



Jayoti Vidyapeeth Women's University **Jaipur (Rajasthan)**

Faculty of Law & Governance
Department of Management & Commerce

National Education Policy 2020

CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDERGRADUATE PROGRAM IN COMMERCE

Program Name: B.Com (Honors)
Duration: 4 Years

With Effect from
Academic Session 2023-2024



National Educational Policy 2020:

The approval of the National Education Policy (NEP) by the Ministry of Human Resource Development, Government of India has been well deliberated the NEP is designed to contemplate the current skill requirements. The Indian education system with its earlier policies on education has greatly led to creation of fragmented system of education. However, bringing the whole system into one large umbrella remains a key issue. The current NEP has attempted to cure the same by getting rid of standalone institutions and institutions of affiliated nature and proposed formation and up gradation of institutions to offer multidisciplinary education. Multidisciplinary education system with inbuilt flexibility for both undergraduate as well as post graduate and research level is a key highlight of the NEP. It focuses on promoting and building vocational skills/skill enhancement courses, right from the school level, which can ease the burden on the employment opportunities and supply of proficient/talented workforce. As the experts rightly put it as the syllabi which academia develops should be student centric rather than teacher centric, which used to be so far. As already the Union Cabinet has approved the NEP 2020, it aims to pave way for transformational reforms in higher education systems in the country. This policy will replace the 34- year-old National Policy on Education (NPE), 1986.

Vision of the National Education Policy 2020

- An education system that contributes to an equitable and vibrant knowledge society, by providing high-quality education to all.
- Develops a deep sense of respect towards the fundamental rights, duties and Constitutional values, bonding with one's country, and a conscious awareness of one's role and responsibilities in a changing world.
- Instills skills, values, and dispositions that support responsible commitment to human rights, sustainable development and living, and global well-being, thereby reflecting a truly global citizen.

This National Education Policy 2020 is the first education policy of the 21st century and aims to address the many growing developmental aspirations of our country. This Policy proposes the revision and revamping of all aspects of the education structure, including its regulation and governance, to create a new system that is aligned with the aspirations & goals of 21st century education, including SDG4, while building upon India's traditions and value systems. NEP aims for India to have an education system by 2040 that is second to none, with equitable access to the highest-quality education for all learners regardless of social or economic background and seeks to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by 2030." The whole of the NEP policy is a medication to cure the shortcomings in the education system for the last 35 to 36 years. The failure or success of the NEP will rely completely on the implementation and its acceptance by the stakeholders. For which we need to join hands in strengthening the system.



EXECUTIVESUMMARY

Higher Education is a vital contributor for Economic Development of the nation. It plays a major role in improving human well-being and developing Indian Economy, since it serve as a center for developing ideas and innovations. The Sustainable Development Goal 4 (SDGs4) also advocates the quality of education, which seeks to “ensure inclusive and equitable quality education and promotes lifelong learning opportunities for all” by 2030 for Inclusive Economic Development. **Jayoti Vidyapeeth Women’s University, Jaipur** proposed an idea of developing a Curriculum Framework based on New Education Policy guidelines for both Undergraduate and Postgraduate programs across the faculty disciplines. Department of Management & Commerce has adopted the Curriculum Framework for Four-Year under Graduate Program in Commerce,B.Com (Honors) given by the NEP Curriculum .



Need for Curriculum Development

As per the National Education Policy initiatives, it is intended to formulate Curriculum to eliminate the disparities among the students studying in different Universities/Institutes. In addition to above the Members of the Committee also identified the need for the Development of Curriculum framework for Commerce Education:

1. **Indian Business Environment:** Due to LPG of Indian Economy, industry has undergone a lot of changes, growing MSME sector and Khadi & Village Industries, Non-profit and Social Enterprises, Emerging Entrepreneurship, State and Central Government initiatives, there are lot of opportunities for young people, the Curriculum helps the students to explore and utilize the opportunities created by the present business environment.
2. **Credit Disparities:** The Choice Based Credit System is not introduced in true sense as well there is credit disparity from one University to another/One Institute to another. To remove this credit disparities, which was burdening the students, Curriculum Framework is developed, which helps the BOS of the Universities/Institutes to develop their own Scheme of Teaching and Evaluation as per the Curriculum Credit Framework.
3. **Program Learning Outcomes (PLOs) and Sustainable Development Goals (SDGs):** In the New Curriculum, the courses would be mapped to identify their contribution towards PLOs and SDGs, which in turn help Universities/Institutes in their Accreditation and Ranking.
4. **Skill Development Courses:** The focus of existing Master Programs in Commerce is less on skill development. The New Curriculum has given more emphasis for the skill development by considering the need of the Fourth Industrial Revolution components namely Automation, Digital platforms, AI, Block Chain Technology, IOT, Spread Sheet, Analytics etc., which enables the students to acquire the specialized skills and applied competencies in the field of Commerce and Business.
5. **Discipline Specific Electives:** The existing Programs in Commerce in many Universities/Institutes have limited number of Discipline Specific Electives and these are almost like core courses, hence wider choice of elective courses are proposed to introduce in the New Curriculum Framework.
6. **Multidisciplinary Courses:** New Curriculum helps the students to choose the courses of their choice from other streams/across faculty. Therefore, students will be capable of making a positive contribution to Commerce, Trade and Industry in the national and global context by drawing the knowledge from the different disciplines, which is socially desirable.



Outcomes of the Program

In addition to Conventional Time-Tested Lecture Method, the Members of the Curriculum Development suggest the following approaches:

1. Case Based Learning: Practical exposure can be given to students through Case based learning/critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.
2. Experiential/Live Projects/Grass Root Projects: To bridge the gulf between the theory and practice, the students have to be encouraged to take up experiential projects/Live Projects/Grass Root Projects in companies/organizations/factories.
3. Team Spirit and Building: To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.
4. ICT Teaching with global touch: With the use of modern ICT technology students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment. This sparks different ways of thinking as well as cover the conventional material.
5. Leadership Building: Apart from developing a strong background in the functional areas of Commerce and Business, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.
6. Emphasis on Indian Business Models: Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.



Guidelines for Continuous Assessment and Semester End Examination

The Members of the BOS Committee deliberated on the framework of Continuous Assessment as well Semester End Examination for the courses. The CA and End Term Examination will carry 30% and 70% weight age each, to enable the course to be evaluated for a total of 100marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CA and End Term Examination will be on the following parameters:

Sr.No.	ParametersfortheEvaluation	Marks
1.	Internal Assessment	15 Marks
2.	Continuous Assessment	15 Marks
2.	Semester End Examinations	70Marks
	Total	100Marks

Continuous Assessment: The CA will carry a maximum of 15%weight age (15 marks) of total marks of a course.

- i. Individual Assignments
- ii. Seminars/Class Room Presentations/ Quizzes
- iii. Group Discussions /Class Discussion/ Group Assignments
- iv. Case studies/Case lets
- v. Participatory & Industry-Integrated Learning/ Filed visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects
- ix. Any other academic activity

- b. Internal Assessment Tests :The test will carry a maximum of 15% weightage (15 marks) of total marks of a course, under this component,

Internal Test followed by Continuous Assessment has to be conducted in a semester for 30 marks each and the same is to be scaled down to 30 marks. Standard format is given below.



Template for Internal Assessment Test

Internal Assessment Test Bachelor of Commerce (B.Com-Honors)

Course Code:
Duration:1Hour

Name of the Course:
TotalMarks:30

SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering.

(2x4= 8)

- 1.
- 2.
- 3.

SECTION-B

I. Answer any two of the following questions. Questions are asked on Understanding and Applying.

(2x5=10)

- 4.
- 5.
- 6.

SECTION-C

II. Answer any one of the following questions. Questions are asked on analyzing and evaluating.
(1x12=12)

- 7.
 - 8.
-

II.SemesterEndExamination:

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. End Term Examination of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. **Jayoti Vidyapeeth Women's University** BOS Committee for B. Com (H) Has suggested the following Framework for End-Examination.



Proposed Model Question Paper for Semester End Examination
Semester B.Com (H) Examination, Month/Year(New
Syllabus 2023-24)

COMMERCE

Paper: _____

Time: 3 Hours

Max. Marks: 70

SECTION-A

1. Answer any Six of the following questions. Each Question Carries 2 Marks

(6x 3= 18)

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.

SECTION- B

Answer Any four of the following questions. Each question carries 4 marks

(4 x4= 16)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

SECTION- C

Answer Any three of the following questions. Each question carries 12 marks

(3x12=36)

- 7.
- 8.
- 9.
- 10.
- 11.



Learning Outcome Based Curriculum Framework

i. Intended Learning Outcomes

The Bachelor of Commerce (B.Com H) has the objective of preparing graduates who embody the University graduate attributes. The proper and effective identification and definition of graduate attributes and their successful attainment at the end of the programme will result in graduate outcomes. The graduate attributes and the graduate outcomes will shape the graduate profile. It aims to provide students with the knowledge, skills, attitudes, values and habits on the one hand and the tools of analysis and the holistic development of the personality on the other with which to understand and actively participate in the modern business and economics world, to prepare them for subsequent graduate studies and to achieve success in their professional careers.

1. Graduates of this degree will be knowledgeable across the core requirements of the degree. Graduates will be able to:

- Demonstrate knowledge of major theories and model in key areas of Accounting, Marketing, Finance, Taxation and Other management Domain of knowledge.
- Analyse organizational problems and generate pragmatic/realistic solutions based on academic research in Commerce.
- Demonstrate knowledge of microeconomic theory as it relates to markets, firms, government policy and resource allocation and its utilization.
- Demonstrate knowledge of macroeconomic theory as it relates to current macroeconomics policies, issues, strategies and practices.
- Demonstrate knowledge of key concepts underlying quantitative decision analysis.
- Apply basic mathematical and statistical skills necessary for analysis of a range of problems in economics, actuarial studies, accounting, marketing, management and finance.

2. Graduates of this degree will be knowledgeable of an area of specialization in the faculty Graduates, subject to their areas of specialization, will be able to:

- Demonstrate knowledge of the theories, concepts and findings of the faculty specializations with a firm grounding based on evidence-based and research informed practices through theory-research practice linkages; capable of rigorous analysis and interpretation with a focus on logical reasoning.

3. Graduates of this degree will be knowledgeable domestic and international economic and organizational environments.

Graduates will be able to understand the synergistic and symbiotic relationships among the key elements of an organization such as people, structure, task, technology, culture, strategies, systems, processes and environment, decisions- actions-consequences linkages in unfamiliar contexts, and analyze commerce/business issues in the international contexts; Compare international contexts and issues through the lens of the commerce disciplines; evaluate national and international debates and discussions on economic, commercial and business issues.

4. Graduates of this degree will be knowledgeable of disciplines outside the faculty.

Graduates will be able to: Demonstrate an understanding of the Concepts, principles, techniques, theories and arguments of their chosen areas of study outside the core disciplines of economics and business.



ii. Generic Skills

Graduates of the degree will have the capacity to

- Work collaboratively and productively in teams.
- Use basic mathematical and statistical tools of analysis independently.
- Apply critical and analytical skills and methods to the identification, evaluation and resolution of complex problems in unfamiliar contexts.
- Engage confidently in self-directed study and research.
- Communicate ideas effectively in written, oral and nonverbal formats.
- Operate effectively in multicultural and diverse environments.
- Use effectively information from diverse sources.
- Be proficient in the use of appropriate information and communication technologies .
- Critically evaluate new ideas, research findings, methodologies and theoretical frameworks in a specialized field of study.
- Recognize and understand the ethical responsibilities of individuals and organizations in society and capable of resolving ethical issues and dilemmas in the decision-making process.

□

iii. Graduate Attributes

Bachelor of Commerce (B.Com H) graduates will have the following attributes and skills

(A) Academically excellent

- (1) Analysis and evaluation of evidence in the commerce disciplines in support of an argument, proposition or solution to problems in organizations and in society.
- (2) Strategic and critical thinking in relation to business and commerce- related issues.

(B) Research Skills

- (3) The retrieval of information from variety of business, commerce and economics sources.
- (4) Knowledgeable across disciplines with a kaleidoscopic view.
- (5) Synthesis of knowledge across disciplines.
- (6) Problem solving through the application of appropriate and relevant theories principles and data.
- (7) Skilled in the use of computer systems and software used in commerce and business through practical assignments, exercises and demonstrations.



C) Attuned to cultural diversity

- (8) Aware of Cultural difference and able to account for these in developing solutions to commerce and business-related problems.

D) Active global citizens

- (9) Effective communicators on matters related to economics and commerce.
- (10) Participants in discussion and debate on national and international issues related to the disciplines of the faculty.

E) Leaders in communities

- (11) Effective decision makes in business and commerce through meaningful and impactful community engagement practices.
- (12) Ethical and collegial in professional practice.



PROGRAM STRUCTURE

Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core subject

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits	
1	06	I	UF-LW-004	Financial Accounting-I	Major	4+0+0	70	30	100	4	
2	06	I	UF-MG-001	Business Economics	Major	4+0+0	70	30	100	4	
3	06	I	UF-MG-002	Business Organization & Management	Major	4+0+0	70	30	100	4	
4	06	I	UF-LW-006	Law of Contract	Minor	4+0+0	70	30	100	4	
5	06	I	UF-MG-005	Fundamentals of Information Technology	Minor	4+0+0	70	30	100	4	
6	06	I	UF-ED-177	English Language	Value Added Course (VAC)	3+1+0	70	30	100	4	
Sub -Total (A)								420	180	600	24

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits	
1	06	II	UF-MG-304	Financial Accounting-II	Major	4+0+0	70	30	100	4	
2	06	II	UF-MG-257	Financial Management	Major	4+0+0	70	30	100	4	
3	06	II	UF-MG-253	Basic of Company Law	Major	4+0+0	70	30	100	4	
4	06	II	UF-MG-252	Principle of Marketing	Minor	4+0+0	70	30	100	4	
5	06	II	UF-MG-255	Corporate Governance and Social Responsibility	Minor	4+0+0	70	30	100	4	
6	06	II	UMC-001	Women Rights & Law	UMC	2+0+0	GRADE BASED			2	
7	06	II	UMC-005	Gow Gyan Science	UMC	2+0+0				2	
8	06	II	UMC-007	Community Development Activities	CDA	2+0+0				2	
9	06	II	ECA-001	Extra curriculum activities	ECA	2+0+0				2	
Sub -Total (A)								350	150	500	28



Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	III	UF-MG-254	Corporate Accounting	Major	4+0+0	70	30	100	4
2	06	III	UF-MG-016	Indian Financial Market	Major	4+0+0	70	30	100	4
3	06	III	UF-MG-018	Industrial and Labor Law	Major	4+0+0	70	30	100	4
4	06	III	UF-MG-015	Cost and Works Accounting	Minor	4+0+0	70	30	100	4
5	06	III	UF-LW-151	Business Environment	Minor	4+0+0	70	30	100	4
Sub -Total (A)							350	150	500	20

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	IV	UF-MG-014	Business Math and Statistics	Major	4+0+0	70	30	100	4
2	06	IV	UF-MG-306	Direct Tax-I	Major	4+0+0	70	30	100	4
3	06	IV	UF-MG-021	Principle of Banking	Major	4+0+0	70	30	100	4
4	06	IV	UF-MG-054	Human Resource Management	Minor	4+0+0	70	30	100	4
5	06	IV	UF-MG-023	Strategic Management	Minor	4+0+0	70	30	100	4
6	06	IV	UMC-002	Military Science & Civil Defense	UMC	2+0+0	GRADE BASED			2
7	06	IV	VAD-003	Environmental Studies & Disaster Management	UMC	2+1+1				4
8	06	IV	VAD-001	Cyber Security	UMC	3+0+0				3
9	06	IV	UMC-007	Community Development Activities	CDA	2+0+0				2
10	06	IV	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)								350	150	500



Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	V	UF-MG-308	Advanced Cost Accounting	Major	4+0+0	70	30	100	4
2	06	V	UF-MG-307	Direct Tax-II	Major	4+0+0	70	30	100	4
3	06	V	UF-LW-040	International Economics	Major	4+0+0	70	30	100	4
4	06	V	UF-LW-039	Essential of E-Commerce	Minor	4+0+0	70	30	100	4
5	06	V	UF-LW-98	Principles of Auditing	Minor	4+0+0	70	30	100	4
Sub -Total (A)							350	150	500	20

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	VI	UF-MG-067	Management Accounting	Major	4+0+0	70	30	100	4
2	06	VI	UF-MG-305	Goods and Service Tax	Major	4+0+0	70	30	100	4
3	06	VI	UF-MG-034	Principles of Insurance	Major	4+0+0	70	30	100	4
4	06	VI	UF-MG-035	Research Methods in Business	Minor	4+0+0	70	30	100	4
5	06	VI	UF-MG-032	Entrepreneurship Development	Minor	4+0+0	70	30	100	4
7	06	VI	UMC-003	Help Aid	UMC	2+0+0	GRADE BASED			2
8	06	VI	UMC-007	Community Development Activities	CDA	2+0+0				2
9	06	VI	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)							350	150	500	26



Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	VII	UF-MG-022	Quantitative Technique	Major	4+0+0	70	30	100	4
2	06	VII	UF-MG-309	Business Research Method	Major	4+0+0	70	30	100	4
3	06	VII	UF-MG-111	Business Ethics and Corporate Governance	Major	4+0+0	70	30	100	4
4	06	VII	UF-MG-240	Project Management	Minor	4+0+0	70	30	100	4
5	06	VII	UF-MG-310	Research Project and Dissertation	Minor	4+0+0	70	30	100	4
Sub -Total (A)							350	150	500	20

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	VIII	UF-MG-149	Organization Behaviour	CC	3+1+0	70	30	100	4
2	06	VIII	UF-MG-311	Advanced Business Research	CC	3+1+0	70	30	100	4
3	06	VIII	UF-MG-225	Application of SPSS	AECC	3+1+0	70	30	100	4
4	06	VIII	UF-MG-312	Research Project and Dissertation	CC	3+1+0	70	30	100	4
8	06	VIII	UMC-004	Gender Sensetization	UMC	2+0+0	GRADE BASED			2
9	06	VIII	UMC-007	Community Development Activities	CDA	2+0+0				2
10	06	VIII	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)							280	120	400	22



Acronyms Expanded

- VAC : Value Added Course
- UMC : University Mission Course
- CC : Core Course
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- L+T+P : Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching



First Semester Course Contents

Sl. No.	NHEQF levels	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	UF-LW-004	Financial Accounting-I	Major	4+0+0	70	30	100	4
2	06	UF-MG-001	Business Economics	Major	4+0+0	70	30	100	4
3	06	UF-MG-002	Business Organization & Management	Major	4+0+0	70	30	100	4
4	06	UF-LW-006	Law of Contract	Minor	4+0+0	70	30	100	4
5	06	UF-MG-005	Fundamentals of Information Technology	Minor	4+0+0	70	30	100	4
6	06	UF-ED-177	English Language	Value Added Course (VAC)	3+1+0	70	30	100	4
		Sub -Total (A)				420	180	600	24



Detailed Syllabus - 1st Semester

Credits= 04	Financial Accounting-I	4+0+0 Total Lectures: 60
Objective:	To equip the students with the knowledge of accounting process and preparation of final accounts.	
Unit 1	Introduction to Accounting: Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations – Basic terminology used - Accounting concepts and conventions. Accounting Process – Accounting cycle - Accounting equation - Classification of accounts - Rules of double entry book keeping – Identification of financial transactions - Journalizing – Posting to Ledgers - Balancing of Ledger Accounts. Trial Balance: Meaning, objectives, methods of preparation	12
Unit 2	Subsidiary Books: Sub Division of Journal: Preparation of Subsidiary Books including different types of cashbooks: Simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Bank Reconciliation Statement	12
Unit 3	Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves, Bad Debts-Provisions for Bad Debts. Depreciation - Provisions and Reserves: Depreciation: Meaning – Causes - Objects of providing for depreciation - factors affecting depreciation - Accounting Treatment - Methods of providing depreciation: Straight line method - Diminishing Balance Method	12
Unit 4	Single Entry System of Accounting –its Defects. Ascertainment of profit and Loss under single entry System Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet of Sole proprietorship	10
Unit 5	Consignment: Features, terms used, proforma invoice - Account sale - Delcredere commission - Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal loss - Invoice of goods at a price higher than the cost price. Joint ventures: Features, difference between joint venture and consignment - Accounting Procedure – Methods of keeping records for joint venture accounts - Method of recording in co ventures books - Separate set of books method	10
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology of Accounting	
2	Develop the skills of recording financial transactions and preparation of reports using computers.	
Text Books:		
1	Financial Accounting: Concepts and Applications; Monga, J.R; MayoorPaperBacks	
Reference Books:		
1	Financial Accounting- A Dynamic Approach: Bhattacharya, PH	



Credits= 04	Business Economics	4+0+0 Total Lectures: 60
Objective:	To facilitate the students to learn the concepts of economics and apply them in real life situations	
Unit 1	Economic and Non - Economic Activities: Economic and Non - Economic Activities - Nature and scope of Business Economics - Micro and macroeconomics - Positive and normative – Inductive and deductive approaches - Reading of graphs - Concept of slope. Demand: Meaning - Individual demand - Law of demand - Properties of demand curve - Income effect and substitution effect - Exceptions to the law of demand - Individual demand and market demand - Demand function - Determinants of demand and market demand - Shift of demand vs. movement along a demand curve	08
Unit 2	Demand Analysis: Elasticity of demand - Price elasticity: Meaning and measurement - Price elasticity and total revenue of a firm - Income elasticity - Classification of goods based on income elasticity – Cross elasticity - Classification of goods into substitutes and complements	10
Unit 3	Theory of Consumer Behaviour: Indifference Curve and Properties of Indifference curve, Consumer equilibrium, Price elasticity and Price Consumption Curve, Price effect – Income and Substitution Effect, Derivation of Demand curve in case of Normal, Inferior and Giffen goods and Shape of indifference curve in case of normal goods,bads and neutrals	10
Unit 4	Production function - Distinction between short-run and long-run - Production with one variable input - Relationship between total, marginal and average production functions - Law of variable proportion – Production with two variable inputs - Isoquants – Isocosts - Techniques of maximization of output, minimization of cost and maximization of profit - Scale of production - Economies and diseconomies of scale. Cost function - Short-run total and average costs - Long-run total and average cost.	12
Unit 5	Market structure: Characteristics - Perfect competition: Characteristics - Equilibrium price - Profit maximizing output in the short and long-run – Monopoly: Characteristics - Profit maximizing output in the short and long run-defects of monopoly - Monopolistic competition: Characteristics - Product differentiation - Profit maximizing price and output in the short and long-run – Oligopoly: Characteristics - Price rigidity - the kinked demand curve - Factors of Production	16
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology of Economics	
2	Develop the skills and knowledge of market structure	
Text Books:		
1	Managerial Economics; D.N. Divwedi;Vikas Publishing House	
Reference Books:		
1	Managerial Economics; G S gupta; Tata McgrawHil	



Credits= 04	Business Organization & Management	4+0+0 Total Lectures: 60
Objective:	To acquaint the students with the Principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.	
Unit 1	Concepts: Business, trade, industry and commerce – Business: Features of business – Trade: Classification, Aids to Trade – Industry: Classification – Commerce – Relationship between trade, industry and commerce – Business Organization: Concept – Functions of Business. Business Organization: Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.	10
Unit 2	Sole Proprietorship: Meaning – Characteristics – Advantages & Disadvantages–Suitability. Partnership: Meaning – Characteristics – Kinds of partners – Registration of partnership – Partnership deed – Rights and obligations of partners. – Joint Hindu Family Business: Characteristics – Advantages and limitations	12
Unit 3	Joint Stock Company: Meaning – Characteristics – Advantages – Kinds of Companies – Difference between private and public companies – Promotion of A Company: Stages – Promoters – Characteristics – Registration – Capital subscription – Commencement of Business – Preparation of Important documents: Memorandum of Association: Significance, Clauses – Articles of Association: Contents –Prospectus: Contents – Statement in lieu of Prospectus	12
Unit 4	Management: Meaning – Significance- Management Vs Administration Functions of management – Levels of Management – Skills of management Planning: Meaning – Significance – Types of Plans – Decision making & Steps in Process Decision making.	10
Unit 5	Organizing: Meaning – Features – the process of organization – Principles of organization – Elements of organizations – Organization chart. Delegation of authority: Meaning – Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective. Centralization – Decentralization: Meaning – Differences between delegating and decentralization.	12
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology of the Business.	
2	Demonstrate the roles, skills and functions of management	
Text Books:		
1	Sherlekaretal: Business Organization and Management, Himalaya	
2	Shukla-Torts & Consumer Protection, CLA	
Reference Books:		
1	Bhim Singh v. State of J & K and Others (1985) 4 SCC 677	



Credits= 04	Law of Contract	4+0+0 Total Lectures: 60
Objective:	To gain comprehensive understanding of all aspects relating to Law	
Unit 1	General Principles Meaning and nature of contract, Offer / Proposal- Definition, Communication, Revocation, General/ Specific offer, Invitation to treat, Acceptance- Definition, Communication, Revocation, Tenders / Auctions, Consideration- Definition, Essentials, Privity of contract, Capacity to enter into a contract- Minor's position, Nature or effect of minor's agreements	20
Unit 2	Validity of Contract Free Consent, Coercion, undue influence, Misrepresentation, Fraud, Mistake, Unlawful consideration and object, Effect of void, voidable, valid, illegal, unlawful and uncertain agreements contracts, Discharge of Contracts, Performance- Time and Place of performance, Impossibility of performance and frustration, Breach – Anticipatory & Present	20
Unit 3	Remedies Damages, Kinds, Remoteness of damages, Injunction, Specific performance, Quantum Merit, Quasi Contracts	20
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology of the law of contract.	
2	Identify the relevant legal issues that arise on a given set of facts in the area of contract law	
Text Books:		
1	S K Kapoor-Contract I, CLA	
2	Myneni-Contract 1, Asia Law House	
Reference Books:		
1	Anson's - Law of Contract	
2	Bangia - Law of Contract and Specific Relief	



Credits= 04	Fundamental of Information Technology	4+0+0 Total Lectures: 60
Objective:	To impart basic knowledge about computer with application of various packages to Business and Commerce.	
Unit 1	<p>Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.</p> <p>Modern communications (Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.</p> <p>Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessorie</p>	12
Unit 2	<p>MS Office : MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge :</p> <p>Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs- Working with Tables – Format Painter</p>	12
Unit 3	<p>Internet & E commerce: Services available on internet - WWW - ISP.</p> <p>E commerce: Meaning, advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system (including practicals)</p>	12
Unit 4	<p>MS EXCEL: Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.</p>	12



Unit 5	<p>MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition.</p> <p>Multimedia: Meaning, Purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.</p>	12
Course Outcome: The student will be able to:		
1	Acquire a foundational understanding of Information Technology principles and concepts, essential for effective decision-making in a business environment	
2	Develop practical skills in utilizing various IT tools and technologies to enhance business processes and productivity	
<p>Lab Work: PRACTICALS: MS DOS MS WINDOWS MS WORD MS EXCEL MS ACCESS MS POWERPOINT INTERNET & E COMMERCE. Recommended practice session:10 Practice Sessions of Ms Dos Ms Windows Ms Word Ms Excel, Ms Access Ms PowerPoint Internet & E Commerce</p>		
Text Books:		
1	Computer Fundamentals; Pradeep K. Sinha, PritiSinha; BPB Publications	
2	Introduction to Information Technology: Rajaraman, PHI	
Reference Books:		
1	Fundamentals of Computers 4/E: Rajaraman, PHI	
2	Fundamentals of Computers: P. Mohan, Himalaya	
3	Information Technology: Dennis P. Curtin, McGraw Hill International	
4	Fundamentals of Information Technology: Sahaetal, Himalaya	



Credits= 04	English Language	3+1+0 Total Lectures: 60
Objective:	To enable students to develop four major skills Reading, Writing, Speaking and listening in relevance to English culture according to time and venue	
Unit 1	Language and Grammar: Defining Language, Nature of Language; Linguistic Competence (Introductory); Grammar and Usage - Sentence Structure- Subject and Predicate; Concord; Tenses; Use of Articles; Accurate Use of Prepositions; Making Questions (Why- and yes-no questions and question tags); Use of Auxiliary Verbs (making requests, suggestions, seeking permission etc.); Some Common Errors	30
Unit 2	Communication Skills: Communication - Verbal, Non-verbal and Written; Significance of Communication Skills for Lawyers- Listening, Speaking, Reading and Writing (Introductory); Electronic Communication and its Types (Telephone, Facsimile, E-mail, Voicemail, Teleconferencing, Videoconferencing, Word processor, Internet, Social Media); Formal Correspondence; Resume Writing, Difference between Bio-data, Resume and Curriculum-Vitae	30
Course Outcome: The student will be able to:		
1	Develop the skills and knowledge of reading, writing, listening, speaking	
Text Books:		
1	Phonetics by Peter Roach, Oxford University Press 2004.	
2	Better English Pronunciation by J.D.O'Connor, OUP 2010	
Reference Books:		
1	Accents of English by J.C.Wells, Cambridge University Press	
2	English Grammar Today with CD: An A-Z of Spoken and Written	



Second Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	II	UF-MG-304	Financial Accounting-II	Major	4+0+0	70	30	100	4
2	06	II	UF-MG-257	Financial Management	Major	4+0+0	70	30	100	4
3	06	II	UF-MG-253	Basic of Company Law	Major	4+0+0	70	30	100	4
4	06	II	UF-MG-252	Principle of Marketing	Minor	4+0+0	70	30	100	4
5	06	II	UF-MG-255	Corporate Governance and Social Responsibility	Minor	4+0+0	70	30	100	4
6	06	II	UMC-001	Women Rights & Law	UMC	2+0+0	70	30	100	2
7	06	II	UMC-005	Gow Gyan Science	UMC	2+0+0	GRADE BASED			2
8	06	II	UMC-007	Community Development Activities	CDA	2+0+0				2
9	06	II	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)							350	150	600	28



Detailed Syllabus – 2nd Semester

Credits= 04	Financial Accounting-II	4+0+0 Total Lectures: 60
Objective:	To equip the students with the knowledge of accounting process and preparation of partnership accounts	
Unit 1	Partnership accounts - partner's fixed capital accounts - current a/cs, loan a/cs- treatment of intangibles like goodwill - admission / retirement / death of partner	14
Unit 2	Dissolution of Partnership firm- Garner vs. Murray Rule Final Accounts of Partnership	8
Unit 3	Accounts from incomplete records- Conversion of single entry and Double entry of Accounting , preparation of final accounts from incomplete records. Accounts of Non trading Concerns-Preparation of Receipts and Payments , Income and Expenditure Account and the Balance Sheet	10
Unit 4	Hire purchase Accounts- meaning of hire purchase system, features of hire purchase system, hire purchase accounting. Royalty Accounting-Journal Entries and Ledger Account in the books of Leaser and Lease	12
Unit 5	Departmental accounts- objectives of departmental accounts and departmental final accounts. Branch Accounts- Objects of branch accounts, accounting system of branches	12
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology of Accounting	
2	Develop the skills of recording financial transactions and preparation of reports using computers.	
Text Books:		
1	Advance Financial Accounting –Shukla and Garewal	
2	Advance Financial Accounting-Jain and Narang	
Reference Books:		
1	Advance Financial Accounting-Basu and Das	
2	Advance Financial Accounting-SN Maheshwari	



Credits= 04	Financial Management	4+0+0 Total Lectures: 60
Objective:	The objective of this paper is to develop ability to analyse and interpret various tools of financial analysis and planning	
Unit 1	Scope and Objectives of Financial Management:- Meaning, importance and objectives, Conflicts in profit versus value maximization principle, Role of Chief Financial Officer. Time Value of Money Compounding and discounting techniques – concepts of annuity and perpetuity.	10
Unit 2	Leverage Analysis: Meaning; Types; Estimation of Financial; Operating and Combined Leverage.	10
Unit 3	Financing Decisions: - Cost of Capital – weighted average cost of capital and marginal cost of capital, Capital Structure decisions – capital structure patterns, designing optimum capital structure, constraints, and various capital structure theories.	10
Unit 4	Investment Decisions :- Purpose, objective, process, Understanding different types of projects, Techniques of decision making: payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index. Dividend Decisions: Meaning and Types of Dividend; Issues in Dividend Policy; Walter Model; Gordon Model; Miller and Modigliani Model.	14
Unit 5	Module Management of working capital: , Operating Cycle Method, Net Current Assets Method, Projected Balance Sheet Method Inventory management, Receivables management, Payables management, Management of cash and marketable securities, Financing of working capital	12
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology marketing	
2	Identify the complete relationship between marketing and other management functions.	
Recommended Practice Session: 5 Practice Sessions of GD and Case Studies		
Text Books:		
1	Financial Management: S.N. Maheshwari, Vikash Publishing House	
Reference Books:		
1	Khan and Jain: Financial Management, Tata McGraw Hill	
2	M. R. Agarwal: Financial management: Garima Publication	
3	I.M. Pandey: Financial Management, Vikash Publishing House.	



Credits= 04	Basic of Company Law	4+0+0 Total Lectures: 60
Objective:	To equip the students with the knowledge of law	
Unit 1	Introduction Nature and form of business enterprise; types of business enterprises; company – definition and nature. Historical development of corporate concepts; emergence of principles of limited liability and development of Company Law in England and India. Concept of corporate personality; corporate veil and its lifting. Working and administration of Company Law.	12
Unit 2	Incorporation and its Consequences Types of companies and their incorporation; memorandum and articles of association and their alteration; registered office; publication of name; commencement of business; contracts; deeds; common seal; effect of incorporation. Re-registration and registration of unregistered joint-stock companies. The doctrine of ultra - vires, constructive notice and indoor management. Promoters- meaning and importance; position, duties and liabilities	12
Unit 3	Financial Structure Concept of capital and financing of companies, sources of capital; classes and types of shares; equity with differential rights; issue of shares at par, premium and discount; forfeiture and surrender of shares; bonus issues; rights issues; issue of sweat equity shares; employees stock option scheme; private placement. Alteration of share capital; reduction of capital; buy-back of shares. Debt capital - debentures, debenture stock, bonds; new developments in corporate debt financing; debenture trust deed and trustees; conversion of and redemption of debentures. Securing of debts – creation, modification and satisfaction of charges. Prospectus– definition; abridged prospectus; red-herring prospectus; shelf prospectus; information memorandum; contents, registration, misrepresentations and penalties. Allotment and certificates - contracts to subscribe for shares, debentures and other securities; calls; share certificates and share warrants	12
Unit 4	Membership, Depositories and Transfer/Transmission Membership - modes of acquiring membership; rights and privileges of members, register of members; dematerialization and re-materialization of securities; transfer and transmission of securities in physical and depository modes; nomination. Management and Control of Companies Directors – appointment/re-appointment, qualifications, disqualifications, remuneration, vacation of office, retirement, resignation and removal; loans to directors; powers and duties; office or place of profit; role of directors; contracts in which directors are interested. Managing and wholetime directors and manager. Company secretary – appointment, role and responsibilities; company secretary as a principal officer	12



Unit 5	<p>Meetings of directors and committees - frequency, convening, and proceedings of Board /Committee meetings; tele and videoconferencing of Board/Committee(s); resolution by circulation; minutes and evidence. General meetings - kinds of meetings; law, practice and procedure relating to convening and proceedings at general and other meetings – notice, quorum, proxy, voting including voting through electronic means, resolutions, circulation of members’ resolution, etc.; postal ballot; recording, signing and inspection of minutes; role of chairman.</p> <p>Distribution of powers of a company - division of powers between Board and general meetings; acts by directors in excess of authority; monitoring and management. Sole Selling and Buying Agents - Meaning, appointment and reappointment, removal; powers of Central Government and rules framed for the purpose</p>	12
Course Outcome: The student will be able to:		
1	Gain comprehensive knowledge of the legal framework governing companies and their operations, enabling effective compliance and governance	
Text Books:		
1	"Company Law" by Avtar Singh and Harpreet Kaur	
2	"Business Law" by P.C. Tulsian and Bharat Tulsian	
Reference Books:		
1	"Company Law" by M.C. Kuchhal	



Credits= 04	Principles of Marketing	4+0+0 Total Lectures: 60
Objective:	The objective of this paper is to identify the foundation terms and concepts that are commonly used in marketing	
Unit 1	Introduction to Marketing: Nature, Scope and Importance of Marketing, Basic concepts, Marketing Environment, Market Segmentation, Targeting and Positioning	12
Unit 2	Product: Product Levels, Product Mix, Product Strategy, Product innovation and Diffusion, Product Development, Product Lifecycle and Product Mix.	12
Unit 3	Pricing Decisions: Designing Pricing Strategies and Programmes, Pricing Techniques. Place: Meaning & importance, Types of Channels, Channels Strategies, Designing and Managing Marketing Channel	12
Unit 4	Managing Retailing, Physical Distribution, Marketing Logistics and Supply Chain Management	12
Unit 5	Promotion: Promotion Mix, Push vs. Pull Strategy; Promotional Objectives, Advertising- Meaning and Importance, Types, Media Decisions, Promotion Mix, Personal Selling- Nature, Importance and Process, Sales Promotion – Purpose and Types; Publicity and Public Relations- Definition, Importance and Methods	12
Course Outcome: The student will be able to:		
1	Define, distinguish and apply the basic concepts and terminology marketing	
2	Identify the complete relationship between marketing and other management functions.	
Recommended Practice Session: 5 Practice Sessions of GD and Case Studies		
Text Books:		
1	Kotler, Armstrong, Agnihotri and Haque, (2010), Principles of Marketing- ASoutAsian Perspective, 13th edition, Pearson Education.	
Reference Books:		
1	Saxena, Rajan, (2008), Marketing Management, 3rd edition, McGraw Hill Education	
2	Kumar, Arun and Meenakshi, N., (2009), Marketing Management, Vikas Publishing House	
3	Russel, Winer, (2007), Marketing Management, 3rd edition, Pearson Education.	



Credits= 04	Corporate Governance and Social Responsibility	4+0+0 Total Lectures: 60
Objective:	To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.	
Unit 1	Conceptual Framework of Corporate Governance – Meaning, Theories of Corporate Governance, Models of Corporate Governance, Benefits Of Good Corporate Governance, Concept of Corporate Excellence; Business Ethics; Ethical Governance, Code of Ethics; Insider Trading, Rating Agencies, Green Governance/ E-governance.	12
Unit 2	Corporate Governance Framework in India – Corporate Boards and its powers, Responsibilities, Disqualifications; Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings.	14
Unit 3	Major Corporate Governance Failures –Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures.	12
Unit 4	Whistle-Blowing and Corporate Governance – The Concept of Whistle-Blowing; Types of Whistle-Blowers; Whistle-Blower Policy; the Whistle-Blower Legislation across Countries.	10
Unit 5	Corporate Social Responsibility (CSR) –Meaning, Corporate Philanthropy, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000	12
Course Outcome: The student will be able to:		
1	Understand the principles and practices of effective corporate governance and its role in fostering ethical business conduct and accountability.	
2	Gain insights into the significance of corporate social responsibility (CSR) and its impact on sustainable business practices, stakeholder relationships, and community development	
Text Books:		
1	Mallin, Christine A., <i>Corporate Governance (Indian Edition)</i> , Oxford University Press, New Delhi.	
2	Blowfield, Michael, and Alan Murray, <i>Corporate Responsibility</i> , Oxford University Press.	
Reference Books:		
1	Rani, Geeta D., and R.K. Mishra, <i>Corporate Governance-Theory and Practice</i> , Excel Books, New Delhi	
2	Sharma, J.P., <i>Corporate Governance, Business Ethics & CSR</i> , Ane Books Pvt Ltd, New Delhi	



Credits= 02	Women Right & Laws	2+0+0 Total Lectures: 25
Objective:	The paper aims at creating awareness as to importance and role of women in society through the medium of law. It also focuses on women welfare laws.	
1	Introduction of Women Rights And Law: Definition of women, awareness about women rights, appeal for remedies	1+1
2	Global Status of Women: Civil and Political Rights ii. Social and Cultural rights, Participation in Panchayat and Municipalities	1+1
3	Rights and awareness of marriage and divorce : Marriage Conditions, Ceremonies, Registration, ,Void & Voidable Marriages, Legitimacy of Children of Void & Voidable Marriages, Punishment of Bigamy	1
4	Divorce: Divorce Common Grounds for Divorce, No Petition for divorce within 1year of marriage, Divorced Person when may marry again	1+1
5	Rights on maintenance: Maintenance: Wife, widowed daughter-in-law, Children, Amount of Maintenance , Interim Maintenance, Maintenance Provisions under Cr.PC	1
6	Rights of Adoption: Adoption: Requisites of a valid adoption,Capacity of a male Hindu to take in adoption, Capacity of a female Hindu to take in adoption	1
7	Rights of private defence: Right of Private defence for body and property	1+1
8	Crime against women: Dowry Death, Cruelty by Husband or Relatives of Husband, Sex Selection & Causing Miscarriage, Outraging the modesty of a woman, Offences regarding Prostitution, Rape, Bigamy, Adultery, Domestic Violence,	1+1
9	Sexual harassment of women: Sexual harassment in home, society and work place	1+1
10	Medical termination Pregnancy act 1971: Liberalizing the provisions relating to abortion	1
11	The Pre-Conception and Pre-Natal Diagnostic Techniques Act, 1994: Pre-Natal Diagnostics test and oath	1+1
12	Surrogacy : Commercial Surrogacy in India & its regulation	1
13	Women empowerment: Role of Enforcement Machineries (Reform through judicious interventions)	1+1
14	Role for national women commission for women	1+1
15	Role of NGO and Reform from within society	1+1



Credits= 02	Gow Gyan Science	2+0+0
Objective: The paper aims at creating awareness as to importance and role of Gow Gyan in society		
1	Fundamentals of Gau with special reference to ancient Indian literature Unit-I: Introduction to Gau. Verities (Gau vansh) of Cows in India. Unit-II (Gau in ancient Indian literature) Description of Gau in various ancient Indian literatures	
2	Significance of Gau in current scenario Unit-I: Economical importance Unit-II: General, medicinal and spiritual importance	
3	Anatomy of Gau Unit-I: General structure and anatomy of Gau Unit-II: Effect of various factors on the quality of Gau-products	
4	Gau milk and its significance Unit-I: Physical and chemical properties of milk. Unit-II: Biological significance of milk. Milk as medicine. Research prospective of milk.	
5	Gaumutra and its significance Unit-I: Physical and chemical characteristics of milk. Unit-II: Biological significance of Gaumutra. Gaumutra as medicine. Research prospective of cow urine.	
6	Cow dung and its significance Unit-I: Physical and chemical characteristics of cow dung. Unit-II: Cow dung in medicine. Research prospective of cow dung	



Third Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	III	UF-MG-254	Corporate Accounting	Major	4+0+0	70	30	100	4
2	06	III	UF-MG-016	Indian Financial Market	Major	4+0+0	70	30	100	4
3	06	III	UF-MG-018	Industrial and Labor Law	Major	4+0+0	70	30	100	4
4	06	III	UF-MG-015	Cost and Works Accounting	Minor	4+0+0	70	30	100	4
5	06	III	UF-LW-151	Business Environment	Minor	4+0+0	70	30	100	4
6	06	III	UF-MG-015	COST AND WORKS ACCOUNTING	DSE	3+0+0	70	30	100	3
Sub -Total (A)						18+3+0	420	180	600	21



Detailed Syllabus – 3rd Semester

Credits= 04	Corporate Accounting	4+0+0 Total Lectures: 60
Objective:	The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.	
Unit 1	Company Accounts: Issue of shares , Forfeiture of shares and Reissue of shares, Issue of Debentures . Redemption of preference shares, methods of redemption of preference shares and accounting entries for redemption of preference shares and preparation of balance sheet after redemption of preference shares	12
Unit 2	Valuation of goodwill- meaning of goodwill, factors affecting goodwill, need for valuation of goodwill, methods for valuation of goodwill, average profit method, super profit method. Valuation of shares- need of valuation of shares, factors affecting the value of shares, methods of valuation of shares, net assets valuation method, yield valuation method,	10
Unit 3	Accounts of Holding Company-Preparation of Consolidated Balance Sheet of Holding Company with its Subsidiary Company. Accounts of companies in liquidation, methods of winding-up of company and liquidator's final statement of account.	12
Unit 4	Accounting for Amalgamation, Absorption and External Reconstruction of Companies: Meaning- Vendor and Purchasing Companies- Purchase Consideration- Accounting entries- and Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction. AS 14 and Amalgamation (Simple Problems only). Accounting for Internal Reconstruction: Meaning- Alteration of Share Capital, Reduction of Share Capital- Accounting Entries and preparation of Balance Sheet after Internal Reconstruction.	12
Unit 5	Profit Prior to Incorporation: Accounting treatment- cut off date- Basis of Apportionment. Financial statements of companies	10
Course Outcome: The student will be able to:		
1	Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company..	
Text Books:		
1	Corporate Accounting – Jain, Khandelwal, Pareek, Dave	
2	Corporate Accounting- Agarwal, Jain, Modi, Sharma, Shah, Mangal	
Reference Books:		
1	Company Accounts – S.P. Jain & K.L. Narang	
2	Corporate Accounting – Dr. S. N. Maheshwari & S.K. Maheshwari	



Credits= 04	Indian Financial Market	4+0+0 Total Lectures: 60
Objective:	The course aims to give the students an overall idea about Indian financial markets	
Unit 1	Financial System - Meaning – structure of Indian financial system – financial markets – financial institutions – financial instruments – financial services	10
Unit 2	Financial Market – structure – money Market – capital Market – market for mortgages – market for financial guarantees – foreign exchange market. Financial Services -meaning, various types and features	12
Unit 3	Capital Market - structure – primary market – meaning – methods and procedure of public issue – book building process – role of intermediaries.	10
Unit 4	Secondary Market - functions of stock exchanges – securities traded in the stock exchange – major stock exchanges in India – BSE, NSE – trading procedure – online trading –dematerialization of securities – depositories – rolling settlement – derivatives trading – types of investors – speculation – insider trading – stock market indices – role of SEBI in regulating capital market	12
Unit 5	Mutual Funds – meaning – classification of mutual fund schemes – open ended schemes – closed ended schemes – sectoral funds – exchange traded funds – money market mutual funds.	12
Course Outcome: The student will be able to:		
1	Student will be able make better financial decision making on the basis of Indian financial market	
Recommended Practice Session: 10 Practice Sessions for 5 group discussions & 2 case analysis		
Text Books:		
1	Indian Financial system Markets; K. Soji Kumar & Alex Methew; Tata McGraw Hill	
Reference Books:		
1	Gupta N.K and Monica Chopra. <i>Financial Markets, Institutions and Services</i> , Ane Books India, New Delhi.	
2	YogeshMaheswary . <i>Investment Management</i> , PHI, New Delhi	



Credits= 04	Industrial and Labor Law	4+0+0 Total Lectures: 60
Objective:	To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.	
Unit 1	<p>The Employees Provident Fund & Miscellaneous Provisions Act, 1952 Definitions; Schemes under the Act – Employees’ Provident Fund Scheme; Employees’ Pension Scheme, 1995; Employees’ Deposit linked Insurance Scheme.</p> <p>Employees State Insurance Act, 1948 Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.</p>	16
Unit 2	<p>Payment of Wages Act, 1936 Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.</p>	10
Unit 3	<p>The Payment of Bonus Act, 1965 Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.</p>	10
Unit 4	<p>Payment of Gratuity Act, 1972 Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties.</p>	10
Unit 5	<p>Employee’s Compensation Act, 1923 Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer’s liability for compensation; amount of compensation; contracting; commissioner; case laws.</p>	10
Course Outcome: The student will be able to:		
1	Understand and explain the conceptual framework of Industrial Law	
Recommended Practice Session: 10 Practice Sessions for Labour Law in Moot Court		
Text Books:		
1	Industrial Relations &Labour Laws; Srivastava, S.C;Vikas Publishing House (P) Ltd	
2	Malik, K.L., <i>Industrial Laws and Labour Laws</i> , Eastern Book Company, Lucknow.	
Reference Books:		
1	Kumar, H.L., <i>Digest of Labour Cases</i> , Universal Law Publishing Co P Ltd, New Delhi	
2	Srivastava, S.C., <i>Industrial Relations &Labour Laws</i> , Vikas Publishing House (P) Ltd.	



Credits= 04	Cost & Works Accounting	4+0+0 Total Lectures: 60
Objective:	The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing	
Unit 1	Meaning and Scope of Cost Accounting: Basic Cost Concepts – Elements of Costs, Classification of Costs, Cost Sheet. Reconciliation of Cost and Financial Statements	10
Unit 2	Materials Control: Meaning – Steps Involved – Materials and Inventory – Techniques of Material/Inventory Control – Valuation of Inventory – Material Losses. Labour Cost Control: Direct and Indirect Labour, Steps Involved – Treatment of Idle Time, Holiday Pay, Overtime etc. in Cost Accounts, Casual Workers & Out Workers, Labour Turnover, Methods of Wage Payment. Incentive Plans.	12
Unit 3	Overheads: Meaning and Classification of Overheads – Treatment of Specific Items of Overheads in Cost Accounts – Stages Involved in Distribution of Overheads – Methods of Absorption of Overheads – Treatment of Under and Over Absorption of Overheads	12
Unit 4	Methods of Costing: Job Costing & Batch Costing. Contract Costing	10
Unit 5	Process Costing (including Joint Products and By-products and Inter-process Profits), Operating/Service Costing. (Transport & Power House only)	12
Course Outcome: The student will be able to:		
1	Understand and explain the conceptual framework of Cost Accounting	
2	Explain the basic concepts and processes in determination of cost of products and services	
Text Books:		
1	Indian Financial system Markets; K. Soji Kumar & Alex Methew; Tata McGraw Hill Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22 nd Revised Edition, ShriMahavir Book Depot.	
2	Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education	
Reference Books:		
1	Dutta, Mahesh, (2006), Cost Accounting - Principle Practices, 1st edition, Pearson Education	
2	Arora, M.N., (2009), Cost Accounting, Vikas Publishing House	



Credits= 04	Business Environment	4+0+0 Total Lectures: 60
Objective:	The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.	
Unit 1	<ul style="list-style-type: none"> ➤ An Overview of Business Environment: Type of Environment-Internal, External, Micro and Macro Environment, ➤ Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, 	12
Unit 2	<ul style="list-style-type: none"> ➤ Characteristics of Business, Objectives and the Uses of Study, Process and Limitations of Environmental Analysis. ➤ Social Audit, Business Ethics and Corporate Governance. 	10
Unit 3	<ul style="list-style-type: none"> ➤ Economic Environment: Nature of Economic Environment, Economic, Nature and Structure of the Economy, Monetary and Fiscal Policies, Competition Act, 2009. ➤ Socio-Cultural Environment: Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibilities of Business, Business and Society, 	12
Unit 4	<ul style="list-style-type: none"> ➤ Political Environment: Functions of State, Economic Roles of Government, Government and Legal Environment, ➤ The Constitutional Environment, Rationale and Extent of State Intervention. 	10
Unit 5	<ul style="list-style-type: none"> ➤ Natural and Technological Environment: Innovation, Technological Leadership and Followership, ➤ Sources of Technological Dynamics, Technology Transfer, Time Lags in Technology Introduction, Status of Technology in India. ➤ Management of Technology, Features and Impact of Technology. 	12
Course Outcome: The student will be able to:		
1	Understand and explain the conceptual framework of Business Environment	
Recommended Practice Sessions: 10 practice sessions of GD and case studies		
Text Books:		
1	Shaikh, Saleem, (2010), Business Environment, 2 nd edition, Pearson Education.	
2	Cherunilam, Francis, (2007), Business Environment - Text and Cases, Himalaya Publishing House.	
Reference Books:		
1	Aswathappa, K., (2000), Essentials of Business Environment, 7th edition, Himalaya Publishing House.	
2	Gupta C. B., (2008), Business Environment, 4th edition, Sultan Chand.	
3	Bedi, Suresh, ((2004)), Business Environment Excel Book.	



Fourth Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	IV	UF-MG-014	Business Math and Statistics	Major	4+0+0	70	30	100	4
2	06	IV	UF-MG-306	Direct Tax-I	Major	4+0+0	70	30	100	4
3	06	IV	UF-MG-021	Principle of Banking	Major	4+0+0	70	30	100	4
4	06	IV	UF-MG-054	Human Resource Management	Minor	4+0+0	70	30	100	4
5	06	IV	UF-MG-023	Strategic Management	Minor	4+0+0	70	30	100	4
6	06	IV	UMC-002	Military Science & Civil Defense	UMC	2+0+0	GRADE BASED			2
7	06	IV	VAD-003	Environmental Studies & Disaster Management	UMC	2+1+1				4
8	06	IV	VAD-001	Cyber Security	UMC	3+0+0				3
9	06	IV	UMC-007	Community Development Activities	CDA	2+0+0				2
10	06	IV	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)							350	150	500	33



Detailed Syllabus – 4th Semester

Credits= 03	Business Math and Statistics	4+0+0 Total Lectures: 60
Objective:	To equip students with the essential mathematical and statistical tools and concepts necessary for effective decision-making and analysis in various business-related scenarios.	
Unit 1	Introduction to Statistics: Meaning, definition, Importance and limitations of statistics - Collection of data - Primary and Secondary data. Sampling (Random, Non Random) - Census - Schedule and questionnaire -Frequency distribution – Tabulation	10
Unit 2	Measures of Central Tendency Definition, objectives and characteristics of measures of central tendency - Types of Averages: Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.	12
Unit 3	Measures of Dispersion and Skewness& Measures of Relation: Dispersion: Meaning, Definitions, Properties – Types: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation. Skewness: Definition - Karl Pearson's and Bowley's Measures of Skewness - Normal Distribution.	12
Unit 4	Correlation: Meaning uses – Types of correlation - Karlpearson's correlation coefficient	10
Unit 5	Analysis of Time Series & Index Numbers: Time Series Analysis: Meaning and utility - Components of time series - Measurement of trend and seasonal Variations – Utility of decomposition of Time series - Decentralization of data.	12
Course Outcome: The student will be able to:		
1	Enhanced analytical skills and the ability to interpret and communicate numerical data effectively to support business decision-making.	
2	Improved proficiency in financial calculations, statistical modeling, and data interpretation, aiding in budgeting, forecasting, and risk assessment for business operations.	
Text Books:		
1	Mathematics for Business Studies; Thukral, J.K; Mayur Publications	
2	Vohra, N.D., <i>Business Statistics</i> , McGraw Hill Publishing Co.	
Reference Books:		
1	Sharma, J.K., <i>Business Statistics</i> , Pearson Education.	
2	Levine Krehbeil, Berenson and Viswanathan, <i>Business Statistics: A first course</i> , Prentice Hall.	



Credits= 04	Direct Tax-I	4+0+0 Total Lectures: 60
Objective:	The objective of the paper is to familiarize students with the fundamental principles and provisions of direct taxation, enabling them to understand and apply tax laws to individual taxpayers and basic business scenarios.	
Unit 1	<ul style="list-style-type: none"> ➤ Introduction and Definitions relating to income tax, Scope of Total Income , Incomes exempted from Tax, Casual Income, Agricultural Income. ➤ Deductions from gross total income 	10
Unit 2	<ul style="list-style-type: none"> ➤ Residential status and incidence of tax ➤ Tax Planning , Tax Avoidance, Tax Evasion, Tax Deduction at Source, Advance Payment of Tax 	12
Unit 3	<ul style="list-style-type: none"> ➤ Set off and Carry Forward of Losses ➤ Clubbing of Income 	10
Unit 4	Income from salaries- fully taxable allowances, partly taxable allowances, fully tax free allowances, earned leave, gratuity, pension, Provident fund, Perquisites taxable for all employees, perquisites taxable for specified employees, perquisites exempt from tax for all employees,	12
Unit 5	Income from House property, Concept of Deemed owner, taxable income from house property, exempted income from house property, determination of net annual value.	12
Course Outcome: The student will be able to:		
1	To comprehend the complexities of direct tax laws, accurately calculate tax liabilities for individuals	
2	Provide tax planning advice for simple business transactions.	
Text Books:		
1	Ahuja, G.K & Gupta, Ravi., (2021), "Systematic Approach to Income Tax", Bharat Law House, Allahbad	
2	Ahuja, G.K & Gupta, Ravi., (2021), "Simplified Approach to Income Tax", Bharat Law House, Allahbad	
Reference Books:		
1	Iyenger, A.C. Sampat, (1981), "Law of Income Tax", Bharat Law House, Allahabad.	
2	Kanga, J.B. and Palkhivala, N.A., "Income Tax Bombay", Vol.1-3, N.M. Tripathi	



Credits= 04	Principle of Banking	4+0+0 Total Lectures: 60
Objective:	The course has been designed to develop understanding of basic concepts of banking and career opportunities available after this course.	
Unit 1	Indian Banking System: Evaluation of Banking Institutions; Banking System of India; Different Banking Institutions in India, their role and functions	10
Unit 2	Regulatory framework of Banking in India; Functions of Commercial Banks; Sound Commercial Banking principles.	12
Unit 3	Bank Balance-Sheet; Basic operations of Banks; Bankers; Customer relationship; Payment and Collection of cheques and other negotiable instruments; opening of accounts of various types of customers.	12
Unit 4	Loans and Advances: Principles of sound bank lending; Different types of loans; Credit appraisal techniques; Credit management and credit monitoring;	10
Unit 5	Sources and Uses of Funds in Banks; Value Chain Analysis in Banking Industry. Emerging trends in Banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.	12
Course Outcome: The student will be able to:		
1	Learn about various banking operations, financial instruments, and regulatory frameworks, empowering them to make informed decisions and contribute effectively to the banking industry.	
Recommended practice session: Practice session of 5 Group discussion and 2 Case Analysis in GD room		
Text Books:		
1	Sundaram&Varshney, “ Banking, Theory Law and Practice” Sultan chand& sons;2004	
2	Chaturvedi D.D., Anand Mittal, “ Business Economics-II”, Brijwasi Book Distributors;2005	
Reference Books:		
1	Varshney&Malhotra, “Principles of Banking”,Sultan Chand & Sons, 2005.	
2	Vaish M.C, “Money, Banking and International Trade”, New Age International Pvt.Ltd, 1997	



Credits= 03	Human Resource Management	3+0+0 Total Lectures: 60
Objective:	The objective of the paper is to make student aware of the various functions and importance of the HR department in any organization.	
Unit 1	Evolution of HRM, Acquisition of Human Resources Introduction: Meaning, scope, objectives and functions of HRM; Importance of Human Resource Management; Environment of HRM: Role of government, internal and external forces; Human Resource Management practices in India. Human Resource Planning: Definition, objectives, process and importance	12
Unit 2	Selection Process Job analysis, description, specification & job evaluation; Recruitment, selection, placement and induction process	10
Unit 3	Human Resource Development: Concept, Employee training & development; promotions, demotions, transfers, separation, absenteeism & turnover; Job Compensation: Wage & salary administration, incentive plans & fringe benefits	12
Unit 4	Compensation & Maintenance Performance Management: Concept & process, performance appraisal, Potential appraisal; Quality of work life (QWL): Meaning, techniques for improving QWL	10
Unit 5	Quality circles: concept, structure, role of management; Job satisfaction and morale. Industrial Relations: Concept and theories, trade unions; Health, Safety & Employee welfare measures; Employee grievances and discipline, participation & empowerment; Introduction to collective bargaining.	12
Course Outcome: The student will be able to:		
1	Learn the selection process of the organization.	
2	Get the wider knowledge of industrial relation and handling grievances	
Recommended practice session: Practice session of 5 Group discussion and 2 Case Analysis in GD room		
Text Books:		
1	Personnal Management (Text and Cases) C.B. Mamoria & V.S.P. Rao, Himalaya Publishing House	
2	Human Resource Management by C B Gupta: Sultan Chand	
Reference Books:		
1	Human Resource Management- Perspectives For The New Era: Sage Publications	
2	V.S.P. Rao: Resources Management, Excel Publishing, New Delhi	



Credits= 03	Strategic Management	3+0+0 Total Lectures: 60
Objective:	The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.	
Unit 1	Introduction: Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management. Strategic Management Process: Formulation Phase – Vision, Mission, Environmental Scanning, Objectives and Strategy; Implementation phase – Strategic Activities, Evaluation and Control	10
Unit 2	Environmental Analysis: Need, Characteristics and Categorization of Environmental Factors; Approaches to the Environmental Scanning Process – Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool. Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis	12
Unit 3	Methods of Analysis and Diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis	10
Unit 4	Formulation of Strategy: Approaches to Strategy formation; Major Strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy – BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model	12
Unit 5	Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model; Major Issues involved in the Implementation of strategy: Organization Structure; Leadership and Resource Allocation	12
Course Outcome: The student will be able to:		
1	Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.	
2	Explain the basic concepts, principles and practices associated with strategy formulation and implementation	
Recommended practice session: Practice session of 5 Group discussion and 5 Case studies		
Text Books:		
1	AzharKazmi (2004).Business Policy and Strategic Management.Tata McGraw Hill, New Delhi	
2	Arthur, A, Thomson and Strickland, A. J. (2002). Strategic Management – Concept and Cases.Tata McGraw Hill, New Delhi	
Reference Books:		
1	Glueck, W. T. and Lawrence, R. Jauch (2003).Business Policy and Strategic Management. Frank Bros & Co	
2	Gary, Hamel and Prahalad, C. K. (1999).Competing for the Future.HBS Press	



Credits= 02	Military Science & Civil Defence	2+0+0 Total Lectures: 60
Objective:	This course intends to enhance the knowledge and skills of the students with the historical aspects of Indian art of warfare.	
1	Importance of Military Science	
2	Concept and Evolution of Military Science	
3	Need of Military Studies today	
4	Armed Forces	
5	Special Forces	
6	Para Military Forces	
7	Geo-Strategy	
8	Maritime Security	
9	Biological Warfare	
10	Armed Forces in Peacekeeping	
11	Armed forces in Disaster Management	
12	Importance of Civil Defence	
13	Role Of Women in Military Science & Defence	
14	Role of Civil defense	
15	Organization	



Credits= 04	Environmental Science and Disaster Management	2+1+1 Total Lectures: 60
Objective:	To enable students to aware about the Environmental Science for sustainable development and also about the Disaster Management for precautionary as well as rescue purpose.	
1	Introduction –Environment: Definition, scope and importance . Clean environment	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
2	Natural Resources and associated problems.. Brief idea of Renewable and Non-renewable resources	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
3	Ecosystem - definition, components, Producers, consumers and decomposers, Structure and function	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
4	Ecological pyramids - Food chains, food webs and Ecological pyramids	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
5	Pollution – Air, Soil ,Water Cause, effects and control measures in brief	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
6	Waste Disposal - Solid waste Management : Causes, effects and control measures of urban and industrial wastes	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
7	Green Technology ,Carbon footprint, Global Warming A brief introduction in current scenario	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
8	Water conservation and Rain water harvesting -Modern practices followed	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
9	Disasters – Definition ,types of disasters and floods, earthquake, cyclone and landslides examples	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr
10	Disaster Management in brief	Theory: 1 Hr Practice: 1Hr Case Study: 1 Hr



Credits= 03	Cyber Security	3+0+0 Total Lectures: 35
Objective:	The objective of this paper is to develop student's familiarity with the basic concept and tools in quantitative techniques. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers	
1	Introduction to Security and types of security	Theory: 1hr
2	Principals of Informtion Security	Theory: 1hr
3	Browser Application Security, Configuring Chrome, Mozilla, Internet Explorer Security Settings	Theory: 1hr
4	Phishing, Avoidance of phishing scams, Protection of Phishing Scam, Identify	Theory: 1hr
5	Theft Awarness, Password Security, Safe social networking, Secure Online Shopping(Physically and No Physically)	Theory: 1hr
6	Securing your Emails, Anti-virus, firewall and anti-spyware software	Theory: 1hr
7	Back up your Data, Removable Media Security, Handheld device security.	Theory: 1hr
8	Reviewing the concept Internet Ethics	Theory: 1hr
9	Unethical behavior in Internet & Examples, (a) Using of computer resources improperly	Theory: 1hr
10	Using computers, data, information to harm others Using Internet	Theory: 1hr
11	one shall not forward false communication	Theory: 1hr
12	Acceptable behavior	Theory: 1hr
13	While using e-Mail and chatting, (b)Pretending someone else	Theory: 1hr
14	Avoid Bad Language	Theory: 1hr
15	Internet Ethics: Internet: Reviewing the concept Internet Ethics	Theory: 1hr
16	Unethical behavior in Internet & Examples, (a) Using of computer resources improperly	Theory: 1hr
17	Using computers, data, information to harm others (c) Using Internet, one shall not forward false communication	Theory: 1hr
18	Acceptable behavior: (a) While using e-Mail and chatting, (b)Pretending someone else	Theory: 1hr
19	Avoid Bad Language, Cyber Ethics, What is Cyber Security	Theory: 1hr
20	hat is Cyber safety, Difference between cyber safety and cyber security.	Theory: 1hr
21	Introduction to Cyber bullying	Theory: 1hr
22	Risk factors, Signs for Cyber bullying	Theory: 1hr



23	how to Prevent Cyber bullying, Guidelines for Cyber bullying	Theory: 1hr
24	Role of Electronics and Digital Signature	Theory: 1hr
25	Information Security Policies and Case Studies	Theory: 1hr
26	Cyber Security Law	Theory: 1hr
27	Introduction to Cyber Laws	Theory: 1hr
28	Classification of Cyber Crimes	Theory: 1hr
29	Importance of cyber laws	Theory: 1hr
30	Scope of cyber security	Theory: 1hr



Fifth Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits	
1	06	V	UF-MG-308	Advanced Cost Accounting	Major	4+0+0	70	30	100	4	
2	06	V	UF-MG-307	Direct Tax-II	Major	4+0+0	70	30	100	4	
3	06	V	UF-LW-040	International Economics	Major	4+0+0	70	30	100	4	
4	06	V	UF-LW-039	Essential of E-Commerce	Minor	4+0+0	70	30	100	4	
5	06	V	UF-LW-98	Principles of Auditing	Minor	4+0+0	70	30	100	4	
Sub -Total (A)								350	150	500	20



Detailed Syllabus – 5th Semester

Credits= 04	Advanced Cost Accounting	4+0+0 Total Lectures: 60
Objective:	To equip students with advanced costing techniques, strategies, and managerial accounting tools	
Unit 1	Transfer Pricing -Concept, Objectives, Methods of Transfer Pricing. Cost Control and Cost Reduction - Cost Control-Meaning , elements, Techniques of Cost Control; Cost Reduction- Meaning ,Scope , Advantages ,limitations , Tools and Techniques of Cost Reduction ;Difference between Cost Control and Cost Reduction.	12
Unit 2	Uniform Costing and Inter Firm Comparison -Meaning , features, Scope , Needs ,Objectives, Advantages and Limitations ; Inter Firm Comparison-Meaning, Needs, Requirements ,Types of Comparison, Advantages and Limitations of Inter firm Comparison.	10
Unit 3	Strategic Cost Management – Concept , Definition , importance , Functions , Techniques of Strategic Cost Management. Productivity Costing - Meaning, measurement of productivity, Material Productivity, Labor Productivity, Machine Productivity, Benefits from increased Productivity.	12
Unit 4	Activity Based Costing(ABC) - Concept, Meaning, Characteristics , Allocation of Overheads under ABC system, Traditional vs. ABC Approach to designing a costing system Target Costing -Concepts , Definition ,Objectives , Features , Advantages , Limitations , Impact of Target Costing on Profitability, Techniques of Target Costing	10
Unit 5	Cost Audit -Meaning , Functions , Purpose, Objectives, Advantages, Auditing Techniques, Circumstances under which cost audit is ordered or desirable , Appointing authorities , Types of cost audit, Difference between cost Audit and Financial Audit Appointment of Cost Auditor, Eligibility and Disqualification for Appointment as Cost Auditor, Duties and Responsibilities of Cost Auditors, Cost Audit Report. Information System and Reporting to Management -Concepts, Importance, Objectives , General Principles , Classification of Report, Forms of Reporting , Frequency of Reporting, Special Report	12
Course Outcome: The student will be able to:		
1	Deeper understanding of cost concepts, budgeting, cost allocation methods, and cost analysis	
Text Books:		
1	Cost Accounting-S.P. Jain. K.L. Narang, SimmiAgarwal, Monika Sehgal	



Credits= 04	Direct Tax-II	4+0+0 Total Lectures: 60
Objective:	To provide students with an in-depth understanding of the provisions, complexities	
Unit 1	Profits and gains from business and profession, Scope of income from business and profession, Income from speculation and gambling, taxable income from business and profession, exempted income from business and profession, deduction for expenses, expenses expressly disallowed	12
Unit 2	Capital gains income from other sources.	12
Unit 3	Computation of Total Income of an Individual Deductions from Gross Total Income	12
Unit 4	Refund Appeal and various Appellant Authorities.	10
Unit 5	Various Income tax Authorities –Their powers and authority Penalties and Prosecution	12
Course Outcome: The student will be able to:		
1	Students will be proficient in analyzing intricate tax scenarios, handling tax compliance for various entities	
Text Books:		
1	"Direct Taxes Law and Practice" by Dr. Vinod K. Singhania and Dr. Kapil Singhania	
2	"Students' Guide to Income Tax: Including Service Tax/VAT/HST/GST" by Dr. Vinod K. Singhania and Dr. Monica Singhania	
Reference Books:		
1	"Direct Taxes Ready Reckoner" by Dr. Vinod K. Singhania and Dr. Kapil Singhania	
2	"Income Tax" by T.N. Manoharan and G.R. Hari	



Credits= 03	International Economics	3+0+0 Total Lectures: 60
Objective:	The course develops a systematic understanding of the key areas of the world economy – trade, investment and finance – and how they impact on each other	
Unit 1	Basis of international Economics: Importance of Trade and Trade Theories Importance of the study of international economics; Inter regional and international trade; Theories of absolute cost advantage, comparative cost advantage, opportunity cost, theory of reciprocal demand, Heckscher Ohlin theory of trade its main features, Assumptions and limitations	14
Unit 2	Trade and Development: Trade and Development Terms of Trade: Concept, Types and determination Singer Prebisch thesis; Foreign trade multiplier: Concept, Working and Limitations	10
Unit 3	International Organizations : Major economic Issues discussed in the conferences of UNCTAD; Functions of World Bank World Bank and developing countries, objective and functions of IMF.	10
Unit 4	Basis of Free trade and Protective trade: Free trade vs. Protection; Methods of Protection: Tariff Quota and others; Types of Tariff and quota; Effects of Tariff and Quota (partial equilibrium analysis); Concept of Optimum Tariff; GATT: Various rounds of negotiations and main provisions (Overview); Functions of WTO	10
Unit 5	Direction and composition of foreign trade: Trends of foreign trade in India; Recent changes in the composition and direction of foreign trade in India; Causes and effects of persistent deficit in the balance of payments in India ; Instruments of export promotion and recent export and import policies of India	14
Course Outcome: The student will be able to:		
1	Gain a good working knowledge of the international economic environment and recognize the linkages between political, diplomatic and financial developments and their impact on international business	
2	Apply the various theoretical aspects of the principles of finance and economics in an international context	
Text Books:		
1	International Economics; Kindlberger; Homewood	
2	Kindlberger, C.P. (1973), <i>International Economics</i> , R.D. Irwin, Homewood	
Reference Books:		
1	Krugman, P.R. and M. Obstgeld (1994), <i>International Economics: Theory and Policy</i> Glenview, Foresman	
2	Salvatore, D.L. (1997), <i>International Economics</i> , Prentice -Hall, Upper Saddle River, N.J.	



Credits= 03	Essentials of E-Commerce	3+0+0 Total Lectures: 60
Objective:	To understand the knowledge about Electronic Commerce.	
Unit 1	<p>Overview of Electronic Commerce (EC): Concept, features, and functions of e-commerce, e-commerce practices v/s traditional practices, scope and limitations of e-commerce.</p> <p>Fundamental of e-commerce: Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery</p>	10
Unit 2	<p>Infrastructure: Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet.</p> <p>E-Payment: Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services</p>	10
Unit 3	<p>Electronic Data Interchange: Evolution, uses, Benefits, Working of EDI, EDI Standards (includes variable length EDI standards)</p> <p>Digital economy: Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations</p>	12
Unit 4	<p>E-Marketing: Market place v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing</p> <p>E-Ticketing: Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry</p>	12
Unit 5	<p>E-Finance: Areas of e-finance, e-banking, traditional v/s e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading</p> <p>E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, Social and Ethical Issues, future of e-commerce, Mobile Commerce.</p> <p>Security in e-commerce: Setting up Internet security, maintaining secure in Formation, encryption, digital signature and other security measures.</p>	12
Course Outcome: The student will be able to:		
1	Understand the basic concepts and technologies used in the field of management information systems	
2	Understand the processes of developing and implementing information Systems	
Recommended Practice Session: 20 Practice Session of E-Commerce, E-Ticket, E-billing etc in Computer Lab		
Text Books:		
1	E-Commerce: A Managerial Perspective; Micheal change; Prentice Hall	
2	Daniel Amor, E Business R(Evolution), Pearson Edude	
Reference Books:		
1	Krishnamurthy, E-Commerce Management, Vikas Publishing House	
2	David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill	



Credits= 03	Principles of Auditing	3+0+0 Total Lectures: 60
Objective:	To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies	
Unit 1	<p>Auditing Concepts – Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor’s Independence, Relationship of auditing with other disciplines.</p> <p>Auditing and Assurance Standards – Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.</p> <p>Auditing engagement – Audit planning, Audit programme, Control of quality of audit work–Delegation and supervision of audit work</p>	10
Unit 2	<p>Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.</p> <p>Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.</p> <p>Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.</p> <p>Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment</p>	12
Unit 3	<p>Audit Sampling – Types of sampling, Test checking, Techniques of test checks.</p> <p>Analytical review procedures. Audit of payments – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.</p> <p>Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts.</p> <p>Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.</p>	10
Unit 4	<p>Audit of Sales – Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.</p> <p>Audit of suppliers’ ledger and the debtors’ ledger – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts.</p> <p>Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting.</p>	12



Unit 5	<p>Audit of assets and liabilities.</p> <p>Company Audit – Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.</p> <p>Audit Report – Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.</p> <p>Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).</p> <p>Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role</p>	12
Course Outcome: The student will be able to:		
1	Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in global business operations.	
2	Demonstrate knowledge of different functions of business and appreciation of integrated functional business areas; and make use of adaptive and innovative skills in solving business problems.	
Text Books:		
1	O. Ray Whittington, Kurt Pany, 'Principles of Auditing and Other Assurance Services, 13th Edition, McGraw-Hill (2000).	
Reference Books:		
1	Alvin A. Arens et al: Auditing and assurance services, an integrated approach, 12th edition, Pearson Prentice Hall, New Jersey (2008).	



Sixth Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	VI	UF-MG-067	Management Accounting	Major	4+0+0	70	30	100	4
2	06	VI	UF-MG-305	Goods and Service Tax	Major	4+0+0	70	30	100	4
3	06	VI	UF-MG-034	Principles of Insurance	Major	4+0+0	70	30	100	4
4	06	VI	UF-MG-035	Research Methods in Business	Minor	4+0+0	70	30	100	3
5	06	VI	UF-MG-032	Entrepreneurship Development	Minor	4+0+0	70	30	100	3
7	06	VI	UMC-003	Help Aid	UMC	2+0+0	70	30	100	3
8	06	VI	UMC-007	Community Development Activities	CDA	2+0+0	GRADE BASED			2
9	06	VI	ECA-001	Extra curriculum activities	ECA	2+0+0				2
9	06	VI	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)							350	150	500	26



Detailed Syllabus – 6th Semester

Credits= 03	Management Accounting	3+0+0 Total Lectures: 60
Objective:	To provide the students knowledge about use of costing data for planning, control and decision making	
Unit 1	Introduction: Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management. Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits and limitations, Functional budgets, Fixed and flexible budgets, Zero base budget	10
Unit 2	Accounting Ratios- Importance and Limitations , Calculation of Short term and Long term Ratios. Absorption versus variable costing: Distinctive features and income determination	12
Unit 3	Funds Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Cash Flow Analysis: Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement	12
Unit 4	Standard costing and variance analysis: Meaning of standard cost and standard costing - advantages, limitations and applications. Variance analysis – material, labor, overhead, Control ratios	10
Unit 5	Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Responsibility Accounting: Concept, Significance, Different Responsibility Centers	12
Course Outcome: The student will be able to:		
1	Analyzing financial data for informed decision-making.	
2	Implementing cost control measures to enhance profitability	
Recommended Practice Session: 10 Practice Sessions for 5 group discussions & 2 case comparison		
Text Books:		
1	Management Accounting; Khan, M.Y. and P.K. Jain; Tata McGraw Hill	
Reference Books:		
1	Horngren, Charles T. and, Gary L. Sundem, <i>Introduction to Management Accounting</i> , Prentice Hall	
2	Murthy, A; and S Gurusamy <i>Management Accounting</i> , Tata McGraw Hill	



Credits= 03	Goods & Service Tax	3+0+0 Total Lectures: 60
Objective:	To provide students with a working knowledge of principles and provisions of GST and Customs Law	
Unit 1	CGST/SGST- important terms and definitions under central goods and service tax act 2017 and state goods and service tax act 2017. Basic of GST , meaning and scope of supply, levy and collection of tax	12
Unit 2	CGST/SGST- time and value of supply of goods and service Input tax credit	10
Unit 3	Registration under CGST/SGST payment of tax and include reverse charge basis	12
Unit 4	Filling of return and assessment Refund under the act	10
Unit 5	IGST- scope of IGST, important terms and definitions of IGST act 2017, levy and collection of IGST Composition scheme, place of supply, various exemptions, zero rated supply.	12
Course Outcome: The student will be able to:		
1	Understand the GST return filing process, input tax credit (ITC) mechanisms, invoicing requirements.	
2	Understand about the advantages and challenges of GST implementation, its effects on pricing strategies, supply chain management	
Text Books:		
1	Goods and service tax act - PC publication NL choudhary	
Reference Books:		
1	"GST Acts with Rules" by Bharat	
2	"GST: Concepts and Roadmap" by Rajeev Dewal	



Credits= 04	Principles of Insurance	4+0+0 Total Lectures: 60
Objective:	The course has been designed to develop understanding of basic concepts of insurance and career opportunities available after this course.	
Unit 1	Concept of Risk, Types of Risk, Risk Appraisal Transfer and Pooling of Risks, Concept of Insurable Risk,	10
Unit 2	Concept of Insurance, Purpose and need of Insurance Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector	10
Unit 3	Types of Insurance Organizations, Insurance Business Intermediaries in Insurance Business Agents and Procedure for Becoming an Agent.	12
Unit 4	Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest, Principle of Subrogation Classification of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits	12
Unit 5	Life Insurance- Introduction and Policies. Fire Insurance- Basic Principles, Fire Policy, Conditions. Marine Insurance- General Principles and Policy. Insurance Products	12
Course Outcome: The student will be able to:		
1	Discuss and apply different types of insurance in different organization	
Recommended Practice Sessions: 10 practice sessions of GD and case studies		
Text Books:		
1	Gupta P.K., " <i>Insurance and Risk Management</i> ", Himalya Publishing House; 2004	
2	Mishra M.N., " <i>Principles and Practices of Insurance</i> ", S. Chand and Co; 2004	
Reference Books:		
1	Panda G.S., " <i>Principles and Practices of Insurance</i> " Kalyani Publications, 2004	
2	Jeevanandam C., " <i>Risk Management</i> ," Sultan Chand and Sons; 2005	
3	Arthur C. and C. William Jr., " <i>Risk Management and Insurance</i> ," Tata Mcgraw Hill; 2001	



Credits= 04	Research Methods in Business	4+0+0 Total Lectures: 60
Objective:	To equip the students with the basic understanding of the research methodology and enable them to use appropriate tools and techniques for solving research problems and produce good quality research reports	
Unit 1	Nature and structure of Research Methodology: Defining Research Methodology, Objectives of conducting research in business, criteria of good research; formulating the research problem: meaning, needs, components, techniques and sources of research problem; Research Process: eight Steps in Business Research. Research Design: meaning, characteristic of research, choice of research design, types of research design, Sources of experimental errors. Methods of Data Collection – Primary and Secondary Data	20
Unit 2	Sample and Sampling Design: Basic Terms, Advantages and limitations of sampling, sampling process, Types of sample design, Testing of hypothesis, Sampling distribution of the mean, sample error; standard Error.	20
Unit 3	Statistical Testing and Report Writing Overview of Parametric (chi-square test, t-test) and Non-Parametric tests (run test, sign test, chi-square test), Interpretation and Report Writing	20
Course Outcome: The student will be able to:		
1	Discuss and apply different research approaches and methodologies	
2	Develop data collection instrument according to the underlying theoretical framework.	
Text Books:		
1	C.R. Kothari: Research Methodology, Viswas Publication Pvt. Ltd.	
Reference Books:		
1	Rao S., Research Methodology, Excel Publishing House, New Delhi	
2	R.S. Khandelwal and Gupta : Research Methods	



Credits= 04	Entrepreneurship Development	4+0+0 Total Lectures: 60
Objective:	It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.	
Unit 1	Introduction: The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Characteristics of an Entrepreneur – Why Start an Enterprise; Entrepreneur as an Inventor, Innovator, and Imitator; Difference Between an Entrepreneur and A Manager	10
Unit 2	Functions of an Entrepreneur: Types of Entrepreneurs; Entrepreneurial Characteristics & Skills. Disadvantages of Being an Entrepreneur. Promotion of a Venture: Opportunity Analysis; External Environmental Analysis Economic, Social and Technological; Competitive factors	12
Unit 3	Legal requirements of establishment of a new unit and Raising of Funds; Venture Capital Sources and Documentation Required. Entrepreneurial Behaviour: Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho theories, Social responsibility.	12
Unit 4	Entrepreneurial Development Programmes (EDP): EDP, Their Role, Relevance and Achievements; Role of Government in Organizing EDP's Critical Evaluation.	10
Unit 5	Role of Entrepreneur: Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries: Role in Export Promotion and Import Substitution, Forex Earnings.	12
Course Outcome: The student will be able to:		
1	Develop the knowledge on different types of Entrepreneur	
Recommended Practice Sessions: 10 Practice sessions of case study and GD		
Text Books:		
1	Hisrich, Robert and Peters, Michael, (2002), Entrepreneurship, 5th Edition, McGraw Hill Education.	
2	Charantimani, (2006), Entrepreneurship Development and Small Business Enterprise, 1st edition, Pearson Education.	
Reference Books:		
1	Chandra, Ravi, (2003), Entrepreneurial Success: A Psychological Study, Sterling Publication Pvt. Ltd., New Delhi.	
2	Balaraju, Theduri, (2004), Entrepreneurship Development: An Analytical Study, Akansha Publishing House, New Delhi.	



Credits= 02	Help Hand	2+0+0 Total Lectures: 30
Objective:	The objective of this paper is to develop student's familiarity with the components of a first aid kit and how to use them effectively in different emergency situations, including burns, poisoning, insect bites, and injuries	
1	Introduction- How it is related with UMC	Theory- 15 Min
2	First aid kit & An emergency health information card	Theory: 45 Min. Practical: 1Hr Practice: 1 Hr
3	Help Aid In Burns	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
4	Help Aid in Poisoning and Insect Bit	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
5	Help Aid In Injuries	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
6	First Aid for Respiratory, diabetic emergencies	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
7	Help Aid In Female First aid for Dehydration	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
8	Help Aid in Cardio-vascular Emergencies	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
9	First Aid for Infants	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
10	Help Aid in geriatric care	Theory: 1 Hr Practical: 1Hr Practice: 1 Hr
11	First Aid for central nervous system emergencies.	Theory: 45 Min. Practical: 1Hr Practice: 1 Hr
12	Implementation of Help-Aid to serve society	Theory- 15 Min



Seventh Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	VII	UF-MG-022	Quantitative Technique	Major	4+0+0	70	30	100	4
2	06	VII	UF-MG-309	Business Research Method	Major	4+0+0	70	30	100	4
3	06	VII	UF-MG-111	Business Ethics and Corporate Governance	Major	4+0+0	70	30	100	4
4	06	VII	UF-MG-240	Project Management	Minor	4+0+0	70	30	100	4
5	06	VII	UF-MG-310	Research Project and Dissertation	Minor	4+0+0	70	30	100	4
Sub -Total (A)							350	150	500	20



Detailed Syllabus – 7th Semester

Credits= 04	Quantitative Technique	4+0+0 Total Lectures: 60
Objective:	The objective of this paper is to develop student's familiarity with the basic concept and tools in quantitative techniques. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers	
Unit 1	Methods and applications of Matrix Quantitative techniques: Introduction, importance, limitations. Matrices: Types of matrices, matrix algebra, addition, subtraction and multiplication of matrices, determinants, minors and co-factors, Inverse of matrix, solution of linear equation by Cramer's and Inverse method and applications of matrices	12
Unit 2	Probability Probability: Basic concepts, definition, addition and multiplication laws of probability, Bayes' theorem, conditional probability; Theoretical Distributions, Binomial, Poisson and Normal Distribution..	12
Unit 3	Assignment Problem Assignment Problems: Formulation in the form of matrix, Hungarian method of assignment problem, Balanced, Unbalanced, Maximization, Mixed and Restriction problem in assignment	10
Unit 4	Transportation problems Transportation problems: General Structure of Transportation Problem, Different Methods for Finding Initial Solution by North-West Corner Rule, Least Cost Method and Vogel's Approximation Method, Testing for Optimality by MODI Method.	12
Unit 5	Queuing Theory Queuing Theory: Queuing Model, Definition of Terms, Characteristics of a Queuing system, Solution of Queuing Model, Single server queuing model only	10
Course Outcome: The student will be able to:		
1	Identify, formulate and solve Linear Programming Problems graphically, mathematically and by using excel solver	
2	Identify different types of decision-making environments and choose the appropriate decision making approaches for each	
Text Books:		
1	S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi	
2	V.K. Kapoor: Operations Research, 7th Sultan Chand	
Reference Books:		
1	J.K. Sharma: Business Statistics, Pearson Publication, New Delhi	
2	P.N. Arora & S. Arora: Statistics for Management, S. Chand & Co., New Delhi	



Credits= 04	Business Research Methods	3+0+0 Total Lectures: 60
Objective:	To equip the students with a basic understanding of the research methodology and enable them to use appropriate tools and techniques for solving research problems	
Unit 1	Basics of Research Methodology Defining Research method and Methodology, Objectives of conducting research in business; Characteristics of Good Research; Types of Research: Quantitative Research, Qualitative Research, Pure Research, Applied Research, Action Research, cross-sectional research, and experimental research, etc.; Research Problem: concept, components, techniques and sources and needs of research problem.	14
Unit 2	Terminologies and Philosophies of Research Review of Literature, Error of Research: Type Error I and Type Error II, Level of Significance and confidence level, Research Paradigm: meaning, components and types of Research Paradigm.	10
Unit 3	Research Framework and Sampling Research Design: the concept of research, choice of research design, types of research design, Needs of research design; Research Process: Steps of research Process; Sample and Sampling Design: Basic Terms, Advantages and limitations of sampling, Sampling process, Types of sample design, Sampling distribution of the mean.	12
Unit 4	Data collection and Testing of hypothesis Data collection: Primary Data, Secondary Data; Fieldwork, observation, interviews, Focus-groups, survey; Testing of hypothesis: concept and types of hypothesis, Steps in Hypothesis Testing; Meaning and Sources of Primary and Secondary Data; Questionnaire Design	12
Unit 5	Report Writing and Nature of References Report Writing and Ethics Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing, and citation (APA, Chicago, MLA manual, etc.), Ethics in Business Research	8
Course Outcome: The student will be able to:		
1	Increase the awareness of report writing, use of hypothesis testing	
Text Books:		
1	"Business Research Methods" by Donald R. Cooper and Pamela S. Schindler	
2	"Research Methods for Business Students" by Mark Saunders, Philip Lewis, and Adrian Thornhill	
Reference Books:		
1	"Business Research Methods" by William G. Zikmund, Barry J. Babin, Jon C. Carr, and Mitch Griffin	
2	"Research Methodology: Methods and Techniques" by C.R. Kothari	



Credits= 04	Business Ethic and Corporate Governance	3+0+0 Total Lectures: 60
Objective:	The basic objective of this paper is to make the students realize the importance of values and ethics in business.	
Unit 1	<ul style="list-style-type: none"> ➤ Introduction: Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, ➤ Ethical Decision Making. Ethics: Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business 	12
Unit 2	<ul style="list-style-type: none"> ➤ Knowledge and Wisdom: Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, ➤ Concept of Knowledge Management and Wisdom management, Wisdom Based Management. 	10
Unit 3	<ul style="list-style-type: none"> ➤ Stress Management: Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement. ➤ Concept of Dharma & Karma Yoga: Concept of Karama and Kinds of Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life. 	12
Unit 4	<ul style="list-style-type: none"> ➤ Understanding Progress, and Success - Results & Managing Transformation: Progress and Results Definition, ➤ Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation. 	10
Unit 5	<ul style="list-style-type: none"> ➤ Understanding Success: Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus. ➤ Corporate Social Responsibility & Corporate Governance: Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business. 	12
Course Outcome: The student will be able to:		
1	Increase the awareness of ethics as a prelude to learn the skills of ethical decision-making	
Recommended Practice Sessions: 10 practice sessions of GD and case studies.		
Text Books:		
1	Fernando, A.C., (2009), Business Ethics, 1st edition, Pearson education	
2	Hartman, Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3 rd Edition, McGraw Hill Education.	
Reference Books:		
1	Chakraborty, S.K., (2004), Ethics in Management: A Vedantic Perspective, Oxford University Press	
2	Kaur, Tripat, (2008), Values & Ethics in Management, Galgotia Publishers	



Credits= 04	Project Management	4+0+0 Total Lectures: 60
Objective:	To effectively plan, organize, and control resources to achieve specific project goals within defined constraints.	
Unit 1	<ul style="list-style-type: none"> ➤ Introduction to Project Management, Project Life Cycle Stages, ➤ Project Identification Analysis: Socio-economic Consideration in Project Formulation; Social Infrastructure Projects for Sustainable Development 	10
Unit 2	<ul style="list-style-type: none"> ➤ Investment Opportunities; Project Screening and Presentation of Projects of Decision Making ➤ Expansion of Capacity; Diversification. 	12
Unit 3	<ul style="list-style-type: none"> ➤ Market Analysis: Market and Demand Analysis – Market Survey, Demand Forecasting, Uncertainties in Demand Forecasting; ➤ Technical Analysis-Product Mix, Plant Capacity, Materials and Inputs, Machinery and Equipment. 	10
Unit 4	<ul style="list-style-type: none"> ➤ Project Costing and Finance: Cost of project; Cost of production; Break even Analysis; Means of Financing Project; Role of Financial Institution in Project Finance. ➤ Project Appraisal: Time Value of Money; Project Appraisal Techniques – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Benefit Cost Ratio 	12
Unit 5	<ul style="list-style-type: none"> ➤ Social Cost Benefit Analysis; Effective Rate of Protection. ➤ Risk Analysis: Measures of Risk; Sensitivity Analysis; Stimulation Analysis; Decision Tree Analysis. ➤ Updating; Basic knowledge of the leading software for Project Planning and Analysis. 	12
Course Outcome: The student will be able to:		
1	Understanding the principles and best practices of project management.	
2	Learning techniques to identify and manage project risks and uncertainties.	
Text Books:		
1	Chandra, P. (6th ed., 2007): Project Management: Tata McGraw Hill.	
2	Bhavesh, M. Patel (2000): Project Management-Strategic Financial Planning Evaluation and Control, Vikas Publishing House Pvt. Ltd.	
Reference Books:		
1	K. Roy: Project Management: Maxford Books	



Eighth Semester Course Contents

Sl. No.	NHEQF levels	SEMESTER	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	End Term	CA	Total Marks	Credits
1	06	VIII	UF-MG-149	Organization Behaviour	CC	3+1+0	70	30	100	4
2	06	VIII	UF-MG-311	Advanced Business Research	CC	3+1+0	70	30	100	4
3	06	VIII	UF-MG-225	Application of SPSS	AECC	3+1+0	70	30	100	4
4	06	VIII	UF-MG-312	Research Project and Dissertation	CC	3+1+0	70	30	100	4
5	06	VIII	UMC-004	Gender Sensetization	UMC	2+0+0	GRADE BASED			2
6	06	VIII	UMC-007	Community Development Activities	CDA	2+0+0				2
7	06	VIII	ECA-001	Extra curriculum activities	ECA	2+0+0				2
Sub -Total (A)							280	120	400	22



Detailed Syllabus – 8th Semester

Credits= 04	Organizational Behavior	4+0+0 Total Lectures: 60
Objective:	The objective of studying Organizational Behavior (OB) is to understand what are the underlying assumptions and causation of behavior of the individuals in the organization	
Unit 1	Organizational behavior:- Definition importance and fundamental concept of organizational behavior, Organizational behavior models, Individual behavior and managing diversity :- individual behavior, Demographic differences and barrier and challenge , competitive advantage	10
Unit 2	Perception : meaning , concept, perceptual process, managerial implication of perception in business situation , perceptual error Personality – Definition , types of personality, theories of personality development	10
Unit 3	Learning – concept and theories of learning, reinforcement GROUP BEHAVIOUR : Group Formation , Groups in organizations, Formal and informal groups, stages of group development, group decision making group effectiveness and self managed team.	12
Unit 4	LEADERSHIP AND POWER: Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers –Power and Politics. Motivation – Nature and importance, Maslow’s hierarchy of need theory, alderfer’s ERG theory, Mc Clelland’s achievement motivation theory. Cognitive and behavioral theories, expectancy, Equity and goal setting theories.	12
Unit 5	DYNAMICS OF ORGANIZATIONAL BEHAVIOUR: Organizational culture and climate – Factors affecting organizational climate – Importance. Management of change – meaning, concept, lewin’s stage of change, forces of change, resistance to change, and managing planned change. Conflict- concept, sources, types, management; Organizational power and politics.	12
Course Outcome: The student will be able to:		
1	Understand the legal framework governing labor relations and employment contracts.	
2	Analyze labor disputes and apply relevant laws to resolve conflicts in the workplace.	
Text Books:		
1	Stephen P. Robbins-Prentice Hall India: Organizational Behaviour, Concepts, Controversies & Apps..	
2	Keith Davis: Human Behaviour at work.	
Reference Books:		
1	L.M. Prasad: Management Process and Organizational Behaviour, Sultan Chand & Sons.	
2	K Ashwathappa: Organizational Behaviour, Tata McGraw Hill	



Credits= 04	Advanced Business Research	4+0+0 Total Lectures: 60
Objective:	The objective of the course is to develop the students 'theoretical and practical understanding of select multivariate research methods	
Unit 1	Measurement and Distribution Organization and presentation of data; Common statistical terms and notations: Population, sample, Variable, parameter, Data, normal distribution; skewness and kurtosis; Measurement of Location: Quartile, Docile, and Percentile; Measurement of Dispersion: Range, Quartile Deviation, Mean Deviation, and Standard Deviation	10
Unit 2	Bivariate Analysis Bivariate Analysis: Measures of Association Simple correlation coefficient, Bivariate linear regression, Least -square method of regression analysis, drawing a regression line	10
Unit 3	Investigation and verification of Hypothesis Investigation of two variables Hypothesis testing; steps in hypothesis testing, Type I and Type II errors. Sampling error, standard error	10
Unit 4	Parametric statistical Test Parametric Tests of differences, t-test for one sample, t-test for two independent samples, F - test for two independent samples and Z-test for large sample and ANOVA	12
Unit 5	conjoint and Non-Parametric statistical Test Concept of conjoint analysis, types and its relevance in research; Non-Parametric tests: Overview of non- Parametric, Mann-Whitney U Test, Wilcoxon signed rank test, Wilcoxon sum rank test; Chi-square test (expected frequency), Run test and Kruskal-Wallis test	14
Course Outcome: The student will be able to:		
1	Advanced knowledge of research methodologies, including quantitative and qualitative research techniques.	
2	Proficiency in designing and executing complex research projects in a business context.	
Text Books:		
1	"Business Research Methods" by William G. Zikmund, Barry J. Babin, Jon C. Carr, and Mitch Griffin	
2	"Research Methodology: Methods and Techniques" by C.R. Kothari	



Credits= 04	Application of SPSS in Operations Research	3+1+0 Total Lectures: 60
Objective:	The procedures within IBM SPSS Statistics Base will enable you to get a quick look at your data, formulate hypotheses for additional testing, and then carry out a number of statistical and analytic procedures to help clarify relationships between variables, create clusters, identify trends and make predictions.	
Unit 1	<ul style="list-style-type: none"> ➤ Cross tabulations - Counts, percentages, residuals, marginal's, tests of independence, test of linear association, measure of linear association, ordinal data measures, nominal by interval measures, measure of agreement, relative risk estimates for case control and cohort studies. ➤ Frequencies - Counts, percentages, valid and cumulative percentages; central tendency, dispersion, distribution and percentile values. 	10
Unit 2	<ul style="list-style-type: none"> ➤ Descriptive - Central tendency, dispersion, distribution and Z scores. ➤ Descriptive ratio statistics - Coefficient of dispersion, coefficient of variation, price-related differential and average absolute deviance. 	12
Unit 3	<ul style="list-style-type: none"> ➤ Compare means - Choose whether to use harmonic or geometric means; test linearity; compare via independent sample statistics, paired sample statistics or one-sample t test. ➤ ANOVA and ANCOVA - Conduct contrast, range and post hoc tests; analyze fixed-effects and random-effects measures; group descriptive statistics; choose your model based on four types of the sum-of-squares procedure; perform lack-of-fit tests; choose balanced or unbalanced design; and analyze covariance with up to 10 methods. 	14
Unit 4	<ul style="list-style-type: none"> ➤ Correlation - Test for bivariate or partial correlation, or for distances indicating similarity or dissimilarity between measures. ➤ Nonparametric tests - Chi-square, Binomial, Runs, one-sample, two independent samples, k-independent samples, two related samples, k-related samples. 	12
Unit 5	Linear Regression - Choose from six methods: backwards elimination, forced entry, forced removal, forward entry, forward stepwise selection and R ² change/test of significance; produces numerous descriptive and equation statistics.	8
Course Outcome: The student will be able to:		
2	Learning how to perform inferential statistical tests, including t-tests, ANOVA (Analysis of Variance), correlation, and regression analysis using SPSS.	



Credits= 02	Gender Sensitization	2+0+0 Total Lectures: 30
Objective:	The objective of this paper is to promote understanding and awareness of gender-related issues and inequalities to foster a more inclusive society.	
1	Introduction, Meaning , Definition, Nature ,Scope and Evolution of Gender Equality and Gender Sensitization.	Theory- 1Hr
2	Understanding : Femininity and Masculinity ,Feminism and Patriarchy	Theory: 1Hr
3	Constitutional Perspectives of Gender Sensitization	Theory: 1 Hr
4	Legal Perspectives of Gender Sensitization	Theory: 1 Hr
5	PCPNDT & Janani Suraksha Yojana, NHRM, under this scheme, pregnant women are provided with better food, Cash assistance during pregnancy and care during child birth,	Theory: 1 Hr
6	Sukanya Samridhi Yojana-is a saving scheme for the girl child,a sukanya account can be opened any time before girlchild turns 10 years old.	Theory: 1 Hr
7	Balika samridhi Yojana-the purpose of this yojana is to change negative attitude towards girl child among community and family members retaining girl children	Theory: 1 Hr
8	Help the girl child to take part in activities for income generation.	Theory: 1 Hr
9	One Stop Centre scheme-onr stop centres (OSC),shall set up for offering immediate response, emergency help, medical support, legal and psychological assistance to affected women	Theory: 1 Hr
10	Feminist Movements.	Theory: 1 Hr
11	Mahila-E-Haat-A shout out to the entire community of women leaders	Theory: 1 Hr
12	Plan emphasis on empowering women entrepreneurs	Theory: 1 Hr
13	Gender related Emerging Issues and Challenges	Theory: 1 Hr
14	Gender related Challenges	Theory: 1 Hr
15	Aspiring Personalities	Theory: 1 Hr
16	Play and skit on girl Education	Case study: 1Hr
17	Nukkad Natak on girl child on her rights	Case study: 1Hr
18	Interaction with students and villagers on girl child on government policies	Case study: 1Hr
19	Gender Based Violence : Nature, victims, causes, Impact	Case study: 1Hr
20	Scheme for Universalisation of various government and Helplines to provide 24 hrs	Case study: 1Hr
21	Workshop /Seminar on Gender Sensitization	Practice: 1 Hr
22	Rally on awareness regarding BETI BACHAO BETI PADAO	Practice: 1 Hr
23	Gender Sensitization at work and home , at adopted villages	Practice: 1 Hr
24	Prevention and Precautions : Crowded places, buses, trains, transport,	Practice: 1 Hr
25	Safe place, abusive language (feminish words etc.).	Practice: 1 Hr

