

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-100

Title of the Course: Financial Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To develop conceptual and practical knowledge of financial accounting.2. To acquaint learners with skills of recording various kinds of business transactions.3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.
Content:	<p>Unit 1: Accounting Fundamentals and Depreciation Accounting 15 hours</p> <p>Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS.</p> <p>Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation – Sinking Fund Method and Insurance Policy Method.</p>
	<p>Unit 2: Accounting from Incomplete Records 15 hours</p> <p>Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.</p>
	<p>Unit 3: Company Final Accounts 15 hours</p> <p>Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.</p>
	<p>Unit 4: Investment Accounting 15 hours</p> <p>Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Ex-interest/dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.</p>



Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-111

Title of the Course: Principles and Practice of Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To enable the learners to describe the competitive landscape of a company using Porter's five force model.2. To acquaint the learners with skills to interpret the relevance of delegation and decentralization of authority in an organization.3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory.4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination.	
Content:	Unit 1: Introduction to Management Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.	15 hours
	Unit 2: Planning and Organising Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types.	15 hours
	Unit 3: Staffing and Leading Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles.	15 hours



Name of the Programme : BA Sociology
 Course Code : SOC-131
 Title of the Course : Gender Studies
 Number of Credits : 03
 Effective from AY : 2023-24

Pre-requisites for the course:	Nil	
Course Objectives:	The course aims to: 1. to make students understand basic concepts pertaining to gender; 2. to create awareness and sensitize students to gender diversity; 3. to study how socio-cultural interpretations of gender encourage gender violence; and 4. to acquaint students with the social forces achieving gender equality in society.	
Content:	I. Gender and Society 1.1 Basic Concepts 1.2 Social Construction of Gender 1.3 Theorising Gender	15 Hours
	II. Gender Related Issues 2.1 Gender Stereotypes 2.2 Gender Discrimination 2.3 Issues Concerning LGBTQ 2.4 Portrayal of gender in the media	15 Hours
	III. Achieving Gender Equality 3.1 Social Activism 3.2 Gender Sensitization 3.3 Decriminalization of Section 377 3.4 Legal Recourse to victims of gender violence	15 Hours
Pedagogy:	Lectures, discussions, debates, guest lectures, field visits	
References/ Readings:	1. Chandel. (2011). <i>A Transgender Primer: An introduction to transgender people and some issues they face</i> . London: Flamingo. 2. Desai, N., and Thakkar, U. (2001). <i>Women in Indian Society</i> . New Delhi: National Book Trust. 3. Itulua-Abumere, F. (2013). 'Understanding Men and Masculinity in Modern Society.' <i>Research Gate</i> . 4. Jaising, I. (2013). Evolution of Women's Legal Entitlements. In <i>Indian Women- Revisited</i> (pp. 31-53). 5. Lewit, N. (1998). <i>Making Men: The Socio-Legal Construct of Masculinity</i> . New York: NYU Press. 14 6. Lingam, L. (2002). 'Towards Understanding Women's Health: Critical Overview of Women's Studies.' <i>Samyukta</i> , 51-68. 7. Macionis, J. J. (2005). <i>Sociology</i> . New Delhi: Pearsons Hall of India. 8. Maithali, P., and Rohil, B. (2014). 'Your Legal Hand Book.' <i>Vogue India</i> . Mumbai: Majlis Legal Centre. 9. Monica Das Gupta, L. C. (1995). <i>Women's Health in India: Risk & Vulnerability</i> . New Delhi: Oxfam.	



Name of the Programme : B.Sc. Mathematics
 Course Code : MAT-131
 Title of the Course : Mathematical Techniques in Competitive Exams
 Number of Credits : 3 (3L)
 Effective from AY : 2023-24

Prerequisites for the Course	NIL	
Course Objectives	To make students competent enough to answer competitive examinations like Banks, Post Office, SSC, LIC, CDS, CSAT, CAT, CMAT, GMAT, MAT, UPSC, CBI, CPO, Civil Services, Hotel Management, Railway, Police, Defence, etc.	
Content		No. of Hours
Unit I	Ratio and Proportion: Ratio; Comparison of ratios; Proportion. Mixture or Alligation: Mixture; Rule of mixture or allegation. Partnership: Types of partnerships; Types of partners. Problems Based on Ages: Rules for problems based on ages.	15
Unit II	Work and Time: Basic rules related to work and time. Work and Wages: Important points. Pipes and Cisterns: Facts related to pipes and cisterns. Clock and Calendar: Clock; Calendar; Day Gain/Loss.	15
Unit III	True Discount and Banker's Discount: True discount; Banker's discount. Speed, Time and Distance: Basic formulae related to speed, time and distance. Problems Based on Trains: Basic rule related to problems based on trains. Boats and Streams: Concepts and formulae on boats and streams.	15
Pedagogy	Lectures/Problem Solving/Self study.	
References/Readings	1) R. Verma: <i>Fast Track Objective Arithmtic</i> , Arihant Publications Limited, 2017. (Principal Text) 2) A. Sharma: <i>How to Prepare for Quantitative Aptitude for CAT</i> , 9 th Edition, McGraw Hill, 2021. 3) P. K. Mishra, and R. Mishra: <i>Elementary & Advanced Mathematics For Competitive Exams</i> , Source Books, 2018. 4) R. S. Aggarwal: <i>Quantitative Aptitude for Competitive Examinations</i> , S. Chand Publications, 2017. 5) R. Mathuriya: <i>Mathematics for all Competitive Exams SSC (Pre./Mains)</i> , Sunita Publications, 2017.	
Course Outcomes	The student will be able to, 1. Apply mathematical techniques in solving problems.	



Name of the Programme : B.A. Economics
 Course Code : ECO 131
 Title of the Course : Sustainable Development
 Number of Credits : 03
 Effective from AY : 2024-25

Pre-requisites for the Course:	Same as programme pre-requisites	
Course Objectives:	To understand global challenges, mechanism to promote equity and social justice, enhance education and awareness, and achieve long-term well being for present and future generations sustainably.	
Content:		No. of Hours
	1. Introduction to Sustainable Development Definition and concept of sustainable development, objectives of Sustainable development, three pillars of sustainable development, sustainable development: process or end results? dimensions of sustainable development- social, economic and environmental, The Millennium Development Goals, Tools for Sustainable growth.	15
	2. Sustainable Development and Climate Change Causes and impact of climate change, Link between Sustainable Development and Climate Change, Implementation of Sustainable Development and Climate Change Policies, Sustainability Assessment Methods - Indicators and Indices, Conceptual Framework and System Dynamics, Multi-Criteria Analysis, Vulnerability Analysis, Climate change and migration, impact of climate change on cities, strategies adopted for climate change.	15
	3. Sustainable development and India Emergence of Green Technologies towards Sustainable Growth, Transforming millennium development goals to sustainable development goals with reference to India, Environment and Sustainable development with reference to India- state of India's environment, Strategies for sustainable development, Sustainable agriculture and climate change, Industrial development and environmental pollution., Sustainable management of water and sanitation, Environment management and sustainable development.	15
Pedagogy:	Lectures/ case analysis/assignments/class room interaction/lab practical	
References/ Readings:	Core Reading 1. Jonathan M. Harris and Brian Roach (2018) Environmental and Natural Resource Economics A Contemporary Approach, Fourth Edition, Taylor and Francis, New York 2. Partha Dasgupta (2021), The Economics of Biodiversity: The Dasgupta Review. Abridged Version. (London: HM Treasury) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/957292/Dasgupta_Review	



Name of the Programme : Bachelor of Arts- English
Course Code : ENG-151
Title of the Course : Communicative English: Spoken and Written
Number of Credits : 02
Effective from AY : 2023-24

Pre-requisites for the Course:	Interest in improving spoken and written English skills	
Course Objectives:	<ul style="list-style-type: none"> ● To listen, understand and convey information ● To listen and respond appropriately to the contributions of others ● To understand others and present facts, ideas and opinions ● To articulate experience and express what is thought, felt and imagined ● To communicate clearly and fluently ● To use grammatically correct language ● To use a register appropriate to the audience and context 	
		No. of Hours
Content:	UNIT 1 <ul style="list-style-type: none"> ● Verbal and non-verbal Skills: importance of pronunciation, enunciation, diction, articulation, intonation and body language. ● Group Discussion: persuasion, negotiation, leading and participating. ● Interview Skills: techniques of answering and conducting interviews. ● Delivering Speeches: balancing rhetoric and empathy to connect with the audience. 	15
	UNIT 2 <ul style="list-style-type: none"> ● Communication through Letters: cover letters, letters of goodwill, complaint letters and invitation letters. ● Email Correspondence: components, format, attachments, content and language. ● Writing Reports: format and steps. ● Drafting Speeches: special occasion, motivational, informative, and extemporaneous. 	15
Pedagogy:	Topics to be taught using interactive teaching and the workshop method.	



Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-144 Title of the Course: Business Documentation

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	Objectives of the Course are: 1. To enhance business document presentation skills. 2. To improve competence in business correspondence and documentation. 3. To acquaint learners with skills of business report writing.
Content:	Unit 1: Business Document Presentation Business, commercial and managerial vocabulary- terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations; Use of digital platforms in business documentation and communication; Document sharing and collaborative working; Privacy and data security issues in business documentation 15 hours
	Unit 2: Business Correspondence and Documentation (Practical) Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds; Legal documentation for bank transactions; Property documentation; Contract of employment; Memorandum, inter-office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents. 30 hours
	Unit 3: Report Writing (Practical) Format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in report; Citations and References; File Management. 30 hours
Pedagogy:	Lectures, Presentations, Case study, Role Play, Seminars
Reference/ Readings:	1. Raman, M., & Sharma, S. (2015). Technical Communication - Principles and Practice (Third ed.). Delhi: Oxford University Press. 2. Sharma, R.C. & Krishna, M. (2017). Business Correspondence and Report Writing (Fifth ed.). Tata McGraw Hill Publishing Company Limited. 3. Sinha, K. K (2012). Business Communication (fourth ed.). Galgotia Publishing Co., Karol Bagh, New Delhi. 4. Pal, R. & Korlahalli, J. S. (2012). Essentials of Business Communications. (First ed.). Sultan Chand & Sons. 5. Taylor, S. (2012) Model Business Letters, Emails and Other Business Documents (7th ed.), FT Publishers.



Name of the Programme : B.Sc. Computer Science
 Course Code : CSC-143
 Title of the Course : Data analytics using Spreadsheets I
 Number of Credits : 03 (1 T + 2 P)
 Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Introduce the basic concepts of data analytics; develop proficiency in students in using spreadsheets to format data, manipulate data using appropriate basic function and formulas; visualize data; filter data and generate basic reports using Pivot tables.	
Content Content		No of Hours
	Unit I: Introduction to Data Analytics and Spreadsheet Basics Definition of Data Analysis and Data Analytics Phases of Data Analysis. Methods of Data Analysis in Spreadsheets. Understanding Data: Data and types of data. Quantitative data – discrete data, continuous data. Qualitative data - categorical data, ordinal data. Understanding operators and functions essential for data analytics. Arithmetic operators and order of operations. Functions: Parts of a function, arguments to a function, function library and types of functions.	5
	Unit II: Data Collection and Manipulation. Data Collection using online data collection tools. Creating Spreadsheets online and collaboration. Introduction to data cleansing, data modification using data analysis functions. Sorting criteria and types of sorting, Filters and types of filters, Guidelines and examples for sorting and filtering data by colour; Overview of sorting and filtering data by colour and icon set, using colour effectively when analysing data, choosing the best colours.	5
	Unit III: Data Visualization and Summarization Visualizing data: Principles of charting, types of basic charts, Some practicalities in preparing charts. Conditional Formatting and its types. Functions used for data summarization. Pivot tables and its applications.	5
	Practical Unit I: Spreadsheet Basics: <ul style="list-style-type: none"> ● Formatting Cells with font formats, alignment, borders etc. ● Number formats, currency formats, formatting dates, custom and special formats. ● Format painter ● Selection techniques ● Advanced paste special techniques: paste value, paste formulas, paste formats, paste validations, transpose tables 	20



	<ul style="list-style-type: none"> ● Formulas and Functions: ● Complex Formulas with arithmetic operators ● Relative, mixed and absolute cell reference ● Basic Functions such as sum, average, max, min, count, counta. ● Customization, Formatting and Protection: ● Customizing the ribbon, Using and customizing autocorrect ● Changing Excel default options ● Page Layout and printing options: Setting up print area, customizing headers and footer, print titles. ● File level protection, workbook, worksheet protection ● Working with named ranges, ● Commonly used shortcut keys <p>Essential Data Analysis Functions and Methods:</p> <ul style="list-style-type: none"> ● Text Functions: Upper, Lower, Proper, Left, Mid, Right, Trim, Len, Exact, Concatenate, Find, Search, Substitute ● Date and time Functions: today, now, day, month, year, date, date if, dateadd, EOMonth, weekday, days, networkdays ● Logical functions: TRUE, FALSE, IF, AND, OR ● Nested if, IF function together with AND, OR function ● Data cleaning and preparation using text functions and text to column. 	
	<p>Unit II</p> <p>Data collection using online data collection tools such as Google Forms:</p> <ul style="list-style-type: none"> ● Creating data forms to collect data for different types of scenarios such as surveys, event registration, feedback etc. ● Creating forms with conditional data input workflows based on user choice. ● Online storage of spreadsheets: ● Creating online spreadsheets such as google sheets and online collaboration of the same. ● Working with multiple worksheets & spreadsheets: ● Scenarios which require creating a workbook with multiple sheets and cross referencing. ● Scenarios which require creating multiple workbooks with multiple sheets and cross referencing across workbooks. ● Methods used in data analytics: ● Freezing Rows and Columns ● Sorting Data ● Filtering Data ● Summarizing Data ● Formatting Data as Table 	20
	<p>Unit III</p> <p>Data Analytics Methods:</p> <ul style="list-style-type: none"> ● Visualizing data with charts. ● Adding Conditional Formatting. ● Essential advanced Data Analysis Functions: sumif, sumifs, countif, countifs, averageif, averageifs, nested if, iferror statement, and, or, not 	20



Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-142

Title of the Course: Business Mathematics I

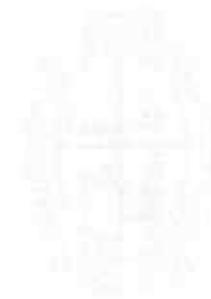
Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Elementary Mathematics	
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics necessary in the areas of Economics, Finance, Commerce and Management 2. To demonstrate modelling of descriptive problems into mathematical formulae for solving business problems. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Economics.	
Content:	Unit 1: Mathematics of Finance <ul style="list-style-type: none">Ratio, Proportions, PercentageSimple Interest, Compound InterestAnnuity	5 hours
	Unit 2: Set Theory and Solutions of Algebraic Equations <ul style="list-style-type: none">Sets: Definition, Representation, Types of sets, Operations on Sets, Power set, De Morgan's laws.Relations and Functions, Domain, Co-domain, RangeQuadratic Equations	5 hours
	Unit 3: Calculus <ul style="list-style-type: none">Derivatives and its applications: Definition, Computational formulae, Algebra of derivatives, derivatives of composite functions. Increasing/decreasing functions, Maxima and Minima. (Definition and Interpretation)Integration and its applications: Definition, standard forms, Algebra of integration, Integration by parts, definite integrals.	5 hours
	Practicals List of Practical (Each practical of two hours each) UNIT I <ul style="list-style-type: none">RatioProportionsWork and TimeUnit conversion (SI to metric, metric to SI)DiscountsProfit and LossCompound Interest (compounded annually, half-yearly, quarterly, monthly)EMI using interest on reducing balance and flat interest rateFuture valuePresent value	60 hours



Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Solve problems in the areas of business calculus, simple and compound interest account, loan and consumer credit.2. Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds.3. Evaluate and select financial arrangements which are best for a consumer.4. Demonstrate and use calculus in the areas of Commerce, Economics and Finance.
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	6. Mirijana Radovic Markovic and Aidin Salamzadeh, The Importance of Communication in Business Management, PDF, Confrence proceeding: The 7 th International Conference on Employment, Education and Entrepreneurship, Serbia.
Course Outcomes:	<p>Upon completion of this course, the students will be able to:</p> <ol style="list-style-type: none"> 1. assess their own strengths and identify gaps to become a successful entrepreneur. 2. develop an entrepreneurial mind-set with key skills in Communication, Preparation of business plan based on feasibility analysis. 3. Evaluate the need for social responsibility of Business, and 4. appreciate the importance of Business Ethics.



	<ol style="list-style-type: none"> 5. Chatwal G.R. & Sharma H. (2005): A Textbook of Environmental Studies, Mumbai, Himalaya 6. Clark R.S.: Marine Pollution, Oxford, Clarendon 7. Cunningham W.P., Cooper T.H., Gorani E. & Hepworth M.T. (2001): Environmental Encyclopaedia, Mumbai, Jaico. 8. De A.K.: Environmental Chemistry, Wiley 9. Desai R.J. (2003): Environmental Studies, Mumbai, Vipul, Goa University, Taleigao Plateau, Goa 10. Gleick H.P. (1993): Water in Crisis, Stockholm Env't. Institute, OUP 11. Hawkins R.E.: Encyclopedia of Indian Natural History, Mumbai, BNHS 12. Heywood V.H. & Watson R.T. (1995): Environment Protection and Laws, Mumbai, Himalaya 13. Jadhav H. & Bhosale V.M. (1995): Environment Protection and Laws, Mumbai, Himalaya 14. McKinney M.L. & Schoel R.M. (1996): Environment Science, Systems and Solutions, Web Enhanced Edition. 15. Mhaskar A.K.: Matter Hazardous, Techno-Science Publications 16. Miller T.G. Jr.: Environmental Science, Wadsworth 17. Odum E.P. (1971): Fundamentals of Ecology, Philadelphia, W.B. Saunders 18. Rao M.N. & Datta A.K. (1986): Waste Water Treatment, Oxford & IBH 19. Santra S.C. (2004): Environmental Science, Kolkata, Central Book Agency 20. Sharma B.K. (2001): Environmental Chemistry, Meerut, Goel Publishing House 21. Townsend C., Harper J. & Begon M.: Essentials of Ecology, Blackwell Science 22. Trivedi R.K.: Handbook of Environmental Laws, Rules, Guidelines, Compliances and, Standards, Vol.1 & 2, Enviro Media. 23. Trivedi R.K. & P.K. Goel: Introduction to Air Pollution, Techno-Science Publications 24. Wagner K.D. (1998) Environmental Management, Philadelphia, W.B. Saunders Magazines 25. Down to Earth, Centre for Science & Environment, Survey of the Environment published by The Hindu <p>E- resource http://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf</p>
Course Outcomes:	<p>Students will have the ability to</p> <ol style="list-style-type: none"> 1. Distinguish between renewable and non-renewable resources 2. Understand different ways to manage resources sustainability 3. Appreciate the value of bio-diversity and its management



C. Digital & Technological Solutions

Name of the Programme: UG General Education Programmes

Course Code: VAC-110

Title of the Course: Awareness of Cyber Crimes and Security

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course	Nil	
Course Objectives:	<p>This course is intended to:</p> <ul style="list-style-type: none"> • Introduce to students the awareness of cybercrimes and cyber security – concepts, theory. • Covers various techniques which enable the student to analyse the threats and attacks due to cybercrimes. • Explains mitigation techniques and policies for cyber security. 	
Content:	<p>Unit 1: Cyber Crime against Individuals and Organisations Cyber Crime- Overview, Internal and External Attacks, Attack Vectors. Cybercrimes against Individuals – E-mail spoofing and online frauds, Phishing and its forms, Spamming, Cyber-defamation, Cyberstalking, Cyber Bullying and harassment, Computer Sabotage, Pornographic offenses, Password Sniffing. Keyloggers and Screen loggers. Cyber Crimes against Women and Children.</p> <p>Cybercrime against organization – Unauthorized access of computer, Password Sniffing, Denial-of-service (DOS) attack, Backdoors and Malwares and its types, E-mail Bombing, Salami Attack, Software Piracy, Industrial Espionage, Intruder attacks. Security policies violations, Crimes related to Social Media, ATM, Online and Banking Frauds. Intellectual Property Frauds. Cyber Crimes against Women and Children.</p>	15 hours
	<p>Unit 2: Global perspective on Cyber crimes and Cyber Security A global perspective on cybercrimes, Phases of cyber-attack – Reconnaissance, Passive Attacks, Active Attacks, Scanning, Gaining Access, Maintaining Access, Lateral movement and Covering Tracks. Detection Avoidance, Types of Attack vectors, Zero-day attack, Overview of Network based attacks.</p> <p>Introduction to Cyber Security. Confidentiality, Integrity and Availability – Triad. Attacks: Threats, Vulnerabilities and Risk. Risk Management, Risk Assessment and Analysis. Information Classification, Policies, Standards, Procedure and Guidelines. Controls: Physical, Logical and Administrative; Security Frameworks, Defence in-depth: Layers of security. Identification and Authentication – Factors. Authorization and Access Controls- Models, Methods and Types of Access Control.</p>	15 hours
Pedagogy:	Lectures/Tutorial	
References/ Readings:	<ol style="list-style-type: none"> 1. Godbole Nina and Belapore Sunit; "Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives", Wiley Publications,2011. 2. Jain Atul; "Cyber Crime: Issues, Threats and Management", 2004 	



Name of the Programme: UG General Education Programmes

Course Code: VAC-116

Title of the Course : Life Skills

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course	Nil				
Objectives:	<ol style="list-style-type: none">1. To introduce the students to life skills2. To understand the connection between emotional, social and thinking skills3. To train the students in conducting life skills workshop with various stakeholders4. To develop critical and creative thinking skills				
Content:	<table border="1"><tr><td>Module 1: Need and Importance of Life Skills Education<ol style="list-style-type: none">a. Introduction to the Concept of Life Skillsb. Benefits and application of Life Skills.c. Matching Life Skills with one's behaviour.d. Components of Life Skills (Social- Thinking-Emotional)e. Understanding oneself in the world around: Discovering and Understanding the Inner-Self, Exploring One's Self Identity, Staying in tune with Self, Self Esteem.f. Managing one's emotions/ feelings- Identifying common emotions.</td><td>15 hours</td></tr><tr><td>Module 2: Social Skills<ol style="list-style-type: none">a. Interpersonal Relationships- Web of Relationships, Family and Friendships, Healthy Relationships, Resistance to Peer Pressure, Transactions with people around us (Negotiation), Assertiveness.b. Effective Communication- Verbal and Non-Verbal communication (body language) Talking, Hearing vs Listening, Clarity and Optimal communication.c. Empathy- Understanding of other people's circumstances, Extending support to others.d. Coping with Stress- Sources of stress, Coping Strategies.</td><td>15 hours</td></tr></table>	Module 1: Need and Importance of Life Skills Education <ol style="list-style-type: none">a. Introduction to the Concept of Life Skillsb. Benefits and application of Life Skills.c. Matching Life Skills with one's behaviour.d. Components of Life Skills (Social- Thinking-Emotional)e. Understanding oneself in the world around: Discovering and Understanding the Inner-Self, Exploring One's Self Identity, Staying in tune with Self, Self Esteem.f. Managing one's emotions/ feelings- Identifying common emotions.	15 hours	Module 2: Social Skills <ol style="list-style-type: none">a. Interpersonal Relationships- Web of Relationships, Family and Friendships, Healthy Relationships, Resistance to Peer Pressure, Transactions with people around us (Negotiation), Assertiveness.b. Effective Communication- Verbal and Non-Verbal communication (body language) Talking, Hearing vs Listening, Clarity and Optimal communication.c. Empathy- Understanding of other people's circumstances, Extending support to others.d. Coping with Stress- Sources of stress, Coping Strategies.	15 hours
Module 1: Need and Importance of Life Skills Education <ol style="list-style-type: none">a. Introduction to the Concept of Life Skillsb. Benefits and application of Life Skills.c. Matching Life Skills with one's behaviour.d. Components of Life Skills (Social- Thinking-Emotional)e. Understanding oneself in the world around: Discovering and Understanding the Inner-Self, Exploring One's Self Identity, Staying in tune with Self, Self Esteem.f. Managing one's emotions/ feelings- Identifying common emotions.	15 hours				
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Pedagogy:	Lectures/power point presentation/assignments/ games/ films and discussion/ group readings and discussions/ presentations/				
References/ Readings:	<ol style="list-style-type: none">1. Central Board of Secondary Education (2010). Teacher's manual on Life Skills for classes – IX [Manual], Delhi2. Cottrell, S. (2005). Critical thinking skills: Developing effective analysis and argument. New York: Palgrave Macmillan Ltd.3. Karen, D. G., & Eastwood A. (2008). (8thEdn.), Psychology for living- adjustment, growth and behaviour today, New Delhi: Pearson Education Inc.4. McGregor, D. (2007). Developing thinking; developing learning - A guide to thinking skills in education. New York, USA: Open University Press.				
Course Outcomes:	<ol style="list-style-type: none">1. Students will be introduced to important Life Skills: Emotional, Social, Critical thinking, and Creative thinking.2. Students will understand the connection between emotional, social and thinking skills.3. Students will be able to understand the use of these skills and be able to use them in their own personal lives as well as in the helping profession.4. Students will develop their critical and creative thinking skills.				



Name of the Programme : UG General Education Programmes

Course Code : VAC-121

Title of the Course : NCC (Navy) 2

Number of Credits : 02 (Hours 15L+0T+30P)

Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives :	Groom the youth of the country into disciplined, responsible and patriotic citizens.	
Content	Module I Theory Personality Development, Leadership, Social Service and Community Development Module II- Practical Drill, Weapon Training, Social Service and Community Development Navigation, Ship & Boat Modelling, Swimming	15 hours 30 hours
Pedagogy :	Lectures and Practical applications	
References/ Readings	1. Common Handbook : Common Subject SD / SW 2. Navy NCC Cadet Handbook Specialised Subject SD/SW	
Course Outcomes :	The course will: 3. inculcate a spirit of adventure, explorative inquisitiveness, 4. develop stamina, endurance, discipline, courage, determination, comradeship, 5. Develop leadership leading to development of self-confidence, team spirit and spirit-de- corps amongst NCC cadets	



Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol style="list-style-type: none"> 1. Jain S. P., & Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana. 2. LAL, B. M., Nigam, B., & Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi. 3. Bhar, B. K. (2012). Cost Accounting- Methods & Problems. Academic Publishers Calcutta 700073. 4. Maher, M. W., & Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc. 5. Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi 6. Khan, M. Y., & Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain various concepts in cost accounting. 2. Identify and account for elements of material and employee costs. 3. Identify and account for elements of overhead costs. 4. Prepare cost sheet.



	<p>Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement.</p> <p>Paying Banker: Introduction-meaning-Role-Functions-Duties.</p> <p>Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.</p>	
	<p>Unit 4: E-Banking in India</p> <p>Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking.</p> <p>ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)– Meaning, Features and Functions.</p> <p>NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).</p>	15 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<p>Books:</p> <ol style="list-style-type: none"> 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand. 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann. 3. Indian Institute of Banking and Finance,(2010). Banking Products and Services. Taxmann. 4. Indian Institute of Banking and Finance (2015). Principles & Practices of Banking (3rd Ed). Macmillan Education. 5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann. 6. Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan. 7. Agarwal O P, (2012). Modern Banking of India (2nd Ed.). Himalaya Publishing House. 8. Srivastava P K, (2013). Banking: Theory and Practice (12th Ed). Himalaya Publishing House. 9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4th Ed.) S. Chand. 10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12th Ed). Himalaya Publishing House. <p>Journals:</p> <ol style="list-style-type: none"> 1. The Indian Banker, published by Indian Banker Association 2. Bank Quest, published by Indian Institute of Banking and Finance 3. Trends and Progress of Indian Banking (Annual) published by RBI. <p>Websites:</p> <ol style="list-style-type: none"> 1. Reserve Bank of India - www.rbi.org.in 2. Indian Institute of Banking and Finance - www.iibf.org.in 	



Name of the Programme : B.A. Sociology
 Course Code : SOC-132
 Title of the Course : Health and Society
 Number of Credits : 03
 Effective from AY : 2023-24

Pre-requisites for the course:	Nil	
Course Objectives:	The course aims to: 1. to analyse the relationship between health and society; 2. to familiarise the students with the distribution of health and access to healthcare in a society; and 3. to introduce them to the processes of stigmatization of disease and disability.	
Content:	I. Introduction to Health and Society 1.1 Meaning and definition of health 1.2 Social Epidemiology 1.3 Traditional systems of healthcare around the world 1.4 Dehumanization in healthcare	15 Hours
	II. Gender, Health and Nutrition 2.1 Masculinity and Health 2.2 Femininity and Health 2.2 Nutrition and Diet 2.4 Family Planning and Reproductive Health	15 Hours
	III. Stigmatization of Disease and Disability 3.1 Skin diseases 3.2 Sexually Transmitted Diseases 3.3 Physical Disabilities 3.4 Mental Disabilities	15 Hours
Pedagogy:	Lectures, discussions, debates, guest lectures, and field visits	
References/ Readings:	1 Ahmedani, Brian K. (2020). Mental Health Stigma: Society, Individuals, and the Profession. https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3248273/ 2 Lumen Learning. (2012). Culture, Beliefs, Attitudes and Stigmatized Illnesses. https://courses.lumenlearning.com/diseaseprevention/chapter/culture-beliefs-attitudes-and-stigmatized-illnesses 3 Macionis, John, J. (2005). <i>Sociology</i> . New Delhi: Pearson Hall of India. 4 Nagaraju, K. and Umamohan C. (2011). <i>Sociology of Health</i> . New Delhi: Discovery Publishing House, Pvt. Limited. 5 Schaefer, Richard T. and Robert P. Lamm. (1999). <i>Sociology</i> . New Delhi: Tata-McGraw Hill.	
Course Outcomes	Students will be able to: 1. analyse the role of social factors in the distribution of health and access to healthcare; 2. identify the relationship between gender and health issues; and 3. assess social attitudes pertaining to stigmatised diseases and disabilities.	



Name of the Programme : B.A. Economics
 Course Code : ECO 132
 Title of the Course : Globalisation
 Number of Credits : 03
 Effective from AY : 2024-25

Pre requisites for the Course:	Nil	
Course Objectives:	The course familiarizes students with 1. dynamics globalisation 2. issues pertaining to global economic transitions.	
Content		No. of Hours
	Module I: Evolution of Globalisation Meaning and definition of globalisation; globalisation of world economy; evolution of globalisation; comparison between old and new globalisation (1870-1913 and 1950 onwards); types of globalisation. Essential conditions of globalisation; stages of globalisation.	15
	Module II: Salient Aspects of Globalisation Drivers of globalisation; features of globalisation; advantages and disadvantages of globalisation; globalisation challenges; obstacles to globalisation; policy measures to safeguard developing countries; global market entry strategies; role of global institutions.	15
	Module III: Components of Economic Globalisation and Measurement Globalisation process; role of transnational corporations; components of economic globalisation -- globalisation of markets, globalisation of production, globalisation of investment and globalisation of technology (meaning, features and reasons); KOF Index of measurement.	15
Pedagogy	<ul style="list-style-type: none"> • Chalk and talk aided by ICT enabled lectures • Assignments and presentations • Group activity • MOOC (or similar) Component 	
References/ Readings:	<ol style="list-style-type: none"> 1. P. Subba Rao (2017) International Business, Himalaya Publishing House, Mumbai, Fourth Revised Edition. 2. Francis Cherunilam (2010) International Business: Text and Cases, Fifth Edition PHI Learning Private Limited, New Delhi. 3. Saleem Shaikh, (2020) Pearson India Education services private limited, Noida, Fourth Edition. 4. Ritzer, George. 2010. Globalization: A Basic Text. Wiley-Blackwell. 5. Krugman, Paul R., Maurice Obstfeld and Marc J. Melitz. 2012. International Economics: Theory and Policy. Pearson. 6. Francis Cherunilam, "Global Economy and Business Environment, Tata McGraw Hill Education. Private Ltd., New Delhi, Fifth Edition. 	



Name of the Programme : Bachelor of Arts
 Course Code : ENG-152
 Title of the Course : Digital Content Creation in English
 Number of Credits : 02
 Effective from AY : 2023-24

Pre-requisites for the Course:	Knowledge of the digital medium coupled with an interest to create content for various online digital platforms	
Course Objectives:	<ul style="list-style-type: none"> To introduce students to the process, genres and types of writing for digital platforms To enhance multimedia literacy skills among students To build confidence and ability in using digital technology for communication 	
		No. of Hours
Content:	Unit 1 –Digital Presentations <ul style="list-style-type: none"> Use of various software PowerPoint / Prezi (the Zooming Presentation Editor)/ Mind-Mapping Software Learning the principles of slide designing - Slide: ology/Zen Presentation skills (tone of voice, body language, eye-contact, etc.) 	15
	Unit 2 – Content creation Creating a blog Digital Story Telling <ul style="list-style-type: none"> Elements of a story and preparation of a storyboard Create/compose the digital story using appropriate software 	15
Pedagogy:	A combination of traditional writing skills and the use of technology to create, share and publish written content by introducing the students to a variety of digital tools, such as word processors, blogging platforms, and social media	
References/Readings:	<ol style="list-style-type: none"> Frazel, Midge. <i>Digital Storytelling: Guide for Educators</i>, International Society for Technology in Education, 2010. Hindle, Tim. <i>Making Presentations</i>. Dorling Kindersley Publishers, 1999. Raina, Roshan Lal et al. <i>Professional Communication</i>. Himalaya Publishing House, 2012/ later editions Reynolds, Garr. <i>Presentation Zen: Simple Ideas on Presentation Design and Delivery</i>. 2nd edition, Voices that Matter, 2011. Zelazny, Gene. <i>Say it with Presentations</i>. Tata McGraw Hill Education, 2004. 	



Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-148

Title of the Course: Corporate Secretaryship

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide the learners an insight about Corporate Secretarial Practices 2. To apprise learners about the role of Corporate Secretary towards Company's statutory provisions, rules and regulations. 3. To familiarize learners with aspects of Company Management, Meetings and reports.	
Content:	Unit 1: Introduction to Company and Corporate Secretary Definition of Company, Characteristic features of a company, Kinds of Companies; Definition of Corporate Secretary, Qualification, Appointment, Functions, Dismissal, Company Secretaries Act, 1980 (Overview), Company Secretaries Regulations, 1982 (Overview); Directors, Kinds of Directors-Requirement of Woman Director and Importance of Independent Director, Director Identification Number and its significance, Qualification and Disqualification- Retirement; Secretarial Standards SS-1 to SS-10 (Overview)	15 hours
	Unit 2: General Body and Board Meetings (Practical) Board Meeting, Committee Meeting- Mandatory Committees and its importance, Role and Composition, Powers of the Board, Drafting Notices for calling AGM, EGM; Drafting Agenda and Minutes, Drafting Board Resolutions, Mock General and Board Meetings	30 hours
	Unit 3: Secretarial Audit (Practical) Secretarial Audit: Procedure and Stages, Secretarial Audit Simulation, Drafting Auditor's Report, Checking compliance with Secretarial Standards, Preparing Annual Returns of Listed Companies	30 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Kapoor, G. K., & Dhamija, S. (2022). Company Law and Practice (Twenty sixth ed.). Taxman Publications, New Delhi. 2. Singh A. (2022). Company law (Seventeenth ed.). Eastern Book Company. 3. Bhandari (2023). Guide to Company Law Procedure (Twenty Fifth ed.). Wadhwa & Company, Agra & Nagpur.	



Name of the Programme : B.Sc. Computer Science
 Course Code : CSC-148
 Title of the Course : Data analytics using Spreadsheets II
 Number of Credits : 03 (1 T + 2 P)
 Effective from AY : 2023-24

Pre-requisites for the Course:	Basic knowledge of Spreadsheets.	
Course Objectives:	Develop ability to use spreadsheets for conditional data summarization, financial calculations, advanced data visualization. Work with pivot tables and charts to obtain insights, use lookup functions for data manipulation, perform what-if analysis. Create a dashboard in Excel. Obtain basic descriptive statistics using analysis tools.	
Content:	Theory	No of hours
	Unit I : Financial Data Analysis and Advanced data Visualization: Data Analysis financial functions <ul style="list-style-type: none"> Financial arithmetic basics and Investment Appraisal functions- modeling financial data in Spreadsheets. Data Analytics advanced visualization methods Data Visualization with charts such as tree map, waterfall, sunburst, box and whisker, power maps. 	5
	Unit II: Steps in data analytics: <ul style="list-style-type: none"> Preparation of data: Data collection, data cleansing and data validation Elementary data modeling – linear functions in business, expressions and functions involving logical tests, vertical lookup functions, combining conditional statements with lookup functions. 	5
	Unit III: Statistical analysis of data using Spreadsheets: <ul style="list-style-type: none"> Collating and categorizing data, data description-central tendency and dispersion, descriptive statistics using Analysis Tool Pak. 	5
	Practical Unit I:Data Analysis advanced functions and methods <ul style="list-style-type: none"> Financial Functions: FV, PV, NPV, IRR, PMT (loan amortization schedule) Scenarios for visualizing data using charts such as tree map, waterfall, sunburst, box and whisker, combo charts, power maps and 3D Maps Advanced Sorting option and Advanced Filters 	20
Unit II <ul style="list-style-type: none"> Data Validation: Number, Date and Time Validation, Text and List Validation, Custom validation based on formula for a cell, Dynamic dropdown list creation using data validation-dependency list. 	20	



Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-147

Title of the Course: Business Mathematics II

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics required in the areas of Economics, Finance, Commerce and Management 2. To develop an ability in mathematical reasoning and general intelligence. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Business and Economics.						
Content:	<table border="0"><tr><td>Unit 1: General Intelligence A. Mathematical Logic<ul style="list-style-type: none">Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and ContradictionB. General Aptitude and Logical Reasoning<ul style="list-style-type: none">Meaning and PrerequisitesIntroduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning</td><td style="text-align: right; vertical-align: top;">5 hours</td></tr><tr><td>Unit 2: Matrices and Determinants<ul style="list-style-type: none">Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.Determinants: Definition, Computation, Properties.</td><td style="text-align: right; vertical-align: top;">5 hours</td></tr><tr><td>Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems<ul style="list-style-type: none">Coordinate system, Distance formulaEquation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form.B. Progressions<ul style="list-style-type: none">Arithmetic Progression: Definition, formula for nth term, sum of first n termsGeometric Progression: Definition, formula for nth term, sum of first n terms</td><td style="text-align: right; vertical-align: top;">5 hours</td></tr></table>	Unit 1: General Intelligence A. Mathematical Logic <ul style="list-style-type: none">Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction B. General Aptitude and Logical Reasoning <ul style="list-style-type: none">Meaning and PrerequisitesIntroduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning	5 hours	Unit 2: Matrices and Determinants <ul style="list-style-type: none">Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.Determinants: Definition, Computation, Properties.	5 hours	Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems <ul style="list-style-type: none">Coordinate system, Distance formulaEquation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. B. Progressions <ul style="list-style-type: none">Arithmetic Progression: Definition, formula for nth term, sum of first n termsGeometric Progression: Definition, formula for nth term, sum of first n terms	5 hours
Unit 1: General Intelligence A. Mathematical Logic <ul style="list-style-type: none">Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction B. General Aptitude and Logical Reasoning <ul style="list-style-type: none">Meaning and PrerequisitesIntroduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning	5 hours						
Unit 2: Matrices and Determinants <ul style="list-style-type: none">Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.Determinants: Definition, Computation, Properties.	5 hours						
Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems <ul style="list-style-type: none">Coordinate system, Distance formulaEquation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. B. Progressions <ul style="list-style-type: none">Arithmetic Progression: Definition, formula for nth term, sum of first n termsGeometric Progression: Definition, formula for nth term, sum of first n terms	5 hours						



	<p>(Ane's Student Edition), Lakshi Publishers.</p> <ol style="list-style-type: none"> 3. Dikshit, A., & Jain J. K. (2009). Business Mathematics; Himalaya Publishing House. 4. Joshi N., & Chitale, S. G. (2015). A New Approach to Mathematical Techniques, Sheth Publishers. 5. Agarwal, R. S. (2018). A Modern Approach to Logical Reasoning (Second Edition), S. Chand Publications. 6. Vaidya, M.V., & Kumtha, A. P. (2022). Elementary Business Mathematics (Fifth Edition), Vipul Prakashan. 7. Seymour, L. (1998). Schaum's Outline of Set Theory and Related Topics (Second Edition), McGraw-Hill Education. 8. Sinha, N. (2020). Logical Reasoning and Data Interpretation for CAT (Seventh Edition), Pearson Education. 9. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Analyse and relate acquired mathematical concepts to problems in Business and Economics 2. Solve problems on general aptitude and logical reasoning in view of various competitive examinations. 3. Demonstrate ability to solve system of equations and its applications in Operations Research. 4. Apply mathematical logic in reasoning and constructing mathematical arguments to provide proofs.



B. Understanding India

Name of the Programme: UG General Education Programmes

Course Code: VAC-104

Title of the Course: Constitutional Values and Obligations

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course	Nil	
Course Objectives:	<ol style="list-style-type: none">1. understand Constitutional Values.2. be familiar with Fundamental Rights, Obligations of a State and Fundamental Duties	
Content:	<p>Unit 1: Evolution and structure of the Constitution Constituent Assembly and the Constitution: Drafting of the Constitution, Tenets of Preamble including Secular, Socialist, Democratic, Republic, Republic State, Justice, Equality, Fraternity and Liberty. Main features of Indian Constitution: Basic Structure of Constitution. Rigidity and Flexibility, Federal structure, Rule of Law, Separation of Powers, Parliamentary Form of Government, Independent Judiciary and Citizenship.</p>	15 hours
	<p>Unit 2: Fundamental Rights, Directive Principles of State Policy and Fundamental Duties Fundamental Rights : Right to Equality, Freedom of Speech and Expression, Right to Life and Personal Liberty, Right against Exploitation, Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies. Directive Principles of State Policy and its enforceability. Fundamental Duties: Moral Duty and Civic Duty ,Concept of Environmental Constitutionalism, PILs filed invoking Fundamental Duties and Judicial approach to Fundamental Duties.</p>	15 hours
Pedagogy:	<p>1 Lectures/Interactive Sessions/ Group Discussions/ Assignments 2 .Experiential Learning : Identifying violations of Fundamental Rights in society by conducting interviews of affected parties. Reflections on violation of Fundamental Rights during Group discussion Conducting a survey on awareness about Fundamental Duties</p>	
Reference/ Readings:	<p>Basu, D. D. (2019). <i>Introduction to Constitution</i>. Lexis Nexis. Kashyap, S. C. (2019). <i>Our Constitution : An Introduction to India's Constitution and Constitutional Law</i>. National Book Trust, India. Jain, M. P. (2022). <i>Indian Constitutional Law</i>. Lexis Nexis. Shukla, V.N. (2023). <i>Constitution of India</i>. Eastern Book Company.</p>	
Course Outcomes	<p>At the end of the course, the students will be able to:</p> <ol style="list-style-type: none">1. Explain the relevance of Constitution of India in a democratic setup.2. Describe the Fundamental Rights and Fundamental Duties.3. Explain the policy of governance4. Develop ability to apply the Values and State policy enshrined in the Constitution in national life.	



	<ol style="list-style-type: none"> 3. Yar Majid; "Cybercrime and Society", Sage Publications, 2006 4. Whiteman Michael E and Mattord Herbert J; "Principles of Information Security", Vikas Publishing House, New Delhi, 2003. 5. Matt Bishop, "Computer Security Art and Science", Pearson/PHI, 2002. 6. Indian Institute of Banking & Finance <i>Prevention Of Cyber Crimes And Fraud Management</i> Macmillan, Delhi, 2020 7. Prashant Mali <i>Cyber Law & Cyber Crimes Simplified</i>, Cyberinfo Media, Delhi, 2017 8. Vishwanath Paranjape <i>Cyber Crimes and Law</i>, Central Law Agency, Allahabad, 2019
Course Outcomes	<p>Students will,</p> <ul style="list-style-type: none"> • Aware of the various cybercrimes and will able to guide others. • Understand the global problems faced by individuals, organisations due to cybercrimes and attacks. • Apply the cyber security analysis to mitigate and prevent such attacks.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-200

Title of the Course: Public Economics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		No. of Hours
Content:	Unit 1: Introduction to Public Economics Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	15
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	15
	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	15
	Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	



Name of the Programme: Bachelor of Commerce (Financial Accounting)
 Course Code: CFA-201
 Title of the Course: Government Accounting
 Number of Credits: 04
 Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Indian Government Accounting Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.</p>	15
	<p>Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.</p>	15
	<p>Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.</p>	15



Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-201

Title of the Course: Methods of Costing I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners with application of unit costing 2. To familiarize learners with applications of job and batch costing 3. To familiarize students with integral and non-integral accounting systems. 4. To enable learners to reconcile profits shown by cost and financial accounts.	
		No. of Hours
Content:	Unit 1: Unit costing Single or output costing - features of unit costing, collection and classification of costs. Preparation of cost sheet- tenders, quotation and estimated cost sheets (including accounting treatment of scrap, defectives and spoilage). (theory and problems)	15
	Unit 2: Batch costing and Job Costing Features and objectives of Batch costing- Circumstances for using Batch costing, Industries where Batch costing is suitable- Economic Batch Quantity-Preparation of Batch Cost Sheet. Job Order Costing - Applications, Features, Objectives, Advantages, Disadvantages, Procedure, Preparation of Job Cost Sheet. (theory and problems)	15
	Unit 3: Integral and Non-Integral Accounting 1. Integral Accounting- meaning Prerequisite or Principles, Essentials features, advantages; Journal entries of Integral Costing 2. b) Non-Integral Accounting- Nature, Scope and Preparation of Ledgers, under Non-integral accounts. (theory and problems)	15
	Unit 4: Reconciliation of Cost and Financial Accounts Reconciliation; reasons for disagreement in profits as shown by financial accounts and cost accounts- procedure for reconciliation statement- preparation of reconciliation statement and memorandum Reconciliation. (theory and problems)	15



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-201

Title of the Course: Marketing Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various concepts of marketing management. 2. To familiarise the students with elements marketing mix. 3. To enable students to understand buyer behaviour and market intelligence. 4. To develop the basic skills required to make career in marketing.	
		No. of Hours
Content:	Unit 1: Introduction to Marketing Management Concept of market, marketing and marketing management; marketing process- scope, functions and importance; Basics of Marketing mix (7P's and 7C's); Concept of Market segmentation, marketing v/s selling; Recent trends in marketing; Methods of marketing - viral marketing, W-o-M marketing, digital marketing, social media marketing, experiential marketing, omnichannel marketing.	15
	Unit 2: Product and Pricing Decisions Product: meaning, classification of products – consumer and industrial products; Product Life Cycle; New Product Development process; Branding - concept and strategies; Product Positioning strategies; Packaging - Meaning and essentials; Labelling - Meaning and importance. Pricing: Meaning, objectives and factors influencing pricing decisions; pricing strategies - premium, skimming, economy, penetration, psychological	15
	Unit 3: Place and Promotion Decisions Physical distribution: Meaning and process of distribution; Channels of distribution: Meaning, channel levels and factors influencing choice of channels. Promotion: Meaning, Tools of promotion - advertising, sales promotion, public relations, personal selling, direct marketing	15



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-211

Title of the Course: Specialized Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.	
		No. of Hours
Content:	Unit 1: Fire Insurance Claims Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit.	15
	Unit 2: Voyage Accounts Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages.	15
	Unit 3: Lease Accounting Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.	15
	Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none">1. Goyal, B. K., & Tiwari, H. N. (2023). <i>Taxman's Financial Accounting</i> (11th ed.). Taxman Publisher.2. Gupta, R. L., & Radhaswamy, M. (2020). <i>Advanced Accountancy</i> Volume Sultan Chand & Sons: New Delhi.3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). <i>Financial Accounting</i>. Kalyani Publishers.4. Mukherjee, A., & Hanif, M. (2018). <i>Modern Accountancy</i> Volume II. McGraw Hill Education (India) Private Ltd.5. Pillai, R. S. N., Bagavathi, & Uma, S. (2010). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 2 (2nd ed.). S. Chand & Company.6. Pillai, R. S. N., Bagavathi, & Uma, S. (2012). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 1 (3rd ed.). S. Chand & Company.	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-213

Title of the Course: Business Statistics I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 2. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 3. Apply technology to statistical analysis and problem solving 4. Provide business analysts a toolkit of descriptive and inferential analysis.	
		No. of Hours
Content:	Unit 1: Introduction and Data Organization Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams- Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.	15
	Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.	10
	Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's	15



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-211

Title of the Course: Business Finance

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To help students to acquire conceptual and practical knowledge of managing finance for a business. 2. To impart skills for analyzing various kinds of financial transactions in a business setup. 3. To make students aware about the practical aspects of capitalization, its type and specific uses for business growth and sustainability. 4. To enable students to evaluate the relevance and implications of different capital structure theories	
	No. of Hours	
Content:	Unit 1: Introduction To Business Finance: Meaning and nature of Business Finance, Principles of Business Finance, Business Finance Vs. Corporate Finance, Role of Business Finance in an organization, Meaning of Financial Planning, Steps in Financial Planning, Significance of Financial Planning, Meaning and Types of Financial Plan, Essentials of a good financial plan.	15
	Unit 2: Classification of Capital Meaning of Capital, Classification of capital, Factors influencing capital requirements. Fixed Capital: Meaning and Characteristics of fixed capital, Factors affecting fixed capital requirements, Significance of having adequate fixed capital, Sources of fixed capital. Working Capital: Meaning, Characteristics and types of working capital, Factors determining working capital requirements, Advantages of having adequate working capital and Sources of working capital.	15
	Unit 3: Sources and Methods of Raising Finance Meaning and Features of Corporate Securities, Types of Securities: Equity Shares, Preference Shares, Debentures, Warrants and International Equities. Lease Financing- Concept, Classification, advantages and limitations, Venture Capital Financing: Concept, Features, Stages of Financing and Types of Venture Capitalists.	15



Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-211

Title of the Course: Business Environment

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basics of business Environment 2. To impart knowledge of various areas of business environment 3. To familiarize learners with changes taking place in the conduct of business. 4. To acquaint learners about business environment in Goa.	
		No. of Hours
Content:	Unit 1: Introduction to Business Environment Meaning, Definition, Scope and Nature of Business, Goals of Business (Economic goals, social goals, Human goals, organic goals and National goals), Features of modern Business, Business Environment- meaning, Micro-environment and Macro environment- meaning- Internal Environment & External Environment – Meaning. Components of Micro-environment- Customers, Organisations, Market, Intermediaries, Competitors and Suppliers. Components of Macro-Environment-Demographic, Economic, Political, Legal, Socio-Cultural, Technological, Physical and global environment. Components of Internal Environment- Value System, Vision, Mission, objectives, Nature and structure of the Management, internal power relations and company Image.	20
	Unit 2: Economic Environment of Business Economic Environment- Meaning and Concept- Components of economic environment-Economic System-meaning and concept (Capitalist, Economic and Mixed Economy), Economic policies -Meaning and Concept (Industrial policy, Trade policy, Monetary policy, Fiscal Policy, Agricultural policy, international trade policy and Exim Policy). Economic Factors- Meaning and Concept (economic growth, percentage of unemployment, inflation, interest and exchange rates, and commodity) Economic Planning- meaning- Economic planning in India- Objectives of planning. NITI Ayog- Objectives, Features and five Parameters of NITI Ayog- Make in India policy and Business.	15



	<p>9. Misra, S.K., & Puri, V.K. (2007). <i>Economic Environment of Business</i>. Himalaya Publishing House, Delhi.</p> <p>10. Misra, S.K., & Puri, V.K. (2007). <i>Economic Environment of Business</i>. Himalaya Publishing House, Delhi.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Define & discuss different basic concepts in Business Environment.2. Describe various areas of business Environment.3. Analyse the changes taking place in the conduct of business4. Apply the knowledge gain where ever necessary.



	of projects; steps in capital project evaluation; Cost of Capital, equity capital, debt capital, weighted average cost of capital(concept and numerical problems).
Pedagogy:	Lectures, Case studies, Class presentations, small surveys.
Text Book/References	1. Thomas C.R., & Maurice S.C. (2018) <i>Managerial Economics, Foundations of Business Analysis & Strategy</i> (10ed.) McGraw Hill Education (India) Pvt. Ltd. New Delhi.
Reference/ Readings:	<ol style="list-style-type: none"> 1. Kotler, P., & Armstrong, G. (2010). <i>Principles of marketing</i> (13th ed.). Upper Saddle River, NJ: Pearson Prentice Hall. 2. Mote, V.L., Paul S., and Gupta G.(2017) <i>Managerial Economics: Concepts and Principles</i>, Tata McGraw Hill, New Delhi. 3. Samuelson, W. F., & Marks, S. G. (2010). <i>Managerial Economics</i> (6th ed.). Hoboken, NJ: John Wiley & Sons. 4. Indira Gandhi National Open University (IGNOU): School of Management: Managerial Economics- MS/9. IGNOU, New Delhi. 5. Allen W.B., Welgelt K., Doherty N.& Mansfield E (2019) <i>Managerial Economics, Theory, Applications and Cases</i>. (7th ed.). Viva Books Pvt. Ltd; New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the fundamental concepts of economics in management 2. Apply various pricing and profits concepts and tools in practical business decision-making. 3. Examine the significance of uncertainty 4. Assess the Role of market imperfections



Name of the Programme : B.A History
 Course Code : HIS-231
 Title of the Course : History of Ecology and Environment in India
 Number of Credits : 03
 Effective from AY : 2024 – 25

Pre-requisites for the Course	Nil	
Course Objectives	<ul style="list-style-type: none"> • To acquaint students with the history of human-environment interface. • To examine the ecological and environmental changes through the ages. • To analyse the struggles to protect ecology and environment 	
		No. of Hours
Content	Unit I Introduction 1.1. Definition and Scope: Ecology, Eco-System, Environment 1.2. Sustainable Development: Meaning and Significance	6
	Unit II Human-Nature Interaction 2.1. Hunting-Gathering, Nomadic Pastoral Society, Development of Agricultural Society 2.2. Beliefs and Practices: Role of religion and culture in environmental conservation 2.3. State and Ecology in Pre-colonial period	15
	Unit III Colonialism and Transformation of Nature 3.1. Forest Acts; Changing Land Use Patterns 3.2. Deforestation: Railways and Mining 3.3. Development of Hill Stations	12
	Unit IV Environmental Movements 4.1. Chipko 4.2. Appiko	12
Pedagogy	Lectures/Field Trips/Presentations/Group Discussions	
References/ Readings	<ol style="list-style-type: none"> 1. Alvares, Claude (Ed.). <i>Fish Curry and Rice, A sourcebook on Goa, its ecology and life-style</i>. Goa: The Goa Foundation, Revised 4th edition, 2002. 2. Arnold, David, and Ramachandra Guha (Eds.). <i>Nature, Culture, Imperialism, Essays on the Environmental History of South Asia</i>. Delhi, OUP, 1996. 3. Fernandes, W. and Menon, G. <i>Tribal Women and Forest Economy : Deforestation, Exploitation and Status Change</i>. New Delhi: Indian Social Institute, 1987. 4. Gadgil, Madhav and Ramachandra Guha. <i>The Use and Abuse of Nature (incorporating This Fissured Land An Ecological History of India and Ecology and Equity)</i>, (Omnibus edition). New Delhi: OUP, Fifth Impression, 2008. 5. Gadgil, M.& Guha, R. <i>This Fissured Land: An Ecological History of India</i>. USA: Univ.of California Press. 1993 6. Guha, Ranajit, (Ed.), <i>Subaltern Studies</i>, Vol. I. Delhi: OUP, 1982. 7. Guha, Sumit, <i>Environment and Ethnicity in India 1200-1991</i>. Cambridge: CUP, 1999. 	



Name of the Programme : B. A. Konkani
 Course code : KON-252
 Title of the Course : संभाषण कौशल्य (Communication Skills)
 Number of Credits : 02
 Effective from AY : 2025 - 26

Pre-requisites for the Course:	1. विद्यार्थ्यांक संभाषण करपाची आवड आसची. 2. विद्यार्थ्यांक कोंकणी भाशेचें गिन्यान आसचें.	
Course Objectives:	1. विद्यार्थ्यांक संभाषण कौशल्यांचो सिध्दांतीक परिचय करून दिवप. 2. विद्यार्थ्यां भितरलीं संभाषण कौशल्यां विकसीत करप. 3. भौशीक सुवातेर उलोवपा खातीर विद्यार्थ्यां भितरलो आत्मविश्वास वाडोवप. 4. परिणामकारण संभाषण करपाक विद्यार्थ्यांक तयार करप.	
Content:	1 credit theory and 1 credit practical	वरां
	अ. संभाषण कौशल्य : अर्थ, व्याख्या, स्वरूप	03
	आ. संभाषण कौशल्याचें म्हत्व आनी गरज	03
	इ. संभाषणाचे प्रकार : 1. शाब्दीक संभाषण (verbal communication) 2. अशाब्दीक (non – verbal communication) 3. लिखित संभाषण (written communication), 4. प्रत्यक्ष (एकामेका मुखार उलोवपाक) 5. अप्रत्यक्ष (फोन, इमेल, आदी) 6. उपचारीक (अनवळखी मनशा कडेन) 7. अनुपचारीक (वळखीच्या मनशा कडेन)	03
	ई. संभाषण कौशल्य जोडपाचीं साधनां : वाचन, भाशेचर प्रभुत्व, प्रसार माध्यामांतल्यान माहिती मेळोवप, अणभव लागीं करप, एकाग्रता, पुर्वतयारी, केन्ना कितें उलोवप हाची जाणीव, आदी..	03
	उ. प्रभावी आनी परिणामकारक संभाषणा खातीर ह्यो गजाली गरजेच्यो : शब्दभंडार, शब्दांचें सामर्थ्य कळप, वाचन, भाशेचर प्रभुत्व, विचार स्पश्टपणान मांडप, केन्ना, कितें, कशें उलोवप हाची जाणीव, पुर्वतयारी, व्यक्तीमत्व, एकाग्रता, न्युनगंड काडून उडोवप, बऱ्या सुरांत उलोवप, आदी.	03
ऊ. हे उपक्रम विद्यार्थी कडच्यान वर्गांत करून घेवचे: 1. वक्तृत्व / पब्लीक स्पिकींग – विशय दिवन उलोवंक लावन संभाषणांत येवपी आडखळी पयस करून आत्मविश्वास वाडोवप. 2. एकपात्री – प्रसंग दिवन नाट्यात्मक रितीन सादरीकरण करुंक लावचें.	15	



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: COM-241

Title of the Course: Accounting Software Application

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 2. To familiarize learners with accounting software packages. 3. To enable learners to know the purpose and scope of Accounting Software Packages in business. 4. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.	
		No. of Hours
Content:	Unit 1: Introduction to Accounting Software Application Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	15
	Unit 2: Preparations of Financial Statements Reports (Lab Practicals) A) Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. B) Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. C) Financial Statements Reports-Cash / Bank Books-Journal Book -Ledger Books i) Trial Balance: Generate and interpret a trial balance. Identify errors in the trial balance. ii) Profit and Loss Account: Understand the structure of the profit and loss account. Generate and analyze profit and loss reports. iii) Balance Sheet: Learn to create a balance sheet. Interpret and analyze balance sheet components Data Maintenance-backup and restore data of company.	30



Name of the Programme : B.A. Economics
 Course Code : ECO 242
 Title of the Course : Entrepreneurship Development
 Number of Credits : 03 (1L-0T-2P)
 Effective from AY : 2024-25

Pre-requisites for the Course:	Same as Programme pre-requisites	
Course Objectives:	To expose students to entrepreneurship and to develop skills to be an effective businessperson and to identify areas of utmost importance in the starting and managing of the business.	
Content:		No of hours
	Unit 1: Understanding Basic Accounting and Business Finance Objectives of accounting, Accounting process, Record Keeping, Cash Flow management and Inventory management. Financing business- Finance for entrepreneurs- Sources of Finance- internal and external, Government Schemes for small entrepreneurs.	5L+20P
	Unit 2: Tourism Entrepreneurship and Rural Entrepreneurship Tourism Entrepreneurship- Meaning, Perspective, Eco-tourism/Nature tourism/rural tourism, Policy measures for tourism entrepreneurship in India. Rural Entrepreneurship- Meaning, Need, Problems, how to develop Rural Entrepreneurship.	5L+20P
	Unit 3: Patents, Copyrights and trademarks Patents – Meaning, Types, Process. Copyrights- Meaning, Objectives. Trademarks- Meaning, Functions, Categories, Benefits and Registration.	5L+20P
Pedagogy:	1. Chalk and talk aided by ICT enabled lectures, Practical 2. Assignments and presentations 3. Group activity (Videos, In-class Activities, Outbound Activities)	
References/ Readings:	Main Text: 1. S. S. Khanka, Entrepreneurial Development, S. Chand & company pvt . Ltd. Reference Books: 1. Cynthia L. Greene, Entrepreneurship: Ideas in Action, Thomson- South-Western. 2. Mary Coulter, Entrepreneurship in Action, 2 nd edition, prentice–Hall of India, Indian reprint. 3. Thomas W. Zimmerer, and Norman M. Scarborough, Essentials of Entrepreneurship and small business management, Prentice –Hall of India, 2006. 4. Vasant Desai, Dynamics of Entrepreneurship Development, Himalaya Publishing House.	
Course Outcomes:	Upon completion of this course, the students will 1. Understand Basic Accounting needed to start a business. 2. Know the options for Sources of small business Finance. 3. Identify the avenues of Entrepreneurship and learn he required skills	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-243

Title of the Course: Personal Financial Planning

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 2. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 3. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 4. To familiarize learners with practical knowledge of Personal Financial Planning	
	No. of Hours	
Content:	Unit 1: Basics of Personal Financial Planning and Time Value of Money Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation.	15(5T+10P)
	Unit 2: Investment Risks, Return, Vehicles and Strategies (Practical) Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus.	30(5T+25P)



	<p>8. Jyotsna Sethi & Nishwan Bhatia, (2015). <i>Elements of Banking and Insurance</i>. 2nd Ed. Delhi: Phi Learning Private Limited.</p> <p>9. Madhu Sinha (2017)., <i>Financial Planning a Ready Reckoner</i> (2nd Ed.). New York: MC Graw Hill Education</p> <p>10. Vanita Tripathi., (2023) <i>Fundamental of Investments</i>. (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd.</p> <p>11. Vivek, & Asthana, P. (2015). <i>Financial Risk Management</i>. Mumbai: (2nd Ed). Himalaya Publishing House.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.



	<p>6. Sharma, S.D. (2006). <i>Auditing Principles and Practice</i>. Taxmann's Publications Pvt. Ltd.</p> <p>7. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications.</p> <p>8. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd.</p> <p>9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports



	<p>Unit 3: Economic Value Added (EVA) and Balance Score Card (BSC)</p> <p>Economic Value added (EVA): Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA (Theory only). Balance score card (BSC): Concept, objectives and perspectives (Theory only)</p>	10
	<p>Unit 4: Cash Flow Statement</p> <p>Cash Flow statement: Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Chandra, P. (2022). <i>Financial Management: Theory & Practice</i> (10th Edition). McGraw Hill Education (India) Pvt. Ltd. 2. Gopalkrishnan, A. A. (2015). <i>Understanding financial statements: Analysis and interpretation</i>. New Global Business Press. 3. Gupta, S., & Sharma, R. (2017). <i>Financial Management</i>. Kalyani Publishers. 4. Gupta, S., Sharma, R. K., & Gupta, N. (2018). <i>Financial Management: Theory & Practice</i>. Kalyan Publishers. 5. Helfert, E. A. (2004). <i>Techniques of Financial Analysis</i>. Tata McGraw-Hill Education Pvt. Ltd. 6. Jain, & Narang. (2014). <i>Advanced Accountancy</i>. Kalyani Publishers. 7. Mukherjee, A., & Hanif, M. (2019). <i>Modern Accountancy (Vol. II)</i>. Tata McGraw Hill. 8. Pandey, I. M. (2022). <i>Financial Management</i>. Pearsons India Education Services Pvt Ltd. 9. Raman, A. (2019). <i>Advanced Accountancy</i>. Himalaya Publishing House. 10. Shukla, M. C., & Grewal, T. S. (2016). <i>Advanced Accounts</i> (19th ed.). S. Chand & Co. 11. Subramanyam, K. R. (2022). <i>Financial Statement Analysis</i>. McGraw Hill Education (India) Pvt Ltd. 12. Tulsian, P. C. (2023). <i>Accountancy</i>. S. Chand & Co. Publisher. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the conceptual framework of financial statement analysis 2. Understand the importance of ratios in analysing financial statements 3. Acquaint with the latest tools and methods of analysing financial information. 4. Understand the intricacies in the preparation of cash flow statement as per AS-3. 	



Reference/ Readings:	<ol style="list-style-type: none"> 1. Aditya Singhania. <i>Taxmann's GST Practice Manual</i>. 2. H.C. Mehrotra and V.P Agarwal. <i>Goods and Service Tax, Sahitya Bhawan Publication Agra</i>. 3. Relevant Bare Acts. 4. V.S Datey. <i>Taxmann's GST Ready Reckoner</i>. 5. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>. 6. Vinod K Singhania. <i>Taxmann's Students Guide to GST and Customs Law</i>. <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of Goods and Services Tax. 2. Understand various provisions under Goods and Services Tax Act 3. Understand the compliance procedure of GST 4. Understand the basic concepts of Customs Duty.



	<p>Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy -Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment</p>	15
	<p>Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy -Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel - Fleming model, Demonetization in India, 2016 - Meaning and objectives.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<p>14. Ahuja, H. L. (2016). <i>Macroeconomics: Theory and Practice</i> (20th ed.). S. Chand Publications.</p> <p>15. Blanchard, O., & Johnson, D. R. (2018). <i>Macroeconomics</i> (6th ed.). Pearson.</p> <p>16. Branson, W. H. (1997). <i>Macroeconomic Theory and Policy</i>. Harper Collins India Pvt. Ltd.</p> <p>17. D'Souza, E. (2008). <i>Macroeconomics</i>. Pearson Education.</p> <p>18. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>.</p> <p>19. Dornbusch, R., & Fischer, S. (1994). <i>Macroeconomics</i>. McGraw-Hill Education.</p> <p>20. Dwivedi, D. N. (2018). <i>Macroeconomics: Theory and Policy</i> (5th ed.). Mc Graw Hill Education.</p> <p>21. Gordon, R. J. (2013). <i>Macroeconomics</i>. Pearson Education.</p> <p>22. Government of India. (Latest). <i>Economic Survey of India</i>.</p> <p>23. Gupta, G. S. (2017). <i>Macroeconomics: Theory and Applications</i>. McGraw-Hill Education.</p> <p>24. Mankiw, N. Gregory. (2015). <i>Principles of Macroeconomics</i>. Cengage Learning India Pvt. Ltd.</p> <p>25. Puri, V. K., Misra, S. K., & Garg, B. (2023). <i>Indian Economy</i>. Himalaya Publishing House.</p> <p>26. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). <i>Macroeconomics</i>. McGraw-Hill Education.</p>	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. 2. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. 3. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment. 4. Acquire a better understanding of the working of an open economy 	



	<ol style="list-style-type: none"> 7. Gandhi, U. (2023). <i>Accounting and Financial Frauds - The What, The How and The Why</i>. The Write Order. 8. Hamilton, B. H., & Scarabelli, M. (2014). <i>Forensic accounting and finance: Principles and practice</i>. Routledge. 9. Joshi, A. (2012). <i>Students' Handbook on Forensic Accounting</i>. lulu.com. 10. Kaur, K. (2019). <i>Forensic Accounting and Auditing</i>. Kanwaljeet Khorana. 11. Khan, A. (2024). <i>Forensic Accounting, Fraud Investigation and Fraud Analytics</i>. Adil Khan. 12. Nigrini, M. J. (2012). <i>Forensic analytics: Methods and techniques for forensic accounting investigations</i>. John Wiley & Sons. 13. Shah, D. B. (2019). <i>Forensic Accounting: The 3rd Eye of Accounting Fraternity</i>. LAP Lambert Academic Publishing. 14. Sharma B. R. (2020), <i>Forensic Science in Criminal Investigation and Trials</i>. Lexisnexis 15. Sultan, S. (2017). <i>Forensics Accounting</i>. Expert of Course Publishing
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the fundamental concepts of forensic accounting. 2. Develop expertise in investigative techniques used in forensic accounting 3. Understand money laundering, bankruptcy investigations, and litigation support for addressing complex financial issues. 4. Apply theoretical knowledge and practical skills to analyze reports and communicate findings effectively.



	<p>facilities, Physical setting/ Servicescape, Social setting; Role of physical evidence.</p> <p>Unit 4: A Multi-sector Approach to Services Marketing Tourism and Hospitality services: Travel and tourism services; Hotels. Financial services: Banking services, Insurance services, Mutual funds. Health care services. Telecommunication services. (Learners to undertake field work in any services sector to learn about the marketing aspects of that service).</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Apte, G. (2016). <i>Services Marketing</i> (Second ed.). Oxford University Press. 2. Avadhani, V. A. (2008). <i>Marketing Of Financial Services</i> (Third ed.). Himalaya Publishing House. 3. Bapat, D. (2013). <i>Marketing of Financial Services</i>. Dreamtech Press. 4. Das, D. K., Ray, N., & Kumar, R. (2021). <i>Tourism Marketing: A Strategic Approach</i> (First ed.). Apple Academic Press Inc. 5. Hoffman, K. D., & Bateson, J. E. (2017). <i>Services Marketing : Concepts, Strategies & Cases</i> (Fifth ed.). Cengage learning Ltd. 6. Jauhari, V., & Dutta , K. (2017). <i>Services Marketing: Text And Cases 2E</i> (Second ed.). Oxford University Press. 7. Khan, M. Y. (2019). <i>Financial Services</i> (Tenth ed.). McGraw Hill. 8. Kotler, P. T., & Bowen, J. T., et. al. (2017). <i>Marketing for Hospitality and Tourism</i>. 9. Kumar, P. (2017). <i>Marketing for Hospitality and Tourism</i>. McGraw Hill 10. Nargundkar, R. (2010). <i>Services Marketing: Text & Cases</i> (Third ed.). McGraw Hill. 11. Shankar, R. (2002). <i>Services Marketing: The Indian Perspective : Text and Readings</i>. Excel Books,. 12. Srinivasan, y. R. (2014). <i>Services Marketing: The Indian Context</i> (Fourth ed.). Prentice Hall India. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand and explain the key concepts of service marketing. 2. Identify the different components of the service marketing mix. 3. Identify and analyse service marketing challenges. 4. Develop skills required for marketing of services. 	



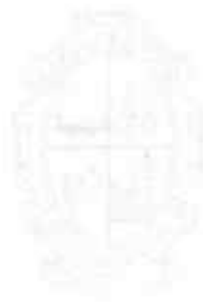
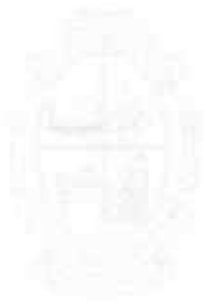
	financing and control.
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Allen, J. (2009). Event Planning (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). Events Management (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). Event Management: A Professional and Developmental Approach. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). Event Marketing and Management. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). Successful Event Management: A Practical Handbook. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). Event Management for Tourism, Cultural, Business, and Sporting Events. New Delhi: Pearson Education, Inc.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain basic concepts of management, planning, production, 2. marketing and financing of events. 3. Make use of appropriate tools to design, plan and execute events. 4. Identify key elements of event budget and event financing. 5. Develop entrepreneurial skills in organizing events.



	<p><i>and Managing</i>. Prentice Hall.</p> <p>6. Kumar, R. (2002). <i>Managing Indian Brands</i>. Vikas Publication.</p> <p>7. Moorthi, Y. L. R. (2012). <i>Brand Management</i>. Vikas Publishing House.</p> <p>8. Sagar, M., Singh, D., Agarwal, D. P., Gupta, A. (2009). <i>Brand Management</i>. Ane Books Pvt. Ltd.</p> <p>9. Sharma, G., & Khundia, K. S. (2012). <i>Brand Management</i>. Himalaya Publishing House.</p> <p>10. Temporal, P. (2000). <i>Branding in Asia</i>. John Willy.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Trace the historical development of branding, classify the types of brands, assess the challenges and opportunities. 2. Develop a comprehensive understanding about the different strategies in brand management. 3. Explain basic methods of promoting a brand 4. Identify key areas of brand strategies.



	<p>6. Kishore, R. (2021). <i>Cost Accounting</i>. New Delhi: Taxmann Allied Service Pvt. Ltd.</p> <p>7. Lal, J. (2000). <i>Cost Accounting</i>. New Delhi: Tata McGraw-Hill Publishing Co. Ltd.</p> <p>8. Nigam, B., & Jain, J. C. (2000). <i>Cost Accounting Principles & Practice</i>. New Delhi: Prentice-Hall of India Pvt. Ltd.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Prepare the process cost accounts. 2. Prepare Interposes profits accounts and equivalent production. 3. Prepare contract cost accounts. 4. Prepare operating cost statement for service organizations.



	<p>Market Decision: Make or Buy decision, Export or sale locally, Exploring additional market, Accept or reject special order, Explore new markets, Market Expansion</p> <p>Product Decision: Key factors decisions, Shut down or Continue production, Dropping of product line, Product mix decision, Purchase of new equipment, Special order, Export proposal, Decision about mechanization, Replacement of product. level of activity planning, introduction of new product, Temporary closure of operation</p> <p>Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning</p>
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Arora, M. N. (2021). <i>Cost Accounting – Principles and Practice</i>. Vikas Publishing House, New Delhi. 2. Gupta, S. K., & Sharma, R. K. (2018). <i>Management Accounting Principles and Practice</i>. Kalyani Publishers. 3. Gupta, S. P. (2022). <i>Management Accounting</i>. Sahitya Bhavan. 4. Jain, S. P., & Narang, K. L. (2012). <i>Accounting Theory and Management Accounting</i>. Kalyani Publishers. 5. Jain, S. P., & Narang, K. L. (2012). <i>Cost Accounting: Principles and Methods</i>. Kalyani Publishers, Jalandhar. 6. Lal, J. (2011). <i>Accounting Theory and Practice</i>. Himalaya Book Publisher. 7. Maheshwari, S. N., & Mittal, S. N. (2020). <i>Cost Accounting: Theory and Problems</i>. Shri Mahabir Book Depot, New Delhi. 8. Nigam, B. M. L., & Jain, I. C. (2000). <i>Cost Accounting: Principles, Methods and Techniques</i>. PHI Pvt. Ltd, New Delhi. 9. Reddy, T. S., & Reddy, Y. H. (2000). <i>Management Accounting</i>. Margham Publications, Chennai. 10. Scott, P. (2019). <i>Introduction to Management Accounting</i>. Oxford University Press. 11. Sharma, S., & Gupta, S. K. (2017). <i>Management Accounting</i>. Kalyani Publishers. 12. Werner, M. L. (1998). <i>Introduction to Management Accounting</i>. Prentice Hall.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of Marginal costing 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Apply the Technique of product planning and pricing decision for decision making 4. Take accept or reject decisions of investment in capital projects



	of final accounts: Income and Expenditure Account and Balance sheet.
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). <i>Accounting: Text and Cases</i> (13th Ed). Mc Graw Hill Education. 2. Ashok, S. (2012). <i>Financial Accounting for Managers</i>. Nagpur: Lexix Nexix Butterworths. 3. David, H. and Robert, A. (2018). <i>Accounting Text and Cases</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd. 4. Hanif, M. and Mukherjee, A. (2019). <i>Modern Accountancy</i>. New Delhi: Tata McGraw Hill Pvt ltd (Vol I and II). 5. Jain, & Narang (2013). <i>Advanced Accountancy</i>. New Delhi: Kalyani Publishers. 6. Jain, & Narang (2021). <i>Corporate Accounting</i>. New Delhi: Kalyani Publishers. 7. Karthikayan, M., Karunakaran, M. (2013). <i>Corporate Accounting</i>. New Delhi: Discovery Publishing House Pvt Ltd. 8. Khan and Jain (2013). <i>Advanced Accountancy Vol I</i>. New Delhi: Kalyani Publisher. 9. Khan and Jain (2022). <i>Management Accounting</i>. New Delhi: Tata McGraw Hill Education Pvt ltd 10. Latitha, R., and Rajsekaran, V. (2018). <i>Financial Accounting</i>. Noida, UP: Pearson India Binding House. 11. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). <i>Advanced Accountancy Vol I</i>. New Delhi: Vikas Publishing House Pvt Ltd. 12. Maheshwari, S.N, Maheshwari, S.K, and Maheshwari, S (2019) <i>Financial Accounting</i> New Delhi: Vikas Publishing House Pvt Ltd. 13. Monga, J. R., & Ahuja, G. <i>Advanced Accounting (Vols. I, II)</i>. Noida: Mayoor Paperback. 14. Mukherjee, A., & Hanif, M. (2002). <i>Modern Accountancy (Vol. II)</i>. New Delhi: Tata McGraw Hill. 15. Paul, S.K (2012). <i>Accountancy</i>. New Delhi: New Central Book Agency. 16. Pillai, R.S and Bhagavati, U.S. (2011). <i>Fundamentals of Advanced Accounting Vol I</i>. New Delhi: S Chand and Co Pvt. 17. Prashanta Athma & N. Rajyalaxmi, <i>Accounting for service organizations</i>. Himalaya Publishing House Private Ltd. New Delhi 18. Ramachandran N., Kumar Kakani , R. (2012). <i>Financial Accounting for Management</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd 19. Shukla, M. C., & Grewal, T. S. <i>Advanced Accounts</i>. New Delhi: S. Chand & Co. 20. Shukla, M.C and Grewal, T.S (2015). <i>Advanced Account Vol I</i>. New Delhi: S Chand and Co Ltd. 21. Stittle J., and Robert, W. (2008). <i>Financial Accounting</i>. New Delhi: Sage Publication. 22. Tulsian, P. C. <i>Accountancy</i>. New Delhi: S. Chand & Co



Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: COM-223

Title of the Course: Business Statistics II (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to provide students with the foundations of probabilistic and statistical analysis. 2. To enable learners to understand and demonstrate difference between various discrete and continuous probability distribution of random variables. 3. To enable learners to demonstrate understanding of various parametric/ non-parametric statistical tools and its applications in inferential statistics. 4. To enable learners to apply correlation and regression analysis for predictive modelling in business forecast and examining historical data.	
		No. of hours
Content:	Unit 1: Elementary Probability Theory Permutations: Definition, Formula, Permutation with repetition Combinations: Definition, formula, Properties. Probability: Elements of Probability-Random Experiments, events, definition of probability, conditional probability, Baye's theorem.	15
	Unit 2: Probability Distribution functions and Normality Random Variables- Definition, Probability distribution, Mathematical expectation. Theoretical Distribution - Binomial, Poisson and Normal Distribution, Determining sample size Parametric and non-parametric tests.	15
	Unit 3: Estimation and Testing of Hypothesis Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion. Test of Hypothesis: Procedure for testing of hypothesis, Null and Alternate hypothesis, Type I and Type II error, critical region, level of significance, One-tailed and two-tailed test, Determining sample size. Parametric tests- Test of significance for large samples (Population mean and proportion, difference of means and proportion).	15
	Unit 4: Inferential Statistics Test of significance for small samples (t-test for population mean and difference of means). One-way Analysis of Variance (ANOVA) Non-parametric tests: Chi-square test, Mann-Whitney U-test, Kruskal-Wallis test.	15



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-221

Title of the Course: Digital Marketing (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing. 4. To provide students the understanding of various aspects of social media management.	
		No. of Hours
Content:	Unit 1: Introduction to Digital Marketing Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	15
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	15
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	15



Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-221

Title of the Course: Strategic Performance Management (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners in depths understanding about basics of Strategic Performance Management. 2. To provide learners with the various Strategic Performance Management evaluations & improvement tools. 3. To acquaint students with benchmarking and bench improvement tools 4. To equip students with performance of enterprises risk management	
		No. of Hours
Content:	Unit 1: Introduction to Performance Management Introduction - Performance Productivity & Efficiency Performance Management- Objectives of Performance Management, Elements of performance management; Financial Report Analysis - Tools of Financial Report Analysis- Corporate credit score - difference between credit score and credit rating – Credit Rating Agencies India overview - factors affecting credit score.	15
	Unit 2: Performance Measurement Evaluation and Improvement tools (part I) Introduction-People Performs Management, Corporate Performance Management; Performance Measurement tools- Balance Score Card (BSC)- Introduction, Evaluation, Prospective, Benefits, Limitations, Guidelines for implementation of BSC. DuPont Analysis - Introduction, Return on Asset, Return on Equity; Three components DuPont Analysis, Four component DuPont analysis (including practical problems or both). RONA Model - Introduction to return on Net Asset Model implication of RONA model.	15
	Unit 3: Performance, Measurement, Evaluation and Improvement tools (part II): Benchmarking and Bench trending Introduction, types, process of benchmarking, Difference between Benchmarking and Bench trending; Six Sigma - Meaning, Purpose, Deployments, Difference between Six Sigma and TQM.; Lean Manufacturing overview, 07 wests, Principles of lean manufacturing 5 S's of lean; TQM - Overview, Components, Essentials, Steps of implementation; MIS in	15



कार्यक्रम: : स्नातक हिंदी Ability Enhancement Course(AEC)
 पाठ्यक्रम: : HIN-252
 पाठ्यक्रम का शीर्षक : संभाषण कला (Sambhashan kala)
 श्रेयांक : 2
 शैक्षिक वर्ष : 2024-2025

पाठ्यक्रम के लिए पूर्वापेक्षित	कुछ नहीं	
उद्देश्य	<ol style="list-style-type: none"> 1. संभाषण कला के विभिन्न रूपों से परिचित कराना। 2. संभाषण कला कौशल की उपयोगिता को समझाना। 3. संभाषण कला को संवर्धन कराना। 	
विषयवस्तु	<ol style="list-style-type: none"> 1. संभाषण: अर्थ एवं विभिन्न रूप <ul style="list-style-type: none"> • वार्तालाप अवाचिक ,एकालाप ,विवाद-वाद ,व्याख्यान , जन संबोधन। ,अभिव्यक्ति • जन संपर्क में वाक्कला की उपयोगिता। • संभाषण कला के प्रमुख उपादान मानक ,यथेष्ट भाषा ज्ञान-अंतराल ,सटीक प्रस्तुति ,उच्चारणध्वनि ,(वाल्जूम)वेग , (एक्सेण्ट)लहजा 	घंटे 15
	<ol style="list-style-type: none"> 2. संभाषण कला के विभिन्न रूप <ul style="list-style-type: none"> • उद्घोषणा कला) ,अनाउन्सेमेंट ,(ऑखों देखा हाल ,)कमेन्ट्री,(संचालन ,(एकरिंग)वाचन कला समाचार , ,(.वी.टी ,रेडियो)वाचनमंचीय वाचन व्यंग्य ,कहानी ,कविता) (आदि • संवादी के (कनवर्सेशनल लैंग्वेज)रूप में हिंदी की भाषिक संवेदना की विवेचना। 	15
अध्यापन विधि	व्याख्यान तथा चर्चा,पी.पी.टी.प्रस्तुति, दृश्य-श्रव्यमाध्यमों का प्रयोग, तकनीकी विशेषज्ञों द्वारा प्रशिक्षण	
संदर्भ ग्रंथ	<ol style="list-style-type: none"> 1. सं पंकज बिष्ट अकादमिक ,बाजार और लोकतंत्र ,भूपेन सिंह: मीडिया -दिल्ली। ,प्रतिभा 2. तेजपाल चौधरी: अच्छी हिंदी संभाषण और लेखन ,हिंदी बुक सेंटर। 3. यज दत्त शर्मा: आदर्श भाषण कला ,आत्माराम अण्ड सन्स ,नयी दिल्ली। 4. महेश शर्मा:भाषण कला ,प्रभात प्रकाशन ,दिल्ली 2021 5. देवनाथ उपाध्याय एम .ए,भाषण संभाषण , ,किताब महल, इलाहाबाद 1989 	
अधिगम परिणाम	<ol style="list-style-type: none"> 1. संभाषण के स्वरूप से अवगत होंगे। 2. संभाषण कला के विभिन्न रूपों से परिचित होंगे। 3. संभाषण कला कौशल की उपयोगिता को समझेंगे। 	



Name of the Programme : B.A. Konkani
 Course Code : KON-252
 Title of the Course : कोंकणी भाशेचें मुळावें गिन्यान (Basic Knowledge of Konkani)
 Number of Credits : 02
 Effective From AY : 2024-25

Pre-requisites for the Course:	कोंकणी भाशेची वळख आसची.	
Course Objectives:	1. विद्यार्थ्यांक कोंकणी भाशेचें मुळावें गिन्यान मेळप. 2. कोंकणी भाशेची मौखीक आनी लिखीत कौशल्यां आत्मसात जावचीं. 3. दिसपट्टे जिणेंत कोंकणी भाशेचो प्रभावी वापर करपाक कळचो. 4. कोंकणी भाशेच्या व्याकरणा विशीं म्हायती मेळची.	
		वरां
Content:	1. कोंकणी भाशेची वळख अ. भास: संकल्पना आनी म्हत्व आ. आवयभास आनी तिचें म्हत्व इ. कोंकणी भाशेचीं खाशेलपणां	06
	2. कोंकणी भाशेच्या मौखीक कौशल्यांचो अभ्यास अ. भाशेच्या मौखीक कौशल्यांची गरज आ. उलोवपां, व्याख्यानां, मतां आयकून भाश्य करप. इ. विशय दिवन कोंकणी उलोवपाचो सराव. ई. कोंकणी मजकुराचें वाचन.	10
	3. कोंकणी भाशेच्या लिखीत कौशल्यांचो अभ्यास अ. लिखीत कौशल्यांचें म्हत्व आनी गरज सांगून: ल्हान मजकूर बरोवंक लावचे. आ. कोंकणी शुध्दलेखनाचे नेम (कांय म्हत्वाचे नेम शिकोवचे) इ. कोंकणी व्याकरण (विकारी आनी अविकारी उतरांची वळख, काळ, लिंग, वचन)	14
	वट्ट	30
Pedagogy	व्याख्यान, अभ्यासिका, गटचर्चा, स्वाध्याय.	
References/Readings	1. कोंकणी शुध्दलेखनाचे नेम (आवृत्ती 2015), गोवा कोंकणी अकादेमी, पणजी, 2015. 2. धुंगट पै, मनोहर. कोंकणी म्हणीसागर, गोवा कोंकणी अकादेमी, बोरी फोंडें गोंय, 2003. 3. बोरकार, सुरेश. कोंकणी व्याकरण, कोंकणी भाशा मंडळ, गोंय, तिसरी आवृत्ती 2012. 4. भावे, भूषण. वजरीकार, प्रकाश. पर्येकार, प्रकाश. कारबारी कोंकणी. राजहंस वितरण पणजी गोंय, 1999.	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-301

Title of the Course: Advanced Corporate Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To prepare financial statements of joint stock companies within the framework of Ind AS. 2. To understand the concept of underwriting and calculation of underwriting commission for shares and debentures. 3. To understand the procedure of liquidation of Joint Stock Companies. 4. To understand the concept of redemption of debentures and to familiarise with the procedures and methods of redemption of debentures	
		No. of Hours
Content:	Unit 1: Advanced Company Final Accounts Preparation of financial statements as per Companies Act 2013. AS 1 in relation to final accounts of companies. Adjustment for Closing Stock, Depreciation, Outstanding expenses and income, Prepaid expenses and Pre received income, Proposed Dividend and Unclaimed Dividend, Managerial remuneration on Net Profit before tax, Transfer to Reserves, Bad debt and Provision for bad debts, Calls in Arrears Buy back of shares, Bonus issue and income tax assessment. (Preparation of Final Accounts in Vertical Format Schedule III, Part II of the Companies Act, 2013)	15
	Unit 2: Underwriting of Shares & Debentures Introduction, Underwriting, Underwriting Commission, Provisions of Companies Act with respect to Payment of underwriting commission, Underwriters, Sub-Underwriters, Brokers and Manager to issues, Brokerage and Fees, Types of underwriting, Abatement Clause Marked, Unmarked, full and partial underwriting and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract. SEBI Guidelines. (Practical problems should include journal entries in the books of the company and statement showing liability of the underwriters)	15
	Unit 3: Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments, preparation of statement of affairs, deficit / surplus account and Liquidator's final statement of account. (Practical problems should cover preparation of Statement of affairs, deficit/surplus account and liquidators' final statement of accounts)	15



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-302

Title of the Course: Direct Tax - I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To acquaint learners with the basic concepts of Income Tax and to enable learners to determine residential status and scope of Total Income.2. To familiarize learners with the provisions of computation of income from salaries.3. To familiarize learners with the provisions of computation of income from house property.4. To familiarize learners with the provisions of computation income from other sources.
	No. of Hours
Content:	<p>Unit 1: Introduction to Income Tax Act, 1961</p> <p>Definitions & Basic Concepts: Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Year- u/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A.</p> <p>Residential Status & Scope of Income: Basis of Charge, Residential Status in India u/s 6: Sections 6(1), 6(6)(a), 6(2), 6(6)(b), 6(3), 6(4). Scope of Total Income u/s 5, Apportionment of Income between spouses governed under Portuguese Civil Code u/s5A.</p> <p>Exemptions & Exclusions u/s 10:</p> <p>Agricultural Income [Section 10(1)]</p> <p>Amount received by a member of the HUF from the income of the HUF, or in case of impartible estate out of income of family estate [Section 10(2)]</p> <p>Share of profit received by a partner from the firm [Section 10(2A)]</p> <p>Interest to non-residents [Section 10(4)]</p> <p>Amount paid on life insurance policy [Section 10(10D)]</p> <p>House rent allowance [Section 10(13A)]</p> <p>Prescribed allowances or benefits [Section 10(14)] (Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children Education Allowance, Children's Hostel Expenditure Allowance)</p> <p>Educational scholarship [Section 10(16)]</p>



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-300

Title of the Course: Indian Economy

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets.	
		No. of Hours
Content:	Unit 1: Introduction to Indian Economy Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.	15
	Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).	15
	Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and challenges); Concept of Industry 4.0 and Industry 5.0; Make in	15



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-321

Title of the Course: Principles and Practice of Auditing (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing and audit processes 2. To familiarize learners with internal control systems, vouching & verification 3. To familiarize learners with company audit and reporting framework. 4. To impart knowledge of Audit of Service Units & Developments in Auditing.	
		No. of Hours
Content:	Unit 1: Introduction and Process Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Audit Process: Audit Planning, Audit Programme, Audit evidence, Working Papers, Audit Note Book.	15
	Unit 2: Internal Control, Vouching and Verification Internal Control: Meaning – Nature and Objectives of Internal Control System, Procedure for Evaluation of Internal Control System, Methods for evaluation of internal control system, Internal Check – Meaning, objectives, merits and demerits, Internal Audit – Meaning and Significance. Vouching and Verification: Vouching – Meaning and objectives, General procedure for vouching, Vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, Verification of Personal and Real Accounts	15
	Unit 3: Company Audit Eligibility, Qualifications and Disqualifications of Auditors, Provisions for Appointment & Removal of company auditors, Remuneration of Auditors, Powers and Duties of auditors, Liabilities of Auditor, Reporting requirements under the Companies Act, 2013 including CARO, Audit Report: Meaning, Steps in preparation of Audit Report, Types of Audit Reports.	15



	Unit 4: Audit of Service Units & Developments in Auditing Audit of Banking Companies, Audit of Insurance Companies, Audit of Co-operative Societies, Audit of Local Self Government, Audit of Educational Institutions, Forensic Audit, Tax Audit, GST Audit, ESG Audit, Peer Review.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Gupta, K. (2004). <i>Contemporary Auditing</i>. Tata McGraw-Hill. 2. Jha, A. (2013). <i>Students Guide to Auditing & Assurance</i>. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). <i>Auditing Principles and Practice</i>. PHI Learning. 4. Pagare (2004) D. <i>Principles & Practice of Auditing</i>. Sultan Chand and Sons. 5. Saxena, R.G. (2022). <i>Principles and Practice of Auditing</i>. Himalaya Publishers. 6. Sharma, S.D. (2006). <i>Auditing Principles and Practice</i>. Taxmann's Publications Pvt. Ltd. 7. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of auditing and audit processes 2. Evaluate internal control systems of organisations and perform vouching and verification 3. Evaluate performance of companies by analysing audit reports 4. Understand the process of conducting audit of service units and specialised audits 	



<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Arora, M. N. (2021). <i>Cost Accounting – Principles and Practice</i>. Vikas Publishing House, New Delhi. 2. Chakraborty, S. N. (2012). <i>Advanced Cost and Management Accounting</i>. Calcutta: New Central Book Agency. 3. Jain, S. P., Narang, K. L., & Agrawal, S. (2012). <i>Cost Accounting: Principles and Practice</i>. Ludhiana: Kalyani Publishers. 4. Kishore, R. (2021). <i>Cost Accounting</i>. New Delhi: Taxmann Allied Service Pvt. Ltd. 5. Rathnam, P. (2021). <i>Advanced Cost and Management Accounting</i>. New Delhi: Kitab Mehal. 6. Saxena, V. K. (2006). <i>Advanced Cost and Management Accounting</i>. New Delhi: Sultan Chand & Sons.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain importance of standard costing 2. Calculate variances and its interpretation 3. Able to prepare functional budgets 4. Explain uniform costing and application of uniform costing and responsibility accounting.



	<p>Unit 2: Computation of Income from Salaries Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites) 15</p> <p>Unit 3: Computation of Income from House Property Definition of Annual Value u/s. 2(2), Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27 15</p> <p>Unit 4: Computation of Income from Other Sources Section 56,57,58 15</p>	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<p>12. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi.</p> <p>13. Gaur V.P., & Narang.D.B., <i>Income Tax Law & Practice</i>, Kalyani Publications.</p> <p>14. Hariharan.N., <i>Income Tax Law & Practice</i> Vijay Nicole Imprints Pvt.Ltd.</p> <p>15. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications,</p> <p>16. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra</p> <p>17. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand & Sons, New Delhi</p> <p>18. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan</p> <p>19. <i>Relevant Bare Acts</i></p> <p>20. Singhanian V.K. <i>Students' guide to Income Tax</i>, Taxmann Publications</p> <p>21. Singhanian V.K., & Singhanian K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications.</p> <p>22. Singhanian, Vinod K., & Monica Singhanian, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd, New Delhi.</p> <p>Note: Latest Editions relevant to the Assessment year.</p>	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of income tax, residential status and scope of total income. 2. Understand the provisions of computation of income from salaries. 3. Understand the provisions of computation of income from house property. 4. Understand the provisions of computation of income from other sources 	



	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	<p>Unit 4: Services and External Sector in India</p> <p>Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India.</p> <p>External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agrawal A N & Agarwal M K (2019) <i>Indian Economy: Problems of Development and Planning</i>, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). <i>Indian Economy</i>. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). <i>Indian Economy</i>. Sultan Chand, New Delhi. 4. <i>Economic Survey of India</i> (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). <i>Indian Economy</i>. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) <i>Indian Economy: Performance and Policies</i>, Academic Foundation. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively. 	



Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research.
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	<p>Unit 4: Management Audit Meaning, Definition, Need and Objectives of Management Audit. Scope of Management Audit – Appraisal of objectives, Appraisal of organizational structure, Appraisal of planning process and plans, Appraisal of control and Appraisal of organizational functions. Preliminaries to Management Audit. Operational Audit. Evaluation of Corporate Image, Management Information System. Management Auditor. Uses of Management Audit.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. CMA (2023) Final, Commercial Law Publishers (India) Pvt. Ltd. 2. Jain Abhishek (2018) <i>Cost and Management Audit</i>, Himalayan Publishing House. 3. Jha, Aruna, <i>Auditing and Assurance</i>, Taxman allied services Pvt. Ltd. (2016) 4. Ramnathan, A.R., <i>Cost and Management audit</i>, Tata McGraw Hill Publishing, New Delhi (2012) 5. Rao, G.C (2023) <i>Cost and Management Audit</i> 6. Saxena R.G. & Others: <i>Practical Auditing: Himalaya Publishers</i>, Mumbai. (2016) 7. Saxena, Vashist, <i>Cost and Management Audit</i>, Sultan Chand & sons, New Delhi (2011) 8. Tandon B.N. <i>Principles of Auditing</i>, Tata McGrwa- Hill, New Delhi (2006) 9. Tikha, J.G <i>Cost and Management Audit</i>, ENCOMS BOMBAY 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain cost audit 2. Apply relevant provisions of companies act to conduct cost audit 3. Prepare cost audit programme 4. Explain management audit 	



	absenteeism. Employee retention meaning, reasons for employee attrition, methods to retain employees.	
	Unit 4: Contemporary Issues in HRM Business Process Outsourcing - Meaning, Need for outsourcing, Employee Engagement - Meaning, Green HRM - Meaning, Quality of Work Life - Meaning, Benefit, Work from Home, Work-life Balance Talent Management - Meaning, Benefits. Moonlighting – Meaning, Advantages & Disadvantages Voluntary Retirement Scheme - Reasons, Advantages, Disadvantages. AI – meaning, Barriers in adopting AI in Human Resources.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Badi R. (2022), <i>Human Resource Management (Text and Cases)</i>, Himalaya Publishing House Pvt. Ltd., Mumbai. 2. Chitra A. Naik (2018), <i>Human Resource Management - Managing people at Work (with cases)</i>, Ane Books Pvt Ltd New Delhi. 3. Khanka S.S., (2019), <i>Human Resource Management Text and Cases</i>, S. Chand and Company Limited, New Delhi. 4. Lad Chetankumar J., Banerjee 3. 3.R., Shilu V., (2022), <i>Human Resource Management (Text & Cases)</i>, Himalaya Publishing House Pvt. Ltd., Mumbai. 5. R. Wayne Mondy, Joseph J. Martocchio (2022), <i>Human Resource Management</i>, Pearsons New Delhi 6. Shrivastava A., Micheal V.P., (2022), <i>Human Resource Management and Human Relations</i>, Himalaya Publishing House Pvt. Ltd., Mumbai. 7. Verma J., Chand S., (2022), <i>Human Resource Management and Industrial Relations</i>, Himalaya Publishing House, Pvt. Ltd., Mumbai. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Describe the concept of Human Resource Management and it's relevance. 2. Develop an understanding about basics of compensation management and Performance appraisal 3. Examine the welfare facilities offered to employees. 4. Comprehend the prevailing HR scenario 	



	<p>Unit 4: Store Design and Layout Importance and Objectives of a Good Store Design. Exterior Store Design- Meaning and components. Interior Store Design- Meaning and components. Store layout- Meaning and types of layouts – a) Grid Layout (b) Racetrack layout (c) Freeform layout. Layout Selection- Factors to be considered. Space Planning- Meaning and concept of Planogram. Visual Merchandising- Meaning and methods of display. Shoplifting- Meaning, measures for detection and prevention of shoplifting. Employee Theft- Meaning and measures to reduce employee theft.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bajaj, C. (2016). Retail Management. New Delhi, India: Oxford University Press. 10. Vedamani, G. G. (2017). Retail Management (Fifth ed.). India: Pearson Education. 2. Gilbert, D. (2006). Retail Marketing Management (Second ed.). Pearson India. 3. Gopal, V. V. (2005). Retail Management: An Introduction (Management Series). India: ICFAI University Press. 4. Levy, M., Weitz, B., & Pandit, A. (2017). Retailing Management (Eighth ed.). India: McGraw Hill Education. 5. Madan, K. (2009). Fundamentals of Retailing (First ed.). India: Tata McGraw Hill Education Private Limited. 6. Nair, S. (2012). Retail Management (First ed.). India: Himalaya Publishing House. 7. Pradhan, S. (2020). Retailing Management: Text and Cases (Sixth ed.). India: McGraw Hill Education. 8. Singh, H. (2010). Retail Management: A Global Perspective (Text and Cases). India: S Chand. 9. Vedamani, G. G. (2003). Retail Management: Functional Principles & Practices (Fourth ed.). India: Jaico Publishing House. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain basic concepts of retail life cycle, retail formats, store design and layout and the role of retailers. 2. Relate to the key elements in retailing and design strategies for retail stores. 3. Compare different types of retail store formats, store location, store design and layout as well as question the reasoning behind the choice. 4. Assess and compare different retail stores based on conceptual and experiential learning. 	



	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	<p>Unit 4: Services and External Sector in India</p> <p>Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India.</p> <p>External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agrawal A N & Agarwal M K (2019) <i>Indian Economy: Problems of Development and Planning</i>, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). <i>Indian Economy</i>. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). <i>Indian Economy</i>. Sultan Chand, New Delhi. 4. <i>Economic Survey of India</i> (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). <i>Indian Economy</i>. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) <i>Indian Economy: Performance and Policies</i>, Academic Foundation. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively. 	



Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none">1. Comprehend the significance of research in solving business problems.2. Elaborate the methods of data collection3. Apply the research process in examining research problems.4. Discuss the ethical issues in research.
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	<p>Modes of Transport, Multi-Mode Transport, Factors affecting choice of Transportation</p> <p>Packaging – Concept- Importance of Packaging in Logistics and Supply Chain Management, Types of packaging- Consumer and Industrial Packaging, Factors affecting packaging. Alternative Packaging- Meaning and reasons for choosing alternative packaging.</p>	
	<p>Unit 4: Supply Chain Integration and Customer Service</p> <p>Supply Chain Integration- Seamless Supply Chain Management, Supply Chain Uncertainty. Customer- Concept and Nature. Customer Service and Customer Retention. Customer Service elements/components. Value Added Services and customer satisfaction and Success. Recent Trends in Supply Chain Management- Risk and Insurance in Supply Chain, Green Logistics, Cold Chain, Block Chain, Logistics and supply chain management in India.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agarwal, D. K. (2003). <i>Textbook of Logistics and Supply Chain Management</i>. Macmillan, India. 2. Ballou, R. H. (2003). <i>Business Logistics/Supply Chain Management</i> (5th ed.). Pearson Prentice Hall. 3. Bhat, K. S. (2017). <i>Logistics and Supply Chain Management</i>. Himalaya Publishing House. 4. Bowersox, D. J., Closs, D. M., Cooper, B., & Bixby, M. (2012). <i>Supply Chain Logistics Management</i>. McGraw Hill Education. 5. Lu, D. (2011). <i>Fundamentals of Supply Chain Management</i>. Retrieved from bookboon.com. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Gain a sound understanding of the important role of supply chain management in today's business environment 2. Explain the meaning and importance of all the concepts related to supply chain management 3. Describe the usage of information technologies in supply chain management and recognizes its importance 4. Students will be familiar with the current supply chain management trends 	



	<p>Unit 4: Sustainability Practices in Corporate Reporting Meaning and benefits of Sustainability, Sustainability Reporting: Meaning and key components, Development of Business Responsibility and Sustainability Report (BRSR) and overview of BRSR Lite, An overview of facilitators of sustainability reporting at global level: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), International Sustainability Standards Board (ISSB), Triple Bottom Line reporting: People, Planet and Profit, Environmental, Social and Governance (ESG) reporting - meaning and key components, Corporate Social Responsibility (CSR) reporting as per Sec 135 of the Indian Companies Act, 2013, Share value-based reporting, Concept of Integrated Reporting.</p>	20
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Alexander, D., Jorissen, A., Hoogendoorn, M. N., Mourik, C. v., Kirwan, C. (2020) <i>International Financial Reporting & Analysis</i>. Austria: Cengage Learning. 2. Alibhai, S. (2023). <i>Interpretation and Application of IFRS Standards</i>. United Kingdom: Wiley. 3. <i>Corporate Social Responsibility and Sustainable Development: Strategies, Practices and Business Models</i>. (2021). India: Taylor & Francis. 4. <i>Corporate Social Responsibility in India: Cases and Developments after the Legal Mandate</i>. (n.d.). Germany: Springer International Publishing. 5. Elliott, B., Elliott, J. (2022). <i>Financial Accounting & Reporting</i>. United Kingdom: Pearson Education. 6. <i>Financial Reporting and Analysis</i>. (2020). (First Edition): Sultan Chand & Sons. 7. Harrison, W. T., Horngren, C. T., Thomas, C. W., Tietz, W. M., Suwardy, T. (2017). <i>Financial Accounting: International Financial Reporting Standards</i>. Germany: Pearson. 8. Joshi, S., Kansil, R. (2023). <i>Looking at and Beyond Corporate Governance in India: A Journey of Three Decades of Reforms</i>. Germany: Springer Nature Singapore. 9. Nayak, P., Kayarkatte, N. (2022). Sustainability Reporting in India - A Study of Infosys Sustainability Reports. (n.p.): SSRN. 10. Picker, R., Clark, K., Dunn, J., Kolitz, D., Livne, G., Loftus, J., vander Tas, L. (2019). <i>Applying IFRS Standards</i>. United Kingdom: Wiley. 11. Rezaee, Z., Tsui, J., Cheng, P., Zhou, G. (2019). <i>Business Sustainability in Asia: Compliance, Performance, and Integrated Reporting and Assurance</i>. United Kingdom: Wiley. 12. Shukla, A. (2017). Sustainable Development & Sustainability Reporting Practices in India. (n.p.): SSRN. 13. Taxmann's Ind AS Ready Reckoner – Updated & Amended Reference Manual with Practical & Lucid Explanations, Illustrations, Process Flow Charts & FAQs, to Decode Complex Ind AS for Professionals. 	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-306

Title of the Course: Direct Tax - II

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses	
		No. of Hours
Content:	Unit 1: Computation of Profits & Gains of Business or Profession Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD,44 ADA & 44AE	15
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemption's u/s 54, 54B, 54EC & 54 F.	15
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	15
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii),64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74,74A	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

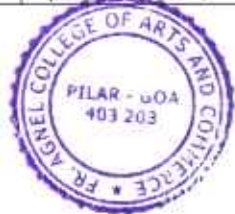
Course Code: COM-304

Title of the Course: International Economics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
Content:	Unit 1: International Economics Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	15
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India's Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	15



	<p>11. Peter I. Hajnal (2019), <i>The G20: Evolution, Interrelationships, Documentation</i>, (2nd Revised ed), Routledge.</p> <p>12. RBI Bulletins</p> <p>13. Reserve Bank of India, <i>Balance of Payments Manual for India</i></p> <p>14. Sumati Varma (2021), <i>International Business</i>, 2nd Edition, Pearson India Education Services Pvt. Ltd.</p> <p>15. V.K. Puri and S.K. Misra (2019), <i>Indian Economy</i>, (37th Revised & Updated ed), Himalaya Publishing House, New Delhi</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India's BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.



Name of the Programme: Bachelor of Commerce (Financial Accounting)
 Course Code: COM-322
 Title of the Course: E-Filing of Income Tax and GST Returns (VET)
 Number of Credits: 04
 Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint students with theoretical concepts of Income Tax. 2. To acquaint students with theoretical concepts of Goods and Services Tax. 3. To equip students with skills for filing of Income Tax and TDS returns. 4. To equip students with skills for filing of GST returns.	
		No. of Hours
Content:	Unit 1: Conceptual Framework of Income Tax: Introduction to Income Tax – Basic Terminology, Types of Assessee, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA and 80TTB, 80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source-provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.	15
	Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	15
	Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.	15
	Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.	15



Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-305

Title of the Course: Corporate Restructuring and Valuation

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide knowledge of different types of mergers and acquisitions and comprehend legal obligations and compliance involved in corporate restructuring process. 2. To develop ability to analyse factors influencing the valuation of a businesses and understand different methods used in Business Valuation.	
		No. of Hours
Content:	Unit 1: Introduction to Corporate Restructuring Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring- Historical Background - Emerging Trends - Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances - Demerger and Hiving off - Expanding Role of Professionals - Salient feature of Companies Act, 2013 relating to corporate restructuring	10
	Unit 2: Modes of Restructuring and Legal Procedures Legal and regulatory frame work of M & A – provisions of Companies Act 2013, – SEBI Takeover Code, Provisions of Competition Act, Merger Aspects under Competition Law Jurisdiction of Courts - Filing of Various Forms - Amalgamation of Banking Companies and Government Companies. Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation – Tax Neutrality. Accounting aspects of Mergers: Principal methods of Accounting for mergers and acquisitions – Pooling of Interests Method – Advantages and Disadvantages; Purchase method – advantages and Disadvantage	10
	Unit 3: Mergers & Acquisition Conceptual Framework, Rationale, Forms, Financial Framework, Takeover Defensive Tactics, Reverse Merger, Divestiture, Financial Restructuring, Ownership Restructuring, Premium and Discount, Mergers and Acquisitions Failures, Acquisition through shares, Cross Border Mergers (including problems).	20



Nam of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-306

Title of the Course: Direct Tax - II

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses	
		No. of hours
Content:	Unit 1: Computation of Profits & Gains of Business or Profession Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD,44 ADA & 44AE	15
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemptions u/s 54, 54B, 54EC & 54 F.	15
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	15
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii),64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74,74A	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	12. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i> , Bharat Law House, Delhi.	



Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-304

Title of the Course: International Economics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 6. To appreciate the components of BOPs and transactions in the foreign exchange market. 7. To know the various trade barriers, forms of economic integration and WTO agreements. 8. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
Content:	Unit 1: International Economics Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	15
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India's Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	15



	<p>26. Peter I. Hajnal (2019), <i>The G20: Evolution, Interrelationships, Documentation</i>, (2nd Revised ed), Routledge.</p> <p>27. RBI Bulletins</p> <p>28. Reserve Bank of India, <i>Balance of Payments Manual for India</i></p> <p>29. Sumati Varma (2021), <i>International Business</i>, 2nd Edition, Pearson India Education Services Pvt. Ltd.</p> <p>30. V.K. Puri and S.K. Misra (2019), <i>Indian Economy</i>, (37th Revised & Updated ed), Himalaya Publishing House, New Delhi</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India's BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.



Name of the Programme: Bachelor of Commerce (Cost Accounting)
 Course Code: COM-322
 Title of the Course: E-Filing of Income Tax and GST Returns (VET)
 Number of Credits: 04
 Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint students with theoretical concepts of Income Tax. 6. To acquaint students with theoretical concepts of Goods and Services Tax. 7. To equip students with skills for filing of Income Tax and TDS returns. 8. To equip students with skills for filing of GST returns.	
		No. of Hours
Content:	Unit 1: Conceptual Framework of Income Tax: Introduction to Income Tax – Basic Terminology, Types of Assessee, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA and 80TTB, 80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source-provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.	15
	Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	15
	Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.	15
	Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.	15



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-305

Title of the Course: Entrepreneurship Development

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To motivate the students to be self-employed. 2. To provide through the syllabus theoretical knowledge on how to start an enterprise of their own. 3. To provide practical knowledge through assignments like writing a project report to obtain finance from banks/ financial institutions, case studies or interviewing existing entrepreneurs.	
	No. of Hours	
Content:	Unit 1: Fundamentals of Entrepreneurship Entrepreneurship: Meaning and Concept, Entrepreneurial values and attitude- Innovativeness, Independence, Outstanding performance, Respect for work, Willingness to assume risk, leadership, Creative thinking, technical knowledge, flexibility, determination courage and perseverance, honesty, drive to achieve and grow, Role of entrepreneur in the economic development of a country-Generation of employment opportunities, Complementing and supplementing economic growth, bringing about social stability, balanced regional development of industries, encouraging capital formation, increasing GNP and per capita income, community development, induces backward and forward linkages, revenue to government and Export promotion, Types of entrepreneurs- Corporate entrepreneur, Family business, sociopreneur, edupreneur, ecopreneur, agropreneur and Tourism entrepreneurship, women Entrepreneurs and Self-help groups. (meaning and features of each type)) Concept of Intrapreneur- Meaning, features and barriers to Intrapreneurship.	15



	<p>Unit 4: Institutional support to Entrepreneurship and Managing Growth</p> <p>Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries Centres (DIC), Industrial development Corporation (IDC), State financial Corporation (SFC), Commercial banks and Small-Scale Industrial Development Corporations (SSIDC), Khadi and Village Industries Commission (KVIC), National Small industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI), Economic Development Corporation (EDC) objectives and functions), Government policy packages- PMRY, CMRY, Govt Schemes to support Indian Startups (Atal innovation Mission, Dairy entrepreneurship development scheme (DEDS), Startup India initiative and Startup India seed fund scheme. Make in India scheme) concepts in brief, Business Incubators and felicitators: Objectives and functions, Angel Investors: Meaning and Sources</p> <p>Managing Growth: Growth sources- Expanding the growth of products and services, expanding customer profile, snatching competitors customers to increase market share, expanding business to cater to more customers, entering into new markets, mergers and acquisitions with interrelated business or non-related business, Key factors for growth – Control, Responsibility, Tolerance to failure, Change Management, Stumbling Blocks to Growth- lack of education, lack of experience, lack of moral and financial support, lack of managerial competence, Core competencies for managing growth- Leadership, Time management, effective delegation, Scale up, Key steps for growth of a venture – open to continuous learning, focus your energies, establish credit lines that grow, systems and procedures in place, return on investment criteria, Growth strategies for ventures- Franchising, Licensing, Export strategy for growth, Joint ventures, Growth through mergers and acquisitions, Leveraged buyouts, International Opportunities for Entrepreneurship.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Arya Kumar, (2012). <i>Entrepreneurship- Creating and Leading an Entrepreneurial Organisation</i>, Pearson 2. Desai, V. (2011). <i>Dynamics of Entrepreneurship Development (Sixth revised ed.)</i>. Himalaya Publishing House, Mumbai. 3. Drucker, P. (1985) <i>Innovation and Entrepreneurship-Practice and Principles</i>, (First ed.) HarperCollins Publishers Inc., NewYork. 4. Gordon, K., Natarajan, K. (2015). <i>Entrepreneurship Development. (Fifth ed.)</i> Himalaya Publishing House, Mumbai. 5. Gupta, C.B., Srinivasan N.P. (2013). <i>Entrepreneurial Development</i>. Sultan Chand Publication, New Delhi. 6. Khanka, S.S. (1999). <i>Entrepreneurial Development. (First ed)</i>. Sultan 	



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-306

Title of the Course: International Marketing

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to develop an understanding of the basic concepts of international marketing. 2. To provide basic knowledge to the changing international marketing environment. 3. To enable learners to identify international product, pricing policy, and promotion policies. 4. To provide basic knowledge about international intermediaries.	
		No. of Hours
Content:	Unit 1: Introduction to International Marketing Management Meaning, Features of International Marketing, Distinction between International and Domestic Marketing, Objectives and Importance of International Marketing, Challenges in International Marketing, Importance of International Marketing Research. International Marketing Environment: Economic, Socio- Cultural, Demographic, Political and Technological.	15
	Unit 2: Developing International Marketing. International market entry strategies - Licensing, Joint Ventures, Direct Investment, Greenfield investments, Turnkey Projects, Franchising, Piggybacking, Exporting, Outsourcing. Export Promotion Organizations- Trade Blocks, Free Trade Zones, Special Economic Zones, Export Processing Zones.	15
	Unit 3: International Product and Pricing Policy Global Branding: Meaning and Benefits, Trademarks, Packaging & Labelling: Meaning, Functions and special considerations in international marketing, International Pricing Strategies: Economy, Penetration, Skimming, Premium, Discount, Competitive, Cost- Based, Dynamic. Factors affecting International Product Pricing, International Product Marketing, Factors influencing product adaption in international markets, International Product life Cycle, Dumping and types of Dumping, Price Quotations.	15



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: COM-304

Title of the Course: International Economics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
	No. of Hours	
Content:	Unit 1: International Economics Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	15
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India's Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	15
	Unit 3: International Trade Policy, Economic Integration and WTO Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and Combined) Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union).	15



Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Define the subject matter of international economics and spell out the emerging economic and business scenario.2. Classify various trade restrictions and summarize the integration efforts at the international level.3. Identify the present position of India's BOPs and develop an understanding of the transactions in foreign exchange market.4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.
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Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-322

Title of the Course: Tourism and Travel Management (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamentals of Tourism and Travel management 2. To develop an understanding of the principles and strategies in marketing and management of Tourism and Travel 3. To analyse emerging industry trends and technologies that are shaping the present and future of the Tourism & Travel Industry	
		No. of Hours
Content:	Unit 1: Introduction to Tourism and Travel Management Concept of Tourism, nature, importance & characteristics of Tourism. Structure and Components of Tourism and Travel Industry, Tourism industry, Types/Forms of Tourism, Tourism Product: Definition, Elements and components of Tourism product; Travel Motivators and Deterrents for tourism & travel. Sustainable Tourism.	15
	Unit 2: Tourism Marketing & Destination Management Concept, nature and principles of Tourism Marketing, Marketing Mix for tourism, Responsible and Sustainable Tourism Marketing, Destination Planning and Development, Destination Branding and Promotion, Developing Destination Competitiveness, Crisis management in destinations, Sustainable Destination Management.	15
	Unit 3: Components of Tourism and Travel Management Hospitality – concept, importance of hospitality in Tourism, customer service excellence, Managing Guest experiences, Transportation modes & infrastructure, Role of transportation in destination accessibility, Travel Agency-Concept, Role and Functions of a travel agent, Tour Operator – Concept, Role and Functions of Tour Operators, Difference between a travel agent and a tour operator.	15
	Unit 4: Trends in Tourism and Travel Role of Government organizations in promoting & regulating tourism, Role of technology in marketing and distribution of tourism, Innovation in tourism technology and its impact on travel & tourism, Globalization and its impact on tourism, future challenges and opportunities in tourism management, Emerging areas in Tourism – Experiential tourism, Space Tourism, Virtual	15

