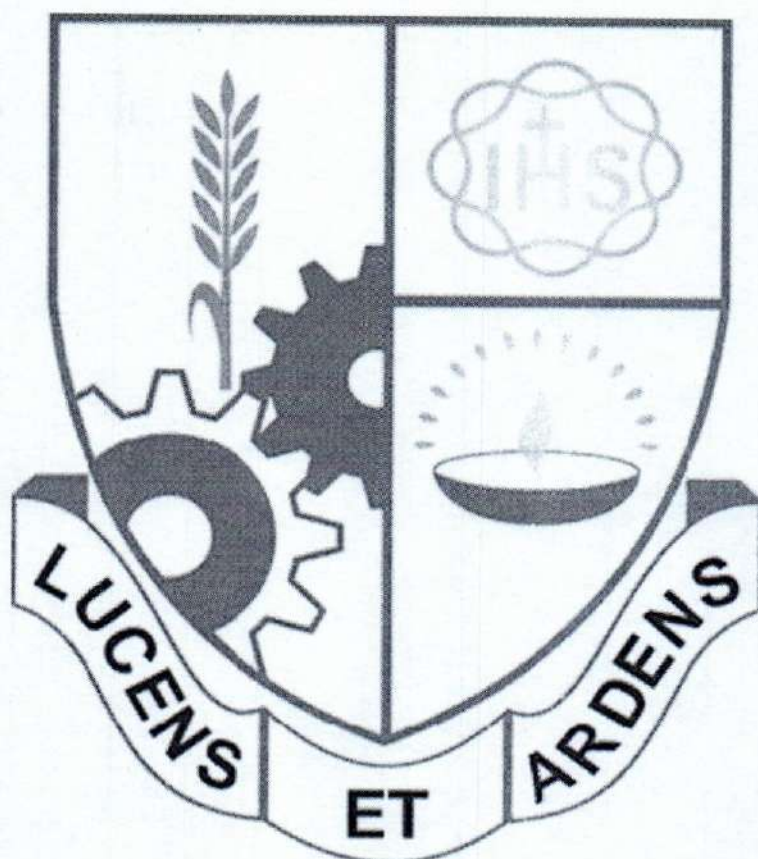


**St. Xavier's College, Ranchi**

**(An Autonomous College affiliated to Ranchi University)**



**Syllabus of B. Com under FYUGP (NEP - 2020)**

**For session 2023 - 2027**

## Department of Commerce

### ST. XAVIER'S COLLEGE

(An Autonomous College of Ranchi University)

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**HIGHLIGHTS OF REGULATIONS OF FYUGP****PROGRAMME DURATION**

- The Full-time, Regular UG programme for a regular student shall be for a period of four years with multiple entry and multiple exit options.
- The session shall commence from **1<sup>st</sup> of July**.

**ELIGIBILITY**

- The selection for admission will be primarily based on availability of seats in the Major subject and marks imposed by the institution. Merit point for selection will be based on marks obtained in Major subject at Class 12 (or equivalent level) or the aggregate marks of Class 12 (or equivalent level) if Marks of the Major subject is not available. Reservation norms of The Government of Jharkhand must be followed as amended in times.
- UG Degree Programmes with Double Major shall be provided only to those students who secure a minimum of overall 75% marks (7.5 CGPA) or higher.
- Other eligibility criteria including those for multiple entry will be in light of the UGC Guidelines for Multiple Entry and Exit in Academic Programmes offered in Higher Education Institutions.

**ADMISSION PROCEDURE**

- The reservation policy of the Government of Jharkhand shall apply in admission and the benefit of the same shall be given to the candidates belonging to the State of Jharkhand only. The candidates of other states in the reserved category shall be treated as General category candidates. Other relaxations or reservations shall be applicable as per the prevailing guidelines of the University for FYUGP.

**VALIDITY OF REGISTRATION**

- Validity of a registration for FYUGP will be for maximum for Seven years from the date of registration.

**ACADEMIC CALENDAR**

- An Academic Calendar will be prepared by the university to maintain uniformity in the CBCS of the UG Honours Programmes, UG Programmes, semesters and courses in the college run under the university (Constituent/Affiliated).
- **Academic Year:** Two consecutive (one odd + one even) semesters constitute one academic year.
- **Semester:** The Odd Semester is scheduled from **July to December** and the Even Semester is from **January to June**. Each week has a minimum of 40 working hours spread over 6 days.
- Each semester will include – Admission, course work, conduct of examination and declaration of results including semester break.
- In order to undergo 8 weeks' summer internship/ apprenticeship during the summer camp, the Academic Calendar may be scheduled for academic activities as below:
  - a) **Odd Semester: From first Monday of August to third Saturday of December**
  - b) **Even Semester: From first Monday of January to third Saturday of May**
- An academic year comprising 180 working days in the least is divided into two semesters, each semester having at least 90 working days. With six working days in a week, this would mean that each semester will have  $90/6 = 15$  teaching/ working weeks. Each working week will have 40 hours of instructional time.
- Each year the University shall draw out a calendar of academic and associated activities, which shall be





strictly adhered to. The same is non-negotiable. Further, the Department will make all reasonable endeavors to deliver the programmes of study and other educational services as mentioned in its Information Brochure and website. However, circumstances may change prompting the Department to reserve the right to change the content and delivery of courses, discontinue or combine courses and introduce or withdraw areas of specialization.

### PROGRAMME OVERVIEW/ SCHEME OF THE PROGRAMME

- Undergraduate degree programmes of either 3 or 4-year duration, with multiple entries and exit points and re-entry options within this period, with appropriate certifications such as:
  - UG Certificate after completing 1 year (2 semesters) of study in the chosen fields of study provided they complete one vocational course of 4 credits during the summer vacation of the first year or internship/ Apprenticeship in addition to 6 credits from skill-based courses earned during first and second semester.,
  - UG Diploma after 2 years (4 semesters) of study diploma provided they complete one vocational course of 4 credits or internship/ Apprenticeship/ skill based vocational courses offered during first year or second year summer term in addition to 9 credits from skill-based courses earned during first, second, and third semester,
  - Bachelor's Degree after a 3-year (6 semesters) programme of study,
  - Bachelor's Degree (Honours) after a 4-year (8 semesters) programme of study.
  - Bachelor Degree (Honours with Research) after a 4-year (8 semesters) programme of study to the students undertaking 12 credit Research component in fourth year of FYUGP.

### CREDIT OF COURSES

The term 'credit' refers to the weightage given to a course, usually in terms of the number of instructional hours per week assigned to it. The workload relating to a course is measured in terms of credit hours. It determines the number of hours of instruction required per week over the duration of a semester (minimum 15 weeks).

- a) One hour of teaching/ lecture or two hours of laboratory /practical work will be assigned per class/interaction.  
**One credit for Theory** = 15 Hours of Teaching i.e., 15 Credit Hours  
**One credit for Practicum** = 30 Hours of Practical work i.e., 30 Credit Hours
- b) For credit determination, instruction is divided into three major components:  
**Hours (L)** – Classroom Hours of one-hour duration.  
**Tutorials (T)** – Special, elaborate instructions on specific topics of one-hour duration  
**Practical (P)** – Laboratory or field exercises in which the student has to do experiments or other practical work of two-hour duration.

### CALCULATION OF MARKS FOR THE PURPOSE OF RESULT

- Student's final marks and the result will be based on the marks obtained in Semester Internal Examination and End Semester Examination organized taken together.
- Passing in a subject will depend on the collective marks obtained in Semester internal and End Semester University Examination both. However, students must pass in Theory and Practical Examinations separately.



**PROMOTION CRITERIA****First degree programme with single major:**

- i. The Requisite Marks obtained by a student in a particular subject will be the criteria for promotion to the next Semester.
- ii. No student will be detained in odd Semesters (I, III, V & VII).
- iii. To get promotion from Semester-II to Semester-III a student will be required to pass in at least 75% of Courses in an academic year, a student has to pass in minimum 9 papers out of the total 12 papers.
- iv. To get promotion from Semester-IV to Semester-V (taken together of Semester I, II, III & IV) a student has to pass in minimum 18 papers out of the total 24 papers.
- v. To get promotion from Semester-VI to Semester-VII (taken all together of Semester I, II, III, IV, V & VI) a student has to pass in minimum 26 papers out of the total 34 papers.
- vi. However, it will be necessary to procure pass marks in each of the paper before completion of the course.

**First degree programme with dual major:**

- vii. Above criteria are applicable as well on the students pursuing dual degree programmes however first degree programme will remain independent of the performance of the student in dual major courses.
- viii. To get eligible for taking ESE, a student will be required to pass in at least 75% of Courses in an academic year.
- ix. A student has to pass in minimum 3 papers out of the total 4 papers.
- x. It will be a necessity to clear all papers of second major programme in second attempt in succeeding session, failing which the provision of dual major will be withdrawn and the student will be entitled for single first degree programme.

**PUBLICATION OF RESULT**

- The result of the examination shall be notified by the Controller of Examinations of the University in different newspapers and also on University website.
- If a student is found indulged in any kind of malpractice/ unfair means during examination, the examination taken by the student for the semester will be cancelled. The candidate has to reappear in all the papers of the session with the students of next coming session and his one year will be detained. However, marks secured by the candidate in all previous semesters will remain unaffected.
- There shall be no Supplementary or Re-examination for any subject. Students who have failed in any subject in an even semester may appear in the subsequent even semester examination for clearing the backlog. Similarly, the students who have failed in any subject in an odd semester may appear in the subsequent odd semester examination for clearing the backlog.

Regulation related with any concern not mentioned above shall be guided by the Regulations of the University for FYUGP.

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## COURSE STRUCTURE FOR FYUGP 'HONOURS/ RESEARCH'

Table 1: Credit Framework for Four Year Undergraduate Programme (FYUGP) under State Universities of Jharkhand [Total Credits = 160]

Level of Courses	Semester	ML: Discipline Specific Courses – Core or Major (80)	MN: Minor from discipline (16)	MN: Minor from vocational (16)	MDC: Multidisciplinary Courses [Life sciences, Physical Sciences, Mathematical and Computer Sciences, Data Analysis, Social Sciences, Humanities, etc.] (9)	AEC: Ability Enhancement Courses (Modern Indian Language and English) (8)	SEC: Skill Enhancement Courses (9)	VAC: Value Added Courses (6)	LAP: Internship/ Dissertation (4)	RC: Research Courses (12)	AMJ: Advanced Courses in lieu of Research (12)	Credits	Double Major (DMJ)
1	2	3	4	3	6	7	8	9	10	11	12	13	14
100-199: Foundation or Introductory courses	I	4	4		3	2	3	4				20	4+4
	II	4+4		4	3	2	3					20	4+4
Exit Point: Undergraduate Certificate provided with Summer Internship/ Project (4 credits)													
200-299: Intermediate-level courses	III	4+4	4		3	2	3					20	4+4
	IV	4+4+4		4		2		2				20	4+4
Exit Point: Undergraduate Diploma provided with Summer Internship in 1 <sup>st</sup> or 2 <sup>nd</sup> year/ Project (4 credits)													
300-399: Higher-level courses	V	4+4+4	4						4			20	4+4
	VI	4+4+4+4		4								20	4+4
Exit Point: Bachelor's Degree													
400-499: Advanced courses	VII	4+4+4+4	4									20	4+4
	VIII	4		4						12	4+4+4	20	4+4
Exit Point: Bachelor's Degree with Hons./Hons. with Research													
												160	224

Note: Honours students not undertaking research will do 3 courses for 12 credits in lieu of a Research project / Dissertation.  
Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



**Table 2: Semester wise Course Code and Credit Points for Single Major**

Semester	Code	Subjects	Credits
<b>I</b>	AEC-1	Language and Communication Skills (MIL 1 - Hindi/ English)	2
	VAC-1	Value Added Course-1	4
	SEC-1	Skill Enhancement Course-1	3
	MDC-1	Multi-disciplinary Course-1	3
	MN-1A	Minor from Discipline-1	4
	MJ-1	Major paper 1 (Disciplinary/Interdisciplinary Major)	4
<b>II</b>	AEC-2	Language and Communication Skills (MIL 2 - English/ Hindi)	2
	SEC-2	Skill Enhancement Course-2	3
	MDC-2	Multi-disciplinary Course-2	3
	MN-2A	Minor from Vocational Studies/Discipline-2	4
	MJ-2	Major paper 2 (Disciplinary/Interdisciplinary Major)	4
	MJ-3	Major paper 3 (Disciplinary/Interdisciplinary Major)	4
<b>III</b>	AEC-3	Language and Communication Skills (Language Elective 1 - Modern Indian language including TRL)	2
	SEC-3	Skill Enhancement Course-3	3
	MDC-3	Multi-disciplinary Course-3	3
	MN-1B	Minor from Discipline-1	4
	MJ-4	Major paper 4 (Disciplinary/Interdisciplinary Major)	4
	MJ-5	Major paper 5 (Disciplinary/Interdisciplinary Major)	4
<b>IV</b>	AEC-3	Language and Communication Skills (Language Elective - Modern Indian language including TRL)	2
	VAC-2	Value Added Course-2	2
	MN-2B	Minor from Vocational Studies/Discipline-2	4
	MJ-6	Major paper 6 (Disciplinary/Interdisciplinary Major)	4
	MJ-7	Major paper 7 (Disciplinary/Interdisciplinary Major)	4
	MJ-8	Major paper 8 (Disciplinary/Interdisciplinary Major)	4
<b>V</b>	MN-1C	Minor from Discipline-1	4
	MJ-9	Major paper 9 (Disciplinary/Interdisciplinary Major)	4
	MJ-10	Major paper 10 (Disciplinary/Interdisciplinary Major)	4
	MJ-11	Major paper 11 (Disciplinary/Interdisciplinary Major)	4
	IAP	Internship/Apprenticeship/Field Work/Dissertation/Project	4
<b>VI</b>	MN-2C	Minor from Vocational Studies/Discipline-2	4
	MJ-12	Major paper 12 (Disciplinary/Interdisciplinary Major)	4
	MJ-13	Major paper 13 (Disciplinary/Interdisciplinary Major)	4
	MJ-14	Major paper 14 (Disciplinary/Interdisciplinary Major)	4
	MJ-15	Major paper 15 (Disciplinary/Interdisciplinary Major)	4
<b>VII</b>	MN-1D	Minor from Discipline-1	4
	MJ-16	Major paper 16 (Disciplinary/Interdisciplinary Major)	4
	MJ-17	Major paper 17 (Disciplinary/Interdisciplinary Major)	4
	MJ-18	Major paper 18 (Disciplinary/Interdisciplinary Major)	4



	MJ-19	Major paper 19 (Disciplinary/Interdisciplinary Major)	4
	MN-2D	Minor from Vocational Studies/Discipline-2	4
	MJ-20	Major paper 20 (Disciplinary/Interdisciplinary Major)	4
<b>VIII</b>	RC OR	Research Internship/Field Work/Dissertation OR	12/
	AMJ-1	Advanced Major paper-1 (Disciplinary/Interdisciplinary Major)	4
	AMJ-2	Advanced Major paper-2 (Disciplinary/Interdisciplinary Major)	4
	AMJ-3	Advanced Major paper-3 (Disciplinary/Interdisciplinary Major)	4
		<b>Total Credit</b>	<b>160</b>



**NUMBER OF CREDITS BY TYPE OF COURSE**

The hallmark of the new curriculum framework is the flexibility for the students to learn courses of their choice across various branches of undergraduate programmes. This requires that all departments prescribe a certain specified number of credits for each course and common instruction hours (slot time).

**Table 3: Overall Course Credit Points for Single Major**

Courses	Nature of Courses	3 yr UG Credits	4 yr UG Credits
Major	Core courses	60	80
Minor	i. Discipline/ Interdisciplinary courses and ii. Vocational Courses	24	32
Multidisciplinary	3 Courses	9	9
AEC	Language courses	8	8
SEC	<b>Courses to be developed by the University</b>	9	9
Value Added Courses	Understanding India, Environmental Studies, Digital Education, Health & wellness, Summer Internship/ Apprenticeship/ Community outreach activities, etc.	6	6
Internship (In any summer vacation for Exit points or in Semester-V)		4	4
Research/ Dissertation/ Advanced Major Courses	Research Institutions/ 3 Courses		12
<b>Total Credits =</b>		<b>120</b>	<b>160</b>

**Table 4: Overall Course Code and Additional Credit Points for Double Major**

Courses	Nature of Courses	3 yr UG Credits	4 yr UG Credits
Major 1	Core courses	60	80
Major 2	Core courses	48	64
Minor	i. Discipline/ Interdisciplinary courses and ii. Vocational Courses	24	32
Multidisciplinary	3 Courses	9	9
AEC	Language courses	8	8
SEC	<b>Courses to be developed by the University</b>	9	9
Value Added Courses	Understanding India, Environmental Studies, Digital Education, Health & wellness, Summer Internship/ Apprenticeship/ Community outreach activities, etc.	6	6
Internship (In any summer vacation for Exit points or in Semester-V)		4	4
Research/ Dissertation/ Advanced Major Courses	Research Institutions/ 3 Courses		12
<b>Total Credits =</b>		<b>168</b>	<b>224</b>



**Table 5: Semester wise Course Code and Additional Credit Points for Double Major:**

Semester	Double Major Courses		Credits
	Code	Papers	
<b>I</b>	DMJ-1	Double Major paper-1 (Disciplinary/Interdisciplinary Major)	4
	DMJ-2	Double Major paper-2 (Disciplinary/Interdisciplinary Major)	4
<b>II</b>	DMJ-3	Double Major paper-3 (Disciplinary/Interdisciplinary Major)	4
	DMJ-4	Double Major paper-4 (Disciplinary/Interdisciplinary Major)	4
<b>III</b>	DMJ-5	Double Major paper-5 (Disciplinary/Interdisciplinary Major)	4
	DMJ-6	Double Major paper-6 (Disciplinary/Interdisciplinary Major)	4
<b>IV</b>	DMJ-7	Double Major paper-7 (Disciplinary/Interdisciplinary Major)	4
	DMJ-8	Double Major paper-8 (Disciplinary/Interdisciplinary Major)	4
<b>V</b>	DMJ-9	Double Major paper-9 (Disciplinary/Interdisciplinary Major)	4
	DMJ-10	Double Major paper-10 (Disciplinary/Interdisciplinary Major)	4
<b>VI</b>	DMJ-11	Double Major paper-11 (Disciplinary/Interdisciplinary Major)	4
	DMJ-12	Double Major paper-12 (Disciplinary/Interdisciplinary Major)	4
<b>VII</b>	DMJ-13	Double Major paper-13 (Disciplinary/Interdisciplinary Major)	4
	DMJ-14	Double Major paper-14 (Disciplinary/Interdisciplinary Major)	4
<b>VIII</b>	DMJ-15	Double Major paper-15 (Disciplinary/Interdisciplinary Major)	4
	DMJ-16	Double Major paper-16 (Disciplinary/Interdisciplinary Major)	4
		<b>Total Credit</b>	<b>64</b>

**Abbreviations:**

AEC	Ability Enhancement Courses
SEC	Skill Enhancement Courses
IAP	Internship/Apprenticeship/ Project
MDC	Multidisciplinary Courses
MJ	Major Disciplinary/Interdisciplinary Courses
DMJ	Double Major Disciplinary/Interdisciplinary Courses
MN	Minor Disciplinary/Interdisciplinary Courses
AMJ	Advanced Major Disciplinary/Interdisciplinary Courses
RC	Research Courses



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**AIMS OF BACHELOR'S DEGREE PROGRAMME IN COMMERCE**

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**The broad aims of the Curriculum of the Commerce are:**

The B. Com. Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Marketing Management
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Business & Corporate Laws

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Mind Management, Computer awareness etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

**The overall aim of B. Com. as a programme is to:**

- i. Provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation;
- ii. Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- iii. Construct a sound theoretical footing;
- iv. Acquainting students with recent market practices;
- v. Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- vi. Formulating business problems and provide innovative solutions to enable the students.

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**PROGRAM LEARNING OUTCOMES**

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**The broad programme learning outcomes in Commerce are:**

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification.

Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- i. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- iii. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- iv. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- v. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.



## SEMESTER WISE COURSES IN COMMERCE MAJOR-1 FOR FYUGP

**2022 onwards****Table 7: Semester wise Examination Structure in Discipline Courses:**

Semester	Courses		Examination Structure			
	Code	Papers	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
<b>I</b>	MJ-1	Financial Accounting	4	25	75	---
<b>II</b>	MJ-2	Business Organisation And Management	4	25	75	---
	MJ-3	Business Statistics	4	25	75	---
<b>III</b>	MJ-4	Business Mathematics	4	25	75	---
	MJ-5	Income Tax Law And Practice	4	25	75	---
<b>IV</b>	MJ-6	Business And Corporate Law	4	25	75	---
	MJ-7	Corporate Accounting	4	25	75	---
	MJ-8	Entrepreneurship Development	4	25	75	---
<b>V</b>	MJ-9	Cost Accounting	4	25	75	---
	MJ-10	Human Resource Management	4	25	75	---
	MJ-11	Goods And Services Tax -Law And Practices	4	25	75	---
<b>VI</b>	MJ-12	Principle Of Marketing	4	25	75	---
	MJ-13	Quantitative Techniques For Business Decision	4	25	75	---
	MJ-14	Financial Management And Principles	4	25	75	---
	MJ-15	Managerial Economics	4	25	75	---
<b>VII</b>	MJ-16	Financial Institutions And Markets	4	25	75	---
	MJ-17	Advance Statistical Analysis	4	25	75	---
	MJ-18	Managerial Accounting	4	25	75	---
	MJ-19	International Business And Trade	4	25	75	---
<b>VIII</b>	MJ-20	Business Environment	4	25	75	---
	AMJ-1	Financial Technology And Analytics	4	25	75	---
	AMJ-2	Artificial Intelligence For Business	4	25	75	---
	AMJ-3	Business Data Analytics	4	25	75	---
	or RC-1	Research Methodology	4	25	75	---
	RC-2	Project Dissertation/ Research Internship/ Field Work	8	---	---	200
		<b>Total Credit</b>	<b>92</b>			

**Table 8: Semester wise Course Code and Credit Points for Skill Enhancement Courses:**

Semester	Skill Enhancement Courses		Examination Structure			
	Code	Papers	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
<b>I</b>	SEC-1	Office Management	3	---	75	---
<b>II</b>	SEC-2	Inventory & Working Capital Management	3	---	75	---
<b>III</b>	SEC-3	Elementary Computer Application Softwares	3	---	75	---
		<b>Total Credit</b>	<b>9</b>			

**Table 9: Semester wise Course Code and Credit Points for Minor Courses:**

Semester	Minor Courses		Examination Structure			
	Code	Papers	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
<b>I</b>	MN-1A	Introductory Commerce	4	25	75	---
<b>III</b>	MN-1B	Financial Literacy	4	25	75	---
<b>V</b>	MN-1C	Stock Market Operations	4	25	75	---
<b>VII</b>	MN-1D	Digital Marketing	4	25	75	---
		<b>Total Credit</b>	<b>16</b>			



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## INSTRUCTION TO QUESTION SETTER

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### SEMESTER INTERNAL EXAMINATION (SIE):

There will be Only One Semester Internal Examination in Major, Minor and Research Courses, which will be organized at college/institution level. However, Only One End semester evaluation in other courses will be done either at College/ Institution or University level depending upon the nature of course in the curriculum.

#### **A. (SIE 10+5=15 marks):**

There will be two group of questions. **Question No.1 will be very short answer type in Group A** consisting of five questions of 1 mark each. **Group B will contain descriptive type** two questions of five marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks.

#### **B. (SIE 20+5=25 marks):**

There will be two group of questions. **Group A is compulsory** which will contain two questions. **Question No.1 will be very short answer type** consisting of five questions of 1 mark each. **Question No.2 will be short answer type** of 5 marks. **Group B will contain descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 20 Marks, (b) Class Attendance Score (CAS) of 5 marks.

#### **Conversion of Attendance into score may be as follows:**

Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks.

### END SEMESTER UNIVERSITY EXAMINATION (ESE):

#### **A. (ESE 60 marks):**

There will be two group of questions. **Group A is compulsory** which will contain three questions. **Question No.1 will be very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3 will be short answer type** of 5 marks. Group B will contain descriptive type five questions of fifteen marks each, out of which any three are to answer.

#### **B. (ESE 75 marks):**

There will be two group of questions. **Group A is compulsory** which will contain three questions. **Question No.1 will be very short answer type** consisting of five questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

#### **C. (ESE 100 marks):**

There will be two group of questions. **Group A is compulsory** which will contain three questions. **Question No.1 will be very short answer type** consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. Group B will contain descriptive type six questions of twenty marks each, out of which any four are to answer.

**FORMAT OF QUESTION PAPER FOR SEMESTER INTERNAL EXAMINATION****Question format for 10 Marks:**

F.M. =10	Subject/ Code Time=1Hr.	Exam Year
<b>General Instructions:</b>		
i. <b>Group A</b> carries very short answer type compulsory questions. ii. <b>Answer 1 out of 2</b> subjective/ descriptive questions given in <b>Group B</b> . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<b><u>Group A</u></b>		
1.		[5x1=5]
i.	.....	
ii.	.....	
iii.	.....	
iv.	.....	
v.	.....	
<b><u>Group B</u></b>		
2.	.....	[5]
3.	.....	[5]
<b>Note:</b> There may be subdivisions in each question asked in Theory Examination.		

**Question format for 20 Marks:**

F.M. =20	Subject/ Code Time=1Hr.	Exam Year
<b>General Instructions:</b>		
i. <b>Group A</b> carries very short answer type compulsory questions. ii. <b>Answer 1 out of 2</b> subjective/ descriptive questions given in <b>Group B</b> . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<b><u>Group A</u></b>		
1.		[5x1=5]
i.	.....	
ii.	.....	
iii.	.....	
iv.	.....	
v.	.....	
2.	.....	[5]
<b><u>Group B</u></b>		
3.	.....	[10]
4.	.....	[10]
<b>Note:</b> There may be subdivisions in each question asked in Theory Examination.		



**FORMAT OF QUESTION PAPER FOR END SEMESTER UNIVERSITY EXAMINATION****Question format for 50 Marks:**

F.M. =50	Subject/ Code Time=3Hrs.	Exam Year
<b>General Instructions:</b>		
i. <b>Group A</b> carries very short answer type <b>compulsory</b> questions. ii. <b>Answer 3 out of 5</b> subjective/ descriptive questions given in <b>Group B</b> . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<b><u>Group A</u></b>		
1.		[5x1=5]
i.	.....	
ii.	.....	
iii.	.....	
iv.	.....	
v.	.....	
<b><u>Group B</u></b>		
2.	.....	[15]
3.	.....	[15]
4.	.....	[15]
5.	.....	[15]
6.	.....	[15]
<b>Note:</b> There may be subdivisions in each question asked in Theory Examination.		

**Question format for 60 Marks:**

F.M. =60	Subject/ Code Time=3Hrs.	Exam Year
<b>General Instructions:</b>		
i. <b>Group A</b> carries very short answer type <b>compulsory</b> questions. ii. <b>Answer 3 out of 5</b> subjective/ descriptive questions given in <b>Group B</b> . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<b><u>Group A</u></b>		
1.		[5x1=5]
i.	.....	
ii.	.....	
iii.	.....	
iv.	.....	
v.	.....	
2.	.....	[5]
3.	.....	[5]
<b><u>Group B</u></b>		
4.	.....	[15]
5.	.....	[15]
6.	.....	[15]
7.	.....	[15]
8.	.....	[15]
<b>Note:</b> There may be subdivisions in each question asked in Theory Examination.		

Question format for 75 Marks:

F.M. = 75	Subject/ Code Time=3Hrs.	Exam Year
<b>General Instructions:</b>		
i. <b>Group A</b> carries very short answer type <b>compulsory</b> questions. ii. <b>Answer 4 out of 6</b> subjective/ descriptive questions given in <b>Group B</b> . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<b><u>Group A</u></b>		
1. ....		[5x1=5]
i. ....		
ii. ....		
iii. ....		
iv. ....		
v. ....		
2. ....		[5]
3. ....		[5]
<b><u>Group B</u></b>		
4. ....		[15]
5. ....		[15]
6. ....		[15]
7. ....		[15]
8. ....		[15]
9. ....		[15]
<b>Note:</b> There may be subdivisions in each question asked in Theory Examination.		

Question format for 100 Marks:

F.M. = 100	Subject/ Code Time=3Hrs.	Exam Year
<b>General Instructions:</b>		
i. <b>Group A</b> carries very short answer type <b>compulsory</b> questions. ii. <b>Answer 4 out of 6</b> subjective/ descriptive questions given in <b>Group B</b> . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<b><u>Group A</u></b>		
1. ....		[10x1=10]
i. ....	vi. ....	
ii. ....	vii. ....	
iii. ....	viii. ....	
iv. ....	ix. ....	
v. ....	x. ....	
2. ....		[5]
3. ....		[5]
<b><u>Group B</u></b>		
4. ....		[20]
5. ....		[20]
6. ....		[20]
7. ....		[20]
8. ....		[20]
9. ....		[20]
<b>Note:</b> There may be subdivisions in each question asked in Theory Examination.		



## **Multi-disciplinary Course**

### **Semester – I**

#### **List of Subjects –**

MDC 1A: FOUNDATION OF COGNITIVE SCIENCE

MDC 1B: PERFORMANCE MANAGEMENT AND COUNSELLING

MDC 1C: INTRODUCTION TO GENDER EQUALITY

#### **MDC 1D: E-COMMERCE**

MDC 1E: LIFE SCIENCE – CELLULAR ORGANISATION &  
FUNDAMENTAL PROCESSES

MDC 1F: MATHEMATICAL & COMPUTATIONAL THINKING AND  
ANALYSIS

### **Minor from Vocational Studies**

VOCATIONAL COURSE – I “SERICULTURE”

MNV 1A: GENERAL SERICULTURE

MNV 1A PRACTICAL:

MNV 1B: SILKWORM AND SILKWORM CROP PROTECTION

MNV 1B PRACTICAL:

MNV 1C: SILKWORM REARING

MNV 1C PRACTICAL:

MNV 1D: MULBERRY CROP CULTIVATION AND PROTECTION

MNV 1D PRACTICAL:

VOCATIONAL COURSE – II “ORGANIC FARMING”

MNV 2A: PRINCIPLES OF ORGANIC FARMING

MNV 2A PRACTICAL:

MNV 2B: FUNDAMENTALS OF CROP PHYSIOLOGY

MNV 2B PRACTICAL:

MNV 2C: PRINCIPLES OF SEED TECHNOLOGY

MNV 2C PRACTICAL:

MNV 2D: BREEDING OF FIELD CROPS

MNV 2D PRACTICAL:

**VOCATIONAL COURSE – III “BANKING & INSURANCE”**

**MNV 3A: INDIAN BANKING SYSTEM**

**MNV 3A PRACTICAL:**

**MNV 3B: FUNDAMENTALS OF INSURANCE**

**MNV 3B PRACTICAL:**

**MNV 3C: ENTREPRENEURSHIP**

**MNV 3C PRACTICAL:**

**MNV 3D: BANKING LAW AND PRACTICE**

**MNV 3D PRACTICAL:**

VOCATIONAL COURSE - IV “TEXTILE DESIGN & TAILORING”

MNV 4A: HISTORY OF ART & DESIGN

MNV 4A PRACTICAL:



MNV 4B: FASHION & TEXTILE

MNV 4B PRACTICAL:

MNV 4C: ELEMENTS & PRINCIPLES OF DESIGN

MNV 4C PRACTICAL:

MNV 4D: TEXTILE SCIENCE

MNV 4D PRACTICAL:

VOCATIONAL COURSE – V “EVENT MANAGEMENT”

MNV 5A: INTRODUCTION TO EVENT MANAGEMENT

MNV 5A PRACTICAL:

MNV 5B: COMMUNICATION, PR & PRESENTATION SKILLS FOR EVENTS

MNV 5B PRACTICAL:

MNV 5C: EVENT PLANNING, SPONSORSHIP & BUDGETING

MNV 5C PRACTICAL:

MNV 5D: EVENT TEAM & CREW MANAGEMENT

MNV 5D PRACTICAL:

VOCATIONAL COURSE - VI “FORESTRY”

MNV 6A: INTRODUCTION TO FORESTRY

MNV 6A PRACTICAL:

MNV 6B: FOREST ECOLOGY

MNV 6B PRACTICAL:

MNV 6C: ECOTOURISM

MNV 6C PRACTICAL:

MNV 6D: PLANTATION FORESTRY

MNV 6D PRACTICAL:

VOCATIONAL COURSE - VII “EDUCATION”

MNV 7A: INTRODUCTION TO EDUCATION

MNV 7A PRACTICAL:

MNV 7B: PSYCHOLOGICAL FOUNDATION OF EDUCATION

MNV 7B PRACTICAL:

MNV 7C: SOCIOLOGICAL FOUNDATION OF EDUCATION

MNV 7C PRACTICAL:

MNV 7D: GUIDANCE AND COUNSELLING

MNV 7D PRACTICAL:

VOCATIONAL COURSE – VIII “LIBRARY & INFORMATION SCIENCE”

MNV 8A: FOUNDATIONS OF LIBRARY AND INFORMATION SCIENCE

MNV 8A PRACTICAL:

MNV 8B: KNOWLEDGE ORGANIZATION: THE CLASSIFICATION

MNV 8B PRACTICAL:

MNV 8C: INFORMATION AND COMMUNICATION TECHNOLOGIES (ICTS) BASICS

MNV 8C PRACTICAL:

MNV 8D: MANAGEMENT OF LIBRARIES AND INFORMATION CENTRES

MNV 8D PRACTICAL:

VOCATIONAL COURSE – IX “DIGITAL MARKETING”

MNV 9A: INTRODUCTION TO DIGITAL MARKETING

MNV 9A PRACTICAL:

MNV 9B: SOCIAL MEDIA MARKETING

MNV 9B PRACTICAL:

MNV 9C: SEARCH ENGINE OPTIMIZATION

MNV 9C PRACTICAL:

MNV 9D: ADVERTISING TOOLS & ITS OPTIMIZATION

MNV 9D PRACTICAL:

VOCATIONAL COURSE - X “AGRONOMY”

MNV 10A: SOIL FERTILITY AND NUTRIENT MANAGEMENT

MNV 10A PRACTICAL:

MNV 10B: PRINCIPLES AND PRACTICES OF WATER MANAGEMENT

MNV 10B PRACTICAL:

MNV 10C: AGROMETEOROLOGY AND CROP WEATHER FORECASTING

MNV 10C PRACTICAL:

MNV 10D: AGRONOMY OF CEREAL CROP (RICE)

MNV 10D PRACTICAL:

VOCATIONAL COURSE – XI “COMMUNICATION SKILL”

MNV 11A: FOUNDATIONS OF COMMUNICATION



MNV 11A PRACTICAL:

MNV 11B: ADVANCED COMMUNICATION SKILLS

MNV 11B PRACTICAL:

MNV 11C: SPECIALIZED COMMUNICATION SKILLS

MNV 11C PRACTICAL:

MNV 11D: CAPSTONE PROJECT AND PROFESSIONAL DEVELOPMENT

MNV 1DC PRACTICAL:

VOCATIONAL COURSE - XII "STOCK MARKET"

MNV 12A: FINANCIAL MARKETS AND INSTITUTIONS

MNV 12A PRACTICAL:

MNV 12B: STOCK MARKET OPERATIONS

MNV 12B PRACTICAL:

MNV 12C: TECHNICAL ANALYSIS

MNV 12C PRACTICAL:

MNV 12D: EQUITY RESEARCH

MNV 12D PRACTICAL:

VOCATIONAL COURSE – XIII "APICULTURE"

MNV 13A: FOUNDATIONS OF BEE KEEPING

MNV 13A PRACTICAL:

MNV 13B: BEE CULTURE & TOOLS

MNV 13B PRACTICAL:

MNV 13C: HONEY PRODUCTION & HYGIENE .

MNV 13C PRACTICAL:

MNV 13D: HONEY & BUSINESS

MNV 13D PRACTICAL: VOCATIONAL COURSE – XIV "FISH AND FISHERIES"

MNV 14A: FISH BIOLOGY

MNV 14A PRACTICAL:

MNV 14B: FISH GROWTH

MNV 14B PRACTICAL:

MNV 14C: 1. CHONDRICHTHYES ECOLOGY

MNV 14C PRACTICAL:

MNV 14D: 3. REVERINE FISHERIES & MANAGEMENT

MNV 14D PRACTICAL:

VOCATIONAL COURSE – XV “BEAUTY & WELLNESS”

MNV 15A: ANATOMY AND PHYSIOLOGY

MNV 15A PRACTICAL:

MNV 15C: FUNDAMENTALS OF BEAUTY THERAPY

MNV 15C PRACTICAL:

MNV 15B: COSMETIC FORMULATION SCIENCE

MNV 15B PRACTICAL:

MNV 15D: ADVANCED BEAUTY TECHNIQUES

MNV 15D PRACTICAL:

VOCATIONAL COURSE – XVI “FUNCTIONAL ENGLISH”

MNV 16A: INTRODUCTION TO COMMUNICATION

MNV 16A PRACTICAL:

MNV 16B: GRAMMATICAL SKILLS AND NON-PROFESSIONAL WRITING

MNV 16B PRACTICAL:

MNV 16C: PROFESSIONAL SKILLS

MNV 16C PRACTICAL:

MNV 16D: SPEAKING SKILLS



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## SEMESTER I

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**I. AEC COURSE (for Sem-I) –AEC 1:**

**MIL-HINDI COMMUNICATION आधुनिक भारतीय भाषा -हिंदी**

Marks: 50 (ESE: 1.5Hrs) = 50

Pass Marks: Th (ESE) = 20

(Credits: Theory-02) Theory: 30 Lectures

**पाठ्यक्रम के इस अंश का अधिगम परिणाम निम्नवत होगा - :**

1. आधुनिक भारतीय भाषा के स्वरूप एवं विकासक्रम से अवगत हो सकेंगे।
2. आधुनिक भारतीय भाषा के संदर्भ में 'बापू' कविता का अध्ययन करेंगे।
3. पारिभाषिक शब्दावली एवं उसके स्वरूप की जानकारी/परिचय प्राप्त करेंगे।
4. व्यावहारिक हिंदी कार्यालयी हिंदी, वित्तीय हिंदी एवं तकनीकी हिंदी के अनुप्रयोग का ज्ञान प्राप्त करेंगे।

**प्रस्तावित संरचना**

इकाई I :- बापू दिनकर । -

इकाई II :- 2, पारिभाषिक शब्दावली, व्यावहारिक हिंदी तकनीकी हिंदी, वित्तीय हिंदी, हिंदी - कार्यालयी,

**अनुशंसित पुस्तकें - :**

- |                                      |                             |
|--------------------------------------|-----------------------------|
| 1. बापू ।                            | कैलाशचंद्र भारिया । डॉ -    |
| 2. राजभाषा हिंदी                     | बालेन्दु शेखर तिवारी । डॉ - |
| 3. प्रयोजनमूलक हिंदी                 | भोलानाथ तिवारी । डॉ -       |
| 4. पारिभाषिक शब्दावली कुछ समस्याएं : |                             |

## SEMESTER - I

### VALUE ADDED COURSE-1A (VAC-1A):

(Credits: Theory-04)

Marks: 50 + 50 (ESE: 3 Hrs) = 100

Pass Marks: Th (ESE) = 40

#### Instruction to Question Setter for

#### End Semester University Examination (ESE 100 marks):

1. There will be **Objective type test** consisting of questions of 1 mark each.
2. There will be 100 questions in the first paper of 4 credits in Semester-I.
3. The End Semester University Examination (ESUE) of 100 marks in Semester-I (VAC-1) will be of 3 Hrs.
4. Examinees are required to mark their answer on **OMR Sheet** provided by the University.

### SECTION-A: UNDERSTANDING INDIA

(Credits: Theory-02)

#### Course Learning Outcomes:

This course is designed:

1. to enable the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective
2. to demonstrate the basic framework of the goals and policies of national development
3. to demonstrate the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties.
4. to develop the understanding of Indian knowledge systems, Indian education system and the roles and obligations of teachers to the nation in general and to the society.
5. to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented.
6. to prepare the learners for their roles and responsibilities as effective citizens of a democratic society.
7. A unit in the context of Jharkhand.

#### Course Content:

Theory: 30 Periods of 01 Hr. each

#### UNIT I: Introducing India

(8 Lectures)

1. **The Land of India:** Geographical Setting; Physical and Natural Environment
2. **The People of India:** The migration of people into India, such as Indo-Aryans speaking people, the Persians, the Greeks, the Kushanas, the Shakas, the Arabs, the Turks, the Mughals, etc., and their contribution to the making of Indian History and Culture
3. **The Name of our Country:** Jambudvipa, Bharat, Sindhu (Indus), Inde, Hind, Hindustan, India.
4. **Historical Background of India:** Historical Background of India through the ages: Culture, Literature, Science and Technology in pre-modern days.

#### UNIT II: The Knowledge System of India

(5 Lectures)

1. Traditional Knowledge System: *Gurukuls, Pathshalas, Tols, Maktabas, Madarsas*
2. Beginnings of Modern Education: The British Government's Educational Policies
3. Expansion of Higher and Technical Education in India
4. Role and obligations of Teachers in National Development.
5. Education Policy of government. 1986 and 2020.

#### UNIT III: The Indian Economy

(7 Lectures)

1. **Goals and Policies:** Post Independent Goals and Policies of National Development.
2. Features of National Dev.
  - a. Social Justice and Economic Equality.
  - b. Goals and Policies and National Development during 21st Century.



3. Indian Economy through the Ages (Agriculture, Industry and Trade)
4. Directive Principles and Fundamental Rights and Duties.

**UNIT IV: The Making of Contemporary India****(10 Lectures)**

1. National Movements, Social and religious aspects (1750-1950)
2. The Struggle for Independence (1885-1947)
3. The Making of the Indian Constitution; Concept of Fundamental Rights and Duties
4. India's Foreign Policy: Main Elements (Non Alignment, Panchsheel)
5. Secular- Constitutional role of a citizen in Democratic India.
6. Formation of Jharkhand: Challenges
7. Panchayati Raj in India with special reference to PESA in Jharkhand

**Reference Books:**

1. A.L. Basham, *A Cultural History of India*, Oxford University Press, 1997
  2. A.L. Basham, *A Wonder that was India*, Rupa, New Delhi, 1994
  3. N. R. Ray, *An Approach to Indian Art*, Publication Bureau, Chandigarh, 1974
  4. S Abid Hussain: *The National Culture of India*
  5. Jawaharlal Nehru: *Discovery of India*, Delhi
  6. Namavar Singh: *Dusari Parampara ki khoj*, Rajkamal, Delhi
  7. Kanjiv Lochan: *Medicines of Early India*, Delhi
  8. Hitendra Patel: *Adhunik Bharat ka Aitihāsik Yatharth*, Rajkamal, Delhi
  9. Nayanjot Lahiri, *Marshaling the Past: Ancient India and its Modern Histories*, Permanent Black, 2012
  10. R.C. Majumdar (ed.), *History and Culture of Indian People* (Relevant Volumes and Chapters),
  11. Bhartiya Vidya Bhawan, Bombay.
  12. S. C. Ghosh, *History of Education in Modern India, 1758-1986*, Orient Longman, Hyderabad, 1995
  13. Tirthankar Ray, *The Economic History of India 1857-1947*, OUP, 2006
  14. Vijay Joshi and I.M.D. Little, *India's Economic Reforms, 1991-2001*, OUP, 1996
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## SECTION-B: HEALTH &amp; WELLNESS, YOGA EDUCATION, SPORTS AND FITNESS

**Course Learning Outcomes:**

(Credits: 02 Credits)

This course is designed:

1. To promote an optimal state of physical, emotional, intellectual, social spiritual and environmental wellbeing of a person.
2. To organise sports and fitness activities outside the regular institutional working hours.
3. Yoga education focusing on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, to maintain self-discipline, self-control,
4. To learn to handle oneself well in all life situations.
5. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills related fitness like strength, speed, coordination, endurance and flexibility;
6. Acquisition of sports skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

**Course Content:**

## PART 'A': YOGA (योग परिचय)

**Theory: 07 Periods of 01 Hr. each**

ईकाई 1 :- योग की परिभाषा, योग की व्याख्या, योग का महत्व, योगी का व्यक्तित्व एवं वेषभूषा

ईकाई 2 :- योग के प्रकार, ज्ञानयोग, कर्मयोग, भक्तियोग, षट्कर्म परिचय ।

ईकाई 3 :- आसन की परिभाषा, प्रकार, आसन के शारीरिक एवं मानसिक लाभ ।

ईकाई 4 :- प्राणायाम की परिभाषा, प्रकार, प्राणायाम के शारीरिक एवं मानसिक लाभ, ध्यान का परिचय ।

**YOGA PRACTICAL (योग प्रायोगिक अभ्यास)****Practical: 08 Periods of 02 Hrs. each**

आसन

## 1. पवनमुक्तासन

क) गठिया निरोधक अभ्यास :- पैरों की अंगुलियों और टखने के अभ्यास घुटने एवं मेरुदण्ड के अभ्यास, अर्ध व पूर्ण तितली, कौआ चाल, हाथों की अंगुलियाँ, कलाई केहुनियाँ, गर्दन व कंधों के अभ्यास ।

ख) वायु (बात) निरोधक अभ्यास :- पैर घुमाना, साइकिल चालन, नौकासन ।

ग) शक्तिबन्ध के आसन :- नौका-संचालन, चक्की चालन, रस्सी खींचना, लकड़ी काटना, उदराकर्षणासन ।

घ) शिथिलीकरण के आसन :- शवासन, मकरासन, मत्स्य-क्रीड़ासन ।

2. वज्रासन समूह के अभ्यास :- वज्रासन, सिंहासन, भद्रासन, उष्ट्रसन, सुप्त वज्रासन, शशांकासन ।

3. खड़े होकर किये जाने वाले आसन - हस्त उत्तासन, पादहस्तासन, कटि चक्रासन, ताडासन, त्रियंक ताडासन, त्रिकोणासन ।

4. संतुलन के आसन :- वृक्षासन, बकासन, गरुडासन, नटराज आसन ।

5. आगे की ओर झुकने के आसन :- पश्चिमोत्तनासन, जानु शिरासन ।

6. पीछे की ओर झुकने के आसन :- भुजंगासन, शलभासन, धनुरासन, गोमुखासन, चक्रासन ।

7. सूर्य नमस्कार ।

8. प्राणायाम :- कपालभाति भस्त्रिका भ्रामरी अनुलोम-विलोम, नाडीषोधन प्राणायाम ।

9. मुद्रा :- ज्ञान मुद्रा, चिन्ह मुद्रा ।

10. षट्कर्म :- कुंजन, जल नेति ।

11. ध्यान :- अजपा-जप ।



## PART 'B': SPORTS AND FITNESS

Theory: 07 Periods of 01 Hr. each

**UNIT -I: Introduction to Health and Wellness**

1. Meaning and definition of Health and Health education.
2. Objectives and Importance of Health education.
3. Stretching exercises
4. Warming up and Limbering down
  - a) General warm up exercises
  - b) Specific warm up exercises

**UNIT-II: Health and Wellness through Physical Exercise**

1. Components of Physical Fitness and Wellness
2. Means of fitness development
3. Advantages of wellness
4. Rules & Regulations of the games:
  - a) Football,
  - b) Volleyball,
  - c) Basketball,
  - d) Badminton,
  - e) Table Tennis (T.T.),
  - f) Hockey,
  - g) Archery

**SPORTS PRACTICAL**

Practical: 08 Periods of 02 Hrs. each

1. Exercises for Health and Wellness
    - a) Warming up
    - b) Stretching Exercises
    - c) Strengthening Exercises
    - d) Cardiovascular Exercises
    - e) Flexibility and Agility Exercises
    - f) Relaxation Techniques
  2. Basic Techniques and Tactics of any of the following games:  
(Football, Volleyball, Basketball, Badminton, T.T, Hockey, Archery).
-

## II. SKILL ENHANCEMENT COURSE- SEC 1: OFFICE MANAGEMENT

Marks: 75 (ESE: 3Hrs) = 75

Pass Marks: Th (ESE) = 30

(Credits: Theory-03) **Theory: 45 Lectures****Course Objectives:**

1. Nature and Scope of Logic. 2. Laws of Thought.

**Course Contents:**

**Unit 1: Office and Office Management:** Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. **(4 Lectures)**

**Unit 2: Filing and Indexing:** Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing. **(4 Lectures)**

**Unit 3: Mail and Mailing Procedures:** Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. **(5 Lectures)**

**Unit 4: Forms and Stationery:** Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery. **(2 Lectures)**

**Unit 5: Modern Office Equipments:** Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. **(2 Lectures)**

**Unit 6: Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure **(2 Lectures)**

**Unit 7: Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets. **(2 Lectures)**

**Unit 8: Banking facilities:** Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. **(2 Lectures)**

**Unit 9: Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work,

**Unit 10: Modes of Payment:** Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque. **(2 Lectures)**

**Unit 11: Role of Secretary:** Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary. **(5 Lectures)**

**Essential Readings**

- 1 Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi.
- 2 Leffingwell and Robinson: *Text book of Office Management*, Tata McGraw-Hill.
- 3 Terry, George R: *Office Management and Control*.
- 4 Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
- 5 Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.



**OR****MDC 1D: E-COMMERCE**

(Credits: Theory-03)

**Theory: 45 Lectures****Marks: 75 (ESE: 3 Hrs) = 75****Pass Marks: Th (ESE) = 30****Course Learning Objectives:**

1. To know the students "Ecommerce" or "electronic commerce" as the trading of goods and services on the internet.
2. To know varieties of Business Transactions viz: Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C) & Customer to Business (C2B).
3. To understand the present status and trends of E-Commerce; and
4. To reveal the key variables influencing the increased usage of E-Commerce

**Course Learning Outcomes:**

On successful completion of this course the student should be able to:

1. Know the technological aspects of e-commerce
2. Know the ways of electronic data interchange.
3. Understand the security aspects in e-commerce
4. Understanding Ethical, Social and Political issues in E-Commerce

**Course Content:****UNIT- I: E-commerce and its Technological Aspects**

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.

**UNIT- II: Consumer Oriented E Commerce**

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce

**UNIT- III: Electronic Data Interchange**

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, Cheques and Credit cards on the Internet.

**UNIT- IV: Security in E Commerce**

Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

**UNIT- V: Issues in E Commerce**

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

**Reference Books**

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H. Michael Chung, "Electronic Commerce-A Managerial Perspective", Addison-Wesley.
4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI,
5. Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.



## COURSES OF STUDY FOR FYUGP IN "ECONOMICS" MINOR

## MINOR COURSE-1A

(SEM-I)

I. MINOR COURSE- MN 1A:  
INTRODUCTORY ECONOMICS

(Credits: Theory-04) 60 Lectures

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

**Course Objective:**

This course is designed to introduce the students to the basic concepts and principles of Micro Economic theory comprising of central problems of the economy, national income, public finance and international trade.

**Course Learning Outcome:**

The students will be able to understand the functioning of the economy at the micro and macro level. They will also have an idea about the monetary and fiscal policies, taxes and development issues. A study about the Jharkhand Economy will enlighten them about its growth and sectoral composition.

**Unit 1: Introduction**

- 1.1 Definition of Economics. Central Problems of the Economy.
- 1.2 Micro and Macro Economics – Meaning; Difference, Importance and Limitations.

**Unit 2: Micro Economics**

- 2.1 Law of diminishing Marginal Utility; Law of Equi - Marginal Utility.
- 2.2 Law of Demand and Supply; Factors Affecting Demand and Supply.
- 2.3 Elasticity of Demand – Types; Measurement.
- 2.4 Market Equilibrium with the help Market Demand and Market Supply.

**Unit 3: Macro Economics**

- 3.1 National Income - Different Concepts. 3.2 Money – Definition; Functions.
- 3.3 Inflation – Definition; Cost Push and Demand-Pull Inflation.
- 3.4 Commercial and Central Banks – Definition and Functions.
- 3.5 Monetary and Fiscal Policies – Meaning and Objectives.

**Unit 4: Indian Economy**

- 4.1 Sectoral Growth of Indian Economy.
- 4.2 Large Scale Industries of India, Definition and Classification of MSME Sector; Their Importance in Indian Economy. 4.3 Problems of Agricultural Sector; Sources of Agricultural Credit in India; Green Revolution.
- 4.4 Jharkhand Economy - Growth and Sectoral Composition; Sex; Age; Education; Workforce and Social Composition.

**Unit 5: Public Finance and International Trade**

- 5.1 Taxes – Sources; Direct and Indirect Taxes. 5.2 Goods and Services Tax (GST).
- 5.3 Comparative Cost Advantage Theory.
- 5.4 Balance of Payments - Meaning and Components; Difference between Balance of Payments and Balance of Trade.

**Unit 6: Developmental Issues in Economics**

- 6.1 Millennium Development Goals. 6.2 Concepts of Growth; Development.

**Suggested Readings:**

1. Ahuja, H.L, Principles of Microeconomics. 22<sup>nd</sup> Edition, S. Chand Publications (English & Hindi).
2. Varian, Hal R., Intermediate Microeconomics, 8<sup>TH</sup> Edition, Affiliated East-West Press.
3. Mithani, D.M., Money, Banking, International Trade & Public Finance. 20<sup>TH</sup> Revised Ed, Himalayan Publication.
4. Dutt, R. & KPM Sundaram, Indian Economy, 57<sup>th</sup> Edition, S. Chand Publications.
5. Seth, M.L., Money, Banking, International Trade & Public Finance (2020). L.N. Agarwal Publication.
6. Singh, Neelu, अर्थशास्त्र का परिचय, Disha International Publishing House, 2022
7. Sahu, S.K., Mrinal Gaurav, Mrityunjay Kumar, Introductory Economics, Agra(U.P.), Shiksha Sagar Pub. and Distributors
8. Sahu, S.K., Mrinal Gaurav, Mrityunjay Kumar, परिचयात्मक अर्थशास्त्र, Agra (U.P.), Shiksha Sagar Pub. and Distributors



## SEMESTER I

### I. MAJOR COURSE –MJ 1: FINANCIAL ACCOUNTING

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

#### Course Objectives:

1. Objective: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements

#### Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare and manage cash book and other accounts necessary while running a business;
6. Prepare and maintain financial statements of sole proprietors and partnership firms;
7. Prepare accounts for Inland Branches and Not-for-Profit Organisations.

#### Course Content:

#### **UNIT- I: (a) Theoretical Framework**

1. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
2. Financial accounting principles: Concepts and Conventions.
3. Accounting standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

#### **UNIT- I: (b) Accounting Process**

1. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

#### **UNIT 2: Computerized Accounting Systems**

1. Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings;
2. Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry;
3. Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet;
4. Cash Flow Statement
5. Selecting and shutting a Company; Backup, and Restore data of a Company.

#### **UNIT 3: Business Income, Accounting for Depreciation, and Inventory Valuation System.**

1. Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
2. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.
3. The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.
4. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods of computing depreciation: FIFO, LIFO, and Weighted Average. Application of Accounting Standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.



**UNIT 4: Financial statements of Sole Proprietorship, Partnership Firms and Not-for-Profit Making Concern**

1. Capital and revenue expenditures and receipts: general introduction only.
2. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).
3. Preparation of financial statements of Not-for-Profit Organisations.

**UNIT 5: Accounting for Branch**

1. Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system.
2. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

**UNIT 6: Accounting for Hire Purchase, Instalment Payment system, and Royalty.**

1. Overview of hire purchases and installment payment system. Difference between Hire-purchase system and Instalment payment system, journal entry and accounting treatment in case of hire purchases and installment payment system (In the Books of Both Parties).
2. Royalty Accounting.

**Note:**

1. The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

**Practical Exercises: The learners are required to:**

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.
7. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

**Reference Books:**

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
4. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
5. S.K.Singh, A K.Chattoraj, Financial Accounting, Agra (U.P.), Sahitya Bhawan Publisher and Distributors.
6. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing
8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
9. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
10. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxman Publication.
11. B.K .Mehta, Vikas Kumar, Pankaj Kumar Sharma, Roshan Baa,SJ; Financial Accounting, Agra (U.P.)Shiksha Sagar Publisher and Distributors



## **Multi-disciplinary Course**

### **Semester – II**

#### **List of Subjects –**

MDC 2A: CONCEPTUALIZING WOMEN'S STUDIES

**MDC 2B: INTRODUCTION TO INTELLECTUAL PROPERTY RIGHTS (IPR)**

MDC 2C: INCOME TAX

MDC 2D: DEVELOPMENT PSYCHOLOGY

MDC 2E: TRIBAL STUDIES

MDC 2F: AN INTRODUCTION TO SUSTAINABLE DEVELOPMENTS

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## SEMESTER II

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### I. AEC COURSE (For Sem-II)- AEC 2: ENGLISH COMMUNICATION

Marks: 50 (ESE: 1.5Hrs) = 50

Pass Marks: Th (ESE) = 20

(Credits: Theory-02) Theory: 30 Lectures

#### Course Objectives:

The course will seek to achieve the following objectives:

1. Knowing the Learner
2. Teaching structures of English Language
3. Teaching Reading Skill
4. Teaching Writing Skill
5. Evaluating Reading and Writing Skills

#### Course Learning Outcomes:

At the end of the course students will be able to:

1. get rid of their present flaws of reading skill
2. get rid of their present flaws of writing short compositions
3. get rid of their present flaws of writing long compositions

#### Unit – I

What is communication? Definition and Aspects

#### Unit – II

Reading Comprehension, Note-making and Summarising

#### Unit – III

Short compositions: Notice, Advertisement, Posters, Invitation

#### Unit – IV

Letter writing: Letter of Enquiry, Letter of Placing Order, Letter of Complaint, Letter of Request, Letter to the Editor, Letter to the Principal, Application for Job

#### Unit – V

Article writing, Resume writing

#### Suggested Reading:

1. V. C. Mahto & Sushmita Chakraborty, *Basics of Communication: Opportunities and Challenges*, Rudra Publishers and Distributors, New Delhi
  2. Prescribed Text: R. K. Sharma & Nidhi Singh, *Essential English for Better Communication*, Cambridge University Press
  3. Reader's Digest- How to Write and Speak Better
  4. Gangal & Dere- Developing Writing Skills in English
  5. N. Lal- New Style English Grammar and Composition
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### III. SKILL ENHANCEMENT COURSE- SEC 2: INVENTORY & WORKING CAPITAL MANAGEMENT

Marks: 75 (ESE: 3Hrs) = 75

Pass Marks: Th (ESE) = 30

(Credits: Theory-03) **Theory: 45 Lectures****Course Objectives:**

1. To provide basic knowledge and equip students with various aspects of inventory, inventory management and inventory control.
2. This course will teach fundamentals of Working Capital Management and it is targeted against Entrepreneurs (to correct their Working Capital Management Systems) -CA / CMA / CFA / CPA Aspirants to pursue their examinations

**Course Content:**

**Unit I:** Meaning and Definition of Inventory, Types of Inventory, Need for holding Inventory, Risks and Cost Associated with excessive inventory. **(10 Lectures)**

**Unit II:** Meaning and Definition of Inventory Management, Objectives of Inventory Management, advantages of Inventory Management, Limitations of Inventory Management **(10 Lectures)**

**Unit III:** Techniques of Inventory Management: EOQ Model, ABC Analysis, Stock Levels, VED Analysis, FSN Analysis, Traditional Techniques. **(10 Lectures)**

**Unit IV: Management of Working Capital**

Meaning and Definition of Working Capital, Types of Working Capital, Importance of Working Capital, Factors affecting Working Capital, Advantages of Working Capital, Need and Determination of Working Capital, Sources of Working Capital **(15 Lectures)**

**Unit V: Management of Cash**

Meaning and Objectives of Cash Management, Motives for holding cash, Determination of Optimum level of Cash, Methods of Cash Management, Models of Cash Management **(8 Lectures)**

**Unit VI: Management of Receivables**

Meaning and Nature of Receivables, Benefits of Receivables, Meaning of Receivables Management, Factors affecting Investment in Receivables, Scope of Receivable Management, Credit Policy, Control of Receivables. **(7 Lectures)**

**Essential Readings**

- 1 Khan and Jain. Financial Management Text Problems. 2nd Edition, Tata Mc Graw Hill New Delhi.
- 2 Pandey, I M, Financial Management. Vikas Publications.
- 3 Chandra, P Financial Management-Theory and Practice (Tata Mc Graw Hill).
- 4 Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt.Ltd.
- 5 Singh J.K, Financial Management-Text and Problems.2nd Edition Dhanpat Rai and Company, Delhi.
- 6 Singh, Surender and Kaur, Rajeev, Fundamentals of Financial Managements, Book Bank International.

**OR****MDC 2B: INTRODUCTION TO INTELLECTUAL PROPERTY RIGHTS (IPR)**

(Credits: Theory-03)

**Theory: 45 Lectures****Marks: 75 (ESE: 3 Hrs) = 75****Pass Marks: Th (ESE) = 30****Course Learning Outcomes:**

1. To provide comprehensive knowledge to the students regarding the general principles of IPR, Concept and Theories, Criticisms of Intellectual Property Rights, International Regime Relating to IPR.
2. To learn the procedure of obtaining Patents, Copyrights, Trade Marks & Industrial Design.

**Course Learning Outcomes:**

On successful completion of this course the student should be able to:

1. Distinguish and explain various forms of IPRs.
2. Identify criteria to fit one's own intellectual work in particular form of IPRs.
3. Apply statutory provisions to protect particular form of IPRs.
4. Analyze rights and responsibilities of holder of Patent, Copyright, Trademark, Industrial Design etc.
5. Identify procedure to protect different forms of IPRs national and international level.

**Course Content:****UNIT I: Understanding and overview of the IPR regime**

Introduction, types of intellectual property, Industrial property. Need for intellectual property rights. Rationale for protection of IPR. Impact of IPR on development. health, agriculture and genetic resource. The role and liabilities of IPR in India

**UNIT II: Concerns in IPR**

**Patents:** Definition, Kinds of inventions, process and product patent, double patent, patent of addition. Legal requirements for patents. Patent application process. Patent law and traditional knowledge.

**Trademarks:** Rights of trademarks; kind of signs used as trademark types, purpose and function of trademark, Trademark protection, registration, acquisition, protectable matter, selecting and evaluating trademark.

**Copyrights:** Fundamental of copy right law, originality of material, right of protection, international copy right law.

**UNIT III: Cyber Law & Industrial Designs**

**Cyberlaw:** Cyberlaw issues, criminal law, data safety, health privacy, national security.

**Industrial Designs:** Protection, kind of protection is provided by industrial designs, integrated circuit. Trade secret; Enforcement of IPR

**UNIT IV: Technological interventions and legal developments in IPR**

Biotechnology: adoption and dissemination, need for protection, Existing protection. New plant varieties: protection, need, law, benefits, case studies of biotechnology, patenting of microorganism.

**Reference Books:**

1. Fundamentals of IPR for Engineers: K. Bansal & P. Bansal
2. Intellectual property right, Deborah, W.E.B. Du Bois, Cengage learning.
3. Intellectual property right - Unleashing the knowledge economy, P.M. Buddha Ganguli, Tata McGraw Hill Publishing Company Ltd.
4. Electronic resource guide ERC published online by the American Society of Intellectual Property Rights and Development Policy: Report of the Commission on Intellectual Property Rights, London September 2002 (web resources)
5. WIPO Intellectual Property Handbook. Policy, Law and Use (web resource)



**Semester - 2****E-FILING OF RETURNS – IVS 3B:**

(Credits: Theory-01 + Practical 02)

**Theory: 15 Lectures**

Marks: 75 (ESE: 3 Hrs) = 75

Pass Marks: Th (ESE) = 30

***Instruction to Question Setter for******End Semester Examination (ESE 75 marks):***

There will be two group of questions. **Group A is compulsory** which will contain three questions. **Question No.1 will be very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six questions of fifteen marks each, out of which any four are to answer.

**Note:** There may be subdivisions in each question asked in Theory Examinations.

**Course Content:****UNIT- I TDS and e-filing of TDS returns**

Introduction to the concept of TDS; provision regarding returns of TDS: types of forms for filing  
TDS returns;

**UNIT- II Fundamental of GST**

Introduction: GST Basics, Objective of implementation of GST, Benefits of GST, Component of GST, Important Definitions, Meaning and Scope of Supply.

**UNIT- III Tax**

Levy and Collection of Tax: Tax Liability on Composite and Mixed Supply, Levy and Collection of Tax, Composition Levy, Exemption from Tax.

**UNIT- IV GST and E-filing of GST returns**

Introduction to GST, Registration; relevant notifications regarding e-filing of GST returns: steps for preparing GST returns: practical workshop on-filing of GST returns.

**E-FILING OF RETURNS PRACTICAL- IVS 3B LAB:**

Marks: Pr (ESE: 3Hrs) =25

Pass Marks: Pr (ESE) = 10

***Instruction to Question Setter for******End Semester Examination (ESE):***

There will be one Practical Examination of 3Hrs duration. Evaluation of Practical Examination may be as per the following guidelines:

Experiment/Activities	= 15 marks
Practical record notebook	= 05 marks
Viva-voce	= 05 marks

**PRACTICALS:****60 Lectures**

The student shall be required to write a Project Report based on the case study of any aspect of either of Income Tax or GST. He/She shall focus on a particular problem area and prepare a report based on the study of the course by taking one particular problem faced by the different assesses.

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## SEMESTER II

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### I. MAJOR COURSE- MJ 2: BUSINESS ORGANISATION AND MANAGEMENT

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objectives:

1. To acquaint the learners with the basic concepts of business, different forms of business organisation, basics of management concepts and the different management functions.

#### Course Learning Outcomes:

After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Draft a Partnership Deed for a partnership firm;
3. Prepare the draft of Articles of Association, Memorandum of Association and Prospectus for a company;
4. Explain the functions of Management of any business Organisation;
5. Identify and explain Managerial skills used in business;
6. Analyse the concept of Delegation of Authority, coordination, and control;
7. Assess the importance of effective communication in management
8. Validate the role of Motivation and Leadership in modern day management

#### Course Content:

##### **UNIT- I: Concept and Forms of Business Organisations**

1. Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business
2. Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values, code of business ethics
3. Forms of Business Organisation-Meaning, Characteristics, and types.
4. Sole Proprietorship-Advantages and Disadvantages of Sole Proprietorship
5. Partnership -Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed
6. Registration of partnership, Rights and duties of Partners, Reconstitution of Firm, and dissolution.
7. Limited Liability partnership- Concept, Meaning, Characteristics, Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.
8. Hindu Undivided Family Business-Advantages and Disadvantages
9. Co-operative Organisation-Meaning, Advantages and Disadvantages.

##### **UNIT- II: Joint Stock Company**

1. Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages
2. Kinds of Companies
3. Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents -Prospectus - Contents - Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).
4. Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, winding up of Company: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.
5. Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

##### **UNIT- III: Principles and Functions of Management**

1. Management - Meaning and Characteristics
2. Fayol's 14 Principles of Management.
3. Functions of Management



4. Levels of Management – Skills of Management
5. Scientific Management - meaning, objectives, relevance and criticism.

**UNIT- IV: Functions of Management: Planning and Organizing**

1. Planning- Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses.
2. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations – Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation
3. Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

**UNIT- V: Functions of Management: Authority, Coordination, and Control**

1. Meaning of Authority, Power, responsibility, and accountability - Delegation of Authority - Decentralization of Authority
2. Definition, importance, process, and principles of Coordination techniques of Effective Coordination.
3. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

**UNIT- VI: Functions of Management: Communication, Motivation and Leadership**

1. Communication-purpose, process, formal and informal communication, barriers to effective communication and overcoming these barriers.
2. Motivation-Meaning, importance, major motivation theories- Maslow's need hierarchy theory, Herzberg's two-factors theory, Vroom's Expectation Theory, extrinsic and intrinsic motivation.
3. Leadership- meaning, theories, essential qualities, global leadership attributes, practicing leadership

**Practical Exercises:**

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.
6. Download 'The Indian Partnership Act 1932' and 'The Companies Act, 2013' regulations from the website of the Ministry of Corporate Affair and analyse the qualitative information given therein

**Reference Books:**

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
  - Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
  2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
  3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
  - Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
  4. Anuradha Verma & Sunita Chitlangiya, Business Organisation and Management, Agra (UP), Agra (U.P.) Shishka Sagar Publisher and Distributors.
  5. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
  6. S.K. Sahu, Business Organisation and Management, Agra (U.P.) Sahitya Bhawan Publisher and Distributors
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## II. MAJOR COURSE- MJ 3: BUSINESS STATISTICS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

### Course Objectives:

The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. examine and understand the various descriptive properties of statistical data.
2. compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
4. Analyse the underlying relationships between the variables to use simple regression models.
6. Analyse the trends and tendencies over a period through time series analysis.
7. examine and apply index numbers to real life situations.

### Course Content:

#### **UNIT-I: Univariate Analysis**

1. Measures of Central Tendency- Arithmetic mean, Geometric mean, Harmonic mean, Properties, and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

2. Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation, and their coefficients; Properties of Standard deviation/Variance.

#### **UNIT-II: Bi-variate Analysis**

1. Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank correlation) and Properties.

2. Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

#### **UNIT-III: Index Numbers**

1. Meaning and uses; Construction of index numbers: Aggregative and average of relatives –simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI), BSE SENSEX, and NSE, NIFTY.

#### **UNIT-IV: Time Series**

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

#### **UNIT V: Probability:**

1. Theory of probability, Approaches to the calculation of probability.
2. Calculation of event probabilities, Addition, and multiplication laws of probability (proof not required).
3. Conditional probability and Bayes theorem (proof not required)

### Reference Books:

1. I.R. R. Sharma, Mrityunjay Kumar, Business Statistics, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
2. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
3. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
4. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
5. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.



**OR**

**II. AEC ELECTIVE COURSE (For Sem-III)- AEC 4A:  
ENGLISH ELECTIVE 1**

Marks: 50 (ESE: 1.5Hrs) = 50

Pass Marks: Th (ESE) = 20

(Credits: Theory-02) Theory: 30 Lectures

**Course Objectives:**

The course will seek to achieve the following objectives:

1. to make students use simple and acceptable English to convey their ideas in English in writing
2. to make students communicate information clearly and effectively in all kinds of environment and contexts
3. to sensitize students to creative expression
4. to make students use the language effectively

**Course Learning Outcomes:**

At the end of the course students will be able to:

1. convey their ideas in English using simple and acceptable English in writing
2. develop a love for Literature
3. try their hand at creative writing
4. develop the ability to use the language correctly and effectively

**Course Content:**

**Unit-I**

1. Paragraph Writing: Writing short paragraphs on given subjects
2. Story Writing: Constructing readable stories from the given outlines
3. Expansion: Expanding sentences or short passages into paragraphs
4. Paraphrasing: Paraphrasing short poems/stanzas
5. Essay writing

**Unit-II**

1. Subject-Verb Agreement: Using correct form of verbs in sentences
2. Modals: Using appropriate modals in sentences
3. Positive, Comparative and Superlative Degree: Changing the degree of comparison without changing the meaning
4. Synthesis of Sentences: Combining two simple sentences into one sentence
5. Sounds of English: symbols of different consonants and vowels used in dictionary

**Suggested Reading:**

1. R. K. Sharma & B. Singh – A Comprehensive English Grammar, Atlantic Publishers, New Delhi
  2. Reader's Digest- How to Write and Speak Better
  3. Wren and Martin- High School English Grammar and Composition
  4. Gangal & Dere- Developing Writing Skills in English
  5. B. N. Lal- New Style English Grammar and Composition
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### III. SKILL ENHANCEMENT COURSE- SEC 3: ELEMENTARY COMPUTER APPLICATION SOFTWARES

Marks: 75 (ESE: 3Hrs) = 75

Pass Marks: Th (ESE) = 30

#### A Common Syllabus for FYUGP

(Credits: Theory-03) 45 Hours

##### Instruction to Question Setter for

##### End Semester Examination (ESE):

There will be **objective type test** consisting of **Seventy-five questions of 1 mark each**. Students are required to mark their answer on **OMR Sheet** provided by the University.

##### Course Objectives:

The objective of the course is to generate qualified manpower in the area of Information Technology (IT) and Graphic designing which will enable such person to work seamlessly at any Offices, whether Govt. or Private or for future entrepreneurs in the field of IT.

#### A. INTRODUCTION TO COMPUTER SYSTEM

**1. Basic Concept of Computer:** What is Computer, Applications of Computer, Types of computer, Components of Computer System, Central Processing Unit (CPU) **(3 Lecture)**

**2. Concepts of Hardware:** Input Devices, Output Devices, Computer Memory, Types of Memory, processing Concept of Computer **(4 Lecture)**

**3. Operating system:** What is an Operating System, Operating System Examples, Functions of Operating System(Basic), Introduction to Windows 11, Working on Windows 11 environment, Installation of Application Software, My Computer, Control Panel, searching techniques in windows environment, Basic of setting **(6 Hours)**

**4. Concept of Software:** What is Software, Types of Software, Computer Software- Relationship between Hardware and Software, System Software, Application Software, some high level languages **(4 Hours)**

**5. Internet & its uses:** Basic of Computer networks; LAN, WAN, MAN, Concept of Internet, Applications of Internet; connecting to internet, what is ISP, World Wide Web, Web Browsing software's, Search Engines, URL, Domain name, IP Address, using e-governance website, Basics of electronic mail, getting an email account, Sending and receiving emails. **(6 Hours)**

#### B. MICROSOFT OFFICE 2016 AND LATEST VERSIONS

**6. Microsoft Word:** Word processing concepts, Creation of Documents, Formatting of Documents, Formatting of Text, Different tabs of word 2016 environment, Formatting Page, Navigation of Page, Table handling, Header and footer, Page Numbering, Page Setup, Find and Replace, Printing the documents **(7 Hours)**

**7. Microsoft Excel (Spreadsheet):** Spreadsheet Concepts, Creating, Saving and Editing a Workbook, Inserting, Deleting Work Sheets, Formatting worksheet, Excel Formula, Concept of charts and Applications, Pivot table, goal seek, Data filter, data sorting and scenario manager, printing the spreadsheet **(6 Hours)**

**8. Microsoft Power Point (Presentation Package):** Concept and Uses of presentation package, Creating, Opening and Saving Presentations, working in different views in Power point, Animation, slide show, Master Slides, Creating photo album, Rehearse timing and record narration **(5 Hours)**

**9. Digital Education:** What is digital education, Advantages of digital Education, Concept of e-learning, Technologies used in e learning **(4 Hours)**

##### Reference Books

1. Nishit Mathur, Fundamentals of Computer, APH publishing corporation (2010)
2. Neeraj Singh, Computer Fundamentals (Basic Computer), T Balaji, (2021)
3. Joan Preppernau, Microsoft Power Point 2016 step by step, Microsoft press (2015)
4. Douglas E Corner, The Internet Book 4<sup>th</sup> Edition, prentice -Hall (2009)
5. Steven Welkler, Office 2016 for beginners, Create Space Independent Publishing Platform (2016)
6. Wallace Wang, Microsoft Office 2019, Wiley (January 2018)
7. Noble Powell, Windows 11 User Guide For Beginners and Seniors, ASIN, (October 2021)

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



**OR****MDC 3D: DEVELOPMENT & MANAGEMENT OF HUMAN RESOURCE**

(Credits: Theory-03)

**Theory: 45 Lectures****Marks: 75 (ESE: 3 Hrs) = 75****Pass Marks: Th (ESE) = 30****Course Learning Objectives:**

1. This course provides an exposure to the concerns of HRD in developing Human Resources.
2. It explores the dimension of Human Resource Training and Development.
3. It also deals with difficulties in implementing the development initiatives in practices.

**Course Content:**

**UNIT – I:** HRD-Macro Perspective: HRD Concept, Origin and Need, HRD as a Total System; Approaches to HRD; Human Development and HRD; HRD at Macro and Micro Climate.

**UNIT –II:** HRD–Micro Perspective: Areas of HRD; HRD Interventions Performance Appraisal, Potential Appraisal, Feedback and Performance Coaching, Training, Career Planning, OD or Systems Development, Rewards, Employee Welfare and Quality of Work Life and Human Resource Information; Staffing for HRD: Roles of HR Developer; Physical and Financial Resources for HRD; HR Accounting; HRD Audit, Strategic HRD

**UNIT – III:** Instructional Technology for HRD: Learning and HRD; Models and Curriculum; Principles of Learning; Group and Individual Learning; Transactional Analysis; Assessment Centre; Behaviour Modeling and Self-Directed Learning; Evaluating the HRD

**UNIT – IV:** Human Resource Training and Development: Concept and Importance; Assessing Training Needs; Designing and Evaluating T&D Programmes; Role, Responsibilities and challenges to Training Managers.

**UNIT – V:** Training Methods: Training with in Industry (TWI): On the Job & Off the Job Training; Management Development: Lecture Method; Role Play; In-basket Exercise; Simulation; Vestibule Training; Management Games; Case Study; Programmed Instruction; Team Development; Sensitivity Training; Globalization challenges and Strategies of Training Program, Review on T&D Programmes in India.

**Reference Books**

1. Nadler, Leonard: Corporat Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
2. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
3. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
4. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
5. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt. Ltd., New Delhi, 2003.
6. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
7. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
8. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
9. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.
10. Lynton, Rolf. P and Pareek, Udai: Training for Development, Vastar Publishers, New Delhi.
11. Viramani, B.R and Rao, Kala: Economic Restructuring, Technology Transfer and Human Resource Development, Response Books, New Delhi.
12. Jaya Gopaki, R: Human Resource Development: Coneputal analysis and Strategies, Sterling Publishing Pvt. Ltd., New Delhi.
13. Truelove, Steve. A: hand book of Training and Development, Beacon Books, New Delhi.
14. Goldstein, Irwin: Training in Organisations, Cole Publishing Co., California.
15. Malcom W. Warrant: Training for Results, Addison Wesley Pub. Co., London.
16. Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Hand Book, McGraw-Hill, New Delhi.
17. Padmalita Routry Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009



**MINOR COURSE-1B****(SEM-III)****II. MINOR COURSE- MN 1B:  
INDIAN ECONOMY****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40****(Credits: Theory-04) 60 Lectures****Course Objective:**

On completion of the course students will be able to develop ideas of the nature and features and also understand the trends and growth of Indian economy. They will understand the problems of poverty and unemployment. Course also covers topic on human development, agricultural and industrial problems, remedies and also foreign trade of the economy.

**Course Outcome:**

At the end of the course students will aware about recent economic affairs. Students will get benefit about various economic issues at national and global level.

**Course Content:****Unit 1: Indian Economy and Its Problems**

- 1.1 Nature of the Indian Economy – India as a Developing Economy.
- 1.2 Trends and growth of Indian Economy.
- 1.3 Poverty – Causes; Anti-Poverty Schemes – NRLM; Pradhan Mantri Awas Yojna; IRDP; Food for Work Program.
- 1.4 Unemployment – Causes; Government Initiatives – MGNREGA; Skill India Mission; Make in India Program; Start Up India Scheme; Pradhan Mantri Kaushal Vikas Yojna.

**Unit 2: Planning and Development**

- 2.1 Economic Planning in India – Historical background up to NITI Aayog.
- 2.2 Objectives of Indian Planning.
- 2.3 New Economic Policy (1991) – Objectives; Features; Impact on different sectors.
- 2.4 Recent initiatives for development – National Social Assistance Program (NSAP); Pradhan Mantri Gram Sadak Yojna (PMGSY); Antyodaya Anna Yojna (AAY); NRHM.

**Unit 3: Agriculture**

- 3.1 Agriculture – Issues; Challenges.
- 3.2 Trend in Agriculture Production and Productivity.
- 3.3 New Agriculture Policy.
- 3.4 Problem of Food Security; National Food Security Act.

**Unit 4: Industrial Sector**

- 4.1 Industry – Issues and Challenges.
- 4.2 Trends in Industrial production.
- 4.3 Problems of Industrial development in India.
- 4.4 Performance of the Public Sector.

**Suggested Readings:**

1. Puri V.K and Mishra S.K, Indian Economy, (English and Hindi) (January 2022), Himalaya Publishing House.
2. Dutt, Gaurav and Sundaram, Indian Economy, (English and Hindi) (Latest edition), S Chand & Co Ltd.
3. Kapila, Uma, Indian Economy: Performance and Policies, (22<sup>nd</sup> edition 2021), Academic Foundation Publications.
4. Jalan Bimal, India's Economic Policy (2000), Penguin India Publication.
5. Sinha V.C, Indian Economy Performance and Policies (2019), SBPD Publications
6. Verma Sanjeev, The Indian Economy (2020), Unique Publishers.
7. Mishra J.P, Bharat ki Arthik Nitiyan (2019), Sahitya Bhavan Publications.
8. Singh, Ramesh, Bharatiya Arthavyavastha (14<sup>th</sup> edition), Mc Graw Hills.



## **Multi-disciplinary Course**

### **Semester – III**

#### **List of Subjects –**

MDC 3A: COPYRIGHT & PATENT LAW

MDC 3B: GOODS AND SERVICES TAX (GST)

MDC 3C: MANAGEMENT OF UNORGANISED LABOUR

**MDC 3D: DEVELOPMENT & MANAGEMENT OF HUMAN  
RESOURCE**

MDC 3E: SOCIETY & PSYCHOLOGY

MDC 3F: HUMAN RIGHTS

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## SEMESTER III

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### I. MAJOR COURSE- MJ 4: BUSINESS MATHEMATICS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objectives:

The course aims to familiarize students with the applications of Mathematical techniques in business decision making.

#### Course Learning Outcomes:

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

1. Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems;
2. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
3. Explain the relationship between two variables through correlation and regression;
4. Explain the construction and application of index numbers to real life situations;
5. Analyse the trends and tendencies over a period through time series analysis.

#### Course Content:

##### UNIT- I: Matrices and Determinants

Overview of Matrices; Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables. Leontief Input Output Model (Open Model Only).

##### UNIT- II: Permutation and Combination:

Basic concept of permutation and combination and simple problems based on permutation and combination.

##### UNIT- III: Basic Mathematics of Finance

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest-nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates, annuities, discount- Banker's discount, Trade discount.

##### UNIT- IV: Mathematical Reasoning and Aptitude

Types of reasoning, Number series, Letter series, Codes and Relationships, Mathematical Aptitude (Fraction, Time & Distance, Ratio, Proportion and Percentage, Profit and Loss, Averages).

##### UNIT- V: Differentiation and Integration:

Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit. Concept and basic rules of integration of a function. Application in Business and commerce.

##### UNIT- VI: Linear Programming Problem:

LPP: Objective Functions, Constraints, Mathematical Formulation Of LPP, Graphical Solution to LPP, Feasible and Infeasible Regions/ Solution, Optimal Feasible Solution.

#### Reference Books:

1. R. R. Das, Mrityunjay Kumar, Business mathematics, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
2. B.N. Gupta, Shyamlesh Kumar, Business Mathematics, Agra (U.P.), Sahitya Bhawan Pub. and Distributors.
3. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
4. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
5. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
6. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India



## II. MAJOR COURSE- MJ 5: INCOME TAX LAW AND PRACTICE

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

### Course Objectives:

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

### Course Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions, and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. Comprehend the provisions relating to filing of return of income.

### Course Content:

#### UNIT- I: Basic Concepts

1. Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges.
2. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts
3. Residential status.
4. Scope of Total Income, Heads of Income; Income which do not form a part of Total Income
5. Agriculture Income and its taxability.

#### UNIT-II: Income from Salary and House Property

1. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.
2. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

#### UNIT-III: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources

1. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.
2. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.
3. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

#### UNIT-IV: Computation of Total Income and Tax Liability of individual and HUF

1. Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs
2. Computation of total income and tax liability of individuals and HUF.

#### UNIT-V: Preparation of Return of Income

1. Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

**Practical Exercises: The learners are required to:**

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

**Reference Books:**

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
  2. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST Problems & Solutions. New Delhi: Taxman Publications Pvt. Ltd.
  3. Study Material of ICAI Intermediate Paper 4A: Income-tax Law
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**AEC ELECTIVE COURSE (For Sem-IV)- AEC 4B:  
ENGLISH ELECTIVE 2**

Marks: 50 (ESE: 1.5Hrs) = 50

Pass Marks: Th (ESE) = 20

(Credits: Theory-02) Theory: 30 Lectures

**Course Objectives:**

The course will seek to achieve the following objectives:

1. to make students use simple and acceptable English to convey their ideas in English in writing
2. to make students communicate information clearly and effectively in all kinds of environment and contexts
3. to sensitize students to creative expression
4. to make students use the language effectively

**Course Learning Outcomes:**

At the end of the course students will be able to:

1. convey their ideas in English using simple and acceptable English in writing
2. develop a love for Literature
3. try their hand at creative writing
4. develop the ability to use the language correctly and effectively

**Course Content:**

**Unit I**

1. Autobiography Writing: Writing imaginary autobiography pretending to be an animal or an object
2. Dialogue Writing: Writing an imaginary conversation between two people
3. Report Writing: Reporting an event or incident
4. Process Writing: Factual description of a process
5. Appreciation of Poetry: Questions on the substance and form of a given poem
6. Book and Movie Reviews

**Unit II**

1. Determiners: Using suitable determiners in sentences
2. Prepositions: Using appropriate prepositions
3. Active and Passive Voice: Changing sentences from Active voice to Passive voice and vice-versa
4. Direct and Indirect Speech: Changing sentences from Direct to Indirect Speech and vice-versa

**Suggested Readings:**

1. Reader's Digest- How to Write and Speak Better
  2. Wren and Martin- High School English Grammar and Composition
  3. Gangal & Dere- Developing Writing Skills in English
  4. B. N. Lal- New Style English Grammar and Composition
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**SEMESTER - IV**

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**VALUE ADDED COURSE-2 (VAC-2):**

(Credits: Theory-02)

**Theory: 30 Lectures**

Marks: 50 (ESE: 1.5 Hrs) = 50

Pass Marks: Th (ESE) = 20

**Instruction to Question Setter for****End Semester University Examination (ESE 50 marks):**

1. There will be **Objective type test** consisting of questions of 1 mark each.
2. There will be 50 questions in the paper of 2 credits in Semester-IV.
3. The End Semester University Examination (ESUE) of 50 marks in Semester-IV (VAC-2) will be of 1.5 Hrs.
4. Examinees are required to mark their answer on **OMR Sheet** provided by the University.

**ENVIRONMENTAL STUDIES****Course Learning Outcomes:****After completing this unit, students will be able to:**

1. Appreciate the historical context of human interactions with the environment.
2. Gain insights into the international efforts to safeguard the Earth's environment and resources
3. Understand the concept of natural resources; and their conservation and management.
4. Develop a critical understanding of ecosystems, biodiversity
5. Develop an understanding of pollution and its types and Sensitize themselves to adverse health impacts of pollution.
6. Gain a comprehensive knowledge of climate change, its science and response measures and have an overview of national and global efforts to address climate change adaptation and mitigation.
7. Develop a critical understanding of the complexity of environmental management.
8. Learn about how the nations of the world work together for the environment by understanding about the major international treaties and our country's stand on and responses to the major international agreements.

**Course Content:****UNIT I: Humans and the Environment****(2 lectures)**

1. The man-environment interaction; Humans as hunter-gatherers; Mastery of fire; Great ancient civilizations and the environment.
2. UN Conference on Human Environment 1972; Environmental Ethics and emergence of environmentalism; World Commission on Environment and Development and the concept of sustainability; Indic Knowledge and Culture of sustainability.

**UNIT II: Ecosystem****(4 lectures)**

1. Concepts of ecosystem; Structure and function of ecosystem; Food chains, Food webs, Energy flow in an ecosystem.
2. Indicator species, keystone species and their role in ecosystem.
3. Major ecosystem types in India and their basic characteristics;
  - a. Forest ecosystem
  - b. Grassland ecosystem
  - c. Desert ecosystem
  - d. Aquatic ecosystems (Fresh water & marine water ecosystem) Importance of Wetland, Mangroves, Coral reef.

**UNIT III: Natural Resources and Sustainable Development****(4 lectures)**

1. Overview of natural resources: renewable and non-renewable.
2. Water resources; Water scarcity and stress; issues and challenges; Conflicts over water. Water conservation methods; Rain water harvesting, check dams and other traditional methods.



3. Mineral resources; important minerals of Jharkhand; Environmental problems due to extraction of minerals.
4. Soil as a resource and its degradation; Soil erosion, effects of soil erosion, remedial measures of soil erosion. Desertification; effects of desertification, remedial measures of Desertification.
5. Forest Resources: Importance, deforestation, Afforestation
6. Energy resources: Conventional energy sources- coal, oil, natural gas, nuclear energy; Non- conventional energy sources- solar, wind, tidal, hydro, wave, ocean thermal, geothermal, biomass, hydrogen and fuel cells.
7. Introduction to sustainable development: Sustainable Development Goals (SDGs) - targets and indicators, challenges and strategies for SDGs.

**UNIT IV: Biodiversity and its conservation****(5 lectures)**

1. Biodiversity and its distribution: Biodiversity as a natural resource; Levels and types of biodiversity; genetic, species and ecosystem diversity.
2. Hot spots of biodiversity; biodiversity hot spots of world; Biodiversity hot spots of India; endemic species; microbes and biodiversity.
3. Threats to biodiversity; Habitat loss, poaching of wildlife, man-wildlife conflicts, Invasive species.
4. Conservation of biodiversity; In-situ and Ex-situ conservation approaches; Project Tiger; Cheetah reintroduction and translocation program; Major protected areas of Jharkhand. Role of traditional knowledge, Gender and conservation.
5. IUCN and its role in biodiversity conservation, endangered species of India.
6. Ecosystem and Biodiversity services: Aesthetic, Ethical, Economic, Informational, social value.

**UNIT V: Environmental Pollution and Health****(5 lectures)**

1. Definition of pollution; Point sources and non-point sources of pollution; Structure of atmosphere.
2. Types of Pollution; Air pollution; Sources of air pollution; Primary and secondary pollutants; Criteria pollutants- carbon monoxide, lead, nitrogen oxides, ground-level ozone, particulate matter and sulphur dioxide.
3. National Ambient Air Quality Standards.; Indoor air pollution; Adverse health impacts of air pollutants
4. Elementary idea about Ozone layer, Ozone layer depletion and its harmful effects
5. Water pollution: Sources of water pollution; marine pollution, Water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life. Plastic pollution, Biomagnifications, Eutrophication.
6. Noise pollution: Definition of noise; Unit of measurement of noise pollution; Sources of noise pollution; Noise standards; adverse impacts of noise on human health.
7. Thermal and Radioactive pollution and impact on human health.

**UNIT VI: Climate Change: Impacts, Adaptation and Mitigation****(5 lectures)**

1. Understanding global warming and climate change: Natural variations in climate; Anthropogenic climate change from greenhouse gas emissions- past, present and future; Projections of global climate change with special reference to temperature, rainfall, climate variability and extreme events; Importance of 1.5 °C and 2.0 °C limits to global warming.
2. Climate change projections for the Indian sub-continent. Impacts, vulnerability and adaptation to climate change.
3. Adaptation vs. resilience; Climate-resilient development; Indigenous knowledge for adaptation to climate change.
4. Mitigation of climate change: Synergies between adaptation and mitigation measures; Green House Gas (GHG) reduction vs. sink enhancement; Concept of carbon intensity and carbon neutrality; National and international policy instruments for mitigation, decarbonizing pathways and net zero targets for the future; Carbon capture and storage.
5. National climate action plan and Intended Nationally Determined Contributions (INDCs); Mission LiFE, Climate justice.

**UNIT VII: Environmental Management****(2 lectures)**

1. Introduction to environmental laws and regulation: Constitutional provisions- Article 48A, Article 51A (g) and other derived environmental rights.
2. Environmental management system: ISO 14001 (elementary).
3. Waste Management- Concept of 3R (Reduce, Recycle and Reuse), Ecolabeling/Ecomark scheme.



**UNIT VIII: Environmental Treaties and Legislation****(3 lectures)**

1. An overview of major International Environmental Agreements and India's status as a party
2. Kyoto Protocol; Paris Agreement; Intergovernmental Panel on Climate Change (IPCC), ISA- International Solar Alliance.
3. Convention on Biological Diversity (CBD); Nagoya Protocol on Access and Benefit-sharing.
4. United Nations Convention to Combat Desertification (UNCCD).
5. Montreal Protocol on Substances that Deplete the Ozone Layer and the Kigali Amendment; Status phase-out of production and consumption of Ozone Depleting Substances by India.
6. Major Indian Environmental Legislations; The Wild Life (Protection) Act, 1972; The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002; The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006.
7. The Pollution Control Act, 1989 and updates.
8. National Green Tribunal; Some landmark Supreme Court judgments.

**SELF-LEARNING MODULE****Case Studies and Field Work:**

1. The students are expected to be engaged in some of the following or similar identified activities:
2. In each unit as prescribed, wherever possible, references and examples from the State Jharkhand should be considered
3. Discussion of FLAGSHIP programs of Indian government
4. Discussion on one national and one international case study related to the environment and sustainable development.
5. Field visits to identify local/regional environmental issues, make observations including data collection and prepare a brief report.
6. Participation in plantation drive and nature camps.
7. Documentation of campus biodiversity.
8. Campus environmental management activities such as solid waste disposal, water
9. Management and sanitation, and sewage treatment.

**Suggested Readings:**

1. A text book of Environmental Studies- E. Bharucha (English/ Hindi)
  2. Fundamental Concepts in Environmental sciences DD Mishra- Sultan Chand publication
  3. Fundamental of ecology; by MC Dash
  4. A textbook of environmental studies; C. Rajgopalan
  5. Comprehensive environmental studies- Laxmi publication
  6. Environmental studies: Asthann
  7. A text book of environmental studies: SVS Rana
  8. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt. 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. Of California Press.
  9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia
  10. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP
  11. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi
  12. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.
  13. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent
  14. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press
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Semester-IV**MNV 3B: FUNDAMENTALS OF INSURANCE**

(Credits: Theory-03)

**Theory: 45 Lectures**

Marks: 75 (ESE: 3 Hrs) = 75

Pass Marks: Th (ESE) = 30

**Course Learning Objectives:**

The main objectives of this course are to:

1. Impart theoretical base on fundamental principles of the insurance business
2. Learn the procedure to become an insurance agent
3. Learn the functions of insurance agent
4. Equip with the practices of the insurance industry
5. Impart knowledge of the types and principles of insurance

**Course Learning Outcomes:**

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

1. Acquire knowledge of the basics of insurance
2. Explain the procedures to be the agent
3. Summarize the various functions of Insurance agent
4. Understand the policies of the insurance company
5. Demonstrate the types of insurance

**Course Content:****Unit:1 Introduction to Insurance**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

**Unit:2 Insurance Agent – Introduction**

Procedures for Becoming an Agent: Pre-requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

**Unit:3 Insurance Agent – Functions**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

**Unit:4 Strategies of Insurance Company**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

**Unit:5 Types of Insurance**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

**Unit:6 Contemporary Issues**

Expert lectures, - webinars

**Reference Books**

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance principles and practice - Moorthy. A, Margham publications, Chennai.
3. Fundamentals of Insurance- Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai
4. Insurance Regulatory Development Act 1999
5. Life Insurance Corporation Act 1956.

## MNV 3B PRACTICAL:

Marks: Pr (ESE: 3Hrs) = 25

Pass Marks: Pr (ESE) = 10

(Credits: Practicals-01) 30 Hours

*Instruction to Question Setter for*End Semester Examination (ESE):*There will be one Practical Examination of 3Hrs duration. Evaluation of Practical Examination may be as per the following guidelines:*

Experiment	= 15 marks
Practical record notebook	= 05 marks
Viva-voce	= 05 marks

**Practicals:****Practical Session 1: Analyzing Insurance Policies****Objectives:**

- To understand the structure and components of different types of insurance policies.
- To analyze the terms, conditions, and coverage of various insurance policies.

**Materials:**

- Sample insurance policies (e.g., life insurance, health insurance, auto insurance, home insurance).
- Policy analysis templates.
- Calculators.
- Access to insurance company websites for policy information.

1. Preparation:

- Collect sample insurance policies from various insurance companies.
- Prepare policy analysis templates for students to use.

2. Understanding Policy Components:

- Review the common components of insurance policies, including declarations, insuring agreements, exclusions, conditions, and endorsements.

3. Policy Analysis:

- Divide students into groups and assign each group a different type of insurance policy.
- Have each group analyze their assigned policy using the provided templates, focusing on:
  - Coverage details
  - Premiums and deductibles
  - Policy limits
  - Exclusions and conditions
  - Claims process

4. Presentation and Discussion:

- Each group presents their analysis to the class.
- Discuss the differences and similarities between various types of insurance policies.
- Highlight important aspects to consider when selecting an insurance policy.

5. Report:

- Prepare a report summarizing the key findings from the policy analysis.
- Include recommendations for selecting appropriate insurance coverage based on individual needs.

**Practical Session 2: Simulating Insurance Claims Process****Objectives:**

- To understand the insurance claims process from initiation to settlement.
- To simulate the filing and processing of an insurance claim.

**Materials:**

- Sample claim forms for different types of insurance (e.g., auto, health, property).
- Role-play scenarios and scripts.
- Access to digital tools for submitting claims (if available).

1. Preparation:

- Create role-play scenarios involving different types of insurance claims (e.g., car accident, health emergency, property damage).

2. Role Assignment:



- Assign roles to students, such as policyholder, insurance agent, claims adjuster, and service provider.
- 3. Role-Playing Scenarios:
  - Conduct role-playing exercises where students simulate filing and processing insurance claims.
  - Scenarios may include:
    - A policyholder reporting an auto accident and filing a claim.
    - A policyholder submitting a health insurance claim for a medical procedure.
    - A policyholder claiming damages for property loss due to a natural disaster.
- 4. Claims Process Simulation:
  - Guide students through the steps of the claims process, including:
    - Completing and submitting claim forms
    - Providing necessary documentation and evidence
    - Communication with the insurance agent and claims adjuster
    - Evaluation and settlement of the claim

### **Practical Session 3: Risk Assessment and Premium Calculation**

#### **Objectives:**

- To understand the factors influencing risk assessment and premium calculation in insurance.
- To simulate the process of assessing risk and calculating insurance premiums.

#### **Materials:**

- Case studies involving different risk scenarios (e.g., health, property, auto).
  - Risk assessment templates.
  - Premium calculation formulas and tools.
  - Access to online premium calculators (if available).
1. Preparation:
    - Prepare case studies with varying levels of risk for different types of insurance.
  2. Understanding Risk Assessment:
    - Review the factors that influence risk assessment in insurance, such as age, health status, occupation, location, and asset value.
    - Discuss how insurers use these factors to determine the likelihood and potential cost of claims.
  3. Risk Assessment Simulation:
    - Divide students into groups and assign each group a different case study.
    - Have each group assess the risk associated with their case study using the provided templates.
    - Consider factors such as the probability of an event occurring and the potential financial impact.
  4. Premium Calculation:
    - Introduce the basic formulas and methods used to calculate insurance premiums.
    - Guide students in calculating the premium for their assigned case study based on the assessed risk.
    - Use online premium calculators for additional practice and comparison.
  5. Report:
    - Prepare a report summarizing the risk assessment and premium calculation for each case study.
    - Include reflections on the factors influencing premium rates and the importance of accurate risk assessment.
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## SEMESTER IV

### I. MAJOR COURSE- MJ 6: BUSINESS AND CORPORATE LAW

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objectives:

The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships, to have knowledge of various measures protecting the interest of the consumers and to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

#### Course Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
4. Explain the law governing regulation and management of foreign exchange under FEMA;
5. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
6. Synthesize company processes, meetings, and decisions;
7. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
8. Determine the role of Board of directors and their legal position;
9. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

#### Course Content:

#### BUSINESS LAW

##### **UNIT- I: Indian Contract Act, 1872:**

1. Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

##### **UNIT- II: Sale of Goods Act, 1930:**

1. Nature of sale, conditions and warranties, Performance of contract of sale and rights of unpaid seller.

##### **UNIT-III: Competition Act, 2002 and Consumer Protection Act, 2019**

1. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;
2. Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

#### CORPORATE LAW

##### **UNIT-IV: Management and Administration:**

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

##### **UNIT-V Dividends, Accounts and Audit:**

1. Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement



1. Corporate social Responsibility
2. Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution, and functions of Audit committee.

**UNIT-VI: Directors and their Powers**

1. Board of directors, appointment, and qualifications of directors; Director Identification Number (DIN).
2. Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

**Practical Exercises:**

The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.
6. Enlist the content of the prospectus.
7. Prepare a hypothetical notice, resolutions, and minutes of a meeting.

**Reference Books:**

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. Singh, A. (2009). Business Law. Delhi: Eastern Book Company
3. A.K. Chatteraj & Nashir Ahmed, Business Laws, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
4. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
5. Gower, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
6. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
7. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication. Ramaiya, (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company. Hannigan, B. (2018). Company Law. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

## II. MAJOR COURSE- MJ 7: CORPORATE ACCOUNTING

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

### Course Objectives:

(Credits: Theory-04) **Theory: 60 Lectures**

1. The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

### Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of e-filing of annual reports of companies.

### Course Content:

#### **UNIT- I: Accounting for Share Capital & Debentures**

1. Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.
2. Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.
3. Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software.

#### **Unit II: Valuation of Intangible Assets and Shares:**

Valuation of goodwill and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added (Simple Problem Only)

#### **UNIT-III: Amalgamation of Companies and Internal Reconstruction:**

1. Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
2. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

#### **UNIT IV: Accounting of Holding Companies/ Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company, Relevant of Accounting standard.21(ICAI)

#### **UNIT-V: Liquidation of Company**

Meaning- Modes, Contributory Preferential Payments, Statement of Affairs, Liquidator's Remuneration, Preparation of Liquidator's Final Statements of Account (Introductory & Simple Problems)

#### **UNIT-VI: Corporate Financial Reporting**

1. Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises.
2. Note: The syllabus is to be covered in reference to Relevant Accounting Standards, AS and Ind AS, as applicable. Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable

#### **Practical Exercises: The learners are required to:**

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.

**Reference Books:**

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey.
  2. John Wiley & Sons. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, Guwahati.
  3. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
  4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
  5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
  6. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
  7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
  8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
  9. Sharma, Corporate Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
  10. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.
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### III. MAJOR COURSE- MJ 8: ENTREPRENEURSHIP DEVELOPMENT

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

#### Course Objectives:

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

#### Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan

#### Course Content:

##### **UNIT- I: Introduction**

1. Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work.
2. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social Entrepreneurship.

##### **UNIT-II: Entrepreneurship in India**

1. Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations.
2. Conflict in family business and its resolution.
3. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

##### **UNIT-III: Entrepreneurship Ecosystem**

1. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.
2. Role of government, Institutions, industries/entrepreneur's associations & selfhelp groups.
3. Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

##### **UNIT-IV: Sources of business ideas and tests of feasibility**

1. Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal.
2. Designing business processes, location, layout, operation, planning & control.
3. Preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/nonfinancial institutions.

##### **UNIT-V Mobilizing Resources**

1. Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

#### **Practical Exercises: The learners are required to:**

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.



**Reference Books:**

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
  2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
  3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
  4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
  5. Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation
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**MINOR COURSE-1C****(SEM-V)****III. MINOR COURSE- MN 1C:  
ELEMENTARY MICRO ECONOMICS**

Marks: 25 (5 Atttd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

**Course Objective:**(Credits: Theory-04) **60 Lectures**

This course is designed to expose the students to the principles of Microeconomics in the field of consumption, production, equilibrium under different market forms, distribution and welfare economics.

**Course Learning Outcome:**

On completion of course, the student will be able to understand the basic principle of microeconomics in the optimizing behavior of consumer, producers and firm. They will be able to apprehend the process by which factors of production are priced and also the welfare aspects of distribution of income in an economy.

**Course Content:****Unit 1: Introduction**

- 1.1 Definition of Economics; Scope of Economics.
- 1.2 Central problems of an Economy.
- 1.3 Economic Systems (Socialism & Capitalism).
- 1.4 Micro and Macro Economics.
- 1.5 Production Possibility Curve.

**Unit 2: Market Forces: Demand & Supply**

- 2.1 Demand – Meaning & Determinants; Law of Demand; Individual demand and Market demand Curve.
- 2.2 Elasticity of Demand – Meaning; Types; Measurement.
- 2.3 Supply – Meaning and Determinants, Law of Supply, Individual Supply and Market Supply Curve, Elasticity of supply
- 2.4 Market Equilibrium will the help of Demand & Supply.

**Unit 3: Consumer Behavior**

- 3.1 Utility – Cardinal and Ordinal.
- 3.2 Cardinal Utility Analysis – Total and Marginal Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility & Consumers equilibrium.
- 3.3 Indifference Curves (Ordinal Utility Analysis) – Meaning; properties; Budget line; Consumer Equilibrium.
- 3.4 Price Effect; Income Effect; Substitution Effect (Hicks & Slutsky).
- 3.5 Consumer's Surplus.

**Unit 4: Production, Cost and Revenue**

- 4.1 Product function – Concept and Types.
- 4.2 Law of Variable Proportions.
- 4.3 Isoquants – Meaning and Properties.
- 4.4 Optimum factor combination and Expansion Path.
- 4.5 Returns to Scale.
- 4.6 Concept of cost; Cost Curves - Short run and long run; Relationship among Cost Curves.
- 4.7 Concept of Revenue; Revenue curves under P.C. & Monopoly; Relationship among Revenue curves.

**Unit 5: Market Forms & Equilibrium**

- 5.1 General Analysis of Firm's Equilibrium.
- 5.2 Market Classification and Firm's Revenue Concepts.
- 5.3 Concept of Market, perfect Market and Imperfect Market.
- 5.4 Perfect competition - Characteristics, Concept of Firm and Industry; Short Run and Long Run Equilibrium of firm under Perfect competition; Industry Equilibrium.
- 5.5 Monopoly – Meaning & Characteristics; Equilibrium in Short Run and Long Run.

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



**Unit 6: Factor Pricing / Distribution**

- 6.1 Factor of production & Rewards of the factors.
- 6.2 Theories of Distribution; Rent – Concept; Ricardian Theory of Rent, Modern Theory of Rent.
- 6.3 Wage – Concept; Classical Theory; Marginal Productivity Theory
- 6.4 Interest; Profit – Concept; Risk & Uncertainty Theory of Profit, Innovation Theory of Profit

**Suggested Readings:**

- 1. Koutsoyiannis A. (1975). Modern Micro-economics (2nd edition). London Macmillan Publishers Ltd.
  - 2. Ahuja, H.L., "Advance Economic Theory", S. Chand & Company Pvt. Ltd (English & Hindi medium).
  - 3. Jhingan, M.L., "Micro Economics", Vrinda Publication Pvt. Ltd. (English & Hindi medium).
  - 4. Verma, K.N. (2014). Micro Economic Theory (2nd edition). Vishal Publishing Co., Hindi Medium.
  - 5. Dwivedi, D.N. (2006). Micro-economics Theory & Application Pearson.
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## SEMESTER V

### I. MAJOR COURSE- MJ 9: COST ACCOUNTING

Marks: 25 (5 Atttd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

#### Course Objectives:

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

#### Course Learning Outcomes:

1. After completion of the course, learners will be able to:
2. Determine various types of cost of production;
3. Compute unit cost and total cost of production and prepare cost statement;
4. Compute employee cost, employee productivity, and employee turnover;
5. Determine cost under job costing, batch costing, process costing,
6. contract costing and service costing;
7. Apply activity-based costing for cost determination.

#### Course Content:

#### **UNIT-I: Concept and Nature of Cost Accounting**

1. Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control.
2. Installation of Costing System, Application of IT in Cost Accounting.
3. Preparation of Cost Sheet for manufacturing and service sector.
4. Material Cost - Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).
5. Treatment of waste, scrap, spoilage, defective and obsolesce.

#### **UNIT-II: Employee Cost and Overheads**

1. Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).
2. Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

#### **UNIT-III: Methods of Costing: Job Costing, Batch Costing and Process Costing**

1. Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.
2. Meaning of Batch Cost and its application in today's industry.
3. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, inter process costing and profit ascertainment.
4. Choice between process and job costing.

#### **UNIT-IV: Methods of Costing: Contract Costing and Service Costing**

1. Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.



2. Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services:
3. i. Transport ii. Hospital iii. Canteen iv. Toll v. Education institution vi. IT industry vii. Hotel
4. Any other contemporary service industry.

**UNIT-V: Activity Based Costing (ABC)**

1. Concept, significance, and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.

**Practical Exercises: The learners are required to:**

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organisation.
10. Analyse Research & Development cost in pharmaceutical & similar industry.
11. Visit industries to understand process costing, ABC concept.

**Reference Books:**

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
  2. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
  3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
  4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
  5. J Sonar, K A N Shah-deo & M. Kumar, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
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## II. MAJOR COURSE- MJ 10: HUMAN RESOURCE MANAGEMENT

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

### Course Objective:

The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment

### Course Learning Outcomes:

After the completion of the course, the learners will be able to:

1. demonstrate necessary skills to design an HR policy that improves the work environment.
2. analyse job requirements and prepare a Human Resource Plan;
3. match the skills with the job requirement and preparation of report on job analysis;
4. organize an onboarding programme in an organisation;
5. describe and apply the use of different kinds of training and development strategies in real life situations;
6. organize counselling sessions for employees for better psychological health;
7. create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees;
8. design HR policies for employee engagement and experience; grievance redressal,
9. employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.

### Course Content:

#### **Unit 1: Introduction to Human Resource Management**

Concept and functions; Role, status, and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

#### **Unit 2: Procurement of Human Resource**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

#### **Unit 3: Upgrading Employees: Training and Development**

A. Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.  
B. Scope of training; On board, soft skills, technical skills, product & service, quality, antiharassment, legal.

#### **Unit 4: Performance Appraisal and Compensation Management**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

#### **Unit 5: Employee Maintenance, Engagement and Emerging Horizons**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities. Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

### **Reference Books:**

1. Amar kumar Chaudhary & Rakhi Gupta, Human Resource Management, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
2. Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, B Ninth Edition, Tata McGraw-Hill.

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



3. Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi: Sun India Publications.
  4. Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
  5. Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback.
  6. French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
  7. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
  8. Pattanayak, B. Human Resource Management, 6th ed. PHI learning
  9. Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
  10. Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.
  11. Sengupta, A. (2018), Human Resource Management, Sage Textbook
- Note: Learners are advised to use the latest edition of readings.
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### III. MAJOR COURSE- MJ 11: GOODS AND SERVICES TAX -LAW AND PRACTICES

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objectives:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

#### Course Learning Outcomes:

After the completion of the course, the learners will be able to:

- 1 Explain concept, need, and utility of indirect taxes;
- 2 Understand and analyse the taxable event, i.e., supply under GST;
- 3 Describe the provisions relating to levy of GST;
- 4 Identify exemptions for different types of goods and services;
- 5 Examine implications of input tax credit;
- 6 Explain the various procedures under GST;
- 7 Analyse provisions regarding penalties and interest; 8. Prepare and file GST return online.

#### Course Content:

##### **UNIT- I: Introduction**

- 1 Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST
- 2 GST Council: Constitution, Structure, and functioning.

##### **UNIT-II: Concept of Supply under GST law and Levy on GST**

- 1 Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration.
- 2 Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy
- 3 Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications.

##### **UNIT-III: Input Tax Credit under GST law**

- 1 Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work.
- 2 Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.

##### **UNIT-IV: Registration under GST law**

- 1 Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

##### **UNIT-V: Other Procedures under GST**

1. Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST.
2. Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS)
3. Audit under GST



**Practical Exercise: Learners are required to:**

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

**Reference Books:**

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
  - Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
  2. Singhania, V. K., & Singhania, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
  - Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
  3. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]
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Semester-VI**MNV 3C: ENTREPRENEURSHIP**

(Credits: Theory-03)  
**Theory: 45 Lectures**

Marks: 75 (ESE: 3 Hrs) = 75

Pass Marks: Th (ESE) = 30

**Course Learning Objectives:**

The main objectives of this course are:

1. To learn the competency required for entrepreneurs
2. To have an idea about the role of small-scale industries
3. To learn about the preparation of the project
4. To know the preparation of the business plan
5. To understand the services and functions of financial institutions supporting entrepreneurs

**Course Learning Outcomes:**

1. On the successful completion of the course, students will be able to:
2. Acquire knowledge on entrepreneurship and the requirements for entrepreneur
3. Explain the role of Small Scale industries in India and their governing policies
4. Elaborate the steps to be followed to start up a new business venture
5. Design a Business plan and avoid common pitfalls
6. Summarize the various financial and non-financial assistance providers

**Course Content:****Unit:1 Introduction to Entrepreneurship**

Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship, and Enterprise, Importance and Relevance of the Entrepreneur, Factors influencing entrepreneurship, Pros and Cons of being an Entrepreneur, Women Entrepreneurs, problems and Promotion, Types of Entrepreneurs, Characteristics of a successful entrepreneur, Competency requirement for entrepreneurs, Awareness of self-competency and its development

**Unit:2 Small Scale Industries**

Small Scale Industries, Small scale industries/ Tiny industries/ Ancillary industries/ Cottage Industries, definition, meaning, product range, capital investment, ownership patterns, Importance and role played by SSI in the development of the Indian economy, Problems faced by SSI-s and the steps taken to solve the problems, Policies governing SSI-s.

**Unit:3 Business venture**

Starting a Small Industry. To understand what constitutes a business Opportunity, scanning the environment for opportunities, evaluating alternatives, and selecting based on personal competencies., An overview of the steps involved in starting a business venture, location, clearances, and permits required, formalities, licensing and registration procedures, and Assessment of the market for the proposed project. To understand the importance of the financial, technical, and social feasibility of the project.

**Unit:4 Preparing the Business Plan**

Preparing the Business Plan (BP), Typical BP format- Financial aspects of the BP- Marketing aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP, Preparation of BP, Common pitfalls to be avoided in preparation of a BP

**Unit:5 Implementation of the project**

Implementation of the project, Financial assistance through SFC-s, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Financial incentives for SSI-s, and Tax Concessions, Assistance for obtaining raw material, machinery, land and building and technical assistance, Industrial estates, V role and types

**Unit 6 Contemporary issues**

Expert lectures and seminars



**Reference Books**

1. Mark. J. Dollinger, Entrepreneurship -V Strategies and Resources, Pearson Edition.
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
4. Srivastava, A Practical Guide to Industrial Entrepreneurs
5. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975

**MNV 3C PRACTICAL:**

Marks: Pr (ESE: 3Hrs) = 25

Pass Marks: Pr (ESE) = 10

**Instruction to Question Setter for****End Semester Examination (ESE):**

There will be one Practical Examination of 3Hrs duration. Evaluation of Practical Examination may be as per the following guidelines:

Experiment	= 15 marks
Practical record notebook	= 05 marks
Viva-voce	= 05 marks

(Credits: Practicals-01) 30 Hours

**Practicals:****Practical Session 1: Idea Generation and Validation****Objectives:**

- To develop skills in generating and evaluating business ideas.
- To understand the process of validating business ideas through market research.

**Materials:**

- Whiteboard or flip chart.
- Sticky notes and markers.
- Laptops or mobile devices for online research.
- Sample business idea evaluation criteria.

**Procedure:**

1. **Idea Generation:**
  - Brainstorm a list of potential business ideas as a class or in small groups.
  - Use techniques like mind mapping or SWOT analysis to explore different aspects of each idea.
2. **Idea Evaluation:**
  - Discuss criteria for evaluating business ideas, such as market demand, competition, feasibility, and personal interest.
  - Have students individually or in groups evaluate each idea against these criteria and select one idea to develop further.
3. **Market Research:**
  - Introduce basic market research methods, including surveys, interviews, and online research.
  - Assign students to conduct market research to validate their chosen business idea.
  - Use the findings to refine and validate the business idea.
4. **Presentation:**
  - Have students present their selected business idea, the evaluation process, and the results of their market research to the class.
  - Facilitate a discussion on the importance of idea validation and the role of market research in entrepreneurship.

**Practical Session 2: Business Model Canvas Development****Objectives:**

- To understand the components of a business model canvas.
- To develop a business model canvas for a startup idea.

**Materials:**

- Business model canvas templates.
- Sample business model examples.
- Whiteboard or flip chart.

**Procedure:**

1. **Introduction to Business Model Canvas:**
  - Explain the nine building blocks of a business model canvas, including customer segments, value proposition, channels, customer relationships, revenue streams, key resources, key activities, key partnerships, and cost structure.
2. **Group Activity:**
  - Divide students into groups and assign each group a startup idea.
  - Have each group develop a business model canvas for their assigned idea, filling in each of the nine building blocks.
3. **Canvas Presentation:**
  - Ask each group to present their business model canvas to the class, explaining their choices and rationale for each building block.
  - Encourage feedback and discussion on the strengths and weaknesses of each canvas.
4. **Reflection:**
  - Facilitate a reflection session where students discuss what they learned from developing the business model canvas.
  - Discuss how the canvas can help entrepreneurs refine their business ideas and communicate their vision to stakeholders.

**Expected Outcomes:**

- Ability to create a comprehensive business model canvas for a startup idea.
- Understanding of how a business model canvas can help entrepreneurs visualize and refine their business concepts.
- Enhanced teamwork and collaboration skills through group activities.

**Practical Session 3: Pitching and Networking****Objectives:**

- To develop skills in pitching business ideas to potential investors or partners.
- To practice networking skills in a professional setting.

**Materials:**

- Pitch deck templates.
- Timer or stopwatch.
- Name tags for networking.

**Procedure:**

1. **Pitch Preparation:**
    - Introduce the key elements of a successful pitch, including a compelling story, market analysis, unique value proposition, and financial projections.
    - Provide pitch deck templates and guidelines for students to create their pitch decks.
  2. **Pitch Practice:**
    - Organize a pitch competition where students present their business ideas to a panel of judges or the class.
    - Set a time limit for each pitch (e.g., 5-10 minutes) followed by a Q&A session.
  3. **Networking Session:**
    - Arrange a networking event where students can practice their networking skills.
    - Provide tips on effective networking, such as introducing oneself, asking open-ended questions, and active listening.
  4. **Feedback and Reflection:**
    - After the pitch competition and networking session, facilitate a feedback session where students can receive feedback from peers and instructors.
    - Encourage students to reflect on their pitching and networking experiences and identify areas for improvement.
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## SEMESTER VI

### I. MAJOR COURSE- MJ 12: PRINCIPLE OF MARKETING

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

#### Course Learning Outcomes:

After completing the course, learners will be able to:

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Explore the dynamics of consumer Behaviour and process of market selection through STP.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the process of value creation through marketing decisions involving product pricing and its distribution.
5. Analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

#### Course Contents:

##### Unit 1: Introduction to Marketing and Marketing Environment

Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors demographic, economic, natural, technological, politico-legal and socio-cultural.

##### Unit 2: Consumer Behavior and Market Selection

Consumer Behavior: Need for studying consumer Behavior; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

##### Unit 3: Product Decisions and New Product Development

Product Decisions: Concept and classification; Levels of Product. Designing value: Product mix, Branding- types, significance, and qualities of good brand name; Packaging and Labeling types and functions; Product support services. New Product Development: New product development process; Product life cycle –concept and marketing strategies.

##### Unit 4: Pricing Decisions and Distribution Decisions

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies. Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

##### Unit 5: Promotion Decisions and Developments in Marketing

Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion- mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication. Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools

**Reference Books:**

1. Baines Et AL (2021). Fundamentals of Marketing. Oxford University Press.
  2. Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
  3. Jain, P & Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi.
  4. Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
  5. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
  6. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
  7. Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
  8. Mamoria C.B., Bhatacharya A., Marketing Management. Kitab Mahal, Delhi
  9. Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.
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**II. MAJOR COURSE- MJ 13:****QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40****(Credits: Theory-04) Theory: 60 Lectures****Course Objectives:**

The course aims to familiarise the learners with basic mathematical tools, emphasising applications to business and economic situations.

**Course Learning Outcomes:**

After completion of the course, learners will be able to:

1. Analyse quantitative techniques that play an important role in managerial decision making.
2. Compare programming for business problems involving constrained optimization.
3. Examine, schedule, and coordinate the activities of a large-scale project using PERT and CPM.
4. Describe programming to assign sources and jobs to destinations and machines.
5. Examine how competitive choices in a business are made.
6. Examine how the business strategies are developed to reduce the customers 'wait time.
7. Analyse the decision-making process to replace used equipment.

**Course Content:****Unit 1: Introduction of Quantitative Techniques**

Overview of Quantitative Techniques and Operations Research for Decision Making, Classification of Quantitative Techniques, Scope & Importance of Operations Research, Model/Phases in Operations Research, Limitation of Operations Research or Quantitative Techniques.

**Unit 2: Linear Programming**

Formulation of Linear programming problems (LPPs) with more than two variables. Solution of LPPs by simplex method - maximization and minimization cases. The dual problem: Formulation, the relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). The economic interpretation of the dual.

**Unit 3: Assignment and Transportation**

Assignment Problem, Hungarian Method of Assignment, Unbalanced Assignment Problems, Transportation Problem, Method to find the initial solution: North-west corner method, least cost Method, Vogel's approximation method, Finding optimal solution: Stepping-stone method and Modified Distribution Method.

**Unit 4: Game Theory and Replacement theory**

Introduction of Game Theory, Two-Person Zero-Sum Game, Pure Strategies (Minimax and Maximin Principles): Game with a saddle point. Mixed Strategies, Rule of Dominance. Introduction of Replacement, Replacement of items whose efficiency deteriorates with time.

**Unit 5: Project Management: PERT and CPM**

Introduction, Basic Difference PERT and CPM, Phases of Project Management, PERT/CPM Network Components and Precedence Relationships, Critical Path Analysis, Critical Path, Project Scheduling with uncertain activity times, Estimation of project completion time.

**Unit 6: Inventory Management and Queuing Theory:**

Concepts of inventory management; Inventory models – classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, Probabilistic Model; Techniques of selective control.

Introduction of Queuing Model, Objects of the Queuing Theory, Elements of a Queuing System, Some Queuing Models: Fixed Arrival and Fixed Service Time, Random Arrivals, Erlang's Method in context of Queuing Models, Queuing models in case of Multiple Service station, Limitations of Queuing Theory.

**Reference Books:**

1. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
  2. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
  3. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing.
  4. Hamdy A. Taha, (2017) Operational Research, Pearson.
  5. Kapoor, VK Operations Research: Quantitative Techniques for Management, Sultan Chand and Sons.
  6. Levin R. I., Rubin D.S., Stinson J.P., Gardner E.S. Jr., Quantitative Approaches to Management, McGraw Hill International Editions.
  7. Vohra, ND, & Arora, Hitesh, Quantitative Techniques in Management, McGraw Hill.
  8. Tulsian, P.C. & Pandey, V. —Quantitative Techniques| Pearson Education, India.
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### III. MAJOR COURSE- MJ 14: FINANCIAL MANAGEMENT AND PRINCIPLES

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

#### Course Objective:

The course aims to enable students to acquire knowledge of principles and practice of financial management.

#### Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return.
2. Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse and understand different theories of dividend and factors affecting dividend policy.
5. Examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

#### Course Contents:

##### Unit 1: Financial Management: An Overview

Nature, scope, and objectives of financial management. Financial decision making and types of financial Decisions. Role of finance manager. Stakeholders' wealth maximization. An overview of time value of money and risk and return. Risk-return framework for financial decision making.

##### Unit 2: Capital Budgeting Decision

Nature, significance, and kinds of capital budgeting decisions. The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. Capital budgeting decision under inflation.

##### Unit 2: Cost of Capital and Financial Decision

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure, Operating, Financial and Combined Leverage. EBIT-EPS Analysis.

##### Unit 4: Dividend Decision

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter 's Model, Gordon 's Model. Determinants of Dividend policy.

##### Unit 5: Working Capital Decision

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Brief Introduction of Cash management, Receivables Management, Inventory Management, and payables management.

##### Unit 6: Corporate Restructuring and Contemporary Issues in Financial Management

Corporate restructuring. Mergers and Acquisitions- types, sources of takeover gains, Contemporary issues in financial management.

#### Reference Books:

1. Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
2. Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
3. Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards

4. Maheshwari, S. N. Elements of Financial Management. Sultan Chand & Sons.
  5. Maheshwari, S. N. Financial Management – Principles & Practice. Sultan Chand & Sons.
  6. Pandey, I. M. (2022). Essentials of Financial Management, (5th ed.). Pearson.
  7. Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.
  8. Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons(P) Ltd. New Delhi.
  9. Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House New Delhi.
  10. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.
  11. Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi.
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**IV. MAJOR COURSE- MJ 15:  
MANAGERIAL ECONOMICS****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40****(Credits: Theory-04) Theory: 60 Lectures****Course Objectives:**

The objective of this paper is to provide basic understanding of economic concepts, principles and tools of micro economics that can be applied to business decision making. The aim is to help the students promote the development of analytical and critical thinking skills about the market conditions and ability to forecast the future economic conditions. The students are acquainted how the differences in market structure affect the prices and output.

**Course Learning Outcomes:**

After completion of the course, learners will be able to

1. Develop an understanding of the applications of managerial economics.
2. Interpret regression analysis and discuss why it's employed in decision-making.
3. Discuss optimization and utility including consumer behavior.
4. Assess the relationships between short-run and long-run costs.
5. Analyze perfectly competitive markets including substitution.
6. Explain uniform pricing and how it relates to price discrimination and total revenue.
7. Analyze a chosen company to include the above, but to further make recommendations for the company based upon the weekly topics.

**Course Content:****Unit-1 Introduction**

Definition, Nature and scope of Managerial Economics, Basic Economic Principles. Relationships of Managerial Economics with Other disciplines

**Unit-2 Demand and Supply**

Demand Function, Law of Demand, Determinants of Demand, Types & Significance of Elasticity of Demand, Measurement Techniques of Price Elasticity. Demand Forecasting and Its Techniques. Theories of Demand—Indifference and Revealed, Preference approach, Income and distribution effect. Law of supply, determinants and factors influencing supply, elasticity of supply.

**Unit-3 Production and Cost Analysis**

**(a) Production Analysis:** Law of Variable proportions—production function in the short run And long run, returns to scale and Return to Factors, iso-quants, and iso-costs. Cobb-Douglas Production Function. Economies of Scale and Diseconomies of scale.

**(b) Cost Analysis:** Cost functions determination of costs, cost forecasting, short run And long run costs. Types of costs—analysis of risk and uncertainty

**Unit-4 Market Analysis**

Market structure—Perfect competition, Imperfect competition, Monopoly, Price Discrimination, Monopolistic competition, Duopoly and Oligopoly. Pricing and employment Of inputs under different market conditions.

**Unit-5 National Income, Employment, and Investment**

Nature, Concept, and measurement of National Income. Classical and Keynesian approaches to income, Employment, and Investment.

**Unit-6 Economic Development**

Business Cycles, Phases—Management of Cyclical fluctuations. Inflation: Types, Causes and Measurement of Inflation, Philips curve, Stagflation Overview of NITI Aayog and GST.

**Reference Books:**

1. Atmanand, "Managerial Economics", 2009, Excel Publishing
  2. N. Dwivedi, "Managerial Economics", 7th Ed Vikas Publishing.
  3. D.M. Mithani, "Managerial Economics" 2008, Himalayan Publishing House.
  4. Dominik Salvatore, "Managerial Economics", 2008, 6th Ed. Oxford University Press.
  5. Geethika, Piyoli Ghosh, and P.R. Chaudhary "Managerial Economics", 2008, Tata McGraw Hills, New Delhi.
  6. Mark Hirschey, Log "Managerial Economics-An Integrative Approach", Cengage Learning.
  7. Robert Wasahik "Managerial Economics: A Strategic Approach", 2010, 2nd Ed. Routledge Publications.
  8. Samuelson & Nordhaus, "Economics" 2010, 19th Ed., Tata McGraw Hills.
  9. Trunett & Trunett, "Managerial Economics", 2009, 8th Ed Weiley India.
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**MINOR COURSE-1D****(SEM-VII)**

**IV. MINOR COURSE- MN 1D:**  
**MONEY, BANKING, PUBLIC FINANCE AND**  
**INTERNATIONAL TRADE**

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

**Course Objective:****(Credits: Theory-04) 60 Lectures**

This course is designed to introduce the students to the basic concepts and principles of Money, Banking, Public Finance and international Trade.

**Course Learning Outcome:**

The students will be able to understand the financial behaviour of the individual, institution and economy. They will also have an idea about the monetary and fiscal policies, taxes and development issues.

**Unit 1: Money**

- 1.1 Money: Concepts and Functions.
- 1.2 Determinants of Demand for Money and Supply of Money.
- 1.3 Components of Money Supply ( $M_1$ ,  $M_2$ ,  $M_3$  &  $M_4$ ).

**Unit 2: Banking**

- 2.1 Functions of Central Bank; Functions of Commercial Banks.
- 2.2 Money creation by the Commercial Banking System.
- 2.3 Instruments of Credit Control of Central Bank – Quantitative and Qualitative.

**Unit 3: Public Finance**

- 3.1 Importance of Public Finance; Scope of Public Finance.
- 3.2 Theories of Public Finance; Theory of Maximum Social advantage.
- 3.3 Taxation: Definition; characteristics; Types of taxation; Merits and Demits of Direct Tax and Indirect Tax.
- 3.4 Public Expenditure; Trends in Public Expenditure in India.

**Unit 4: Government Budget and Economy**

- 4.1 Government Budget: Meaning; Objectives; Components.
- 4.2 Classification of Receipts: Revenue Receipts and Capital Receipts.
- 4.3 Classification of Expenditure: Revenue Expenditure and Capital Expenditure.
- 4.4 Meaning of Government Deficit – Revenue Deficit and Fiscal Deficit.

**Unit 5: International Trade**

- 5.1 Theories of International Trade: Absolute Cost Advantage Theory; Comparative Cost Advantage Theory; Heckscher Ohlin Theory.
- 5.2 Free Trade Vs Protection. 5.3 Gains from Trade.

**Unit 6: Balance of Trade and Balance of Payment**

- 6.1 Components of Balance of Payment.
- 6.2 Disequilibrium in the Balance of Payments.
- 6.3 Measures to correct the disequilibrium in the Balance of Payments.

**Suggested Readings:**

1. Vaish, M.C., Money, Banking, Trade & Public Finance, New Age International Pvt Ltd.
2. Sundaram, K.P.M., Money, Banking and International Trade, S Chand Publications.
3. Varian, Hal R., Intermediate Microeconomics, 8<sup>th</sup> Edition, Affiliated East-West Press.
4. Lekhi, R.K., & Singh, Joginder. Public Finance, 11<sup>th</sup> Edition, Kalyani Publishers.
5. Mithani, D.M., Money Banking, International Trade & Public Finance, 20<sup>th</sup> Edition, Himalayan Publishers.



## SEMESTER VII

### I. MAJOR COURSE- MJ 16: FINANCIAL INSTITUTIONS AND MARKETS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

#### Course Objective:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

#### Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations. Summarize the concept of the Balance of Payments statement.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. Create awareness about emerging issues in international business such as outsourcing and sustainable development.

#### Course Contents:

##### **Unit 1: Introduction**

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

##### **Unit 2: Financial Markets - I: Money Markets**

Financial markets - integration of Indian financial markets with global financial markets; money market - functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

##### **Unit 3: Financial Markets - II: Capital Markets**

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

##### **Unit 4: Financial Institutions**

Commercial Banking - Introduction, Classification, Role, asset liability management, non-performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance -life and non-life insurance companies in India: public and private; Mutual Funds - introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non-banking Financial Companies (NBFCs) - role and types; private equity, venture capital and hedge funds.

##### **Unit 5: Financial Stability**

Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.



**Reference Books:**

1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
  2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
  3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
  4. Goel, S. Financial Markets, Institutions and Services PHI learning
  5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
  6. Kohn (2013). Financial Institutions and Markets. Oxford University Press.
  7. Madura, J., Financial Markets, and Institutions. Cengage
  8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.
  9. Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill.
  10. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.
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## II. MAJOR COURSE- MJ 17: ADVANCE STATISTICAL ANALYSIS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

### Course Objectives:

The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

### Course Learning Outcomes:

Upon successful completion, students will have the knowledge and skills to:

1. Describe the rationale behind the formulation and components of a statistical model.
2. Compare and contrast statistical models in the context of a particular scientific question.
3. Communicate statistical ideas to a diverse audience.
4. Formulate a statistical solution to real-data research problems.
5. Demonstrate an understanding of the theoretical and computational underpinnings of various statistical procedures, including common classes of statistical models.
6. Utilise computational skills to implement various statistical procedures.

### Course Contents:

#### **Unit I: Univariate Analysis –**

An overview of Measures of Central Tendency, Dispersion and Skewness.

#### **Unit II: Correlation and Regression Analysis:**

Simple, multiple, and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables).

#### **Unit III: Theory of Probability and Probability Distributions:**

Approaches to calculation of probability. Addition, multiplication and Conditional probabilities, Bayes' theorem. Mathematical expectation. Binomial, Poisson, Hypergeometric, and Normal Distribution.

#### **Unit IV: Sampling Theory and Test of Significance**

Sampling concepts. methods of sampling. Concept of sampling distribution, Its expected value and standard error, Utility of the Concept of Standard Error, Sampling distribution of means and Central Limit Theorem. Test of Significance for Attributes, Tests of Significance for Large Sample, Test of Significance for Small Samples, Student's Distribution

#### **Unit V: Analysis of Variance**

Introduction, Assumption, Uses and Technique of Analysis of Variance. F-test of equality of variances. Overview of Chi-square. Chi-square of Goodness of fit, Chi-Square test for Independence, Chi-Square as a test of homogeneity, Limitation in the use of Chi- Square test

### **Reference Books:**

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
3. Anderson, Sweeny and Williams, Statistics for Business and Economics, CENGAGE Learning, New Delhi
4. Kazmeir Leonard J., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
5. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
6. Mrityunjay Kumar, Advance Statistical Analysis, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
7. Freund, J. E. And F. J. Williams, Elementary Business Statistics – The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.



### III. MAJOR COURSE- MJ 18: MANAGERIAL ACCOUNTING

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objectives:

1. The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

#### Course Learning Outcomes:

After completing the course learners will be able to

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyse production cost preparing variance report;
4. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making;
6. Analyse the role of ERP in Business Decision Making.

#### Course Content:

##### **UNIT- I: Introduction**

1. Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting.
2. Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.

##### **UNIT-II: Budget and Budgetary Control**

1. Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control.
2. Budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.

##### **UNIT III: Standard Costing**

1. Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing.
2. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

##### **UNIT IV: Marginal Costing**

1. Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio.
2. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.
3. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

##### **UNIT V: Software Based Managerial Decision Making**

1. Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

#### **Practical Exercise: The learners are required to:**

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.

- 3 Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
- 4 Apply standard costing in factories/industries available in the locality.
- 5 Analyse and interpret case studies on unit 4.

**Reference Books:**

- 1 Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
  - 2 Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.
  - 3 Hilton, R. W., & Platt, D. E. (2011). Managerial Accounting: Creating Value in a Global Business Environment. New York: McGraw Hill Education.
  - 4 Goel, R. (2013). Management Accounting. Delhi: International Book House Pvt. Ltd.
  - 5 Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
  - 6 Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
  - 7 Singh, S. K., & Gupta, L. (2010). Management Accounting—Theory and Practice. New Delhi: Pinnacle Publishing House.
  - 8 Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education.
  - 9 Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
  - 10 J. Sonar & M. Kumar, Managerial Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
  - 11 George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.
  - 12 Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.
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#### IV. MAJOR COURSE- MJ 19: INTERNATIONAL BUSINESS AND TRADE

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

##### Course Objective:

(Credits: Theory-04) **Theory: 60 Lectures**

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

##### Course Learning Outcomes:

After completion of the course, learners will be able to:

- 1 Analyse the process of globalization and its impact on growth of international business.
- 2 Evaluate the changing dynamics of the diverse international business environment.
- 3 Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
- 4 Analyse the significance of different forms of regional economic integration and the role played by various international economic organizations. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
- 5 Create awareness about emerging issues in international business such as outsourcing and sustainable development.

##### Course Contents:

##### **Unit 1: Introduction to International Business**

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

##### **Unit 2: International Business Environment**

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

##### **Unit 3: International Trade**

Theories of International Trade – Theory of Absolute Advantage Theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

##### **Unit 4: Regional Economic Integration and International Economic Organizations.**

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America, and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

##### **Unit 5: International finance and contemporary issues in IB**

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of Exchange Rate systems. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

##### **Reference Books:**

1. Bennett, R. International Business, Delhi: Pearson.
2. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
3. Prema Kumari & Bhattacharya, International Business and Trade, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
4. Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.
5. Chaturvedi, D.D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi.
6. Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
7. Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
8. Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
9. Joshi RM, (2009). International Business. Oxford University Press
10. Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



Semester-VIII**MNV 3D: BANKING LAW AND PRACTICE**

(Credits: Theory-03)

**Theory: 45 Lectures**

Marks: 75 (ESE: 3 Hrs) = 75

Pass Marks: Th (ESE) = 30

**Course Learning Objectives:**

The main objectives of this course are:

1. To familiarize the students with the basic concepts and practice of banking and the principles of the Banking Regulation Act.
2. To learn about the types of customers in a bank
3. To have an idea about the relationship between a banker and a customer
4. To have an understanding of the instruments involved in banks
5. To learn about paying banker

**Course Learning Outcomes:**

1. On the successful completion of the course, students will be able to:
2. Gain knowledge of Laws related to Banking
3. Acquire knowledge of Types of customers
4. Understand the relationship between a bank and the customer
5. Recall the various instruments and their types dealt with banks
6. Enumerate the Paying bank and its functions.

**Course Content:****Unit:1 Banking Laws**

Banking Laws - Meaning, Nature, and Scope

**Unit:2 Bank and Bank Customers**

Bank and Bank Customers - Meaning, Types of Customers, Types of Accounts

**Unit:3 Bank -Customer Relationship**

Bank -Customer Relationship: General relationship, Special Relationship concerning Rights and Obligations

**Unit:4 Negotiable Instruments**

Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement - Meaning and types

**Unit:5 Paying Bank**

Paying Bank: Meaning, Payment and Paying Banker, Obligations and Protection to paying banker - Bank Loans and Advances - Principles of loans and advances, charge - Meaning, Nature and Methods.

**Unit 6 Contemporary issues**

Expert lectures and seminars

**Reference Books**

1. Banking Law and Practice by M.L. Tannan
2. Principles of Banking Law by Ross Cranston
3. Modern Banking: Theory and Practice by Shelagh Heffernan
4. Banking Theory, Law and Practice by Gordon and Natarajan
5. Banking and Financial Services Law by Michael P. Malloy
6. Banking Law: Private Transactions and Regulatory Frameworks by Andreas Kokkinis
7. Principles of Banking by G. Jayaprakash Reddy
8. Law Relating to Banking Services by P.N. Varshney
9. The Law and Practice of International Banking by Charles Proctor
10. Banking Law and Practice in India by H.R. Suneja



## MNV 3D PRACTICAL:

Marks: Pr (ESE: 3Hrs) = 25

Pass Marks: Pr (ESE) = 10

*Instruction to Question Setter for*

(Credits: Practicals-01) 30 Hours

End Semester Examination (ESE):

There will be one Practical Examination of 3Hrs duration. Evaluation of Practical Examination may be as per the following guidelines:

Experiment	= 15 marks
Practical record notebook	= 05 marks
Viva-voce	= 05 marks

**Practicals:****Practical Session 1: Case Study Analysis of Banking Regulations****Objectives:**

- To understand the application of banking laws and regulations in real-world scenarios.
- To analyze and interpret banking regulations through case studies.

**Materials:**

- Case studies involving banking law violations or regulatory challenges.
- Copies of relevant banking laws and regulations.
- Whiteboard or flip chart for group discussions.

**Procedure:**

1. Case Study Selection:
  - Select case studies that highlight different aspects of banking laws and regulations, such as compliance issues, regulatory breaches, or legal disputes.
2. Group Analysis:
  - Divide students into groups and assign each group a different case study.
  - Have students analyze the case study, identify the relevant banking laws and regulations, and discuss the implications of the case.
3. Discussion and Presentation:
  - Conduct a group discussion where each group presents their analysis of the case study.
  - Facilitate a debate on the interpretation of banking laws and regulations in each case.
4. Reflection:
  - Encourage students to reflect on the complexities of banking regulations and the challenges faced by banks in complying with them.
  - Discuss the role of regulatory bodies in enforcing banking laws and maintaining financial stability.

**Expected Outcomes:**

- Improved understanding of banking laws and regulations through practical application.
- Ability to analyze and interpret legal issues in banking using real-world case studies.
- Enhanced critical thinking and problem-solving skills in the context of banking regulation.

**Practical Session 2: Mock Legal Proceedings in Banking****Objectives:**

- To simulate legal proceedings related to banking law violations.
- To develop skills in legal research, argumentation, and advocacy.

**Materials:**

- Mock courtrooms or meeting rooms for the simulation.
- Legal documents related to banking law violations (e.g., complaints, pleadings, evidence).
- Role-play scripts for different stakeholders (e.g., plaintiffs, defendants, lawyers, judges).

**Procedure:**

1. Case Selection:
  - Choose a hypothetical case involving a banking law violation or regulatory issue.
  - Prepare legal documents and case materials for the simulation.
2. Role Assignment:
  - Assign roles to students, such as plaintiffs, defendants, lawyers, and judges.
  - Provide role-play scripts and guidelines for each role.

3. Mock Trial:
  - Conduct the mock trial, following the procedures of a legal proceeding.
  - Allow students to present their arguments, examine witnesses, and cross-examine the opposing party.
4. Debriefing:
  - After the mock trial, facilitate a debriefing session where students can reflect on their performance and discuss the legal issues raised in the case.
  - Discuss the challenges and strategies involved in representing clients in legal proceedings related to banking law.

### **Practical Session 3: Compliance Audit and Report Writing**

#### **Objectives:**

- To understand the importance of compliance audits in banking.
- To develop skills in conducting compliance audits and writing audit reports.

#### **Materials:**

- Compliance audit checklist for banking institutions.
- Sample compliance audit reports.
- Computers for research and report writing.

#### **Procedure:**

1. Introduction to Compliance Audits:
    - Explain the purpose and process of compliance audits in banking.
    - Introduce the key areas of focus in a compliance audit, such as anti-money laundering (AML) regulations, consumer protection laws, and risk management practices.
  2. Audit Preparation:
    - Divide students into groups and assign each group a different aspect of banking compliance to audit.
    - Provide the groups with the compliance audit checklist and relevant banking regulations for their area of focus.
  3. Audit Conduct:
    - Have students conduct the compliance audit, reviewing the bank's policies, procedures, and practices against the regulatory requirements.
    - Encourage students to document their findings and observations during the audit process.
  4. Report Writing:
    - Guide students in preparing a compliance audit report based on their findings.
    - Emphasize the importance of clear and concise reporting, including recommendations for addressing any compliance issues identified.
  5. Presentation:
    - Have each group present their audit findings and recommendations to the class.
    - Facilitate a discussion on the challenges and best practices in compliance auditing in banking.
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## SEMESTER VIII

### I. MAJOR COURSE- MJ 20: BUSINESS ENVIRONMENT

Marks: 25 (5 Atttd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) Theory: 60 Lectures

#### Course Objective –

The course is aimed at acquainting the students with the nature and dimensions of the evolving environment in India which influence managerial decisions.

#### Course Learning Outcomes:

After successful completion of the course, the student will be able to

1. Identify and evaluate the complexities of business environment and their impact on the business.
2. Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.
3. Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.
4. Gain knowledge about the operation of different institutions in international business environment

#### Course Contents:

##### **Unit - I: - INTRODUCTION**

Nature and significance of environmental analysis for business decisions, Dimensions of Business Environment: Economics, Technological, Socio-cultural, Political, Legal-Regulatory and market Conditions.

##### **Unit - II - Economic Environment:**

Economic Policy - An Overview Changes in Government policies since 1991. Impact of liberalization, globalization, and structural reforms, Import policy and its domestic and international implications.

##### **Unit – III - Technological Environment:**

Dynamics of technological environment; Challenge of technology upgradation, Impact of foreign investment and foreign collaboration.

##### **Unit – IV - Socio-Cultural Environment:**

Demographic profile. Class structure and mobility. Rural- urban convergence. Changes in consumption habits and life styles. Social responsibilities of business.

##### **Unit-V-New Industrial Policy, Fiscal Policy, and Monetary Policy**

Meaning, Features and Objectives of New Industrial Policy. Introduction, Objectives, Instruments, and types of Fiscal Policy. Monetary Policy-Objectives, Tools, and Types of Monetary Policies.

##### **Unit-VI Corporate Governance and Business Ethics**

Overview of Corporate governance, Importance, Issues and Obligation. Concept of Business Ethics and CSR. Theories and importance of Corporate Social Responsibility of Business Ethics

#### **Reference Books:**

1. Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
2. Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
3. Devis, Keith, and Blomstrom, Robert L, Business and Society: Environment and Responsibility, 1975.
4. Ghosh, P.K. and Kapoor, G.K. Business Policy and Environment, 1998, Sultan Chand, Delhi.
5. Adhikary, M. Economics Environment of Business (latest ed.), Sultan Chand, Delhi.
6. Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
7. Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi.



## II. ADVANCED MAJOR COURSE- AMJ 1: FINANCIAL TECHNOLOGY AND ANALYTICS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

### Course Objectives:

The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein. The course also aims to impart necessary skills to the learners which enable them to understand and analyse how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

### Course Learning Outcomes:

At the end of the course, the students will be oriented towards appreciating the link between demography and development of an economy. He will understand the subject with the help various theoretical aspects of demography. He will have a grasp of quantitative and qualitative aspects of population study and various demographic concepts and indices.

### Course Content:

#### **UNIT-I: Introduction**

1. Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services.
2. The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

#### **UNIT-II: FinTech Business Applications**

1. Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of
2. alternate finance, future of SME lending.
3. Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions.
4. Digitization of Financial Services (Retail Banking & Corporate Banking).

#### **UNIT-III: Digital Payments, Cryptocurrencies, and Blockchain**

1. Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems.
2. Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application –overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

#### **UNIT-IV: Tech in India**

1. FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and
2. Financial Integration; FinTech & Government Regulations.
3. Implications of FinTech Developments for Banks and Bank Supervision.
4. Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

#### **UNIT-V: Analytics**

1. Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application.
2. Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment.
3. Data Analytics in Financial Services; Data Security, its overview.
4. Cyber security – Overview of cybersecurity; industry's best practices and standards.

#### **Practical Exercises:** The learners are required to:

1. Identify a FinTech startup, analyse, and present a report on its business model.
2. Analyse and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
4. Analyse and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.

Upgraded & Implemented from 3<sup>rd</sup> Sem. of Session 2022-26 & 1<sup>st</sup> Sem. of Session 2023-27 Onwards



6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robo- Advisory investment services and present their business plan.
7. Analyse and interpret case study on Robo -Advisor at Accenture.

**Prepare a report on:**

1. Increase in Mobile Banking Payments
2. Increase in FinTech deals in Indian Startups.

**Reference Books:**

- 1 Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.
  - 2 Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley.
  - 3 Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster. Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.
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### III. ADVANCED MAJOR COURSE- AMJ 2: ARTIFICIAL INTELLIGENCE FOR BUSINESS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

#### Course Objectives:

- 1 This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

#### Course Learning Outcomes:

After the completion of the course, the learners will be able to:

- 1 Identify how the AI is being leveraged by start-ups as a success tool;
- 2 Analyse and interpret the applicability of AI in HR functions;
- 3 Explain how algorithms is changing the board room landscape;
- 4 Discuss the customer services provided by various banks using AI;
- 5 Demonstrate the role of AI in transforming the retail sector;
- 6 Develop case study on the success story of AI driven business processes.

#### Course Content:

##### **UNIT- I: Introduction**

1. Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers.
2. AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

##### **UNIT-II: AI Led Strategic Interventions**

1. Algorithm: New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organisation.
2. AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting.
3. CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

##### **UNIT- III: AI in Banking & Insurance**

1. Redefined banking industry – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI.
2. AI driven transformation in Insurance, Digital based insurance model.

##### **UNIT- IV AI in Retail**

1. AI interventions in Retail Outlets. Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI.
2. AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management.
3. AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

##### **UNIT- V: Exponential Technologies**

1. Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real time streaming analytics.
2. Cryptocurrency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

#### **Practical Exercises: Learners are required to:**

1. Identify a startup using AI and prepare a report on how it is leveraging AI for its business processes.
2. Analyse, interpret, and present key learnings of case study titled Making the business case for AI in HR (Altemeyer, 2019)



3. Participate in a simulation exercise of a boardroom meeting with a robot.
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI.
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience.
6. Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same.

**Reference Books:**

- 1 Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall. Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature
  - 2 Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley. Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR Review, 18(2), 66-70.
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#### IV. ADVANCED MAJOR COURSE- AMJ 3: BUSINESS DATA ANALYTICS

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **Theory: 60 Lectures**

##### Course Objectives:

1. The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.

##### Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Demonstrate skills for computation and aggregation of data using MS Excel;
2. Present data with the help of charts pivot tables;
3. Create Linear Regression Models using Excel and interpret the results;
4. Analyse data using R Studio Package and interpret the results;
5. Apply Textual data using Python and interpret the results.

##### Course Content:

##### **UNIT- I: Introduction**

1. Data & Data Science; Data analytics and data Conclusion using MS-Excel, Classification of Analytics, Introduction of Big Data, 5V of Big data, Big data as Solution in current business.
2. Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.

##### **UNIT-II: Analytical Tools**

1. Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization.
2. Machine learning Algorithms. Describing data using charts and basic statistical measures. Correlation.

##### **UNIT-III: Predictive Analytics**

1. Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals.
2. Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multicollinearity.

##### **UNIT-IV: Getting started with R**

Introduction to R and R Studio

##### **UNIT-V: Textual Data Analysis**

1. Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis, Deep Linguistics.
2. Introduction to Textual Analysis using Python.

##### **Practical Exercises: The learners are required to:**

1. Showcase their understanding of basics of excel: Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Using Excel for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts.
2. Showcase their understanding of data cleansing techniques using External Data - Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts - Boxplots - Tree map and Sunburst charts



- 3 Create Linear Regression Models using Excel; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
- 4 Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
- 5 Use Python for analyzing textual data; Data loading into Python; Pre-processing and Text Cleanup; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; Visualization & Reporting.

**Reference Books:**

- 1 Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.
  - 2 Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. N. Jersey: Wiley.
  - 3 McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: Sage Publication.
  - 4 Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.
  - 5 North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.
  - 6 Paul, T. (2011). R Cook book. New York: O Reilly Media'.
  - 7 Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.
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