ist Ed., 2009.
- 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
- Dr. P. C Pardeshi, Principles of Marketing Management, Nirali Publication, Pune.
- 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 | <p>After going through the course, learners will be able</p> <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 | <p>After learning the module, learners will be able to</p> <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 | <p>1.1 Theory: Identify three fundamental accounting assumptions: Going Concern, Consistency and Accrual.</p> |
| Module 2 (Credit 1) Concepts of Capital and Revenue | |
| Learning Outcomes | <p>After learning the module, learners will be able to</p> <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 | <p>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.</p> |
| Module 3 (Credit 1) Trial Balance | |
| Learning Outcomes | <p>After learning the module, learners will be able to</p> |

| | |
|--|---|
| | <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 |

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
- Choudhary Vikash, (2010) Island Tourism, Centrum Press, New Delhi
- Dalal, R / Datta, P/ Koshy, A (2014) Eyewitness Travel Guide – India, Dorling Kindersley Ltd. London
- 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 | governance concepts, challenges, perspectives and Ethical Concern, impact of different governance structures, 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 | NABARD and Human Rights Commission, Schemes for NGOs under the Government of India |

| Module 4 (Credit 1) Practical Work | |
|---|--|
| Learning Outcomes | 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

| 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.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication.
- 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 | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> Define emotional intelligence and identify the empathy and understand others emotional intelligence. |
| | <ul style="list-style-type: none"> 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. |

| | |
|---|---|
| | <ul style="list-style-type: none"> • 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 | After learning the module, learners will be able to |
| | <ul style="list-style-type: none"> • Analyze the role of EI in fostering a positive and productive work culture in Indian organizations. |
| | <ul style="list-style-type: none"> • 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. • 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. |

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 |

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">• Analyze 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 Publications Ltd.

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 | 2.1 Theory: Introduction to Single Entry System and its Limitations 2.2 Problems on: Ascertainment of Profit, Conversion of Single Entry records into Double Entry, Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method). |
|------------------------|--|

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:

- 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 | After going through the course, learners will be able to |
| | <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 | After learning the module, learners will be able to |
| | <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 |

| | |
|---|---|
| | <ul style="list-style-type: none"> • Paste Special • Protection • Macros • Formula Auditing • Define Name • Insert Slicer • Insert Time Line • Formula Building • 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 <ul style="list-style-type: none"> • Slicers • Flash Fill <p>2.2 Powerful Data Analysis-I</p> <ul style="list-style-type: none"> • PivotTable Recommendations <ul style="list-style-type: none"> • Data Model • Power Pivot • External Data Connection <ul style="list-style-type: none"> • Pivot Table Tools <p>2.3 Powerful Data Analysis-II</p> <ul style="list-style-type: none"> • Power View • Visualizations <ul style="list-style-type: none"> • Pie Charts • Additional Features • Power View in Services <ul style="list-style-type: none"> • Format Reports • Handling Integers <ul style="list-style-type: none"> • Templates • Inquire • Workbook Analysis • Manage Passwords <ul style="list-style-type: none"> • 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.