



**SNDT WOMEN'S UNIVERSITY, MUMBAI**

**Bachelor of Commerce in  
Accountancy, Finance and Insurance (BAFI)  
(Apprenticeship Embedded with CRISP)**

**Syllabus**

**(w.e.f. 2024-25)**

Under graduate Programme

Effective from 2024-25

| <b>Abbreviation</b> | <b>Full-form</b>  | <b>Remarks</b>   | <b>Related to Major and Minor Courses</b> |
|---------------------|---|--|---|
| Major (Core)        | Main Discipline {Skill Course}  |  |   |
| Major (Core)        | Main Discipline {Skill Course}  |  | related to the Major Discipline           |
| Minor Stream        | Other Disciplines (Inter/ Multidisciplinary) not related to the Major | either from the same Faculty or any other faculty              |   |
| OEC                 | Open Elective Courses/ Generic  |  | Not Related to the Major and Minor        |
| VSEC                | Vocational and Skill Enhancement Courses                              |  |   |
| VSC                 | Vocational Skill Courses  |  | Related to the Major and Minor            |
| SEC                 | Skill Enhancement Courses   |  | Not Related to the Major and Minor        |
| AEC                 | Ability Enhancement Courses   | Communication skills, critical reading, academic writing, etc. | Not Related to the Major and Minor        |

|     |   |  |                                       |
|-----|---|--|---------------------------------------|
| VEC | Value Education Courses                     | Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness                | Not Related to the Major and Minor    |
| IKS | Indian Knowledge System                     | I. Generic IKS Course: basic knowledge of the IKS<br>II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit. | Subject Specific IKS related to Major |
| VAC | Value-Added Courses                         |  | Not Related to the Major and Minor    |
| OJT | On-Job Training (Internship/Apprenticeship) | corresponding to the Major Subject   | Related to the Major                  |
| FP  | Field projects                              | corresponding to the Major Subject   | Related to the Major                  |
| CC  | Co-curricular Courses                       | Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/  | Not Related to the Major and Minor    |

|    |  |                                       |  |
|----|--|---------------------------------------|--|
|    |  | Applied/Visual/<br>Performing Arts    |  |
| CE | Community<br>Engagement and<br>service |                                       | Not Related to<br>the Major and<br>Minor |
| RP | Research Project                       | corresponding to the<br>Major Subject | Related to the<br>Major                  |

**Programme Template:**

|   |  |  |
|---|--|--|
| Programme<br>Degree<br>e.g.B.A./B.<br>Com./B.Sc.<br>/B.M.S.,<br>etc.                  |  | B.Com.   |
| Parenthesis if any<br>(Specialization)e.g.<br>History, Human<br>Development, English, |  | Bachelor of Commerce in<br>Accountancy, Finance and Insurance (BAFI)<br>(Apprenticeship Embedded with CRISP) |

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| <p>Preamble (Brief Introduction to the programme)</p> | <p>The National Credit Framework (NCrF) has expanded the definition of learning to include curricular, co- curricular and extracurricular activities with no hard separation between different areas of learning, i.e. vocational and academic streams. The components of learning may include lecture courses, tutorial courses, practicum or laboratory work, seminar, internship, apprenticeship, on the job training, studio activities, field practice, projects, social/community work, vocational education/training/skilling/industry attachment by institutions.</p> <p>This degree Program is divided into 6 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Banking Financial Services and Insurance is designed to helps students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance.</p> |
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| <p>Programme Specific Outcomes (PSOs)</p>  |           | <p>After completing this programme, Learner will be</p>   |
|  | <p>1.</p> | <p>Prepared to apply their knowledge and skills in real-world settings, including internships and job placements within the BFSI sector.</p> <p>Well-prepared for various roles such as financial analysts, bank managers, insurance consultants, investment advisors, and other positions within the BFSI industry.</p>  |
| <p>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used</p> <p>e.g. demonstrate sound understanding of., analyse, compare, create, design, etc...</p> <p>(minimum 5)</p> | <p>2.</p> | <p>Having following Career Opportunities</p> <p>1. Banking Sector Roles:</p> <p>Bank Officer/Manager</p> <p>Loan Officer</p> <p>Relationship Manager</p> <p>2. Financial Services Positions:</p> <p>1. Financial Analyst.</p> <p>2. Investment Advisor</p> <p>3. Wealth Manager</p> <p>3. Financial Services Positions:</p> <p>Financial Analyst</p> <p>Investment Advisor</p> <p>Wealth Manager</p> <p>4. Insurance Industry Roles:</p> <p>1. Insurance Agent/Broker</p> <p>2. Claims Adjuster</p> |

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|   | <p>3.Underwriter</p> <p>5.Financial Planning and Risk Management:</p> <p>1.Financial Planner</p> <p>2.Risk Manager</p> <p>6.Corporate Finance Roles:</p> <p>1.Treasury Analyst</p> <p>2.Budget Analyst</p>   |
|   | <p>3. Pursue Further Education and Professional Development in</p> <p>1.Advanced Degrees:</p> <p>Master of Business Administration (MBA)</p> <p>Master’s in Finance/Financial Engineering</p> <p>2.Professional Certifications:</p> <p>Chartered Financial Analyst (CFA)</p> <p>Certified Financial Planner (CFP)</p> <p>Certified Risk Manager (CRM)</p> <p>Certified Insurance Counselor (CIC)</p> |
|   | <p>6. Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.</p>   |
| <p>Eligibility Criteria for Programme</p> | <p>XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.</p>  |



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|--|--|-------------------------|
| Intake<br><br>(For SNTD WU<br>Departments and<br>Conducted Colleges) |  | # Decided by University |
|--|--|-------------------------|

Structure with Course Title – B.com in Accounts, Finance and Insurance (Apprenticeship Embedded with CRISP)

(Options related to our area of study to be provided with "OR" for baskets of different types) First Year

First Year: SEM I

| SN | Courses   | Type of Course                   | Credits | Marks | Int | Ext |
|----|---|----------------------------------|---------|-------|-----|-----|
|    | Semester I  |                                  |         |       |     |     |
| 1. | Account Assistant Skills-<br>Paper 1  | Skill<br>course<br><br>Subject 1 | 4       | 100   | 50  | 50  |
| 2  | Account Assistant Skills-<br>Paper 2  | Skill<br>course<br><br>Subject 2 | 2       | 50    | -   | 50  |
| 3  | Business Environment/<br>Business Mathematics/ Basics<br>of Trade and Commerce /<br>Fundamentals of Accounting<br>Paper I / Overview of Travel<br>Industry / NGO Management<br>- I / From any other faculty | OEC                              | 4       | 100   | 50  | 50  |
| 4  | Principles of Management  | VSC                              | 2       | 50    | 50  | -   |
| 5  | Financial Planning / Financial<br><br>Accounting - I  | SEC                              | 2       | 50    | 50  | -   |
| 6  | Business English - I / Hindi /<br><br>Marathi / Gujarati  | AEC                              | 2       | 50    | -   | 50  |
| 7  | To be provided by SNTD<br>Women's University  | IKS<br>(Generic)                 | 2       | 50    | -   | 50  |

|   |   |     |    |     |     |     |
|---|---|-----|----|-----|-----|-----|
| 8 | English for Soft Skill<br><br>Development / Fundamentals of Computers/ Introduction to Indian Constitution (SNDTWU Syllabus) / Courses from SWAYAM / CHETNA | VEC | 2  | 50  | 50  | -   |
| 9 | Sports / Yoga / NSS / NCC / Performing Arts / Cultural Activities (As per SNDTWU syllabus)  | CC  | 2  | 50  | 50  | -   |
|   |   |     | 22 | 550 | 300 | 250 |

First Year: SEM II

| SN | Courses   | Type of Course         | Credits | Marks | Int | Ext |
|----|---|------------------------|---------|-------|-----|-----|
| 1  | GST Assistant Skills-Paper 1  | Skill Course Subject 1 | 4       | 100   | 50  | 50  |
| 2. | GST Assistant Skills- Paper 2   | Skill Course Subject 2 | 2       | 50    | -   | 50  |
| 3  | Micro Economics – I   | VSC                    | 2       | 50    | -   | 50  |
| 4  | Environmental Studies/<br>Business Statistics /<br>Principles of Marketing /<br>Fundamentals of Accounting<br>Paper-II / Island Destinations<br>in India / NGO Governance /<br>From any other faculty | OEC                    | 4       | 100   | 50  | 50  |
| 5  | Human Resource<br>Management  | VSC                    | 2       | 50    | -   | 50  |

|   |   |     |    |     |     |     |
|---|---|-----|----|-----|-----|-----|
| 6 | Investment Planning /<br>Financial Accounting - II /<br>Advance Excel / Courses from<br>SWAYAM / CHETNA           | SEC | 2  | 50  | 50  | -   |
| 7 | Business English - II / Hindi /<br>Marathi/ Gujarati / Digital<br>Skills / Emotional Intelligence<br>at Workplace | AEC | 2  | 50  | 50  | -   |
| 8 | Fundamentals of Corporate<br>Social Responsibility in India<br>/ Introduction to<br>Environmental Economics       | VEC | 2  | 50  | -   | 50  |
| 9 | Sports / Yoga / NSS / NCC /<br>Performing Arts / Cultural<br>Activities (as per SNDTWU<br>syllabus)               | CC  | 2  | 50  | 50  | -   |
|   |   |     | 22 | 550 | 250 | 300 |

Semester I

Academic Year: 2024-25

Course Syllabus Semester I

SUBJECT 1

|   |   |
|---|---|
| Course Title  | Accounts Assistant Skills- Paper 1  |
| Course Credits  | 4   |
| Course Outcomes   | <p>Verify the receipt / payments related documents and record the receipt / payment transactions in the book of accounts, prepare reconciliation statements and execute cash and inventory management.</p> <p>Obtain and verify documents related to purchases / sales and pass accounting entries in journals.</p> <p>Ascertain different types of tax liabilities, evaluate tax compliance documents and prepare tax challans and make tax payments.</p> <p>Seek and receive income tax declarations from employees, calculate net salaries after deductions, prepare salary statements giving details of earnings and deductions.</p> <p>Make provisions under various heads, prepare statement of depreciation, and prepare reports on profit and loss account and balance sheet and other financial statements.</p> <p>Communicate effectively with customers, superiors and colleagues, maintain service orientation and achieve customer satisfaction.</p> |
| Module 1(Credit 1) Module 1: Introduction to Accounts Assistant |   |
| Learning Outcomes   | After learning the module, learners will be able to   |

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|  | <p>It enables and molds an increase in number of individuals to handle business</p> <p>Resolve the accounts troubles in a business</p> <p>Serves assistance in increasing employment opportunities</p>   |
| Content Outline  | <ul style="list-style-type: none"> <li>• About Accounts Assistant</li> <li>• Objective of Accounts Assistant</li> <li>• Duties and Responsibilities of Accounts Assistant</li> <li>• Requirement of Accounts Assistant</li> </ul>  |
| <p>Module 2(Credit 1) Financial Accounting and Reporting</p> |  |
| Learning Outcomes  | <p>After learning the module, learners will be able to</p> <p>Learning techniques to prepare receipts and payment accounts.</p> <p>Understanding the techniques of preparing income and expenditure statement.</p> <p>Balance sheet preparing techniques.</p> <p>Implementing techniques to understand cash flow and equity statement.</p> <p>Learns to portray inflow and outflow of fund</p>   |
| Content Outline  | <ul style="list-style-type: none"> <li>• Theory – Key Learning Outcomes</li> <li>• Discuss Basic Accounting concepts and Accounting Terminologies</li> <li>• Explain Book Keeping</li> <li>• Discuss the Elements of Financial Statement</li> <li>• Explain Bank Reconciliation Statement</li> <li>• Narrate Trail Balance</li> <li>• Describe Trading and Profit and Loss Account</li> <li>• Cash flow and Fund Flow statement</li> <li>• Ratio Analysis</li> <li>• Discuss Balance sheet</li> <li>• Practical – Key Learning Outcomes</li> </ul> |

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>• Preparation of receipts and payment accounts with the Help of Online Practical Tool</li> <li>• Preparation of Income and expenditure statements with the Help of Online Practical Tool</li> <li>• Preparation of Income Statement</li> <li>• Prepare Balance sheet with the Help of Online Practical Tool</li> <li>• Prepare Cash Flow Statement</li> <li>• Preparation of Equity statement with the Help of Online Practical Tool</li> <li>• Calculation of Ratios</li> </ul> |
| <p>Module 3 (Credit 1) : Labor Laws and Payroll Accounting</p> |   |
| <p>Learning Outcomes</p>                                       | <p>After learning the module, learners will be able to</p> <p>Conceptual learning of laws.</p> <p>Acquires License knowledge</p> <p>Identifies the legality of organizational contracts</p> <p>Acquires knowledge on Payment of Wages Act, 1936 and Minimum Wages Act, 1948</p> <p>Understanding The Employees’ State Insurance Act, 1948</p> <p>Assessment of Provident Fund Act</p> <p>Evaluation of Payment of Bonus Act</p> <p>Understanding of Payment Gratuity Act</p>  |
| <p>Content Outline</p>   | <ul style="list-style-type: none"> <li>• Theory – Key Learning Outcomes</li> <li>• Explain Contract Act</li> <li>• Law of Payment of Wages Act and Minimum Wages Act</li> <li>• Law of Employees’ State Insurance Act</li> <li>• Discuss Applicability of ESIC</li> <li>• Explain Provident Fund Act</li> </ul>   |

|  |  |
|--|--|
|  | <ul style="list-style-type: none"> <li>• Identify Applicability of EPFO</li> <li>• Discuss Payment of Bonus Act</li> <li>• Describe Payment Gratuity Act</li> <li>• Explain Payroll Accounting</li> <li>• Practical – Key Learning Outcomes</li> <li>• Preparation of Employees Register</li> <li>• Computation of Salary</li> <li>• Computation of Deduction from salary</li> <li>• Registration of ESIC</li> <li>• Registration of EPFO</li> </ul>   |
| <p>Module 4 (Credit 1) : Heads of Income under Income Tax act 1961</p> |  |
| <p>Learning Outcomes</p>   | <p>After learning the module, learners will be able to</p> <p>Conceptual understanding of various taxation</p> <p>Understanding and identification of direct tax</p> <p>Over view of Tax Planning, Tax Management, Tax Evasion</p> <p>Understanding carry forward loss and setoff loss</p>   |
| <p>Content Outline</p>   | <ul style="list-style-type: none"> <li>• Theory – Key Learning Outcomes</li> <li>• Discuss Overview of Income Tax</li> <li>• Identify the Steps for Computing Total Income</li> <li>• Discuss the Tax Rate</li> <li>• Narrate the Residential Status</li> <li>• Discuss the Heads of Income</li> <li>• Explain the Clubbing of Income</li> <li>• Describe set off losses and carryforward losses</li> <li>• Narrate TDS, TCS and Advance Tax</li> </ul><br><ul style="list-style-type: none"> <li>• Practical – Key Learning Outcomes</li> </ul> |



|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>• Computation of Total Income</li> <li>• . Calculation of Tax Liability</li> </ul> |
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External – 50 Marks

Internal-50 Marks

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

| Sr. No | Assignments/Activities  |
|--------|---|
| 1      | Written test for 15 marks (short-answer questions on basic accounting principles, to solve practical accounting problems)   |
| 2      | Group Project for 20 marks (Collaborative tasks where students work in teams to prepare financial statements or budgets, focusing on communication and teamwork skills).                  |
| 3      | <b>Oral Presentations for 15 marks</b> (Students can present their understanding of a specific accounting topic or report findings from a project, assessing their communication skills.) |
|        | Total – 50 Marks  |

References: : (All latest Editions)

Financial Management - Prasanna Chandra

Financial Management - I.M. Pandey

Financial Management - Khan & Jain

Corporate Finance - Brealey & Mayers

Techniques of Financial Analysis - Erich A. Helfert (Tata McGraw Hill)

Understanding Financial Statements - Interpretation and Analysis - A. A. Gopalkrishnan

Students' Guide Income Tax | University Edition - Dr. Vinod K. Singhania  
Dr. Monica Singhania

SUBJECT 2

|                |                                   |
|----------------|-----------------------------------|
| Course Title   | Accounts Assistant Skills-Paper 2 |
| Course Credits | 2                                 |

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|--|--|
| Module 1 (Credit 1): Deductions under Chapter VI A |  |
| Learning Outcomes                                  | After learning the module, learners will be able to  |
|  | <p>Deduction calculation techniques learning</p> <p>Learning the computation of total received incomes</p>   |
| Content Outline                                    | <ul style="list-style-type: none"> <li>• Theory – Key Learning Outcomes</li> <li>• Over view of Chapter VI A</li> <li>• Discuss the Deductions U/S 80C to 80U</li> <li>• Practical – Key Learning Outcomes</li> <li>• Calculations and Computations of Deductions</li> </ul> |
| Module 2 (Credit 1) : Filing of Income Tax Return  |  |
| Learning Outcomes                                  | After learning the module, learners will be able to  |
|  | Over view of Income Tax Return   |
|  | Conceptual Understanding of PAN and Registration   |
|  | Acquiring knowledge in various Assessment Procedure  |
|  | Learning various techniques to calculate Penalty and Refund  |
| Gaining knowledge on various features of           |  |

|                 |  |
|-----------------|--|
|                 | Presumptive tax  |
| Content Outline | <ul style="list-style-type: none"> <li>• Theory – Key Learning Outcomes</li> <li>• Describe PAN</li> <li>• Explain steps of Income Tax Return</li> <li>• Discuss Assessment Procedure</li> <li>• Narrate Interest and Penalty</li> <li>• Identify the Steps for Income Tax Refund</li> <li>• Explain Presumptive Tax</li> <li>• Practical – Key Learning Outcomes</li> <li>• Online PAN application</li> <li>• Online PAN registration for ITR filing</li> <li>• Filing of ITR1, ITR2, ITR3, ITR4, ITR5, ITR6, ITR7</li> </ul> |

External – 50 Marks

References: (All latest Editions)

Practical Guide to Income Tax by S. K. Jain

Income Tax: A Comprehensive Guide by R. P. Awasthi

Taxation in India by M. C. Kuchhal and Vivek Kuchhal

Official Income Tax Department Website (<https://www.incometax.gov.in>)

Course Syllabus Semester I:

OEC

|  |  |
|--|--|
| Course Title   | Business Environment   |
| Course Credits   | 4  |
| Course Outcomes  | After going through the course, learners will be able to   |
|  | Identify internal and external factors that influence business.  |
|  | Understand organizational culture, organizational structure and management structure.  |
|  | Create awareness about values, norms and customs of organization   |
| Module 1 (Credit 1) Fundamentals of Business Environment     |  |
| Learning Outcomes  | After learning the module, learners will be able to  |
|  | Develop deep insight into constituents of the business environment   |
|  | Understand the interrelationship between Business and Environment  |
| Content Outline  | Business Environment: Concept, Importance, Interrelationship between Business and environment<br><br>Constituents of the business environment: Internal and External environment, Educational environment and its impact, International environment ( Current trends in world, International trading environment, WTO and Trade blocks and their impact) |
| Module 2 (Credit 1) Project Planning and Business Promotion. |  |
| Learning Outcomes  | After learning the module, learners will be able to  |
|  | Understand the Procedure for setting up a business unit  |
|  | Know business promotion and government procedure   |

|                                       |   |
|---------------------------------------|---|
| Content Outline                       | <p>Project Planning: (concept, importance and Planning process, steps i setting business objective, Feaibility study, Project report, Business size and location decision, Factors considered for new business.</p> <p>Business Promotion: Concept, Stages, Government role, statutory requirement (Licensing, Registration, procedure, document requirement and legal provision.</p> |
| Module 3 (Credit 1) Basics of Tourism |   |
| Learning Outcomes                     | After learning the module, learners will be able to   |
|                                       | Gain knowledge of the tourism industry  |
|                                       | Analyze contemporary issues in tourism  |
| Content Outline                       | <p>Tourism: Meaning, concept, Importance, Geographical factors influence, Types and Forms</p> <p>Trends and Contemporary issues in tourism: Tourist transport, Travel agency and tourism business</p>   |
| Module 4 (Credit 1) Entrepreneurship  |   |
| Learning Outcomes                     | After learning the module, learners will be able to   |
|                                       | Have awareness about entrepreneurial opportunities  |
|                                       | Understand and evaluate various entrepreneurial programs  |
| Content Outline                       | <p>Entrepreneurship: Concept, Importance, Growth factors, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p>Entrepreneur: Types, Competencies, Entrepreneurship Development program, Incentives to Entrepreneurs in India.</p> <p>Women Entrepreneurs: Problems and Promotion</p>  |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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

Internal – 50 Marks External – 50 Marks References

Cherunilam F., (2014), Business Environment, Text and Cases, Himalaya Publication House

Cherunilam F., (2011), Business Environment and Sustainable Development, Himalaya, Publishing House, New Delhi

Aswathappa K., (2016), Essentials of Business Environment, (13th Edition), Himalaya, Publishing House, New Delhi.

Course Syllabus Semester I:

OEC

|   |  |
|---|--|
| Course Title                                  | Business Mathematics   |
| Course Credits                                | 4  |
| Course Outcomes                               | <p>After going through the course, learners will be able to</p> <p>Practice mathematical expressions, formulas, equations, and relationships in a range of situations.</p> <p>Demonstrate mathematical skills required in mathematically intensive areas in Economics and business.</p> <p>Analyze the role of LPP in formulating the problems and graphical solutions to LPP</p> <p>Calculate nominal and effective rates of interest</p> <p>Solve the problems relating to permutations and combinations</p> |
| Module 1 (Credit 1) Matrices and Determinants |  |
| Learning Outcomes                             | <p>After learning the module, learners will be able to</p> <p>Comprehend various business mathematics concepts</p> <p>Apply the knowledge of Matrix Algebra and Inverse of Matrix to solve the business problems</p>   |
| Content Outline                               | <p>Algebra of matrices. The inverse of a matrix, Matrix Operation – Business Application</p> <p>Solution of system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion Method</p> <p>Cramer’s Rule.</p>  |
| Module 2 (Credit 1)                           | Commercial Mathematics and Finance   |
| Learning Outcomes                             | After learning the module, learners will be able to  |

Compute Ratio, Profit, and Loss etc.

Estimate simple and compound interest, annuities, etc



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| Content Outline  | <p>Commercial Mathematics and Finance</p> <p>Ratio and percentages, commission, brokerage, trade, and cash discount, cost price, selling price, profit or loss on cost price/ selling price.</p> <p>Rates of interest-nominal, effective- and their inter-relationships in different compounding situations.</p> <p>Compounding and discounting of a sum using different types of rates.</p> |
| Module 3 (Credit 1) Linear Programming                                       |  |
| Learning Outcomes  | <p>After learning the module, learners will be able to</p> <p>Interpret linear programming problem and its formulation</p> <p>Solve the LPP of maximization and minimization types graphically</p>   |
| Content Outline  | <p>Linear Programming Problem</p> <p>Formulation of Linear programming Problem (LPP)</p> <p>Graphical solution to LPP (For both maximization and minimization types)</p> <p>Unbounded solution and infeasibility in LPP</p> <p>Cases of unique and multiple solution</p>   |
| Module 4 (Credit 1) Mathematics of finance and permutations and combinations |  |
| Learning Outcomes  | <p>After learning the module, learners will be able to</p> <p>Calculate nominal and effective rates of interest</p> <p>Explain problems relating to permutation and combination</p>  |

|                 |   |
|-----------------|---|
| Content Outline | <p>Rate of interest: nominal, effective, and their interrelationship in different compounding situations</p> <p>Compounding and discounting of a sum using different types of rates</p> <p>Permutations and combinations: meaning and formulae of permutation and combination of simple</p> |
|-----------------|---|

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

|  |          |
|--|----------|
|  | problems |
|--|----------|

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

External – 50 Marks References-

Mizrahi and Sullivan (1983) Mathematics for Business and Social Sciences,  
Published by Wiley and Sons.

Budnick,P (1988) .Applied Mathematics. McGraw Hill Education.

R.G.D. Allen, Mathematical Analysis for Economists

Dr. S.M. Shukla | (2022 )| Business Mathematics Kindle publication

Dr. J.K.Sharma (2021) Business Mathematics Dreamtech Press

Dr. J.K.Sharma and Dr. Gurmeet Kaur (2019) Business Mathematics, Sultan Chand & Sons (P) Ltd.

Prof. A. V. RAYARIKAR ,Dr. P. G. DIXIT (2019 )Business Mathematics, Nirali Prakashan

A. V. Deshpande & M. L. Vaidya, "Elementary Business Mathematics"

Vipul prakashan

Course Syllabus Semester I

OEC

|  |  |
|--|--|
| Course Title                                     | Basics of Trade and Commerce   |
| Course Credits                                   | 4 credits  |
| Course Outcomes                                  | After going through the course, learners will be able to                                     |
|  | Understand the concept of Trade and Types Of Trade   |
|  | Have knowledge about different forms of Business organization                                |
|  | Familiarize themselves with basics of Imports & Exports                                      |
|  | Gain understanding on Aids to Trade which facilitates smooth exchange of goods and services. |
| Module 1 (Credit 1) Trade, Commerce and Industry |  |
| Learning Outcomes                                | After learning the module, learners will be able to  |

|   |  |
|---|--|
|   | Differentiate between Small scale & Large-scale Industries   |
|   | Learn about Types of Business Organization   |
| Content Outline                                 | <p>Trade, Commerce and Industry</p> <p>Meaning, Nature, Importance</p> <p>Nature of Industries: a) Small scale b) Medium Scale</p> <p>c) Large Scale Industries</p> <p>Forms of Business Organisation: a) Sole Trading Concern b) Partnership firm c) Joint Stock Companies</p> <p>d) Co-operative Stores</p> <p>(Meaning, Advantages &amp; Disadvantages)</p> |
| Module 2 (Credit 1) Internal and External Trade |  |
| Learning Outcomes                               | After learning the module, learners will be able to  |
|   | Understand about Wholesale trade & Retail trade  |
|   | Have Awareness about types of Retailers  |
| Content Outline                                 | <p>Internal Trade: I</p> <p>Itinerant - Retailers - Meaning &amp; Importance</p> <p>Wholesale Trade - Meaning, Functions &amp; Importance</p> <p>Retail Trade - Meaning, Functions, Importance &amp; Types</p> <p>Internal Trade - II</p> <p>Non-Itinerant retailers</p> <p>Multiple Shops, ii) Departmental Stores, iii) One-price</p>                        |

|                                      |   |
|--------------------------------------|---|
|                                      | <p>Shops, iv) Consumer co-operative stores, v) Super Bazaar</p> <p>External Trade -III</p> <p>External Trade - Meaning &amp; Importance</p> <p>Imports - Meaning, Importance &amp; Procedure</p> <p>Exports - Meaning, Importance &amp; Procedure</p>   |
| Module 3 (Credit 1) AIDS To Trade-I  |   |
| Learning Outcomes                    | After learning the module, learners will be able to   |
|                                      | Create awareness about the applicability of the concepts related to Banking   |
|                                      | Acquaint students to the fundamentals of Insurance  |
| Content Outline                      | <p>AIDS To Trade-I</p> <p>Banking –Functions of Banks, Types of Banks, Types of Deposits and Advances, A.T.M., Debit Card, Credit cards and E-banking.</p> <p>Insurance - Features, Principles of Insurance, Types of Insurance – Life, Marine and Fire Insurance- Miscellaneous Insurance, Importance of Insurance to Society, Individuals, Business and Government.</p> |
| Module 4 (Credit 1) AIDS To Trade-II |   |
| Learning Outcomes                    | After learning the module, learners will be able to   |
|                                      | Understand the importance and the relevance of  |
|                                      | Marketing in today’s Business world   |

|                 |   |
|-----------------|---|
| Content Outline | <p>AIDS To Trade-I</p> <p>Banking –Functions of Banks, Types of Banks, Types of Deposits and Advances, A.T.M., Debit Card, Credit cards and E-banking.</p> <p>Insurance - Features, Principles of Insurance, Types of Insurance – Life, Marine and Fire Insurance- Miscellaneous Insurance, Importance of Insurance to Society, Individuals, Business and Government.</p> |
|-----------------|---|

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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

Internal – 50 Marks External – 50 Marks

REFERENCES:

Tulsian P.C. & Pandey Vishal (2008) Business Organization and Management, Pearson Education, New Delhi.

Dr. Vasant Desai (2014) Management of Small Scale Industries, Himalaya Publishing House.

Deb Ranabijoy(1993), Small Scale Industries in India, Mittal Publication.

O.P.Agarwal and K.M.Bhattacharya (2018), 'Basics of Banking and Finance'

(3rd Edition), Himalaya Publishing House, Mumbai.

Gupta,Ruchi (2012) Advertising Principles and Practice, S.Chand Publishing.

Subroto,Sengupta (2005) Brand Positioning – Strategies for Competitive

Advantage, Tata McGraw Hill Publication.

Chandrasekar,K.S. (2010) 'Marketing Management Text And Cases', Tata

McGraw-Hill Publication, New Delhi.

Govindarajan,( 2009) 'Marketing Management Concepts, Cases,Challenges And Trends'

Prentice Hall of India, New Delhi.



Course Syllabus Semester I

1.3 OEC

|   |   |
|---|---|
| Course Title  | Fundamentals of Accounting Paper I  |
| Course Credits  | 4   |
| Course Outcomes   | After going through the course, learners will be able to                      |
|   | To create awareness about meaning, features and the importance of accounting. |
|   | To understand the necessity and importance of Bills of Exchange.              |
|   | To understand Books of Original Entry and prepare different ledger accounts.  |
| Module 1 (Credit 1)   |   |
| Introduction to Book- Keeping and Accountancy                                       |   |
| Learning Outcomes   | After learning the module, learners will be able to                           |
|   | Understand the meaning, features and the importance of accounting.            |
|   | Understand basic accounting concepts & terminologies.                         |
|   | Analyze the role and benefits of book- keeping and accountancy.               |
|   | Understand the fundamental principles of the Double Entry System.             |
|   | Identify the classification and types of Accounts.                            |
|   | Apply the golden rules to prepare classification tables.                      |
| Prepare a statement of analysis of the transaction and accounting equations system. |   |

|                 |   |
|-----------------|---|
| Content Outline | <p>Theory:</p> <p>Book-keeping, Accountancy, Golden rules of Accounts. Fundamental principles of Double Entry System, Classification and types of accounts.</p> <p>Problems on: Analysis of transaction and accounting equations system</p> |
|-----------------|---|

|                                       |   |
|---------------------------------------|---|
| Module 2 (Credit 1)                   |   |
| Bills of Exchange and Promissory Note |   |
| Learning Outcomes                     | After learning the module, learners will be able to   |
|                                       | <p>Understand the necessity and importance of Bills of Exchange and Promissory Note.</p> <p>Understand the working of Bills of Exchange, the importance of grace days and honoring/dishonoring the bill of exchange.</p>  |
| Content Outline                       | <p>Theory:</p> <p>Definition of Bills of Exchange and Promissory Note, different concepts used in bills of exchange, Preparing a draft of bill of exchange &amp; know the various types of bills of exchange, retaining, sending bill for collection, discounting, endorsing, honour, renewal &amp; retiring of the bill.</p> |
| Module 3 (Credit 1)                   |   |
| Journal                               |   |
| Learning Outcomes                     | After learning the module, learners will be able to   |
|                                       | To enable students to become familiar with the standard form and arrangement of Journal entries.  |
|                                       | To understand and calculate GST on purchase of goods.   |
|                                       | To understand and calculate GST on sale of goods.   |
| To pass Journal Entries correctly.    |   |

|                     |   |
|---------------------|---|
| Content Outline     | Theory: GST on Purchase & Sale of Goods and Format of a Journal.<br><br>Problems on: Journal Entries. |
| Module 4 (Credit 1) |   |
| Ledger              |   |
|                     | After learning the module, learners will be able to   |

|                   |   |
|-------------------|---|
| Learning Outcomes | To enable students to learn the balancing of various ledger accounts.<br><br>To be able to post recording from Books of original entry to the ledger.<br><br>To get introduced to the concepts of subsidiary books. |
| Content Outline   | Theory: Concept of Ledger Accounts and Subsidiary Books.<br><br>Problems on: Post recording from Books of original entry to Ledger.   |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

| Sr. No | Assignments/Activities                        |
|--------|---|
| 1      | Assignment / Project Report/ Quiz/Debate/Test |
| 2      | Group Discussion / Case Study                 |
| 3      | PPT Presentations/Seminars/Workshops          |

External – 50 Marks

References :

Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi Shukla & Grewal, 2018, Advance Accountancy, S. Chand & Co – Delhi

Course Syllabus Semester I

1.3 OEC

|  |  |
|--|--|
| Course Title   | Overview of Travel Industry  |
| Course Credits   | 4 Credits  |
| Course Outcomes  | <p>After going through the course, learners will be able to :</p> <p>Recognize the role of Tourism industry at National and Global levels</p> <p>Contribution of the Travel World towards the Indian economy.</p> <p>As future Tourism experts, this course will give them a comprehensive understanding of the Tourism industry</p> |
| Module 1(Credit 1) Tourist Organizations and IATA Areas    |  |
| Learning Outcomes  | After learning the module, learners will be able to  |
|  | Identify the role of major tourist Organizations   |
|  | Gain Knowledge on Importance and relevance of IATA Areas   |
| Content Outline  | <p>Major Tourist Organizations : (National ) M.O.T, TAAI, MTDC, ITDC.</p> <p>(International) : IATA, WTO, IUOTO, PATA &amp; ASTA.</p> <p>IATA Areas – I, II and III</p>  |
| Module 2(Credit 1) Major Sight-Seeing and Cultural Aspects |  |
| Learning Outcomes  | After learning the module, learners will be able to  |

|                 |  |
|-----------------|--|
|                 | <p>Explore various tourist attractions like UNESCO Heritage sites, Landmarks, City Icons, Monuments, Sanctuaries .</p> <p>Gain knowledge about various Cultural Glimpses prevalent in the world.</p> |
| Content Outline | <p>World UNESCO Heritage Sites</p> <p>Popular Tourist Attractions in Major Cities in the World.</p>  |
|                 | <p>Cultural Glimpses – Festivals, Cuisine, Dances, Painting</p>  |

|  |  |
|--|--|
| Module 3 (Credit 1) Documentation and Transportation |  |
| Learning Outcomes                                    | After learning the module, learners will be able to  |
|  | Identify documents required for travel and respective procedures.  |
|  | Study various aspects of Transportation and its increasing demand among tourists   |
| Content Outline                                      | <p>Travel Documentation – Passport, Visa, Health Requirements and Travel Insurance</p> <p>Popular Modes of Transportation – Surface Transport, Airlines and Waterways - Importance &amp; Popularity</p> <p>Surface transport: Indian Railways – Origin, Luxurious trains, Special trains and Toy trains</p> <p>Airlines: Scheduled and Discounted carriers , Charter Flights,</p> <p>Water Transport: Ships, Cruise Travel, Adventure Boats, Ferries and Hovercraft.</p> |

|                                   |   |
|-----------------------------------|---|
| Module 4 (Credit 1) Accommodation |   |
| Learning Outcomes                 | After learning the module, learners will be able to   |
|                                   | Understand Accommodation opportunities available for the tourists   |
|                                   | Gain knowledge about the Travel Agency Profession   |
| Content Outline                   | Types of Accommodation – Commercial – Star-rated Categories<br><br>Adventurous Accommodation<br><br>Supplementary Accommodation<br><br>Role of Tour Operators |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

| Sr. No | Assignments/Activities                        |
|--------|---|
| 1      | Assignment / Project Report/ Quiz/Debate/Test |
| 2      | Group Discussion / Case Study                 |
| 3      | Presentations/Seminars/Workshops              |

External – 50 Marks References :

Bhatia , A.K,(2003)International Tourism Management, Sterling Publishers Pvt. Ltd.

New Delhi

Bindloss Joe/Cannon Teresa, (2006)India , Lonely Planet Publications, South Carolina, USA

Dalal, R / Datta, P/ Koshy, A (2014) Eyewitness Travel Guide – India, Dorling Kindersley Ltd. London

Negi, K.S, (2011) Travel Agency Management, Wisdom Press, New Delhi



Course Syllabus Semester I

OEC

|                      |   |
|----------------------|---|
| Course Title         | NGO Management I  |
| Course Credits       | 4   |
| Course Outcomes      | After going through the course, learners will be able   |
|                      | To provide managerial training and skills to work as NGO Managers.  |
|                      | To impart the latest and most relevant skills set for a career in this field.   |
|                      | To enable students with Leadership and Human Resources Development.   |
|                      | To undergo practical training in the NGO.   |
| Module 1(Credit 1).  | Introduction of NGO Management  |
| Learning Outcomes    | After learning the module, learners will be able  |
|                      | To understand the basics and acts inculcated to help and support NGO.   |
|                      | To explore the various tax reliefs available for NGO's  |
| Content Outline      | Concept, Functions and Organization of NGO, Legal procedure of establishment of NGO, Overview of Societies Registration Act, India's Companies Act, Charitable Endowment Act, FCRA, Memorandum of Association, Bye Laws, Tax relief under various acts. |
| Module 2 (Credit 1). | Result based Management and Project Cycle   |
| Learning Outcomes    | Management  |
|                      | After learning the module, learners will be able  |
|                      | To make and study how the projects are undertaken by NGO.   |
|                      | To learn the other essentials required for NGO.   |

|                 |  |
|-----------------|--|
| Content Outline | Designing and planning a project, Project Monitoring and Evaluation, Fund raising and Grant proposals, Principles of good communication and successful negotiations. |
|-----------------|--|

|  |   |
|--|---|
| Module<br>3(Credit 1)<br><br>Learning Outcomes<br><br>Carry out, Design,<br>etc. ... ) | Leadership and HR Development<br><br>After learning the module, learners will be able to<br><br>To enhance team building skills in an NGO.<br><br>To understand what is Conflict Resolution.  |
| Content Outline  | Building and Leading a team, Conflict Resolution  |
| Module 4 (Credit<br>1)<br><br>Learning Outcomes  | Practical Work<br><br>After learning the module, learners will be able to<br><br>Incorporate practical training and learn how management of<br>an. NGO works.<br><br>To develop the sense of responsibility and help the society<br>at large. |
| Content Outline  | Getting associated with an NGO and work for 20 hours.   |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

| Sr.<br>No | Assignments/Activities   |
|-----------|--|
| 1         | Assignment / Project Report related to working area of specific<br>NGO student got associated with/ Quiz/Debate/Test |
| 2         | Group Discussion / Case Study  |
| 3         | PPT Presentations/Seminars/Workshops   |

External – 50 Marks References :

Lewis, D. (2014). *NGO Management: The Earthscan Companion*. Routledge.

Gudorf, P. L., & Dohan, M. J. (2019). Strategic Planning in Nonprofit Organizations: A Content Analysis of the Literature. *Administration & Society*, 51(8), 1246–1276.

Ministry of Corporate Affairs, Government of India. (2020). Guidelines for Registration of NGOs in India. Retrieved from [URL]

International Center for Not-for-Profit Law (ICNL). (2021). Global Trends in NGO Law. Retrieved from [URL]



Course Syllabus SUBJECT: 4

VSC

|  |  |
|--|--|
| Course Title   | Principles of Management   |
| Course Credits   | 2 Credits  |
| Course Outcomes  | After going through the course, learners will be able to   |
|  | Get acquainted with managerial concepts and developments.  |
|  | Gain insights on role importance and of management. n , functions  |
| Module 1 (Credit 1) Nature, Evolution and Function of Management |  |
| Learning Outcomes  | After learning the module, learners will be able to  |
|  | Analyze the role, functions and principles of Management   |
|  | Understand the contributions made by management thinkers.  |
| Content Outline  | <p>Nature, Evolution and Function of Management</p> <p>Management - Concept, Nature, Significance, Role and Skill.</p> <p>Evolution of Management Thoughts - Scientific, Administrative, Human Relations, Quantitative, Behavioural and Contingency Approach.</p> <p>Planning: Meaning, Importance, Process, Management by Objectives.</p> |
| Module 2 (Credit 1) Functions of Management                      |  |
| Learning Outcomes  | After learning the module, learners will be able to  |
|  | Examine the importance of various function of management. s  |
|  | Analyze the applicability of management functions.   |

|                 |   |
|-----------------|---|
| Content Outline | <p>Functions of Management</p> <p>Organizing: Concept, Principles, Types of Organizational Structure, Span of Control, Centralization and Decentralization, Delegation.</p>   |
|                 | <p>Decision Making: Concept, Importance, Steps of rational decision making, Techniques of decision making.</p> <p>Directing: Concept, Elements and Principles.</p> <p>Controlling: Concept, Characteristics, Process, Techniques of effective control system.</p> |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

| Sr. No | Assignments/Activities  |
|--------|---|
| 1      | Assignment / Project Report related to working area of specific NGO student got associated with/ Quiz/Debate/Test |
| 2      | Group Discussion / Case Study   |
| 3      | PPT Presentations/Seminars/Workshops  |

External: There will be no external assessment for this course References:

Robbins, Stephen P.& Coulter Mary A. (2017). Management, Pearson Education.

Koontz, H. & Weihrich, H. (2020). Essentials of Management, Tata McGraw-Hill Education Pvt. Ltd.

Prasad, L. M. (2020). Principles and Practice of Management, Sultan Chand and Sons, New Delhi.

Gupta, C. B. (2021). Management Theory and Practice, Sultan Chand and Sons, New

Delhi.

Tripathi, P.C. & Reddy P.N. (2021). "Principles of Management", Tata McGraw-Hill Education Pvt. Ltd.

Drucker Peter F (2014). Management Challenges for 21st Century; Butterworth Heinmann, Oxford.

Hampton, David R (2007). Modern Management; McGraw Hill, New York.

Fred Luthans (2010). Organizational Behaviour, McGraw Hill, New York.

## Course Syllabus Semester I

### SEC (Skill Enhancement Courses)

|                     |  |
|---------------------|--|
| Course Title        | Financial Planning   |
| Course Credits      | 2  |
| Course Outcomes     | After going through the course, learners will be able to   |
|                     | Familiar with different aspects of financial literacy such as savings, investment, taxation, and insurance |
|                     | Understand the relevance and process of financial planning   |
|                     | Promote financial well-being   |
| Module 1 (Credit 1) | Financial Planning and Financial Products  |
| Learning Outcomes   | After learning the module, learners will be able to  |



|   |  |
|---|--|
|   | <p>Develop proficiency for personal and family financial planning</p> <p>Apply the concept of investment planning</p>  |
| Content Outline                                   | <p>Introduction to Saving</p> <p>Time value of money</p> <p>Management of spending and financial discipline</p>  |
| Module 2 (Credit 1) Banking and Digital Solutions |  |
| Learning Outcomes                                 | <p>After learning the module, learners will be able to</p> <p>Understand the relevance and process of financial planning.</p> <p>Apply the concept of investment planning</p>  |
| Content Outline                                   | <p>Banking products and services.</p> <p>Digitization of financial transactions: Debit Cards {ATM Cards) and Credit Cards., Net banking and UPI, digital wallets.</p> <p>Security and precautions against Ponzi schemes and online frauds.</p> |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

Only Internal – 50 marks

External Assessment: There will be no external assessment for this course  
Reference Books:

Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.

Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.

Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

Course Syllabus Semester I

SEC (Skill Enhancement Courses)

|  |  |
|--|--|
| Course Title                                   | Financial Accounting - I   |
| Course Credits                                 | 2  |
| Course Outcomes                                | After going through the course, learners will be able to   |
|  | <p>To enable the students to learn the concept of issue of shares.</p> <p>To enlighten the students about the importance of Reading of Ledger Accounts.</p>  |
| Module 1 (Credit 1)                            |  |
| Issue of shares                                |  |
| Learning Outcomes                              | After learning the module, learners will be able to  |
|  | <p>To improve the understanding of students regarding different classes of shares.</p> <p>To comprehend students with the accounting treatment relating to issue of shares.</p> <p>To enhance understanding about the modes of issue of shares.</p>  |
| Content Outline                                | <p>Theory:</p> <p>Meaning, Classes of Shares, Share Capital, Mode of Issue, Pricing of Issues, Accounting treatment relating to issue of shares, forfeiture of shares and Re-issue of shares.</p> <p>Problems on :</p> <p>Journal Entries for Issue of shares for Cash (Private placement, Public issue and Right issue), Issue of shares for consideration other than cash (issued to vendors, issued to employees) and issue of Bonus shares and disclosure in the Balance Sheet as per revised schedule VI.</p> |
| Module 2 (Credit 1) Reading of Ledger Accounts |  |

|  |   |
|--|---|
|  | After learning the module, learners will be able to |
|--|---|

|                   |  |
|-------------------|--|
| Learning Outcomes | To understand the concept of Ledger Accounts.<br><br>To enable the students to get insight into the importance and interpretation of reading of ledger accounts. |
| Content Outline   | Theory:<br><br>Importance, Broad Principles of Reading of Ledger Accounts.<br><br>Problems on:<br><br>Reading of Ledger Accounts.                                |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal Examination – 50 Marks

Internal testing will be continuous & spread over the semester. The pattern of internal exam would be as follows-

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

External Assessment: There will be no external assessment for this course

## REFERENCES:

Bhalla Kapilehwar (2020), *Advanced Accounting*, Tata McGraw Hill Publication, New Delhi.

Shukla and Grewal (2018), *Advanced Accountancy-Vol. 1 & 2*, S. Chand Publication, New Delhi.

Gupta R. L. (2018), *Advanced Accountancy*, S. Chand, New Delhi

Haniff and Mukherjee (2019), *Modern Accountancy (II)*, MC Graw Hills, New Delhi.

Jawahar Lal (2018), *Financial Accounting*, S. Chand & Co., New Delhi.

## Course Syllabus Semester I

### Ability Enhancement Skills

|   |  |
|---|--|
| Course Title  | Business English -I  |
| Course Credits  | 2  |
| Course Outcomes   | After going through the course, learners will be able to<br><br>Have a fair idea of communication and its various elements<br><br>Will be able to understand English language communication patterns for business and professional settings. |
| Module 1(Credit 1) Theory of Business Communication       |  |
| Learning Outcomes   | After learning the module, learners will be able to<br><br>Understand the principles of communication and have clarity about its various functions.<br><br>Understand the role of Communication in Business.                                 |
| Content Outline   | Theory of communication<br><br>The models, process, objectives, channels, barriers, and methods of communication   |
| Module 2(Credit 1) Effective Principles of Letter Writing |  |
| Learning Outcomes   | After learning the module, learners will be able to<br><br>Be clear about the essential elements while writing a formal business letter.<br><br>Use language effectively in a business letter.   |

|                 |  |
|-----------------|--|
| Content Outline | <p>C's of Effective Letter Writing.</p> <p>Business Vocabulary.</p> <p>Language Of Business letters. (Business Jargon,<br/>Reader's point of view)</p> <p>Writing Business letters tactfully. (Structure of a<br/>letter, tactful use of language)</p> |
|-----------------|--|

External – 50 Marks

## References

Business Communication-Urmila Rai and S.M Rai, Himalaya Publishing House

Principles and practices of Business Communication, Aspi Doctor and Rhoda Doctor. Sheth Publishers.

Basic Communication Skills. P. Kiranmai and Geetha Rajeevan. Foundation Books

Business Communication by Meenakshi Raman and Prakash Singh. Oxford University Press.

Developing Communication Skills. Mohan Krishna, Meera Banerji. Macmillan India.

Glossary of Business Terms- A to Z. [www.theguardian.com](http://www.theguardian.com)



## Course Syllabus Semester I

### 1.8 VEC

|  |   |
|--|---|
| Course Title   | English for Soft Skill Development- Paper I   |
| Course Credits   | 2   |
| Course Outcomes  | <p>After going through the course, learners will be able to:</p> <p>Acquire soft skills for employability purposes by using English.</p> <p>Develop effective communicative skills, presentation skills and various other skills for personality development.</p> <p>Learn the arts of dressing, appearance, etiquettes, using and understanding non-verbal forms of communication</p> <p>Develop the skill of negotiations, assertiveness, time management, leadership qualities, importance and essential of team work.</p> <p>Use soft skills as lifelong transferable skills.</p> |
| Module 1(Credit 1) English and Soft Skills by S.P. Dhanaval. |   |
| Learning Outcomes  | <p>After learning the module, learners will be able to:</p> <p>Acquire various soft skills such as the art of listening, showing assertion, enhancing emotional intelligence, solving problems using critical abilities and handling conflicts to lead them to resolution.</p> <p>Learn to use these skills in day-to-day practical life at place of work, social set-ups and other places.</p> <p>Learn the art of dressing, etiquettes, appearance etc. and carry themselves with an air of confidence.</p>   |

|   |  |
|---|--|
| Content Outline   | <p>Listening Skills</p> <p>Teamwork Skills</p> <p>Emotional Intelligence Skills</p> <p>Assertive Skills</p> <p>Problem-Solving Skills</p>  |
| Module 2(Credit 1) Application of Skills Learnt in Module 1 |  |
| Learning Outcomes   | <p>After learning the module, learners will be able to:</p> <p>Apply the skills acquired by way of performance, role-plays and given hypothetical situations.</p> <p>Develop self-confidence and high self-esteem so that they find themselves easily adaptable to the work place environment.</p> |
| Content Outline   | <p>Role Play</p> <p>Mock situations and settings</p> <p>Case studies</p> <p>Enactments</p> <p>Group discussions</p> <p>Mock-Trials of Attires and Appearances</p> <p>Visits and Tours</p>  |

Internal – 50 Marks

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

Assignment 1– 15 marks -Enactments and Role plays

Assignment 2 – 15 marks

Reporting about Visits and Tours

Assignment 3 - 10 marks

Group and Panel Discussions

Assignment 4- Project on a Corporate or Business organisation- 10 marks

External Assessment: There will be no external assessment for this course References:

1. English and Soft Skills. S.P. Dhanavel. Orient Blackswan

Effective Communication and Soft Skills: Strategies for Success. .Nitin Bhatnagar and Mamta Bhatnagar.Pearson- ICFAI University Series, Delhi.

Course Syllabus Semester I

VEC

|                     |  |
|---------------------|--|
| Course Title        | Fundamentals of Computers  |
| Course Credits      | 2  |
| Course Outcomes     | After going through the course, learners will be able to:<br><br>Understand the importance and requirement of computers in day to day life.<br><br>Understand latest Computer technology<br><br>Emphasis the use of computer in the modern world<br><br>Understand about Operating Systems<br><br>Work on Word Processor and Spreadsheet<br><br>Prepare and present PowerPoint presentations |
| Module 1 (Credit 1) | Fundamentals of Computers and Windows  |
| Learning Outcomes   | After learning the module, learners will be able to<br><br>Identify the different types of computers and their organization<br><br>Understand latest Computer technology<br><br>Perform common Windows functions, use Windows Search, Help, and Automatic Updates  |

|                 |  |
|-----------------|--|
| Content Outline | <p>FUNDAMENTALS OF COMPUTERS</p> <p>The Definition and Characteristics of Computer</p> <p>History and Generation of Computers</p> <p>Classifications of Computers</p> <p>Number System (Decimal, Binary, Octal, Hexa)</p> <p>Bit, Byte &amp; Word</p> <p>Block Diagram of Computer System</p> <p>Input, Output &amp; Storage Devices</p> <p>Computer Virus &amp; Precautions against Virus attack.</p> <p>WINDOWS</p> <p>Historical Evaluation of windows (till XP)</p> <p>Functions of Mouse</p> <p>Choosing a Desktop Theme</p> <p>Selecting Wallpaper</p> |
|-----------------|--|

|  |   |
|--|---|
|  | <p>Using Window Explorer</p> <p>Managing Files and Folders</p> <p>Painting Pictures</p> <p>Using Notepad</p> <p>Zip and Extract (Unzip)</p> |
| Module 2 (Credit 1) : Word Processor, Spreadsheet and PowerPoint |   |

|                   |   |
|-------------------|---|
| Learning Outcomes | <p>After learning the module, learners will be able to</p> <p>Create, edit, save, and print documents to include documents with lists and tables</p> <p>Work with spreadsheets, Construct formulas, including the use of built-in functions, and relative and absolute references</p> <p>Create, edit, save, add graphics, sound and print presentations</p>  |
| Content Outline   | <p>WORD PROCESSOR</p> <p>Introduction to Word Processor</p> <p>Uses of Word</p> <p>Document Concept (Creating, Saving, Opening, Closing Document )</p> <p>Formatting Document ( Bold, Italic, Underline, Justification, fonts, Colors of Fonts, Format Painter )</p> <p>Three Methods of Copy, Cut &amp; Paste</p> <p>Working with Margins and Page Setup</p> <p>Inserting and Formatting Clipart and WordArt</p> <p>Tables</p> <p>Uses of Drawing Toolbar</p> <p>Columns</p> <p>Goto, Find &amp; Replace</p> <p>Header &amp; Footers</p> <p>Printing Procedure</p> |

AutoCorrect and AutoText

Spell Check & Thesaurus

Adding a Chart to the Report

Mail Merging

## SPREADSHEET

Introduction to Spreadsheet

Role of Excel in Day to Day Life

Understanding Excel Sheet

Inserting, Deleting and Hiding Columns / Rows

Manipulating Formulas and Mathematical, Statistical and String Functions

Statistical Data Analysis (Goal seek, Scenario & Pivot table)

Working with Charts

Printing a Sheet

Sort & Filter

## POWERPOINT

What is Presentation? Explain its Need.

Uses of PowerPoint

Making Presentation

Different Types of Slide layouts

Slide View, Slide Sorter View & Slide Show Buttons

Setup Show

Applying Design Templates and Backgrounds



|  |   |
|--|---|
|  | <p>Transition &amp; Custom Animation Effects</p> <p>Recording Voice in Presentation</p> <p>Electronic Presentations</p> |
|--|---|

Internal – 50 Marks

Comprehensive Continuous Evaluation (CCE):

The internal Assignment and Lab Manuals testing should be continual and spread over the semester of 25 Marks

Practical Exam of 25 Marks (Answer any 2 question out of 4, each question will be of 10 marks + Viva of 5 Marks)

External Assessment: There will be no external assessment for this course

References:

Essential Reading

"Computer fundamental" P k Sinha

"Inside the IBM PC", Peter Norton, Prentice Hall, 1989.

"PC Softwarefor Windows": R.K. Taxali, Tata Mcgraw hill

"Computer and Common use": Roer hunt and John Sheely

"Understanding Computers": R. Rajgopalan

"Computer Studies": Mitchell, Beaglay

"Inside the personal Computer": (A pop -up guide )

"Transparency Masters to Computers": Larry Long and Nancy long

"Computer for beginners": V.K. Jain

"Basic of Computer Systems": Jiwani and Copper

"Introduction to Computers": Subramanian

Additional Reading

"Computer Science": Satish Jain

"Introduction to Computer Science": Francis Scheid

"Computer Today": Sanders

"Mastering windows 2000, the window bible": Robertcowart, BPB Publisher

"Fundamentals of Informational Technology" : S.K. Bansal, APH Publishing Corporation.

"Microsoft Office 2000 Complete" : Amy Romanoff and Sherry bonelli, BPB Publisher

"Advanced Microsoft Office 2000"; Meredith Flynn, Nita Rutkosky, BPB Publication.

"PC Softwarefor Windows": R.K. Taxali, Tata Mcgraw hill

"Mastering windows 2000, the window bible": Robertcowart, BPB Publisher

"Fundamentals of Informational Technology" : S.K. Bansal, APH Publishing Corporation.

BCOM In Financial Accounting and Auditing Semester II

Academic Year: 2024-25

Semester II

SUBJECT 1 (SKILL COURSES)

|                |                              |
|----------------|------------------------------|
| Course Title   | GST Assistant skills-Paper 1 |
| Course Credits | 4                            |

|                 |   |
|-----------------|---|
| Course Outcomes | Will understand the role and responsibility of GST Assistant. |
|-----------------|---|

|   |   |
|---|---|
| Module 1(Credit 1) Introduction to the Banking Sector and the Job Role of GST Assistant |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|   | <p>Discuss the Banking Industry and its sub-sectors</p> <p>Define the role and responsibilities of GST Assistant</p>  |
| Content Outline   | <p>Discuss the objectives and benefits of the Skill India Mission</p> <p>Describe the scope of Banking Industry and its sub-sectors</p> <p>Discuss job role and opportunities for a GST Assistant</p> <p>List the basic terminologies used in banking services.</p> |
| Module 2(Credit 1) Fundamentals of GST  |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|   | <p>A brief structural overview of IGST, CGST, SGST, UTGST</p> <p>Learning all the fundamental aspects of tax and conceptual overview of GST.</p> <p>Acquiring information on the merits of GST and its dual model</p>   |
| Content Outline   | <p>Background of GST</p> <p>Discuss the Benefits of GST</p> <p>Explain the Structure of GST</p>   |

|  |   |
|--|---|
|  | Detailed Description of IGST, CGST, SGST and UTGST  |
| Module 3(Credit 1) Taxable Event in GST                      |   |
| Learning Outcomes  | After learning the module, learners will be able to   |
|  | <p>Overview of Supply under GST</p> <p>Analyze the Applicability of GST criteria to various context.</p>  |
| Content Outline  | <p>Explain the overview of Supply</p> <p>Detailed Discussion of Related person and Distinct person</p> <p>Discuss the GST on fringe benefit to employees</p> <p>Narrate Transaction Between principal and agent</p> <p>Discuss GST on Land and Building</p>   |
| Module 4(Credit 1) Time, Value and Place of Supply under GST |   |
| Learning Outcomes  | After learning the module, learners will be able to   |
|  | <p>Conceptual understanding of supply</p> <p>Learning the basic aspects of supply as its Time, Place, and Value</p> <p>Acquires knowledge in respect of Supply of goods or service.</p>   |
| Content Outline  | <p>Explain Time of Supply</p> <p>Discuss Time of Supply in other situations</p> <p>Explain Place of Supply</p> <p>Narrate Import and Export under GST</p> <p>Detailed evaluation of transportation of goods</p> <p>Explain Value of Supply</p> <p>Discussion the Discount or incentives on supply</p> |

External Exam 50 Marks

Internal Exam 50 Marks

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

| Sr. No | Assignments/Activities   |
|--------|--|
| 1      | Written test for 15 marks (short answers covering GST fundamentals, definitions, and principles. GST concepts, regulations, and compliance Short answer questions on concepts like input tax credit and the dual GST structure.)   |
| 2      | Group Project for 20 marks ( group projects where students analyze a business's operations and identify potential GST implications, including taxable events and compliance requirements. Groups can present on different aspects of GST compliance, such as registration, filing, and audits ). |
| 3      | Oral Presentations for 15 marks( students can make presentations on benefits of GST, the significance of taxable events, or the process of claiming input tax credit. Also students can make presentations on GST principles, recent changes in law, or practical scenarios.)                    |
|        | Total – 50 Marks   |

References:

Banking Theory, Law and Practice" by P.N. Varshney and Gupta

Principles and Practice of Banking by IIBF

3.Indian Banking: A Review by M. R. Datey

4. Goods and Services Tax (GST): Law and Practice by V.S. Datey

5. GST in India: A Complete Guide by S. K. Jain

6. GST Made Simple by Rajesh Kumar

7. Taxation of Goods and Services by R. K. Gupta

8. A Practical Guide to GST" by A. S. R. Subrahmanyam





SUBJECT 2 (SKILL COURSES)

|                 |   |
|-----------------|---|
| Course Title    | GST Assistant skills-Paper 2                                  |
| Course Credits  | 2   |
| Course Outcomes | Will understand the role and responsibility of GST Assistant. |

|   |  |
|---|--|
| Module 1 Credit 1) : Classification and Rate of GST |  |
| Learning Outcomes                                   | After learning the module, learners will be able to                      |
|   | Conceptual Understanding of goods and services                           |
|   | Understanding the GST rates on Goods and Services                        |
|   | Analysis the applicable rate of GST                                      |
| Content Outline                                     | Theory – Key Learning Outcomes   |
|   | Discuss the Types of goods and services                                  |
|   | Narrate GST Rates on goods and services                                  |
|   | Explain change in Rate of Tax in respect of supply of goods or services. |
|   | Practical – Key Learning Outcomes  |
|   | Calculation of GST for Goods and Services                                |
| Module 2(Credit 1) : RCM and Composition Scheme     |  |
| Learning Outcomes                                   | After learning the module, learners will be able to                      |
|   | An overview on the concept of Reverse charge Mechanism                   |

|                 |   |
|-----------------|---|
|                 | <p>Conceptual Understanding of Composition scheme</p> <p>Analyze the applicability of Reverse Charge Mechanism and Composition Scheme</p>   |
| Content Outline | <p>Theory – Key Learning Outcomes</p> <p>Explain composite and mixed supply</p> <p>Discuss Composition Levy</p> <p>Narrate Exemption of Goods and services</p> <p>Explain Reverse Charge Mechanism</p> <p>Identify the applicability of Reverse Charge Mechanism</p> <p>Practical – Key Learning Outcomes</p> <p>Calculation of Reverse Charge Mechanism</p> <p>Registration under composition Scheme</p> |

External Exam 50 Marks

References:

1. Goods and Services Tax (GST): Law and Practice" by V.S. Datey
2. GST in India: A Complete Guide" by S. K. Jain
3. GST Made Simple" by Rajesh Kumar
4. Goods and Services Tax: A Practical Guide" by A. S. R. Subrahmanyam
5. Taxation of Goods and Services" by R. K. Gupta
6. GST: Law and Practice" by R. V. S. Rao



Course Syllabus Semester II

VSC

|  |  |
|--|--|
| Course Title   | Micro Economics I  |
| Course Credits   | 2  |
| Course Outcomes  | <p>After going through the course, learners will be able to</p> <p>Interpret the theories of Production functions and discuss the concept of Economies of Scale.</p> <p>Distinguish the different concepts of Cost and Revenue</p> <p>Understand the applied value of Break -Even Analysis and cost-revenue calculation through case study</p> |
| Module 1 (Credit 1)      Theory of Production Function |  |
| Learning Outcomes                                      | <p>After learning the module, learners will be able to</p> <p>Explain the concept of production function and the theories of Production Function</p> <p>Describe the different types of Economies and Diseconomies of scale</p>  |
| Content Outline  | <p>Meaning of production function, meaning of short and long- run production function</p> <p>Law of Variable Proportions</p> <p>Laws of Returns to Scale</p> <p>Economies and Diseconomies of scale.</p>   |
| Module 2 (Credit 1)      Cost And Revenue Analysis     |  |
| Learning   | After learning the module, learners will be able to  |

Outcomes

Identify the different concepts of Cost and Revenue

Calculate the Break Even point

Recognize the real-world utility of Break-even analysis through case study

|                 |  |
|-----------------|--|
| Content Outline | <p>Concept of Total, Average and Marginal Cost; Social and Private Costs, Economic and Accounting Costs, Fixed and Variable Costs, Opportunity Cost, Implicit and Explicit Cost (only concepts);</p> <p>Calculation of Costs with hypothetical numerical illustrations;</p> <p>Concept of revenue, Total Revenue, Average revenue; TR, AR and MR under Perfect competition and Imperfect competition;</p> <p>Break-even analysis (with the help of graph and formulae), Case study based on calculation of Break Even Point &amp; calculation of TC, AC, MC.</p> |
|-----------------|--|

External – 50 Marks

Reference Books:

Ahuja H. L. (2001), Advanced Economic Theory, S.Chand & Co. Mumbai.

Amartya Sen 1990), Micro-Economics Theory Applications -Oxford University Press

Dorbush Rudiger & Fisher stanlay, (2003), Micro-Economics-, TATA Mcgraw hill, Meerat

Koustsavannis A. (1990), Modern Micro-Economic Macmillan Delhi.

Mukherjee, Sampat, (2009) ,Principles of Micro-Economics-. New Central Book Agerey Kolkata

Micro-Economics- Sharma N.K, Jaypur Mangal Deep Publication, 1995

Mukherjee, Mukarjee, & Ghosh (2003), Micro- Economics, Prentice-Hall of India Pvt. Ltd. New Delhi.

Sudhorama K.P.M. & Sudharama (2007) ,Micro-Economics, Sultan Chand & Sons, E.N. New Delhi.

Varian H. R. (2000). Intermediate Micro economics A Modern Approach. East- West

Press. New Delhi

## Course Syllabus Semester II

### a. OEC (Open Elective Courses/ Generic)

|                     |   |
|---------------------|---|
| Course Title        | Environmental Studies   |
| Course Credits      | 4   |
| Course Outcomes     | After going through the course, learners will be able to  |
|                     | Understand the scope of environmental studies.  |
|                     | Analyze the factors affecting population explosion and human health.  |
|                     | Create awareness about the over exploitation of forest, water, food and energy resources.   |
|                     | Evaluate the causes for different types of pollutions and remedies to control pollution.  |
| Module 1 (Credit 1) |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|                     | Understand environment studies  |
|                     | Know the effect of population explosion   |
| Content Outline     | <p>Environment studies: Meaning, Definition, Scope and Importance.</p> <p>Population explosion: Population growth, Factors affecting density of population, population explosion, family welfare programme, Environment and human health.</p> |
| Module 2 (Credit 1) |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|                     | Understand various natural resources on earth   |
|                     | Develop awareness in conservation of natural resources  |
| Content Outline     | Natural Resource: Types- Renewable and Non-Renewable.   |



|                     |   |
|---------------------|---|
|                     | <p>Forest resource: Use and over-exploitation, Deforestation<br/>– Causes and effects, Timber extraction, Mining, Dams and their effects on forest and Tribal people.</p> <p>Water resource: use and exploitation of surface and groundwater, Floods and Droughts, Dams- benefits and problems, water conservation, Water management.</p> <p>Food resource: World food problem, overgrazing, Effects of modern agriculture, Fertilizer- pesticide problem, water<br/>-logging, Salinity.</p> <p>Energy resources: Growing need for energy, Renewable and Non-Renewable energy sources, hydroelectricity, Role of individual in conservation of natural resources, Equitable use of resources for a sustainable lifestyle.</p> |
| Module 3 (Credit 1) |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|                     | Understand the concept of ecosystem   |
|                     | Develop awareness towards forest ecosystems, grassland ecosystems and aquatic ecosystems  |
| Content Outline     | <p>Ecosystem: Meaning, concept, structure, function, producers, consumers, decomposers, food chain, food webs and ecological pyramids.</p> <p>Introduction, types, characteristic features, structure and function of the Forest ecosystem.</p> <p>Introduction, types, characteristic features, structure and function of the Grassland ecosystem</p> <p>Introduction, types, characteristic features, structure and function of the Aquatic ecosystem (ponds, streams, lakes, rivers, ocean estuaries).</p>   |
| Module 4 (Credit 1) |   |
| Learning Outcomes   | After learning the module, learners will be able to   |

|   |
|---|
| Understand different types of pollution           |
| Develop awareness prevention of various pollution |

|                 |  |
|-----------------|--|
| Content Outline | <p>Air pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>Water pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>Soil pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>Noise pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>Marine pollution: Meaning, Definition, types, causes, effects and control measures.</p> <p>Disaster Management: Floods, earthquake cyclone and landslides.</p> <p>Role of individual in prevention of pollution.</p> |
|-----------------|--|

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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

Internal – 50 Marks External – 50 Marks References:

Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi

Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.

Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New

Delhi.

Agarwal, K.C., 2008, Environmental Biology, Nidhi Publishers, Bikaner

Bharucha Erach, 2006, The Biodiversity of India, Mapin Publishing Pvt. Ltd. Ahmedabad.

Brunner R.C., Hazardous waste incineration, McGraw Hill Inc

Clark R., 2001, Marine Pollution, Oxford University Press

Jadhav H.&Bhosale, V.M, 2015, Environment Protection and Laws, Himalaya Publishing House, Pvt. Ltd., New Delhi

Odum E. P., 2004, Fundamentals of Ecology, (5th Revised Edition), Brooks/Cole

Mhaskar A.K, Matter Hazardous, Techno-Science Publications (Text Book).

Survey of the Environment, The Hindu (Magazine)

Trivedi R.K, Goel P.K, Introduction to Air Pollution, Techno-Science Publications (Text Book).

Course Syllabus Semester II

OEC (Open Elective Courses/ Generic)

|   |  |
|---|--|
| Course Title  | Business Statistics  |
| Course Credits  | 4  |
| Course Outcomes                                       | <p>After going through the course, learners will be able to</p> <p>Describe the key terminology, concepts, tools, and techniques used in business statistical analysis</p> <p>Interpret and evaluate numerical and quantitative issues in business.</p> <p>Analyze the relationship between two variables</p> <p>Analyze the tabulation and classification of data</p> <p>Represent different types of data through graphs</p> |
| Module 1 (Credit 1 and Dispersion)                    | Introduction to Statistics, Measures of Central Tendency   |
| Learning Outcomes<br>(Specific related to the module) | <p>After learning the module, learners will be able to</p> <p>Comprehend the basic concepts of Business Statistics and its Significance</p> <p>Solve problems associated with different measures of central tendency and dispersion</p>  |
| Content Outline                                       | <p>Definition of Business Statistics, Importance of business statistics, Needs of Data Collection and Analysis</p> <p>Mean, Median, Mode and its merits and demerits with practical example</p> <p>Measures of dispersion- Range, Mean Deviation, Standard Deviation, 1.4 Variance, Quartile Deviation with merits and demerits</p>  |
| Module 2 (Credit 1)                                   | Correlation and Regression   |
| Learning Outcome                                      | After learning the module, learners will be able to  |

Imbibe skills needed for quantitative application in business situations.

Estimate correlation and regression in two variable

|                     |  |
|---------------------|--|
|                     | analysis   |
| Content Outline     | <p>Correlation merits and demerits,</p> <p>Types of Correlation –(simple correlation, coefficients of Correlation- Karl Pearson and Simple rank Correlation)</p> <p>Regression Analysis –Estimation of regression line, interpretation of regression coefficients with practical example</p> |
| Module 3 (Credit 1) | Introduction to different types of data  |
| Learning Outcomes   | <p>After learning the module, learners will be able to</p> <p>Describe the relevance of data</p> <p>Evaluate the merits of different methods of data collection</p>  |
| Content Outline     | <p>Relevance of data in the current scenario</p> <p>Types of data : primary and secondary data</p> <p>Methods of data collection: Questionnaire method, Interview method, case study method in brief</p> <p>Sources of secondary data collection with merits and limitations</p>             |
| Module 4 (Credit 1) | Presentation and tabulation of data  |
| Learning Outcome    | <p>After learning the module, learners will be able to</p> <p>Recognize the data classification and tabulation.</p> <p>Represent the data using different types of graphs</p>  |
| Content Outline     | <p>Classification of data</p> <p>Frequency distribution: Discrete and continuous series</p> <p>Tabulation of data</p> <p>Graphical representation of data: Bar diagram, pie diagram, histogram, frequency polygon</p>  |



Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

| Sr. No | Assignments/Activities |
|--------|------------------------|
|--------|------------------------|

|   |   |
|---|---|
| 1 | Written Test/ Assignment / Project Report/ Quiz/Debate            |
| 2 | Group Discussion / Case Study                                     |
| 3 | PPT Presentations/Seminars/Workshop/ Any other innovative methods |
|   | Total – 50 Marks  |

Internal – 50 Marks External – 50 Marks References:

S. C. Gupta (2016) Fundamentals of Statics by Himalaya Publishing House

Field, Andy (2013). IBM SPSS Statistics UK: Sage Publication Pvt.

Gupta, S.P. (2012). Statistical Methods New Delhi: Sultan Chand and Son.

Patri, Digmabar and Patri, D. N. (2011). Statistical Methods, New Delhi: Kalayani publisher.

Graham, Alan (2010). Statistics: A Complete Introduction ,UK: Teach Yourself

Arora, PN, Arora, Sumeet and Arora, Amit:(2009) "Managerial Statistics", S.

Chand, Ist Ed., 2009.

Bharadwaj, RS: (2008) "Business Statistics" , Excel books, 2nd Ed,

Gupta, .S.C &V.K.Kapoor (2007) Fundamentals of Applied Statistics, Delhi: S. Chand & Sons.

Gupta, .S.C & V K. Kapoor (1993) Fundamentals of Applied Statistics, Delhi:

S. Chand & Sons.

Course Syllabus Semester II

OEC (Open Elective Courses/ Generic)

|   |   |
|---|---|
| Course Title                                  | Principles of Marketing   |
| Course Credits                                | 4   |
| Course Outcomes                               | After going through the course, learners will be able to  |
|   | Get acquainted with the Marketing Concepts  |
|   | Gain knowledge about Market Segmentation  |
|   | Examine the principles of Marketing Mix   |
|   | Evaluate the strategies of Marketing Research.  |
| Module 1 (Credit 1) Introduction to Marketing |   |
| Learning Outcomes                             | After learning the module, learners will be able to   |
|   | Define the concepts of marketing and understand the role and functions of marketing   |
|   | Gain insights on social media and digital marketing.  |
| Content Outline                               | <p>Introduction to Marketing</p> <p>Marketing Concept, Scope of Marketing, Evolution of Marketing,</p> <p>Role and Importance of Marketing, Objectives and Functions of Marketing.</p> <p>Social Media Marketing and Digital Marketing.</p> |
| Module 2 (Credit 1) Market Segmentation       |   |
| Learning Outcomes                             | After learning the module, learners will be able to   |
|   | Analyse the process of market segmentation.   |
|   | Develop acumen on bases for market segmentation.  |

|                 |   |
|-----------------|---|
| Content Outline | <p data-bbox="513 184 829 216">Market Segmentation</p> <p data-bbox="513 344 1289 375">Market Segmentation: Introduction, Scope and need</p> <p data-bbox="513 424 1227 455">Importance and Process of Market segmentation</p> <p data-bbox="513 504 1373 619">Bases for Market Segmentation -<br/>Geographic, Demographic, Economic, Psychographic,<br/>Socio-cultural</p> |
|-----------------|---|

|  |  |
|--|--|
|  |  |
| Module 3 (Credit 1) Marketing Mix      |  |
| Learning Outcomes                      | After learning the module, learners will be able to  |
|  | Examine the importance of marketing mix.   |
|  | Gain insights and applicability of marketing mix   |
| Content Outline                        | <p>Marketing Mix</p> <p>Marketing Mix – Concept, Role and importance of Marketing Mix</p> <p>Product - Price - Place - Promotion - Packaging - Positioning</p> <p>- People - Process - Physical evidence</p>                     |
| Module 4 (Credit 1) Marketing Research |  |
| Learning Outcomes                      | After learning the module, learners will be able to  |
|  | Get acquainted with the scenario of Marketing Research.  |
|  | Analyze the process of Marketing Research.   |
| Content Outline                        | <p>Marketing Research</p> <p>Meaning and definition, scope and objectives of Marketing Research</p> <p>Sources of collecting marketing data, Procedure of Marketing Research</p> <p>Scientific methods of Marketing Research</p> |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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

Internal – 50 Marks External – 50 Marks

## References

Philip Kotler, Principles of Marketing, Prentice Hall of India Pvt. Ltd, New Delhi

Dr. N Rajan Nair & Sujith R Nair, Marketing, Sultan Chand & Sons, New Delhi.

Dr. P. C Pardeshi, Marketing Management, Nirali Publication, Pune

Dr. P. C Pardeshi, Principles of Marketing Management, Nirali Publication, Pune.

Gandhi J.V., Marketing, Tata McGraw Hill, New Delhi.

Course Syllabus Semester II

OEC (Open Elective Courses/ Generic)

|   |  |
|---|--|
| Course Title  | Fundamentals of Accountancy Paper II   |
| Course Credits                                      | 4  |
| Course Outcomes                                     | <p>After going through the course, learners will be able</p> <p>To create awareness about basic accounting concepts, principles, and conventions.</p> <p>To understand the classification of expenditure into Capital, Revenue and Deferred Revenue Expenditure.</p> <p>To understand the purpose of a Trial Balance.</p> <p>To understand the purpose of preparing the Final Accounts of Sole Proprietary Concerns.</p> |
| Module 1 (Credit 1) Concepts & Conventions          |  |
| Learning Outcomes                                   | <p>After learning the module, learners will be able to</p> <p>Understand the meaning of Basic accounting concepts, principles and conventions.</p> <p>Understand implications while recording transactions and events.</p>   |
| Content Outline                                     | <p>Theory:</p> <p>Identify three fundamental accounting assumptions: Going Concern, Consistency and Accrual.</p>   |
| Module 2 (Credit 1) Concepts of Capital and Revenue |  |
| Learning Outcomes                                   | After learning the module, learners will be able to  |



Understand classification of expenditure into Capital, Revenue and Deferred Revenue Expenditure

Understand Concept for classification of expenditure and receipts.

Understand the distinction between Capital and Revenue Receipts/Expenditure.

Understand the linkage of such distinction with the preparation of Final accounts.

|   |   |
|---|---|
| Content Outline   | <p>Theory: Meaning of Receipts &amp; Expenditures and Capital &amp; Revenue, Types of Receipts and Expenditures.</p> <p>Problems on: Classification of Items of Receipts, and Expenditure.</p>  |
| Module 3 (Credit 1) Trial Balance                               |   |
| Learning Outcomes   | <p>After learning the module, learners will be able to</p> <hr/> <p>Understand what is a trial balance and what purpose it can serve.</p> <p>learn the technique of taking balances from ledger accounts to prepare trial balance.</p> <p>Technique of preparation of Trial Balance.</p>                    |
| Content Outline   | <p>Theory: Concept and Format of a Trial Balance.</p> <p>Problems on: Preparation of Trial Balance.</p>   |
| Module 4 (Credit 1) Final Accounts of Sole Proprietary Concerns |   |
| Learning Outcomes   | <p>After learning the module, learners will be able to</p> <hr/> <p>Understand the purpose of preparing the Final Accounts of Sole Proprietary Concerns.</p> <p>Learn the items to be included in Final Accounts of Sole Proprietary Concerns.</p> <p>Draw Final Accounts of Sole Proprietary Concerns.</p> |
| Content Outline   | <p>Theory: Introduction, purpose of preparing the Final Accounts of Sole Proprietary Concerns.</p> <p>Problems on: Preparing the Final Accounts of Sole Proprietary Concerns.</p>   |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

| Sr.<br>No | Assignments/Activities                        |
|-----------|---|
| 1         | Assignment / Project Report/ Quiz/Debate/Test |
| 2         | Group Discussion / Case Study                 |

|   |                                      |
|---|--------------------------------------|
| 3 | PPT Presentations/Seminars/Workshops |
|---|--------------------------------------|

Internal – 50 Marks External – 50 Marks References :

Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai

Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi

Shukla & Grewal, 2018, Advance Accountancy, S. Chand & Co – Delhi

## Course Syllabus Semester II

### 1.4 OEC (Open Elective Courses/ Generic)

|                    |   |
|--------------------|---|
| Course Title       | Island Destinations in India  |
| Course Credits     | 4 Credits   |
| Course Outcomes    | <p>After going through the course, learners will be able to:</p> <p>Explore Island destinations in India</p> <p>Study the concept of Island Tourism</p> <p>Identify the documents required for Island travel</p> <p>Determine the growing popularity of Adventure sports at various Island destinations in India.</p> |
| Module 1(Credit 1) | Island Tourism  |
| Learning Outcome   | <p>After learning the module, learners will be able to:</p> <p>Explore the concept of Island Tourism and upcoming Island destinations in India.</p>   |
| Content Outline    | <p>Island Tourism in India</p> <p>Adventure Tourism in India</p> <p>Reasons for the growing popularity of Island Destinations</p>   |
| Module 2(Credit 1) | Island Destinations in West and North-East India  |
| Learning Outcome   | <p>After learning the module, learners will be able to :</p> <p>Identify and explore the Island destinations - Chorao and Divar Islands ( Goa ) and Majuli Island ( Assam )</p>   |
| Content Outline    | <p>How to reach</p> <p>Best season to visit</p> <p>Places of tourist interest</p>   |

|  |  |
|--|--|
|  | Adventure activities<br>Island Cuisine and shopping<br>Island Documentation Required |
| Module 3 (Credit 1) Island Destinations in South India |  |

|                  |   |
|------------------|---|
| Learning Outcome | After learning the module, learners will be able to:  |
|                  | Identify and explore the Island destinations – Munroe Island (Kerala) and Rameshwaram Island and Pamban Island(Tamil Nadu)  |
| Content Outline  | <p>How to reach</p> <p>Best season to visit</p> <p>Places of tourist interest</p> <p>Adventure activities</p> <p>Island Cuisine and shopping</p> <p>Island Documentation Required</p> |

|  |   |
|--|---|
| Module 4 (Credit 1) Islands in Arabian Sea and Bay of Bengal |   |
| Learning Outcome   | After learning the module, learners will be able to:  |
|  | <p>Identify and explore the Island destinations :</p> <p>Agatti Islands ( Lakshadweep )</p> <p>Havelock Island, Port Blair, Ross and Neil Islands (Andaman)</p> <p>Great Nicobar Island ( Nicobar )</p> |
| Content Outline  | <p>How to reach</p> <p>Best season to visit</p> <p>Places of tourist interest</p> <p>Adventure activities</p> <p>Island Cuisine and shopping</p>  |

|  |                               |
|--|-------------------------------|
|  | Island Documentation Required |
|--|-------------------------------|

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal Assessment: 50 marks

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



|  |                  |
|--|------------------|
|  | Total – 50 Marks |
|--|------------------|

External Assessment: 50 marks REFERENCES

Bharadwaj, D.S / Kandari O.P, (1998) Domestic Tourism In India, Indus Publishing Co.

New Delhi

Bindloss Joe/Cannon Teresa, (2006) India, Lonely Planet Publications, South Carolina, USA

Choudhary Vikash, (2010) Island Tourism, Centrum Press, New Delhi

Dalal, R / Datta, P/ Koshy, A (2014) Eyewitness Travel Guide – India, Dorling Kindersley Ltd. London

Mukerji Sarit Kumar, (2016) Islands of India, Publications Division, Government of India,

New Delhi

Course Syllabus Semester II

OEC (Open Elective Courses/ Generic)

|                     |  |
|---------------------|--|
| Course Title        | NGO Governance   |
| Course Credits      | 4  |
| Course Outcomes     | <p>After going through the course, learners will be able to</p> <p>Study the management of NGOs with respect to its workers.</p> <p>Enable students to learn about governance and it's impact.</p> <p>Explore various agencies which provide findings to NGOs.</p> <p>Hands on training.</p> |
| Module 1(Credit 1). | HR Development   |
| Learning Outcomes   | <p>After learning the module, learners will be able to</p> <p>Learn about human resource management and it's different aspects.</p> <p>Study how staff development plays a crucial role in successful running of an NGO.</p>   |
| Content Outline     | Human Resource Management, Human Resource Policy, Staffing and salaries, Staff Development.  |
| Module 2(Credit 1). | NGO Administration   |
| Learning Outcomes   | <p>After learning the module, learners will be able to</p> <p>Determined the importance of governance.</p> <p>Study different governance structures.</p>   |
| Content Outline     | Governance concepts, challenges, Perspectives and Ethical Concern, Impact of different governance structures, Good Governance: Code and Accountability.  |

Module 3(Credit 1) Co-ordinating Agencies, Funding  
Agencies and Schemes

|                     |   |
|---------------------|---|
| Learning Outcomes   | After learning the module, learners will be able to<br><br>Create awareness about various funding agencies.<br><br>Study the impact of funding agencies on NGOs.  |
| Content Outline     | NABARD and Human Rights Commission, Schemes for NGOs under the Government of India  |
| Module 4 (Credit 1) | Practical Work  |
| Learning Outcomes   | After learning the module, learners will be able to<br><br>Incorporate practical training and learn how management of an NGO works.<br><br>Develop the sense of responsibility and help society at large. |
| Content Outline     | Getting associated with an NGO and work for 20 hours.   |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

Internal Assessment: 50 marks

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

External Assessment: 50 marks REFERENCES

Lewis, D. (2014). NGO Management: The Earthscan Companion. Routledge.

Gudorf, P. L., & Dohan, M. J. (2019). Strategic Planning in Nonprofit Organizations: A Content Analysis of the Literature. Administration & Society, 51(8), 1246–1276.

Ministry of Corporate Affairs, Government of India. (2020). Guidelines for Registration of NGOs in India. Retrieved from [URL]

International Center for Not-for-Profit Law (ICNL). (2021). Global Trends in NGO Law. Retrieved from [URL]

Course Syllabus Semester II

VSC (Vocational Skill Courses)

|   |   |
|---|---|
| Course Title  | Human Resource Management   |
| Course Credits  | 2 Credits   |
| Course Outcomes   | After going through the course, learners will be able to  |
|   | Understand the role and importance of Human Resource Management in organizations.   |
|   | Comprehend Job Analysis and procedure of Recruitment and Selection.   |
|   | Asses the techniques of Performance appraisal, Training and development.  |
|   | Identify the emerging trends in Human Resource Management.  |
| Module 1 (Credit 1) Introduction to Human Resource Management (HRM) and Human Resource Planning (HRP) |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|   | Understand the key terms, concepts and evaluate the significance of Human Resource Management.  |
|   | Comprehend the role of Human Resource Managers in contemporary era.   |
| Content Outline   | Introduction to Human Resource Management (HRM) and Human Resource Planning (HRP)<br><br>Human Resource Management (HRM)-<br>Definition, Significance, Functions of HRM, Role of HR Managers. |

|   |  |
|---|--|
|   | Human Resource Planning (HRP) – Concept, Importance and HRP Process. |
| Module 2 (Credit 1) Job Analysis, Recruitment & Selection |  |
|   | After learning the module, learners will be able to                  |

|                   |  |
|-------------------|--|
| Learning Outcomes | Understand the concept of Job Design and Job Analysis and its practical application.   |
|                   | Develop insights on effective recruitment and selection strategies.  |
| Content Outline   | <p>Job Analysis, Recruitment &amp; Selection:</p> <p>Job Analysis - Job Description, Job Specification; Job Design.</p> <p>Recruitment Sources, Selection Procedure</p> <p>Placement and Induction</p> |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)-

External Assessment: 50 marks

## References

Aswathappa K., Human Resource Management: Text and Cases, McGraw Hill Education (India) Pvt. Ltd.

Mamoria C.B., Human Resource Management Himalaya Publishing House Pvt. Ltd.

Mathis R. L., Jackson J. H. & Valentine S. R., Human Resource Management South Western College Publishing.

Dessler G. & Varrkey B., Human Resource Management, Pearson Education.

Pattanayak B., Human Resource Management, PHI Learning.

D.D. Mukherjee (2014). Credit Appraisal, Risk Analysis & Decision Making. Snow White Publications Pvt. Ltd.



D.D. Mukherjee (2015). Credit Monitoring, Legal Aspects and recovery of Bank Loan.  
Snow White Publications Pvt. Ltd.

Course Syllabus Semester II

SEC (Skill Enhancement Courses)

|  |   |
|--|---|
| Course Title   | Investment Planning   |
| Course Credits   | 2   |
| Course Outcomes  | After going through the course, learners will be able to  |
|  | Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance   |
|  | Understand the relevance and process of financial planning  |
|  | Promote financial well-being  |
| Module 1 (Credit 1) Investment Planning and Management |   |
| Learning Outcomes                                      | After learning the module, learners will be able to   |
|  | Analyse banking and insurance products  |
|  | Personal tax planning   |
| Content Outline  | Investment opportunity and financial products<br><br>Insurance Planning: Life and non-life including medical insurance schemes  |
| Module 2 (Credit 1) Personal Tax                       |   |
| Learning Outcomes                                      | After learning the module, learners will be able to   |
|  | Analyse banking and insurance products  |
|  | Personal tax planning   |
| Content Outline  | Introduction to basic Tax Structure in India for personal taxation<br><br>Aspects of Personal tax planning<br><br>Exemptions and deductions for individuals<br><br>e-filing ( Note: Some of the theoretical concepts would be dealt with during practice hours) |

Comprehensive Continuous Evaluation (CCE):

| Sr. No | Assignments/Activities |
|--------|------------------------|
|--------|------------------------|

|   |   |
|---|---|
| 1 | Written Test/ Assignment / Project Report/ Quiz/Debate            |
| 2 | Group Discussion / Case Study                                     |
| 3 | PPT Presentations/Seminars/Workshop/ Any other innovative methods |
|   | Total – 50 Marks  |

Only Internal – 50 marks

External: There will be no external for this subject Reference Books:

Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.

Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.

Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

Course Syllabus Semester II

SEC (Skill Enhancement Courses)

|  |  |
|--|--|
| Course Title   | Financial Accounting Paper-II  |
| Course Credits   | 2  |
| Course Outcomes  | After going through the course, learners will be able  |
|  | To create awareness about regular accounting of Not-for-Profit Organizations.  |
|  | To acquire working knowledge about treatment in respect of accounts to be prepared from incomplete records.  |
| Module 1 (Credit 1) Accounting for Not-for-Profit Organization |  |
| Learning Outcomes  | After learning the module, learners will be able   |
|  | To know the basic accounting terms and concepts relating to Non- Trading Concerns.   |
|  | To recognize the difference between the accounts of Non-Trading Concern and Commercial Organization.   |
|  | To enable the students to prepare books of accounts of Non- Trading Concerns.  |
| Content Outline  | <p>Theory:</p> <p>Meaning of not for Profit Organization, Procedure of preparation of an Income and Expenditure Account and Balance Sheet from Receipts and Payment Account, Preparation of a Receipts and Payment Account from an Income And Expenditure Account.</p> <p>Problems on:</p> <p>Practical Problems based on preparation of Receipts and Expenditure Accounts and Balance sheet of a Professionals like Doctors, Chartered Accountants, Architects etc.</p> |
| Module 2 (Credit 1) Accounting from Incomplete Records         |  |
| Learning Outcomes  | After learning the module, learners will be able   |

To understand the concept of Single Entry System.

To recognize the difference between Double Entry and Single Entry system of maintenance of accounts

|                 |  |
|-----------------|--|
|                 | <p>To wise up the students about how to give the accounting treatment in books of accounts under Single Entry System.</p> <p>To enable the students to solve sums on Conversion of Single Entry records into Doubt Entry System of accounting.</p>         |
| Content Outline | <p>Theory: Introduction to Single Entry System and its Limitations</p> <p>Problems on: Ascertainment of Profit, Conversion of Single Entry records into Doubt Entry, Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method).</p> |

Comprehensive Continuous Evaluation (CCE):

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

Only Internal – 50 marks

External: There will be no external for this subject Reference Books:

Bhalla Kapilehwar (2020), Advanced Accounting, Tata McGraw Hill Publication, New Delhi.

Shukla and Grewal (2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication,

New Delhi.

Gupta R. L. (2018), *Advanced Accountancy*, S. Chand, New Delhi

Haniff and Mukherjee (2019), *Modern Accountancy (II)*, MC Graw Hills, New Delhi.

Jawahar Lal (2018), *Financial Accounting*, S. Chand & Co., New Delhi.



Course Syllabus Semester II

SEC (Skill Enhancement Courses)

|  |   |
|--|---|
| Course Title   | Advanced Excel  |
| Course Credits   | 2   |
| Course Outcomes  | After going through the course, learners will be able to  |
|  | Use Microsoft Excel to create personal and/or business spreadsheets following current professional and/or industry standards.                 |
|  | Use critical thinking skills to design and create spreadsheets.   |
|  | Communicate in a business setting using spreadsheet vocabulary  |
|  | To create dynamic reports by mastering one of the most popular tools in excels - PivotTables, Pivot chart, If, Vlookup, Index, and Match etc. |
| Have skills of interpreting the result of data analysis and understanding limitation and relevance of applied methods. |   |
| Module 1 (Credit 1) Advanced Excel   |   |
| Learning Outcomes  | After learning the module, learners will be able to   |
|  | Use advanced functions and productivity tools to assist in developing worksheets  |
|  | Manipulate data lists using Outline and Autofilter  |
|  | Use Consolidation to summarise and report results from multiple worksheets  |
|  | Record repetitive tasks by creating Macros  |
|  | Use Hyperlinks to move around worksheets  |
|  | Use goal seeking to determine the values required to reach a desired result   |

Use the macro recorder to create a variety of macros

learn how to use different functions in Excel to perform data analytics tasks, including sorting and filtering, lookup functions, and conditional formatting

|  |  |
|--|--|
| Content Outline  | <p>Advanced Excel</p> <p>Conditional Formatting</p> <p>Data Sorting</p> <p>Advance Filter</p> <p>Data Consolidation</p> <p>Data Validation</p> <p>Data Table</p> <p>Gol Seek</p> <p>Scenario Manager</p> <p>Text to Column</p> <p>Sub Total</p> <p>Paste Special</p> <p>Protection</p> <p>Macros</p> <p>Formula Auditing</p> <p>Define Name</p> <p>Insert Slicer</p> <p>Insert Time Line</p> <p>Formula Building</p> <p>MIS Report</p> |
| Module 2 (Credit 1) Fundamentals of Data Analysis and Powerful Data Analysis |  |
| Learning Outcomes  | After learning the module, learners will be able to  |

|                 |   |
|-----------------|---|
|                 | <p>Apply Excel tools and formulas to transform and structure data.</p> <p>Create pivot tables to slice and dice your data.</p> <p>Visualize data with pivot charts and Excel Charts.</p>  |
| Content Outline | <p>Fundamentals of Data Analysis</p> <p>Instant Data Analysis</p> <p>Sorting Data by Color</p> <p>Slicers</p> <p>Flash Fill</p> <p>Powerful Data Analysis-I</p> <p>PivotTable Recommendations</p> <p>Data Model</p> <p>Power Pivot</p> <p>External Data Connection</p> <p>Pivot Table Tools</p> |

|  |                           |
|--|---------------------------|
|  | Powerful Data Analysis-II |
|  | Power View                |
|  | Visualizations            |
|  | Pie Charts                |
|  | Additional Features       |
|  | Power View in Services    |
|  | Format Reports            |
|  | Handling Integers         |
|  | Templates                 |
|  | Inquire                   |
|  | Workbook Analysis         |
|  | Manage Passwords          |
|  | File Formats              |
|  | Discontinued Features     |

Internal – 50 marks

External: There will be no external for this subject Comprehensive Continuous Evaluation (CCE):

The internal Assignment and Lab Manuals testing should be continual and spread over the semester of 25 Marks

Practical Exam of 25 Marks (Answer any 2 question out of 4, each question will be of 10 marks + Viva of 5 Marks)

## References:

### Essential Reading

"Microsoft Excel 365 Bible: The Comprehensive Tutorial Resource": M Alexander, Wiley

"Excel Macros For Dummies": Michael Alexander, John Wiley & Sons (14 July 2015)

### Additional Reading

"Advanced Excel for Scientific Data Analysis": Robert De Levie, Oxford University Press

"Advanced Excel Reporting for Management Accountants": Neale Blackwood, Wiley

## Course Syllabus

Semester I

AEC (Ability Enhancement Courses)

|  |  |
|--|--|
| Course Title   | Business English -II   |
| Course Credits   | 2  |
| Course Outcomes  | After going through the course, learners will be able to   |
|  | Write letters of inquiry and letters placing orders.   |
|  | Will have practical knowledge of writing letters of complaint and replying to them.  |
| Module 1(Credit 1) Letters of Enquiry and Order        |  |
| Learning Outcomes                                      | After learning the module, learners will be able to  |
|  | Understand Enquiries, their process, and how to handle them.   |
|  | Understand the process of placing orders and replying to letters of Orders.  |
| Content Outline  | Theory of writing letters of Enquiry, letters of Order<br><br>Writing letters of Enquiry, replies to Enquiries, letters placing Orders, and replies to Orders. |
| Module 2(Credit 1) Letters of Complaint and Adjustment |  |
| Learning Outcomes                                      | After learning the module, learners will be able to  |
|  | Understand letters of complaint during day-to- day business activity.  |
|  | Write letters of Complaint and Adjustment.   |
| Content Outline  | Theory of Letters of Complaint and Adjustment.<br><br>Writing letters of Complaint and Adjustment  |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – 50 Marks

External: There will be no external for this subject References



Business Communication-Urmila Rai and S.M Rai, Himalaya Publishing House

Principles and Practices of Business Communication. Aspi Doctor and Rhoda Doctor.  
Sheth Publishers

Modern Business Correspondence. Gartside, L.E., McDonald and Evans Ltd., Plymouth

Business Communication. – Kaul, Prentice Hall, India

Communication for Results. Fruchling, Rosemary T. Joan M. Lacombe Delhi: AITBS  
Publishers & Distributors.

## Course Syllabus Semester II

### 2.7 AEC (Ability Enhancement Courses)

|   |   |
|---|---|
| Course Title  | Digital Skills  |
| Course Credits  | 2 Credits   |
| Course Outcomes   | <p>After going through the course, learners will be able to :</p> <p>Build an understanding of the fundamental concepts of computer networking.</p> <p>Understand basic taxonomy and terminology of the computer networking area.</p> <p>Understand advanced networking concepts.</p> <p>Gain expertise in some specific areas of networking such as the design and maintenance of individual networks</p> <p>equips with various skills including threat detection and analysis, Cyber Security, protect ourselves and digital assets, and risk management</p> |
| Module 1 (Credit 1) Computer Networking and Cyber Laws and Ethics |   |
| Learning Outcomes   | <p>After learning the module, learners will be able to</p> <p>Build an understanding of the fundamental concepts of computer networking.</p> <p>Familiarize the student with the basic taxonomy and terminology of the computer networking area.</p> <p>Introduce the student to advanced networking concepts, preparing the student for entry Advanced courses in computer networking.</p> <p>Allow the student to gain expertise in some specific areas of networking such as the design and maintenance of individual networks.</p>                          |

|                 |  |
|-----------------|--|
| Content Outline | <p data-bbox="524 184 911 216">COMPUTER NETWORKING</p> <p data-bbox="524 264 987 296">Networking and its Advantages</p> <p data-bbox="524 344 889 375">How Data is Transmitted</p> <p data-bbox="524 424 1256 499">Types of Networking (Client Server, Peer to Peer, Personnel)</p> <p data-bbox="524 548 927 579">Network and its Advantage</p> |
|-----------------|--|

|  |   |
|--|---|
|  | <p>Classification of Networks</p> <p>Components of Network</p> <p>Types of Servers</p> <p>Workstation</p> <p>Advantages and Disadvantages of Client Server Database</p> <p>Netware (Dedicated and Non Dedicated NetWare)</p> <p>Login &amp; Logout</p> <p>Coaxial Cables, Twisted pair and Fiber Optics</p> <p>Different ways of Communication Devices used for Communication</p> <p>LAN, WAN &amp; MAN, SAN, Internet and Intranet</p> <p>Bus, Ring, Star Topologies</p> <p>Wireless Networking</p> <p>CYBER LAWS AND ETHICS</p> <p>Moral, Ethics and Law</p> <p>Ethics Culture and ethics for computer users, professionals and business</p> <p>Need of Cyber Security</p> <p>Major Security problems</p> <p>Information Service</p> <p>Code and guidelines of ethics</p> <p>Introduction to cyber laws and IT Act of India 2000</p> <p>Digital Signature, Electronic Records</p> |
|--|---|

|                          |   |
|--------------------------|---|
|                          | <p>Security, Privacy and Control</p> <p>Intellectual Property Rights</p>  |
|                          |   |
| <p>Learning Outcomes</p> | <p>After learning the module, learners will be able to</p> <p>Familiarize with internet and how which will help them in their academics</p> <p>Understand basics of the Internet Programming.</p> <p>Learn complexity of sending messages over the Internet</p> <p>Learn surfing, browsing, emailing, attaching document, chatting, downloading attachments and</p> |

|  |                    |
|--|--------------------|
|  | changing passwords |
|--|--------------------|

|                 |  |
|-----------------|--|
|                 | Understand the importance of E-Commerce  |
| Content Outline | <p>INTERNET</p> <p>What is Internet ? and its Advantage and Disadvantages</p> <p>Minimum Hardware and Software Requirement for internet Connection</p> <p>Role of Modem in Internet</p> <p>Websites &amp; ISPN</p> <p>Browsing and Surfing</p> <p>Downloading Pictures and Text</p> <p>E-mailing</p> <p>Creating Accounts, Attachments and Changing Passwords</p> <p>Chatting</p> <p>OMMERCE</p> <p>Introduction to E-Commerce</p> <p>Advantages and Disadvantages of E-Commerce</p> <p>E-Commerce Trade Cycle</p> <p>E-Commerce Future</p> <p>Scope of E-Commerce</p> |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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

Internal – 50 Marks

External: There will be no external for this subject



## References

Goleman, D. (2000). *Working with Emotional Intelligence*, Bantam Books, New York, NY.

Goleman, D. (2011). *The Brain and Emotional Intelligence: New Insights*.

Bar-On, R., & Parker, J.D.A. (Eds.) (2010). *The Handbook of Emotional Intelligence*. Jossey Bass

Goleman, D. (2013). *Leadership: The Power of Emotional Intelligence*.

Goleman, D. & Cherniss, C. (2011). *The Emotionally Intelligent Workplace*. John Wiley & Sons Inc.

Goleman, D., Boyatzis, R. & McKee, A. (2002). *Primal Leadership: Realizing the Power of Emotional Intelligence*. Harvard Business School Pr.

Bhattacharya, Mousumi & Sengupta. (2007). *Emotional Intelligence – Myth or Reality*, Excel Books, New Delhi.

## Course Syllabus Semester II

### AEC (Ability Enhancement Courses)

|   |   |
|---|---|
| Course Title  | Emotional Intelligence at Workplace   |
| Course Credits  | 2 Credits   |
| Course Outcomes   | After going through the course, learners will be able to  |
|   | Have deep understanding of the concept of emotional intelligence and its role in managing organizations effectively.  |
|   | Develop emotional competencies to enhance managerial skills.  |
|   | Assess and apply techniques of emotional intelligence at workplace.   |
| Module 1 (Credit 1) Fundamentals of Emotional Intelligence                |   |
| Learning Outcomes   | After learning the module, learners will be able to   |
|   | Define emotional intelligence and identify the significance of emotional intelligence.  |
|   | Develop and apply the techniques of emotional intelligence.   |
| Content Outline   | <p>Fundamentals of Emotional Intelligence</p> <p>Introduction to Emotional Intelligence (EI) – Concept EI, EQ and IQ, Nature and Scope of Emotional Intelligence, Importance of Emotional Intelligence, Emotional Competence Framework - Components of Emotional Intelligence.</p> <p>Models of Emotional Intelligence – Ability based Model, Trait Model, Mixed Model of Emotional Intelligence.</p> |
| Module 2 (Credit 1) Measurement and Application of Emotional Intelligence |   |
|   | After learning the module, learners will be able to   |

|                   |  |
|-------------------|--|
| Learning Outcomes | Gain insights on techniques to assess emotional intelligence.  |
|                   | Apply emotional intelligence to foster organizations with effective leaders and teams.   |
| Content Outline   | <p>Measurement and Application of Emotional Intelligence</p> <p>Measurement of Emotional Intelligence – Measuring Emotional Intelligence, Strategies to develop and enhance Emotional Intelligence.</p> <p>Application of Emotional Intelligence at Workplace</p> <p>- Building EI organization, developing Emotionally Intelligent Leadership, EI for teams</p> |

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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

Internal – 50 Marks

External: There will be no external for this subject

## References

Goleman, D. (2000). Working with Emotional Intelligence, Bantam Books, New York, NY.

Goleman, D. (2011). *The Brain and Emotional Intelligence: New Insights*.

Bar-On, R., & Parker, J.D.A. (Eds.) (2010). *The Handbook of Emotional Intelligence*.  
Jossey Bass

Goleman, D. (2013). *Leadership: The Power of Emotional Intelligence*.

Goleman, D. & Cherniss, C. (2011). *The Emotionally Intelligent Workplace*. John Wiley & Sons Inc.

Goleman, D., Boyatzis, R. & McKee, A. (2002). Primal Leadership: Realizing the Power of Emotional Intelligence. Harvard Business School Pr.

Bhattacharya, Mousumi & Sengupta. (2007). Emotional Intelligence – Myth or Reality, Excel Books, New Delhi.

## Course Syllabus Semester II

### Value Education Courses (VEC)

|   |  |
|---|--|
| Course Title  | Fundamentals of Corporate Social Responsibility in India   |
| Course Credits                                      | 2 Credits  |
| Course Outcomes                                     | After going through the course, learners will be able to   |
|   | Understand the concept of Corporate Social Responsibility, its significance and importance in India.   |
|   | Take part in philanthropic causes and provide positive social values.  |
| Module 1 (Credit 1) Corporate Social Responsibility |  |
| Learning Outcomes                                   | After learning the module, learners will be able to  |
|   | Create a culture built on doing good.  |
|   | Understand the legalities pertaining to CSR.   |
| Content Outline                                     | <p>Corporate Social Responsibility – Concept, Role and Importance, Scope, Relevance of Corporate Social Responsibility (CSR) in India.</p> <p>Models, Philanthropy, Drivers, Legal Provisions and Future of CSR, NGOs and Agencies Role, Integrating CSR</p> |
| Module 2 (Credit 1) Challenges and Impact of CSR    |  |
| Learning Outcomes                                   | After learning the module, learners will be able to  |
|   | Create a positive impact on society and deliver values, whether social, environmental or economic.   |
|   | Take decisions related to business which would not only maximize profit, but also serve and protect the rights and interest of other members of society like consumers, workers and community as a whole.  |

|                 |  |
|-----------------|--|
| Content Outline | <p>Challenges and Impact of CSR on Stakeholders - Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society</p> <p>CSR and Environment, CSR and Sustainable Development and Factors influencing CSR Policy -Triple Bottom Line - Role of HR Professionals in CSR</p> |
|-----------------|--|

External – 50 Marks References

Sharma J.P., Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi

Blowfield M., and Murray A., Corporate Responsibility, Oxford University Press.

Kotler P. and Lee N., CSR: doing the most good for Company and your cause, Wiley.

Beeslory, Michel and Evens, CSR , Taylor and Francis.

Banerjee S., CSR: the good, the bad and the ugly, Edward Elgar Publishing.

Perrini F., Stefano and Tencati A., Developing CSR- A European Perspective, Edward Elgar Publishing.

William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication.

Crane, A. Et al., The Oxford handbook of Corporate Social Responsibility, Oxford University Press Inc., New York.

Crane A., Matten D., Spence L., Corporate Social Responsibility: Readings and Cases in a Global Context, Routledge.

Chakrabarty B., Corporate Social Responsibility in India, Routledge, New Delhi.

Course Syllabus Semester II

Value Education Courses (VEC)

|  |  |
|--|--|
| Course Title   | Introduction to Environmental Economics  |
| Course Credits   | 2  |
| Course Outcomes  | After going through the course, learners will be able to   |
|  | Recognize the key issues related to Environmental Economics and sustainable development.   |
|  | Elucidate the causes and varieties of pollution.   |
|  | Analyze the environmental regulation policies in India.  |
|  | Comprehend the different issues associated with the environment  |
| Module 1(Credit 1) Environmental Economics and Sustainable Development |  |
| Learning Outcomes  | After learning the module, learners will be able to  |
|  | Recognize the fundamentals of environmental economics  |
|  | Comprehend the principles of Sustainable Economic Development and SDG goals.   |
| Content Outline  | Environmental Economics and Sustainable Development  |
|  | Definition, scope, and importance of Environmental Economics.  |
|  | Interrelationship between Environmental economics and economics.   |
|  | Public Good, Market failures, and externalities  |
|  | Meaning and Concept of Sustainable Development.<br>Measurement of Sustainable Development, Environment, and Sustainable Development. |
|  | Sustainable Development Goals (SDG) of the United Nations  |



|  |                                    |
|--|------------------------------------|
|  | with Reference to the Environment. |
|--|------------------------------------|

|   |  |
|---|--|
| Module 2 (Credit) Environmental Issues and Environmental Policy |  |
| Learning Outcomes   | After learning the module, learners will be able to  |
|   | Clarify the meaning, source, types, causes, and impact of Pollution on economy   |
|   | Analyze the policies involved in meeting the challenges of climate change.   |
|   | Discuss the different issues pertaining to the environment.  |
| Content Outline   | Climate change and global warming, Green House Effect, ACID rain, Deforestation and Environmental problems, Agricultural Development and Environmental Problems. |
|   | Pollution- Meaning, sources of pollution, types of pollution, and their status in India Causes of pollution and its effects on economic decisions.               |
|   | Environmental Regulation and policies- central, state, and local government in India.  |

#### External – 50 Marks References

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

DM Karpagam, Kindle (2019) Environmental Economics: (2019)

Sengupta, R. (2013): Ecological Limits and Economic Development: Creating Space, Oxford University Press, New Delhi.

Muthukrishnan, S. (2010): Economics of Environment, PHI Learning Private Ltd, New Delhi

Arrow, K.J., and P. Dasgupta, I.H. Goulder, K.J. Mumford and K. Oleson (2012): "Sustainability and Measurement of Wealth", Environment and Development Economics, 17(3):317-53.

Bhattacharya Rabindranath,( 2002 ) Environmental Economics: An Indian Perspective paperback, , Kindle

J. and A.D. Zeeuw (Ed.) (2002): *Recent Advances in Environmental Economics*, Edward Elgar, Cheltenham, U.K. 10.

