### **Bachelor of Commerce - NEP**

# Syllabus- Semester 1

Name of the Programme: Bachelor of Commerce (Honors)

**Course Code: COM-100** 

**Title of the Course: Financial Accounting** 

Number of Credits: 04

Pre-requisites	AI:1	
for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To develop conceptual and practical knowledge of accounting.</li> <li>To acquaint learners with skills of recording various kinds transactions.</li> <li>To enable learners to prepare "Statement of Profit and "Balance Sheet" as per Schedule III of the Companies Act 2</li> <li>To acquaint learners with the insights on recording transactions.</li> </ol>	of business I Loss" and 2013.
	Unit 1: Accounting Fundamentals and Depreciation	15 hours
Content:	Accounting Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation — Sinking Fund Method and Insurance Policy Method.	
	Unit 2: Accounting from Incomplete Records Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.	15 hours
	Unit 3: Company Final Accounts  Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.	15 hours
	Unit 4: Investment Accounting  Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Exinterest/dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.	15 hours

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol> <li>Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education.</li> <li>Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting (11<sup>th</sup> Ed.), Pearson Education.</li> <li>Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34<sup>th</sup> ed.). Mayur Paper Backs, New Delhi.</li> <li>Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. VolI. (19<sup>th</sup> Ed.), S. Chand &amp; Co., New Delhi.</li> <li>Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6<sup>th</sup> Ed.) Vikas Publishing House, New Delhi.</li> <li>Goyal, B. K. and Tiwari, HN, (2021). Financial Accounting (6<sup>th</sup> Ed.), International Book House</li> <li>Goldwin, Alderman and Sanyal (2016). Financial Accounting (2<sup>nd</sup> Ed), Cengage India Private Limited.</li> <li>Tulsian, P.C. (2023). Financial Accounting (1<sup>st</sup> Ed.), S. Chand publishing.</li> <li>Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 &amp; 2 (3rd Edition) McGraw Hill.</li> <li>Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.</li> </ol>
	After completion of this course, the learners will be able to:
Course Outcomes:	<ol> <li>Explain the basic accounting concepts, conventions and accounting standards.</li> <li>Record various kinds of business transactions.</li> <li>Prepare the financial statements as per Companies Act, 2013.</li> </ol>
	<ol> <li>Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities.</li> </ol>

Course Code: COM-111

Title of the Course: Principles and Practice of Management

Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To enable the learners to describe the competitive land company using Porter's five force model.</li> <li>To acquaint the learners with skills to interpret the relevandelegation and decentralization of authority in an organiza</li> <li>To acquaint the learners to recognize the various needs of a using Maslow's Need-Hierarchy Theory.</li> <li>To elucidate the principles and major techniques of control the principles and techniques of coordination.</li> </ol>	nce of tion. In individual
	Unit 1: Introduction to Management	15 hours

	Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Fiveforces' Model.	
Content:	Unit 2: Planning and Organising  Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types.	15 hours
	Unit 3: Staffing and Leading Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles.  Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers	15 hours
	to communication. Emerging trends in communication.  Unit 4: Control and Coordination  Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Effective Control Systems.  Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Emerging issues in Management.	15 hours
Pedagogy:	<ol> <li>Lectures, Classroom discussions and Case study</li> <li>Tripathi, P. C. &amp; Reddy, P.N. (2010). Principles of Managen ed.). Tata Mc Graw Hill Education Pvt. Ltd., New Delhi.</li> <li>Chandan, J. S. (2004). Management, Theory &amp; Practice (Solvikas Publishing House, New Delhi.</li> <li>Prasad, L. M. (2000). Principles and Practice of Management). Soultan Chand &amp; Sons.</li> </ol>	Second ed.).

	<ol> <li>Jain, V. (2010). Management Theory &amp; Practice (First ed.).</li> <li>International Book House, New Delhi.</li> </ol>
	5. Prasad, M. (2008). Management Concepts & Practices. (Fourth ed.). Himalaya Publishing House, Mumbai.
	6. Subba Rao, P., & Venkatram T. K. (2010). Management Theory & Practice (First ed.). Himalaya Publishing House, Mumbai.
Reference/	7. Moshal, B. S. (2009). Principles of Mangement (First ed.). Ane Books Pvt. Ltd., New Delhi.
Readings:	8. Barton, G., & Thakur, H. (1997). Management Today, Principle & Practice (First ed.). Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Describe the competitive landscape of a company using Porter's five force model.</li> <li>Interpret the relevance of delegation and decentralization of authority in an organization.</li> <li>Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory.</li> <li>Eucidate the principles and major techniques of control and apply the principles and techniques of coordination.</li> </ol>

Course Code: COM-141

Title of the Course: Computer Applications in Business

Pre-requisites		
for the Course:	Nil	
Course Objectives	<ol> <li>Objectives of the Course are:</li> <li>To provide skills in data capturing, presentation, and report formatting.</li> <li>To provide an understanding of essentials of Information Technologies Internet Applications and Emerging Technologies.</li> <li>To develop skills in efficient search techniques and onlinecollable tools.</li> </ol>	
	Unit 1: Information Technology Basics  Information: Prerequisites of Information, Need for Information Technology and its advantages; Information Technology: Definition and components; Data: Definition, Types, Data Representation, Number system and Coding Schemes(ASCII and UNICODE); Parts of a Computer: CPU, Memory, Input/Output Devices, Auxiliary Memory; Software – Definition, Relationship between Hardware and Software, Categories of Software, OS - definition & functions Role of Information Technology in: Business, Mobile Computing, Health Services, Public Sector, Media, Defence Services, Education and Publication.	10 hours
	Unit 2: Internet Applications and Emerging Technologies	5 hours
	Internet – role and importance, Web Browser, IP Addressing	

Content:	<ul> <li>Public Vs Private, Static Vs Dynamic; WWW &amp; related protocols; Internet Applications.</li> <li>Cloud Computing: Meaning, Features, &amp; Service models, Advantages and disadvantages, Mobile Computing: Meaning, Business Applications of Mobile computing, Virtual reality &amp; Augmented Reality: Meaning and applications, IoT - Internet of Things: Meaning &amp; Applications</li> </ul>	
	Unit 3: Practicals	10
	Basic Computer Skills Surfing the Internet, Use of Email and Search EnginesSecuring your device Installation and Configuration of any free Antivirus Packageeg. AVG/Avast etc., Online Sharing and Collaboration Create documents, spreadsheets and presentations online, Share and collaborate in real time, Safely store and organize your work, Control who can see your documents Data capture using Google Forms Create data forms to capture data for Event Registration, Event Feedback, Customer feedback/satisfaction on a product or service and Order Request OS Basic Installation of Operating System, Demonstrate features of any MS Windows based OS or any of the Linux flavor, Identification of Directories, Setting up computer, Add a printer, Check device drivers, Installation of software, Usersand administrative rights for installation.	hours
	Report Formatting using Word Processing (MS Word or any similar Open Source software) Draft an official letter for job interview invitation/ job appointment/ invitation to a business trade show event, use mail merge to input the recipients list linking with database. Given a project report in PDF format transfer to word processor software and format to include title page, specified Paragraph and Page Formating (page size, orientation, line spacing, font type and font size, Indent, bullets, paragraph formatting) details, Acknowledgement page, Table of contents page, List of figures page, List of Tables page, bibliography, references, distinct headers for each chapter, page numbering in roman for initial pages and normal from first chapter. The document should be checked for spelling errors and corrected appropriately. Create / Upload a document in a collaboration software like Google docs. Share and collaborate in real time, Safely store and organize your work, Control who can see your documents.	30 hours
	Lab 3 Presentation Software	20 hours

(MS- Powerpoint or any similar Open Source software)

Preparing presentation in areas such as Customer satisfaction/

	feedback, product analysis, job satisfaction using the data obtained through data capture tool, including appropriate slide animation, sound recording, slide timings, customer feedback video. Export the presentation as video or save as slide show. Prepare handouts for audience.
Pedagogy:	Lectures, Practical Lab Sessions, Presentations
Reference/ Readings:	<ol> <li>Sinha, P. K., &amp; Sinha, P. (2014), Computer Fundamentals (Sixth ed.), BPB Publications</li> <li>Leon, A., &amp; Leon, M. (1999), Fundamentals of Information Technology (First ed.), Leon Press</li> <li>Arvind Babu, M. C., Anandamurugan, S., &amp; Priyaa, T. (2016), Cloud Computing (First ed.), Laxmi Publications Pvt Ltd</li> <li>Bahga, A., &amp; Madisetti, V. (2015), Internet of Things: A Hands-On Approach, (First ed.), University Press</li> <li>https://www.howstuffworks.com</li> <li>https://www.panola.edu/media/825/download?attachment/itsw1401.pdf</li> </ol>
	After completion of this course, the learners will be able to:
Course	<ol> <li>Explain the concepts of Information Technology.</li> <li>Discuss significance and applications of Internet Applications.</li> <li>Discuss significance and applications of Emerging Technologies.</li> </ol>
Outcomes:	4. Demonstrate practical skills in Application software.

Name of the Programme: BBA(Financial Services) Course

Code:MGF-131

Title of the Course: Stock Market Trading and Analysis

**Number of Credits: 3** 

Effective from academic year: 2023-24

Pre-requisites for the course	NIL	
Course Objective:	To provide students with a comprehensive understanding of the sto and equip them with the necessary knowledge and skills to enga trading effectively.	I
	UNIT 1: INTRODUCTION TO STOCK MARKET  Introduction to Financial Markets: Overview of financial markets and their functions; Stock Market Basics: Understanding stocks and shares, Types of stocks: common stock, preferred stock, Introduction to stock exchanges and their functioning; Market Participants; Stock Market Indices, Stock trading mechanism.	15 hours
	UNIT 2: FUNDAMENTAL ANALYSIS AND STOCK SELECTION Introduction to Fundamental Analysis: Understanding fundamental analysis and its importance in stock trading; Valuation Techniques: Basics of stock valuation methods (e.g., discounted cash flow analysis, price-to-earnings ratio), Determining intrinsic value and	

	comparing it with market price, evaluating investment	15 hours
	opportunities based on valuation metrics	
	UNIT 3: TECHNICAL ANALYSIS AND TRADING STRATEGIES	
	Introduction to Technical Analysis: Understanding technical analysis	
	and its use in stock trading, Chart patterns: support and resistance,	
	trends, reversal patterns, etc, Technical indicators: moving averages,	
Content:	relative strength index (RSI), MACD, etc.; Reading Stock Charts:	
	Basics of stock chart analysis: line charts, bar charts, candlestick	15 hours
	charts, Identifying patterns and trends in stock price movements,	
	Support and resistance levels and their significance; Trading	
	Psychology and Emotional Control, Understanding the psychology	
	of trading, Dealing with emotions and biases in decision-making,	
	Developing discipline and maintaining a trading journal	
Pedagogy:	The methodology used in the class will combine lectures, application	ns and case
r caagogy.	discussions.	
	<ul> <li>Schwager, J. D. (2015). Hedge Fund Market Wizards: How Winn</li> </ul>	ing Traders
	Win. Wiley	
Reference Reading:	<ul> <li>Murphy, J. J. (2020). Technical Analysis of the Financial Market Penguin.</li> </ul>	s (2nd ed.).
	<ul> <li>Pring, M. J. (2020). Technical Analysis Explained (6th ed.).</li> </ul>	/IcGraw-Hill
	Education.	
	<ul> <li>Elder, A. (2021). The New Trading for a Living: Psychology.</li> </ul>	, Discipline,
	Trading Tools and Systems, Risk Control, Trade Managemen Wiley.	t (2nd ed.).
	Nison, S. (2021). Japanese Candlestick Charting Techniques (3rd York Institute of Finance.	d ed.). New

# Course Outcomes: On completion of the course, students will be able to: CO1: Identity the financial markets, the role of stock markets, and the different types of financial instruments available for investment. CO2: Describe the functioning of stock market. CO3: Analyse the basics of fundamental analysis. CO4: Design stock trading strategies.

Course Code: COM-142

Title of the Course: Business Mathematics I

Pre-requisites		
for the Course:	Elementary Mathematics	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To provide mathematical literacy and foundations in Mathematics necessary in the areas of Economics, Finance and Management</li> <li>To demonstrate modelling of descriptive problems into n formulae for solving business problems.</li> <li>To enable learners to integrate acquired knowledge an practical problems in Economics.</li> </ol>	e, Commerce
	Unit 1: Mathematics of Finance	5 hours
	<ul> <li>Ratio, Proportions, Percentage</li> <li>Simple Interest, Compound Interest</li> <li>Annuity</li> <li>Unit 2: Set Theory and Solutions of Algebraic Equations</li> </ul>	5 hours
	<ul> <li>Sets: Definition, Representation, Types of sets, Operations on Sets, Power set, De Morgan's laws.</li> <li>Relations and Functions, Domain, Co-domain, Range</li> <li>Quadratic Equations</li> </ul>	
Content:	<ul> <li>Unit 3: Calculus</li> <li>Derivatives and its applications:         <ul> <li>Definition, Computational formulae, Algebra of derivatives, derivatives of composite functions.</li> <li>Increasing/decreasing functions, Maxima and Minima. (Definition and Interpretation)</li> </ul> </li> <li>Integration and its applications:         <ul> <li>Definition, standard forms, Algebra of integration, Integration by parts, definite integrals.</li> </ul> </li> </ul>	5 hours
	Practicals List of Practicals (Each practical of two hours each) UNIT I  Ratio Proportions Unit conversion (SI to metric, metric to SI) Discounts Profit and Loss Compound Interest (compounded annually, half-yearly, quarterly, monthly) EMI using interest on reducing balance and flat interest rate Future value Present value	60 hours

	LINUT II
	UNIT II
	Venn diagram  Principle of inclusion and evaluation
	Principle of inclusion and exclusion
	Graph of a function
	Roots of quadratic equation
	Numerical Solution of Algebraic Equations:
	Bisection method
	Regula-Falsi method
	Newton-Raphson method
	UNIT III
	Cost/ Demand/ Revenue, Marginal Cost/ Demand/ Revenue
	Elasticity of demand, supply
	Increasing/decreasing functions
	Maxima and minima
	Area under a curve
	Consumer Surplus
	Producer's Surplus
	Numerical Differentiation using:
	Newton's Forward difference
(A)	Backward difference method
OAUNIVERS	<ul> <li>Divided difference method</li> </ul>
	Numerical Integration using:
6/4	Trapezoidal rule
	<ul> <li>Simpson's one-third formula</li> </ul>
SIE	Weddle's formula
THE HOME	Practicals using softwares like GeoGebra for interactive
Tagil att	sessions is encouraged. Additional workshops on these
Allende Am	softwares are recommended.
Pedagogy:	Lectures, Practicals
	1. Clendenen, G., & Salzman, S. (2015). Business Mathematics
	(Global Edition), Pearson Education.
	2. Sharma, J. K. (2014). Business Mathematics: Theory and
	Applications (Ane's Student Edition), Lakshi Publishers.
	3. Dikshit, A., & Jain, J. K. (2009). Business Mathematics, Himalaya
	Publishing House.
	4. Sastry, S. S. (2012). Introduction to Numerical Analysis (Fifth
	Edition), Prentice Hall India Learning Pvt. Ltd.
Reference/	5. Cain, J., & Emeritus, R. C. (2000). Mathematics for Business Careers
Readings:	(Fifth Edition), Pearson Education.
	6. Eugene, D., & Lerner, J. (2009). Schaum's Outline of Basic Business
	Mathematics (Second Edition), McGraw-Hill Education.
	7. Hilderbrand, F. B. (2003). Introduction to Numerical Analysis
	(Second Edition), Dover Publications Inc.
	8. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of
	Finance (Second Edition), McGraw Hill Education.
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<ol> <li>Course         Outcomes:         <ul> <li>Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds.</li> <li>Evaluate and select financial arrangements which are best for a consumer.</li> </ul> </li> <li>Demonstrate and use calculus in the areas of Commerce, Economics and Finance.</li> </ol>
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Course Code: COM-143

Title of the Course: Soft Skills and Personality Development

Pre-requisites	Nil		
for the Course:	IVII		
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To provide soft skills training and practical orientation.</li> <li>To acquaint learners with the personality traits and self-development</li> <li>To enable learners to place emphasis on goal setting and self-development.</li> </ol>		
	Unit 1: Introduction to Soft Skills	15 hours	
	Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.		
	Unit 2: Personality Development (Practical)	30 hours	
Content:	Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building-Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.		
	Unit 3: Self Development and Goal Setting (Practical)	30 hours	
	Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.		
Pedagogy:	Lecture, Classroom Discussion, Presentation, Case Study, Role P	lay	

Reference/ Readings:	<ol> <li>Stein, S. J. &amp; Howard, E. B. (2011). The EQ Edge: Emotional Intelligence and Your Success. Canada: Wiley &amp; Sons.</li> <li>Petes, S. J., &amp; Francis. (2011). Soft Skills and Professional Communication. New Delhi: Tata McGraw-Hill Education.</li> <li>Dorch, P. (2013). What Are Soft Skills? New York: Execu Dress Publisher.</li> <li>Kamin, M. (2013). Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders. Washington, DC: Pfeiffer &amp; Company.</li> <li>Klaus, P., Jane R., &amp; Molly, H. (2007). The Hard Truth about Soft Skills. London: HarperCollins E-books.</li> </ol>
	After completion of this course, the learners will be able to:
Course	1. Explain the different soft skills and their importance.
Outcomes:	2. Identify the different personality traits and its implications.
Jaconics.	3. Prepare self - SWOC analysis, planning and goal setting.
	4. Apply various soft skills.

**Course Code: COM-144** 

Title of the Course: Business Documentation

Pre-requisites	Nil		
for the Course:			
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To enhance business document presentation skills.</li> <li>To improve competence in business correspondence ar documentation.</li> <li>To acquaint learners with skills of business report writing.</li> </ol>		
	Unit 1: Business Document Presentation Business, commercial and managerial vocabulary- terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations; Use of digital platforms in business documentation and communication; Document sharing and collaborative working; Privacy and data security issues in business documentation  Unit 2: Business Correspondence and Documentation	15 hours 30 hours	
Content:	(Practical)  Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds; Legal documentation for bank transactions; Property documentation; Contract of employment; Memorandum, inter- office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.		
	Unit 3: Report Writing (Practical)	30 hours	

Pedagogy:  Reference/ Readings:	<ul> <li>Format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in report; Citations and References; File Management.</li> <li>Lectures, Presentations, Case study, Role Play, Seminars</li> <li>1. Raman, M., &amp; Sharma, S. (2015). Technical Communication - Principles and Practice (Third ed.). Delhi: Oxford University Press.</li> <li>2. Sharma, R.C. &amp; Krishna, M. (2017). Business Correspondence and Report Writing (Fifth ed.). Tata McGraw Hill Publishing Company Limited.</li> <li>3. Sinha, K. K (2012). Business Communication (fourth ed.). Galgotia Publishing Co., Karol Bagh, New Delhi.</li> <li>4. Pal, R. &amp; Korlahalli, J. S. (2012). Essentials of Business Communications. (First ed.). Sultan Chand &amp; Sons.</li> <li>5. Taylor, S. (2012) Model Business Letters, Emails and Other Business Documents (7th ed.), FT Publishers.</li> <li>6. Shinley, T. (2016) Communication for Business (fourth ed.), Pearson</li> </ul>	
	<ul><li>6. Shinley, T. (2016) Communication for Business (fourth ed.). Pearson Education.</li><li>7. Khanna, J. K. (2013). Documentation and Information-Services,</li></ul>	
	Systems & Techniques. (Fifth ed.) Y.K. Publishers.	
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Demonstrate business document presentation skills.</li> <li>Display competence in business correspondence.</li> <li>Display competence in business documentation.</li> <li>Prepare business reports.</li> </ol>	

(Honors)

**Course Code: COM-145** 

Title of the Course: Innovation and Start-ups

Pre-requisites		
for the Course:	Nil	
	Objectives of the Course are:	
Course	1. To develop an entrepreneurial mind-set.	
Objectives:	2. To acquaint learners with skills to develop a business model.	
	3. To enable learners to explore funding and growth opportunities.	
	Unit 1: Introduction to Startups and Entrepreneurship	15 hours
	Introduction to Entrepreneurship, Factors influencing	
	Entrepreneurship, Characteristic of Entrepreneur;	
	Process and Phases of Entrepreneurship, Types of	
	Entrepreneurs, Barriers to entrepreneurship, Entrepreneurship	
	Motivation Theories, EntrepreneurshipModels - Introduction to	
	various form of business organization (sole proprietorship,	
	partnership, corporations, Limited Liability company);	
	Skills of an Entrepreneur, Ethics and Entrepreneurship	
	Unit 2: Exploring Business Opportunity, Developing aBusiness Model and Starting up (Practical)	30 hours

Content:	Identifying Growth Opportunities, Funding Sources of Entrepreneurship for Growth, Retention & ExpansionStrategies,	30 hours
	Expansion model, Maximizing Profits, Determine appropriate exit strategies for entrepreneurs; Identify Funding Agencies both private and government aided, Cases in various types of fundings: Debt Funding, Bootstrap, Seed, Series A; Organizational Assistance by government for startup and various policies; Incubation Centres – role, support and mentorship, prototyping and stakeholder connects, startup scaling.	Class
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Activities	Class
Reference/ Readings:	<ol> <li>Ramachandran, K. (2008). Entrepreneurship Development, McGraw Hill</li> <li>Katz, J., &amp; Green, R. (2020). Entrepreneurial Small Business (6<sup>th</sup> Ed.), McGraw Hill</li> <li>Byrd, M. J., &amp; Megginson, L. C. (2012). Small Business Management an Entrepreneur's Guidebook (7th Ed.), McGraw Hill</li> <li>Fayolle, A., &amp; Lyon, E. M. (2007) Entrepreneurship and new value creation: The Dynamic of the Entrepreneurial Process. Cambridge University Press.</li> <li>Hougaard S. (2005) The Business Idea: The Early Stages of Entrepreneurship. Springer</li> <li>Lowe, R., &amp; Mariott, S. (2006) Enterprise: Entrepreneurship &amp; Innovation. Butterworth Heinemann</li> <li>Dana, L. (2013). World Encyclopedia of Entrepreneurship, Edward Elgar.</li> <li>Akhouri, M. M. P., &amp; Mishra, S. P. Udyamita (in Hindi) MMP. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla</li> </ol>	
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Develop an entrepreneurial mind-set by learning key skills.</li> <li>Create and validate a business model and business plan.</li> <li>Explore business funding opportunities.</li> <li>Explore business growth opportunities.</li> </ol>	

Name of the Programme: BA Economics

**Course Code: ECO-131** 

**Title of the Course: Sustainable Development** 

Number of Credits: 3

Pre-requisit es for the Course:	Nil	
Course Objectives:	To understand global challenges, mechanism to promote equity and social justice, enhance education and awareness, and achieve long-term well being for present and future generations sustainably.	
Content:	1. Introduction to Sustainable Development  Definition and concept of sustainable development, objectives of Sustainable development, three pillars of sustainable development, sustainable development: process or end results? dimensions of sustainable development-social, economic and environmental, The Millennium Development Goals, Tools for Sustainable growth.	No of hours 15
	<ol> <li>Sustainable Development and Climate Change         Causes and impact of climate change, Link between Sustainable         Development and Climate Change, Implementation of         Sustainable Development and Climate Change Policies,         Sustainability Assessment Methods - Indicators and Indices,         Conceptual Framework and System Dynamics, Multi-Criteria         Analysis, Vulnerability Analysis, Climate change and migration,         impact of climate change on cities, strategies adopted for climate         change.</li> </ol>	15
	3. Sustainable development and India  Emergence of Green Technologies towards Sustainable Growth, Transforming millennium development goals to sustainable development goals with reference to India, Environment and Sustainable development with reference to India- state of India's environment, Strategies for sustainable development, Sustainable agriculture and climate change, Industrial development and environmental pollution., Sustainable management of water and sanitation, Environment management and sustainable development.	15
Pedagogy:	Lectures/ case analysis/assignments/class room interaction/lab practical	
References/ Readings:	Core Reading C1. Jonathan M. Harris and Brian Roach (2018) Environmental and Resource Economics A Contemporary Approach, Fourth Edition, Ta Francis, New York C2. Partha Dasgupta (2021), The Economics of Biodiversity: The Dasgueta Review. Abridged Version. (London: HM https://assets.publishing.service.gov.uk/government/uploads/system/utachment data/file/957292/Dasgupta Review - Abridged Version.pd	oylor and Dasgupta Treasury) Iploads/a

	C3. Lynne Lewis, Thomas H. Tietenberg (2020) Environmental Economics and Policy, Routledge, London  Additional References  A1. Charles D. Kolstad (2012) Intermediate Environmental Economics, Oxford University Press, New Delhi  A2. Stephen Smith (2011) Environmental Economics: A Very Short Introduction, Oxford University Press, Oxford
Course Outcomes:	<ol> <li>Student will be able to:</li> <li>understand global sustainability challenges,</li> <li>Appreciate mechanisms to promote equity and social justice,</li> <li>Explain role of enhance education and awareness in achieving long-term well being for present and future generations sustainably.</li> </ol>

Name of the Programme: UG General Education

**ProgrammesCourse Code: VAC-102** 

**Number of Credits: 02** 

**Title of the Course: Environmental Practices** 

in Goa Effective from AY: 2023-24

in Goa Effective from		
Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>To introduce and acquaint students to Goa's rich Natural Heritage and the importance of sacred groves of Goa.</li> <li>Create awareness in students about role of Sacred Groves, Oral Traditions &amp; myths in Conserving Biodiversity.</li> </ol>	
Content	Sacred Groves	
Unit I:	Meaning of Nature worship, Sacred groves, Protector spiritsand Natural Heritage Types of Sacred Groves. Ecological importance of sacred Groves in Goa. Guardian Spirits of Goa Threats to sacred groves and biodiversity in Goa. Strategies to protect the Sacred Groves	15 hours
Unit II:	Intertwining Culture, Religion and Society Oral Traditions protecting Goa's biodiversity. Meaning and types of Nature worships Myths contributing towards protection nature Common taboos and beliefs in the practice of Nature worship. Goan practices and rituals related to Nature worship Ecological Festivals of Goa.	15 hours
Pedagogy:	Multimedia and ICT based teaching learning.	1

References / Readings:	<ol> <li>Kerkar, Rajendra. Sacred Groves of Goa. Saligao, Goa: Goa State Biodiversity Board,2019</li> <li>Kerkar, Rajendra. Natural Heritage of Goa. Panaji, Goa: Broadway Publishing House, 2006.</li> <li>Gadgil, Madhav and Vartak, V.D. "Sacred groves of India: A plea for Continued conservation" Journal of Bombay Natural History Society, vol. 72, 1975.</li> <li>Alvares, Claude (ed.). Fish, Curry and Rice, Mapusa: The Goa Foundation,2002.</li> </ol>
	<ol> <li>Develop respect for rich Heritage of Goa and also work towards protection of Nature.</li> <li>Promote and inculcate intrinsic values toward Biodiversity by replacing human- centered approach with bio-centric values.</li> </ol>

Name of the Programme: UG General Education

**ProgrammesCourse Code: VAC-103** 

Title of the Course: Sustainable Development and Ecology

Effective from AY:		
Pre-requisites for the Course:	Nil	
Course Objectives:	<ul> <li>To create awareness of environmental issues and need for sustainable development</li> <li>To highlight current ecological issues and alternatives measures</li> </ul>	
Content:	Concept of Sustainable Development	15 hours
Unit I: Unit II:	Social Ecology and Bio-regionalism Role of Corporate Social Responsibility (CSR) in sustaining ecology and development Role of Ecofeminism in sustaining ecology Dimensions of the 'Common Concerns' on Environment andHuman wellbeing. Geo-Politics Economic Sustainability: Modifying Natural Resource Use.  Ecological Measures for Sustainable development Controlled use of natural resources Re-cycling of E-waste Eco-farming Save Soil Movement Scientific Challenges of the 21st Century	15 hours
	Developing a Global Vision	
Pedagogy:	Lectures, Discussions and Tutorials	

References / Readings:	<ol> <li>Jardins, Joseph R. Des: Environmental Ethics: An Introduction to Environmental Philosophy, 3<sup>rd</sup> Ed. Belmont CA: Wadsworth, 2001.</li> <li>Sanwal, Mukul: The World's Search for Sustainable Development – A Perspective from the Global South", Delhi: Cambridge University Press, 2015.</li> <li>Frey, R. G. and Heath Wellman Christopher (eds.): A Companion to Applied Ethics, Malden: Blackwell Publishing, 2005.</li> <li>Pojman, Louis P.: Environmental Ethics: Readings in Theory and Application 3<sup>rd</sup> Ed, Belmont: Thomson Wadsworth, 2001.</li> </ol>
Course Outcomes	<ul><li>1.To make students understand the various concepts under ecological issues and sustainable development.</li><li>2. Students will be acquainted with various measures for sustainable development</li></ul>

Name of the Programme: UG

Course Code: VAC-106

Title of the Course : NCC (Army) 1

Number of Credits: 02 (Hours 15L+0T+30P)(1T+1P)

Pre-requisites for the Course:	Nil
Course Objectives :	Groom the youth of the country into disciplined, responsible and patriotic citizens.
Content	Module I Theory  NCC General, National Integration and Awareness, Personality Development, Social Service and Community Development  Module II- Practical Drill, Field Craft & Battle, Craft, Map Reading, Weapon Training, Communication, Social Service and Community Development
Pedagogy:	Lectures and Practical applications
References/ Readings	<ol> <li>Common Handbook : Common Subject SD / SW</li> <li>Army Army NCC Cadet Handbook Specialised Subject SD/SW</li> </ol>
Course Outcomes :	<ol> <li>The course will:</li> <li>inculcate a spirit of adventure, explorative inquisitiveness,</li> <li>develop stamina, endurance, discipline, courage, determination, comradeship,</li> <li>Develop leadership leading to development of self-confidence, team spirit and spirit-de- corps amongst NCC cadets</li> </ol>

Name of the Programme: UG

Course Code: VAC-107

Title of the Course: NCC (Navy) 1

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

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Groom the youth of the country into disciplined, responsible and patriotic citzens.	
Content	Module I Theory  NCC General, National Integration and Awareness, Personality Development, Social Service and Community Development  Module II- Practical  Drill, Weapon Training, Social Service and Community Development  Naval Communication, Seamanship, Swimming	15 hours 30 hours
Pedagogy:	Lectures and Practical applications	
References/ Readings	Common Handbook : Common Subject SD / SW     Navy NCC Cadet Handbook Specialised Subject SD/SW	
Course Outcomes :	<ol> <li>The course will:</li> <li>inculcate a spirit of adventure, explorative inquisitiveness,</li> <li>develop stamina, endurance, discipline, courage, comradeship,</li> <li>Develop leadership leading to development of self-confiden and spirit-de- corps amongst NCC cadets</li> </ol>	

Name of the Programme: UG General Education Programmes

**Course Code: VAC-109** 

Title of the Course: Indian Economic Thought

Pre-requisites for the Course	Nil	
Course Objectives:	<ol> <li>To facilitate the economic thought in ancient India.</li> <li>To familiarise students with the contribution of Indian E and the relevance of their contribution.</li> </ol>	Economic Thinkers
Content	Module I: Economic Thought in Ancient India Kautilya's Asthashastra: The economic functions of the State Wealth, Taxation and Pricing Policy, the Land System, Trade.	15 hours

	<ul> <li>Module II: Economic Thought at the time of Independence <ul> <li>(i) Dadabhai Naoroji – his Drain Theory, his views on the British Policy of Public Finance and Financial Administration.</li> <li>(ii) Mahadev Govind Ranade – his views on laissez-faire policy and protectionism.</li> <li>(iii) Romesh Chandra Dutt – causes of Indian Poverty, his measures for the removal of poverty in India.</li> <li>(iv) Gopal Krishna Gokhale – his views on public expenditure policy of the British – India Government.</li> <li>(v) Sir. M. Visveswaraya – his views on industrialisation and planned development of India.</li> <li>(vi) Mohandas Karamchand Gandhi – his views on village</li> </ul> </li> </ul>	
	swaraj, swadeshi, use of machinery, the doctrine of trusteeship.  (vii) Dr. B.R. Ambedkar – his views on currency money.	
Pedagogy:	Group Discussion, Class room Presentation, Case Studies, Quiz, Short Assignment.	
References/ Readings:	<ul> <li>Core reading</li> <li>C1. R. N. Ghosh and Rama Ghosh, Concise History of Economic Thought. Himalaya Publishing House, 1999.</li> <li>C2. Ajit Dasgupta, A Historty of Indian Economic Thought, Routledge history of economic thought series, 1993 [E-book] Available: Taylor &amp; Francis e-Library, 2002</li> </ul>	
Course Outcomes:	<ol> <li>To learn and discuss, how the economic thought has evolved over time.</li> <li>To introduce &amp; highlight before the students about Indian Economic         Thinkers and their valuable contribution in the field of Economics.</li> <li>Introducing students to the critical comparison of the contributions of the         Indian Thinkers.</li> </ol>	

Name of the Programme: Bachelor of Performing Arts [Theatre]

Course Code: THR-131

Title of the Course: Compering & Anchoring skills

Pre-requisites For the Course:	<ol> <li>Knowledge of public speaking</li> <li>Command over language</li> </ol>	
Course Objectives:	<ol> <li>To develop compering &amp; anchoring skills</li> <li>Building confidence in public speaking</li> <li>Content writing skills for any event</li> </ol>	
Content:	<ul> <li>Body language</li> <li>Gesture, Posture, Eye contact, expressions</li> </ul>	5 Hours
	<ul><li>2. Voice &amp; Speech</li><li>Voice modulation</li><li>Language and Dialectal usage</li></ul>	8 Hours

1		1
	<ul> <li>3. Research and preparation</li> <li>Primary research regarding event/program</li> <li>Collection of creative anecdotes</li> <li>Script writing for the structure of the program</li> </ul>	12 Hours
	<ul> <li>4. Presentation</li> <li>Apparel and Appearance</li> <li>Basic knowledge of sound acoustic</li> <li>Management of Stage movements</li> <li>On &amp; Off camera Compering/Anchoring</li> </ul>	15 Hours
	<ul> <li>7. Presence of Mind</li> <li>Understanding structure of program</li> <li>Spontaneity in decision making</li> <li>Creative control over the flow of program</li> </ul>	5 Hours
	Total	45 Hours
Pedagogy:	Lecture, Audio-Visual presentations, Assignments, practicals, Exc	ercises
References/ Reading	<ol> <li>Lagu, Shriram,[2012], Vachik Abhinay, Rajhansa Prakashan, Pune</li> <li>Prssana, [2013], Indian Method in Acting, National School of Drama, New Delhi</li> <li>Takalkar, Sarang, [2019], Utkrusta Sutrasanchalan, Saket Prakashan Pvt Ltd</li> <li>Wayne, Goodman, [2019], Go Compere A performer's Guide to being a compere, Wayne Goodman Entertainment</li> </ol>	
Course Outcomes:	<ul> <li>4. Students shall acquire Compering skills for any event</li> <li>5. Students shall be able to perform as an anchor of any pro</li> <li>6. Student shall overcome stage fear</li> <li>7. Student shall develop capacity to interview, debate a discussions</li> </ul>	

Name of the Programme: B.Sc. (Mathematics)

Course Code: MAT-131

Title of the Course: Mathematical Techniques in Competitive Exams

Prerequisites	NIL	
Course Objectives	To make students competent enough to answer examinations like Banks, Post Office, SSC, LIC, CDS, CSAT, GMAT, MAT, UPSC, CBI, CPO, Civil Services, Hotel Manageme Police, Defence, etc.	
Content		Hours
Unit I	Ratio and Proportion: Ratio; Comparison of ratios; Proportion.  Mixture or Alligation: Mixture; Rule of mixture or allegation.  Partnership: Types of partnerships; Types of partners.  Problems Based on Ages: Rules for problems based on ages.	15

	Work and Time: Basic rules related to work and time.	
Unit II	Work and Wages: Important points.	15
	<b>Pipes and Cisterns:</b> Facts related to pipes and cisterns.	
	Clock and Calendar: Clock; Calendar; Day Gain/Loss.	
	True Discount and Banker's Discount: True discount;	
	Banker's discount.	
	<b>Speed, Time and Distance:</b> Basic formulae related to speed,	
Unit III	time and distance.	15
	Problems Based on Trains: Basic rule related to problems	
	based on trains.	
	<b>Boats and Streams:</b> Concepts and formulae on boats and	
	streams.	
Pedagogy	Lectures/Problem Solving/Self study.	
References/Rea	1. R. Verma: Fast Track Objective Artithmtic, Arihant	
dings	Publications Limited, 2017. (Principal Text)	
	2. A. Sharma: How to Prepare for Quantitative Aptitude for	
	CAT, 9 <sup>th</sup> Edition, McGraw Hill, 2021.	
	3. P. K. Mishra, and R. Mishra: Elementary & Advanced	
	Mathematics For Competitive Exams, Source Books, 2018.	
	4. R. S. Aggarwal: <i>Quantitative Aptitude for Competitive</i>	
	Examinations, S. Chand Publications, 2017.	
	5. R. Mathuriya: <i>Mathematics for all Competitive Exams SSC</i>	
	(Pre./Mains), Sunita Publications, 2017.	
Course	The student will be able to,	
Outcomes	1. Apply mathematical techniques in solving problems.	
	<ol><li>Identify tricks in solving problems quickly.</li></ol>	
	3. Employ various strategies to solve problems arising	
	in various competitive exams.	
	4. Manage time in answering several questions	
	appearing in the exam.	

Name of the Programme: BBA (Travel & Tourism)

**Course Code: MGT-131** 

Title of the Course: Introduction to Tourism

**Number of Credits: 3** 

Pre-requisites	Nil	
Course	At the end of the subject, the student will deal with Tourism as a System i	ather than
<b>Objectives:</b>	as a set of disparate entities or processes.	
Content:	Unit I: Introduction to Tourism	No of
	Introduction to Tourism, Historical development of Tourism, Nature	hours
	and Significance of Tourism Industry, Concept of	15 hours
	Tourists/Visitors/Travelers/Excursionist, Forms and Types of	
	Tourism: Inter- regional and intra – regional tourism, inbound and	
	outbound tourism, domestic, international tourism. Forms of	
	Tourism- Religious tourism, Medical Tourism, Historical Tourism,	
	Social Tourism, MICE Tourism.	

		4=1
	Unit II: Components of Tourism	15 hours
	Passenger Transportation: Airline Industry, Rail Industry, Motor	
	coach Industry, The Automobile, The Cruise Industry, Other modes.	
	Hospitality and Related Services: The Lodging Industry, The Food	
	Service Industry, Meeting Planners	
	Organizations in the Distribution Process: Travel Agents, The	
	Internet, Consolidators, The Tour Wholesaler, Specialty Channelers	
	Attractions, Entertainment, Recreation: Introduction, Attractions,	
	Gaming, Recreation, Entertainment, Festivals and Events, Shopping,	
	Education, Publishing, Marketing and Publicity Organizations.	
	Unit III: Impact of Tourism	15 hours
	Economical Impact of Tourism, Social Impact of Tourism, and	
	Environmental Impact of Tourism, Political Impact of Tourism,	
	Cultural Impact of Tourism Impact of Technology in Tourism, the	
	Impact of Tourism on Job Opportunities, Strategies to overcome the	
	negative impact of Tourism, Tourism and International	
	Understanding.	
Pedagogy:  References/	Lectures/ tutorials/laboratory work/ field work/ outreach activities/ provocational training/viva/ seminars/ term papers/assignments/ presental study/ Case Studies etc. or a combination of some of these. Session interactive in nature to enable peer group learning.  1. C. R. Goeldner, J. B. Ritchie, Tourism principles, practices, philosophi	ations/ self- ns shall be
· · · · · · · · · · · · · · · · · · ·	Wiley and Sons, 2017.	es, Joiiii
Readings:		ag tourism
	2. B. I. Kastarlak, B. Barber, Fundamentals of planning and developing Pearson New International Edition, 2013.	ig tourisiii,
	·	
	3. C. Cooper, Essentials of Tourism, SAGE Publication, 2020	nivorcity.
	4. S. K. Swain, J. M. Mishra, Tourism: Principles and Practices, Oxford U	iliversity
	Press, 2011. 5. P.N Acha-Anyi, Fundamentals of Tourism, Van Schaik Publishers, 202	0
Course	At the end of the course, the student will be able to:	.0
Outcomes:	Understand and identify evolution and importance of travel and tout	ırism for
Julionies.	the economy.	10111101
	2. Analyze various sectors and their role in the growth of the tourism in	dustry
	3. Identify the reasons for the growth of famous tourist attractions and	- I
	their impact on the tourism industry.	a analyze
	4. Analyze the importance of tourism planning and tourism policy form	ulation
	for the competitive and sustainable development of destinations.	uiatiOiI
	5. Evaluate the importance of the tourism industry as a system	
	3. Evaluate the importance of the tourish industry as a system	

# **Bachelor of Commerce -NEP**

## **Syllabus- Semester II**

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-101

**Title of the Course: Elements of Cost** 

**Number of Credits: 04** 

Pre-requisites for the Course:	Nil		
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To acquaint the learners with various cost concepts and cost classification</li> <li>To familiarize the learners with material cost and employee cost</li> <li>To acquaint learners with classification of and accounting for overhead costs.</li> <li>To enable learners to prepare cost sheet.</li> </ol>		
	Unit 1: Introduction to Cost Accounting	10 hours	
	Meaning, Scope, Objectives, Limitations of Cost Accounting; Installation of a Costing System; Cost Centre, Cost Unit, Cost Classification; Overview of elements of cost; Role of Cost Accountant in an organisation.		
	Unit 2: Elements of Cost: Material and Employee Cost	20 hours	
Content:	Material: Meaning & Need, Essentials of Material Control; Functions of Purchase Department; Purchase Requisition, Stores Control; Issue of Materials: Methods of pricing of material issues- FIFO, LIFO and Weighted Average Price method, Economic Order Quantity (EOQ); Cost Accounting and treatment of losses- Wastage, scrap, spoilage and defectives.  Employee Cost: Attendance & Payroll procedures, Elements of wages; Employee Turnover: Causes, Methods of calculating Employee Turnover; concept of idle time and overtime; System of wage payments and methods: Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey Premium Plan & Rowan Plan.		
	Unit 3: Elements of Cost: Overheads  Meaning, Importance & Classification of Overheads; Cost Allocation & Apportionment, Basis of Apportionment, Methods of Primary & Secondary Distribution; Overhead Absorption Rates. Activity Based Costing (ABC).	15 hours	
	Unit 4: Cost Sheet Cost Sheet: Meaning, Characteristics, Objectives, Limitations; Preparation of Cost Sheet, Estimated Cost Sheet	15 hours	

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol> <li>Jain S. P., &amp; Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana.</li> <li>LAL, B. M., Nigam, B., &amp; Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi.</li> <li>Bhar, B. K. (2012). Cost Accounting- Methods &amp; Problems. Academic Publishers Calcutta 700073.</li> <li>Maher, M. W., &amp; Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc.</li> <li>Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi</li> <li>Khan, M. Y., &amp; Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.</li> </ol>
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Explain various concepts in cost accounting.</li> <li>Identify and account for elements of material and employee costs.</li> <li>Identify and account for elements of overhead costs.</li> <li>Prepare cost sheet.</li> </ol>

Course Code: COM-112

Title of the Course: Fundamentals of Banking

Number of Credits: 04

Pre-requisites				
for the Course:	Nil			
	Objectives of the Course are:			
	1. To acquaint the learners with the structure, types, and systems of			
Course	banking.			
Objectives:	2. To impart knowledge of functions, types of customers and banker-customer relationship.			
	3. To familiarize the learners with Negotiable Instruments			
	4. To equip the learners with the basics of e-banking			
	Unit 1: Introduction to Banking	10 hours		
	Origin of Modern Banking in India, Meaning and Definition			
	of Banking.			
	Structure of Banking in India & Types of Banks: Public Sector			
	Banks, Private Sector Banks, Foreign Banks, Regional Rural			
	Banks, Payment Banks, Small Saving Banks.			
	System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.			
	Unit 2: Functions, Types of Customers and Banker-	20 hours		
	Customer Relationship			
	Primary Functions			

Content:

Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid.

**DEMAT Account: Meaning and Functions.** 

Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities — Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities — Guarantees, Letter of Credit.

Secondary Functions and other Functions

Utility Function, Agency Function and Other Fee Based Services

Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC.

Banker-Customer Relationship – General and Termination.

**Unit 3: Negotiable Instruments** 

15 hours

Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque.

Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement.

Paying Banker: Introduction-meaning-Role-Functions-Duties.

Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.

**Unit 4: E-Banking in India** 

Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking.

ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)— Meaning, Features and Functions.

NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).

Pedagogy:

Lectures, Group discussions, Seminars, Case studies, Field work

### **Books:**

- 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand.
- 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann.

15 hours

	3. Indian Institute of Banking and Finance, (2010). Banking Products and Services. Taxmann.
	<ol> <li>Indian Institute of Banking and Finance (2015). Principles &amp; Practices of Banking (3<sup>rd</sup> Ed). Macmillan Education.</li> </ol>
	5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann.
	<ul> <li>Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan.</li> <li>Agarwal O P, (2012). Modern Banking of India (2<sup>nd</sup> Ed.). Himalaya Publishing House.</li> </ul>
	8. Srivastava P K, (2013). Banking: Theory and Practice (12 <sup>th</sup> Ed). Himalaya Publishing House.
Reference/	9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4 <sup>th</sup> Ed.) S. Chand.
Readings:	10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12 <sup>th</sup> Ed). Himalaya Publishing House.
	Journals:
	1. The Indian Banker, published by Indian Banker Association
	2. Bank Quest, published by Indian Institute of Banking and Finance
	3. Trends and Progress of Indian Banking (Annual) published by RBI.
	Websites:
	1. Reserve Bank of India - www.rbi.org.in
	2. Indian Institute of Banking and Finance - www.iibf.org.in
	3. Indian Banker's Association - www.iba.org.in
	4. Institute of Banking Personal Selection - www.ibps.in
	5. Institute of Finance, Banking and Insurance - www.ifbi.com
	6. State Bank of India - www.onlinesbi.sbi
	7. National Payment Corporation of India - www.npci.org.in
	After the completion of this course, the learners will be able to:
	1. Explain the structures, types and systems of banking.
Course	2. Explain the functions, types of customers and banker-customer
Outcomes:	relationship.
	3. Elucidate negotiable instruments.
	4. Practice e-banking.

**Course Code: COM-146** 

Title of the Course: Business Data Processing and Networking

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

Pre-requisites for the Course:	Nil
Course Objectives:	<ul> <li>Objectives of the Course are:</li> <li>1. To develop practical skills in data analytics.</li> <li>2. To provide knowledge of data processing, data analysis and ecommerce.</li> <li>3. To provide knowledge of computer networking.</li> </ul>

	Unit 1: Data Processing and Data Analysis	4 hours
	Organization/sources of data, Importance of data quality,	
	Dealing with missing or incomplete data, Data	
	Classification;	
	Data Processing – Steps involved in data processing,	
	advantages of computers in data processing;	
	Data analysis and forecasting - importance of data analysis	
	in business, Data forecasting, its need, benefits of data	
	forecasting, Data Integration: concept and how it works  Unit 2: E-Commerce	5 hours
	Definition, E-commerce and Trade Cycle, Electronic	Jilouis
	Markets, Electronic Data Interchange and Internet	
	Commerce, Types of E-commerce: Business to Business E-	
	Commerce, Business to Consumer E-Commerce. Consumer	
	to Consumer, Government to Consumer, Business to	
	Government, Electronic Payment Systems: Smart Cards –	
	Credit Cards – Wallets, Safe practices, Risks, E-Retail,	
Content:	Concept and Examples, Online shopping – Introduction,	
	Safety measures (Encryption of data authentication, SSL,	
	Digital signatures, Digital Certificates), E-Banking, Features and services, M-Commerce, Products and services	
	Unit 3: Basics of Computer Networking	6 hours
	Networking basics, Need for computer networks, Types of	
	networks-LAN, MAN, WAN, Network Components – H/W,	
	Software, Communication channels, Network Devices,	
	Network topologies.	
	Practicals	_
	<u>Lab 1</u>	36 hours
	Spreadsheet	
	(MS-Excel or any similar open source software)	
	<ul> <li>Working with worksheets -Entering data,</li> <li>Formatting, Editing, and Printing a worksheet,</li> </ul>	
	- Formulas and Functions in Excel, operators in	
	formula	
	- Generally used Spreadsheet functions -	
	Mathematical, Statistical, Financial, Logical, Date	
	and Time, Database and Text functions	
	- Introduction to some more useful functions such	
	as the IF, nested IF, VLOOKUP and HLOOKUP	I

Data Sorting and Filtering

What-if analysis,

graphically

formatting data

Pivot table, Scenarios

Summing through the sheets

Result representation of data using spreadsheet

Filtering, advanced filters, sorting and conditional

Macros - creation, editing and deletion of macros

iffunctions), Goal seek, Representing results

Data validation techniques, Hyperlinks

Getting external data files into Excel

Logical tests (nested

	<u>Lab 2</u>	
	<ul> <li>Data Analytics         <ul> <li>Assignments to analyse data available from Kaggle.com such as Analysis of demographic data, environment data, public expenditure using open source softwares.</li> <li>Analyse data from annual reports of Companies and banks</li> </ul> </li> </ul>	8 Hours
	Lab 3 E-commerce Website review Write a review of an E-Commerce Site visited include: Site description, Site Design, ease in navigation, process for purchasing items, security, privacy, customer service, best features of site, Target Audience, Revenue model, Marketing Strategies Lab 4	8 Hours
	Computer Networking Basic Networking Setup of PC, Network commands like ipconfig, ping, traceroute, nslookup etc, Setup of Home Router / Wifi Hotspot, Understanding of Firewall and Basic Firewall Setup, File and Printer Sharing, connecting to share, Finding out public address, connection speeds etc.	8 Hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignm Activities	ents, Class
Reference/ Readings:	<ol> <li>Leon, A., &amp; Leon, M., (1999), Fundamentals of Information Technology (First ed.), Leon Press</li> <li>Kalakota, R., &amp; Whinston, A.B., (2009), Frontiers of Electronic Commerce (Ninth ed.), Pearson Education</li> <li>Whiteley, D., (2000), E-Commerce: Strategy, Technologies And Applications (First ed.), Tata McGraw-Hill Education</li> <li>Mathew, R., (2020), Business Analytics for Decision Making, (First ed.), Pearson Education</li> <li>Vaudenay, S., (2011), A Classical Introduction to Cryptography, (First ed.), Springer</li> <li>https://www.analyticsvidhya.com/blog/2021/11/ a-comprehensive-guide-on-microsoft-excel-for-data-analysis/ 7. https://www.tutorialspoint.com/excel_data_analysis/ excel_data_analysis_tutorial.pdf</li> </ol>	
Course Outcomes:	After completion of this course, the learners will be able to:  1. Explain the concepts of data processing and data analysis and its applications in business  2. Elaborate the concepts of computer networking and e-commerce technology and its applications in business.  3. Develop skills of data analysis using relevant Application software.  4. Apply the Spreadsheet tools to solve business problems.	

Course Code: COM-147

Title of the Course: Business Mathematics II

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

Pre-requisites	No.		
for the Course:	Nil		
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To provide mathematical literacy and foundations in concepts of Mathematics required in the areas of Economics, Finance, Commerce and Management</li> <li>To develop an ability in mathematical reasoning and general intelligence.</li> <li>To enable learners to integrate acquired knowledge and skills with practical problems in Business and Economics.</li> </ol>		
	Unit 1: General Intelligence	5 hours	
	<ul> <li>A. Mathematical Logic</li> <li>Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction</li> <li>B. General Aptitude and Logical Reasoning</li> <li>Meaning and Prerequisites</li> <li>Introduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning</li> </ul>		
Content:	<ul> <li>Unit 2: Matrices and Determinants</li> <li>Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.</li> <li>Determinants: Definition, Computation, Properties.</li> </ul>	5 hours	
	<ul> <li>Unit 3: Straight Lines, Linear Programming Problems, and Progressions</li> <li>A. Straight Lines and Linear Programming Problems         <ul> <li>Coordinate system, Distance formula</li> <li>Equation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form.</li> </ul> </li> <li>B. Progressions         <ul> <li>Arithmetic Progression: Definition, formula for nth term, sum of first n terms</li> <li>Geometric Progression: Definition, formula for nth term, sum of first n terms</li> </ul> </li> </ul>	5 hours	

	Practicals	60 hours
	List of Practicals (Each practical of two hours each)	
	UNIT I	
	<ul> <li>Equivalence of logical statements</li> </ul>	
	<ul> <li>Syllogism (with two premises)</li> </ul>	
	<ul> <li>Syllogism (with more than two premises)</li> </ul>	
	<ul> <li>Alphanumeric series</li> </ul>	
	<ul> <li>Analogies: Numerical analogy, word analogy</li> </ul>	
	<ul> <li>Coding-Decoding</li> </ul>	
	• Directions	
	• Clocks	
	<ul> <li>Blood relations</li> </ul>	
	<ul> <li>Reasoning using Venn diagram</li> </ul>	
	<ul> <li>Speed, Distance and Time</li> </ul>	
	<ul> <li>Work and Time</li> </ul>	
	UNIT II	
	<ul> <li>Matrix multiplication</li> </ul>	
	<ul> <li>Computing determinants of matrices</li> </ul>	
	<ul> <li>Minor, Adjoint of a matrix</li> </ul>	
	<ul> <li>Computing inverse of a matrix</li> </ul>	
AND	<ul> <li>Solution of system of equations us</li> </ul>	sing
CONTRACTOR OF THE PARTY OF THE	elimination method	369 7 30
29/00/02/13	<ul> <li>Solution of system of equations by Matrix</li> </ul>	7000
A CAO M	Inversion method	
6 A A A	<ul> <li>Solution of system of equations using Crame</li> </ul>	er's
	(rule	
	UNIT III	विभारिवणी
$A_{\rm SM}$ and $A_{\rm SM}$	<ul> <li>Finding equation of line (two-point form, slo</li> </ul>	pe-
	point form)	
	<ul> <li>Finding equation of line (slope-intercept fo</li> </ul>	rm,
	two-intercept form)	
	General equation of a line	
	Distance in coordinate system	
	Graphs of linear equations and inequalities	
	Graphical method for LPP  Prostrict met	
	Practical problems on nth term of a A.P.	
	Practical problems on nth term of a G.P.  Compating a series of first a terms of A.P.  Compating a series of first a terms of A.P.	
	Computing sum of first n terms of A.P.	
	Computing sum of n terms of G.P.  Political Inflation Department  Output  Department	
	Deflation, Inflation, Depreciation  Practicals using softwares like Cookship for interest.	tivo
	Practicals using softwares like GeoGebra for interact	
	sessions is encouraged. Additional workshops on the	ese
	softwares are recommended.	
Pedagogy:	Lectures, Practicals, Assignments	
	1. Loney, S. L. (2019). The Elements of Coordinate G	eometry, Math
Reference/	Valley Publishers.	
Readings:	2. Sharma, J. K. (2014). Business Mathematics: Theory a	nd Applications

	(Ane's Student Edition), Lakshi Publishers.		
	3. Dikshit, A., & Jain J. K. (2009). Business Mathematics, Himalaya		
	Publishing House.		
	4. Joshi N., & Chitale, S. G. (2015). A New Approach to Mathematical		
	Techniques, Sheth Publishers.		
	5. Agarwal, R. S. (2018). A Modern Approach to Logical Reasoning		
	(Second Edition), S. Chand Publications.		
	6. Vaidya, M.V., & Kumtha, A. P. (2022). Elementary Business		
	Mathematics (Fifth Edition), Vipul Prakashan.		
	7. Seymour, L. (1998). Schaum's Outline of Set Theory and Related		
	Topics (Second Edition), McGraw-Hill Education.		
	8. Sinha, N. (2020). Logical Reasoning and Data Interpretation for CAT		
	(Seventh Edition), Pearson Education.		
	9. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of		
	Finance (Second Edition), McGraw Hill Education.		
	After completion of this course, the learners will be able to:		
	1. Analyse and relate acquired mathematical concepts to problems in		
	Business and Economics		
Course	2. Solve problems on general aptitude and logical reasoning in view of		
Outcomes:	various competitive examinations.		
	3. Demonstrate ability to solve system of equations and its applications		
	in Operations Research.		
	4. Apply mathematical logic in reasoning and constructing		
	mathematical arguments to provide proofs.		

Course Code: COM-148

Title of the Course: Corporate Secretaryship

Pre-requisites		
for the Course:	Nil	
Course	Objectives of the Course are:  1. To provide the learners an insight about Corporate Secretarial Practices	
Objectives:  2. To apprise learners about the role of Corporate Secretary Company's statutory provisions, rules and regulations. 3. To familiarize learners with aspects of Company Many Meetings and reports.		
	Unit 1: Introduction to Company and Corporate Secretary 15 hours	

	Definition of Company, Characteristic features of a company, Kinds of Companies; Definition of Corporate Secretary, Qualification, Appointment, Functions, Dismissal, Company Secretaries Act, 1980 (Overview), Company Secretaries Regulations,1982 (Overview); Directors, Kinds of Directors-Requirement of Woman Director and Importance of Independent Director, Director Identification Number and its significance, Qualification and Disqualification- Retirement; Secretarial Standards SS-1 to SS-10 (Overview)	
Content:	Unit 2: General Body and Board Meetings (Practical) Board Meeting, Committee Meeting- Mandatory Committees and its importance, Role and Composition, Powers of the Board, Drafting Notices for calling AGM, EGM; Drafting Agenda and Minutes, Drafting Board Resolutions, Mock General and Board Meetings	30 hours
	Unit 3: Secretarial Audit (Practical) Secretarial Audit: Procedure and Stages, Secretarial Audit Simulation, Drafting Auditor's Report, Checking compliance with Secretarial Standards, Preparing Annual Returns of Listed Companies	30 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field wo	ork
Reference/ Readings:	<ol> <li>Kapoor, G. K., &amp; Dhamija, S. (2022). Company Law and Practice (Twenty sixth ed.). Taxman Publications, New Delhi.</li> <li>Singh A. (2022). Company law (Seventeenth ed.). Eastern Book Company.</li> <li>Bhandari (2023). Guide to Company Law Procedure (Twenty Fifth ed.). Wadhwa &amp; Company, Agra &amp; Nagpur.</li> <li>Kapoor N.D (2018). Company Law (Thirty First ed.). Sultan Chand &amp; Sons, New Delhi.</li> <li>Nolakha R.L. (2021). Company Law and Secretarial Practice (Twelfth ed.). RBD company, Rajastan.</li> <li>Taxman's (2020). Taxman's Companies Act with Rules. New Delhi,</li> </ol>	
	India: Taxman Publications. List of Journals/Periodicals/Magazines/Newspapers etc. ICSI Journals and Bulletins, Student Company Secretary: ICSI Company Law Journal, Journal of Corporate Law Studies Francis), Corporate Laws (Oxford University press). Web resources: www.icsi.edu www.indianlawjournal.com	
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Explain the theoretical background of the Corporate Secr</li> <li>Perform secretarial practice related to conduct of comp meetings.</li> <li>Perform secretarial audit.</li> <li>Demonstrate drafting skills related to Corporate Secretar</li> </ol>	any

Course Code: COM-149

Title of the Course: Introduction to Agripreneurship

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

M A1: 2023-24			
Pre-requisites	Course related to Innovation and Startup should have been completed		
for the Course:	so that the basics of entrepreneurship is clear.		
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To create awareness regarding the Agripreneurial activities.</li> <li>To familiarize learners with Agri-business Operations.</li> <li>To acquaint learners with knowledge of specific Agri businesses.</li> </ol>		
	Unit 1: Agripreneurship – Concept, Need and Scope	15 hours	
Content:	Need for Agripreneurship, Role of Agripreneurship in National Economy, Scope of Entrepreneurship Development in Agriculture, Types of Agripreneurship Enterprises; Areas of Entrepreneurship Development in Agriculture: Agro Produce processing units, Agro Produce manufacturing units, Agro-inputs manufacturing units, Agro service centers, Miscellaneous areas; Challenges for Agripreneurship Development in India, Problems Faced by Agripreneurs, Motivation for Agribusiness Start-Ups; General Entrepreneurial Skills for a Agripreneurs, Broader Business Areas and options of business selection around Agripreneurship  Unit 2: Managing Agri-business Operations (Practical)  Identifying Quality Management Parameters in Agricultural Business, Designing Marketing Plan for Agribusiness, Preparing Financial Plan for Agribusiness, Evaluating Microfinance facilities in Agri Business;  Identifying risks in Agribusiness, Ascertaining role of players	30 hours	
	in Agri-supply Chain, Evaluate Agricultural Information		
	Systems, Identify Distribution Networks for Agri Sales Unit 3: Specific Agri-businesses (Practical)	30 hours	
	Design business models for: Farm, Dairy Products, Poultry and Hatchery, Floriculture and Landscaping, Vegetable, Fruit Production, Organic Food Production Technology, Livestock product, Food Technology and Processing, Feed Business, Fertilizer Technology		
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities		
Reference/ Readings:	<ol> <li>Pandey, L. (2022). Introduction to Agripreneurship, Bio-Green Books</li> <li>Mailappa, A. S., &amp; Hazarika, B. N. (2021). Agri Startups and Agri Business. Brillion Publishing.</li> <li>Gupta, L., Vyas, R., Sharma, S. K., Gupta S., &amp; Kumar, A. (2022). Handbook of Agricultural Entrepreneurship. Satish Serial Publishing House.</li> <li>Panigrahy, S. R., Kumar S., &amp; Singh, R. (2015). Objective Agribusiness</li> </ol>		

	Management. Scientific Publishers.
	5. Das, S. B., Khare, D., Nahatkar, S. B. R., Pahalwan, D. (2022). Agri Entrepreneurship Opportunities, Scientific Publishers.
	Entrepreneursing Opportunities, Scientific Fubilishers.
	After completion of this course, the learners will be able to:
Course	1. Perform various agripreneurial activities.
Course Outcomes:	2. Discuss the challenges for Agripreneurship Development in India.
Outcomes:	3. Demonstrate competencies to manage Agri-business Operations.
	4. Demonstrate competencies to manage specific Agri businesses.

Course Code: COM-150

Title of the Course: Spreadsheet Applications for Business

n AY: 2023-24		
Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:         <ol> <li>To equip learners with skills in describing the data spreadsheet software for business applications.</li> <li>To equip learners with skills in presenting the data spreadsheet software for business applications.</li> </ol> </li> <li>To equip learners with skills in analyzing the operations applications.</li> </ol>	using
	Unit 1: Essential Spreadsheet Functionalities  Planning data layout in spreadsheets, Controlling worksheet view, Working with numeric, text, date data types, Formatting (including conditional formatting), Converting text to columns, Handling duplication in data, Data retrieval using Lookup functions.  Unit 2: Data validation, Presentation and Macros	15 hours 30 hours
Content:	(Practical)  Number, date and time validation, text and list validation, Custom validations using formula, Data sorting and filters, Charts and slicers, PivotTables and PivotCharts, Working with macros, Linking worksheets.	
	Unit 3: Decision Making Support Tools (Practical)  Working with Excel formula (Financial, statistical), Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables, Application of Solver tool, Data Analytics Toolpak for advanced data analysis for decision making. Dashboards - Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in Excel dashboard.	30 hours
Pedagogy:	Software based training, Case studies, assignments, and pro	ject work.

	1. Lalwani, L. (2019). Excel 2019 All-In-One: Master The New Features
	Of Excel 2019 / Office 365. BPB Publications.
	2. Wayne, W. (2019). Microsoft Excel 2019: Data Analysis and Business
	Model. PHI Learning Pvt. Ltd.
Reference/	3. Ramirez, A. (2019). Excel Formulas and Functions: Step-By-Step
Readings:	Guide with Examples. Caprioru.
	4. Mishra, N. (2019). Excel with Microsoft Excel: Comprehensive &
	Easy Guide to Learn Advanced MS Excel. Penman Books.
	5. Basedin, A. (2017). Top Secrets of Excel Dashboards: Save Your Time
	with MS Excel! Andrei Basedin.
	After completion of this course, the learners will be able to:
	Perform essential spreadsheet functionalities.
Course	2. Perform data validation, presentation and macros using
Outcomes:	spreadsheets.
Outcomes.	3. Apply decision making support tools using spreadsheets.
	4. Apply spreadsheet application skills in business.

Name of the Programme: UG General Education

**ProgrammesCourse Code: VAC-110** 

Title of the Course: Awareness of Cyber Crimes and

SecurityNumber of Credits: 02 Effective from AY: 2023-24

Effective from AY: 2023-24		
Pre-requisites for the Course	Nil	
Course Objectives:	<ul> <li>This course is intended to:</li> <li>Introduce to students the awareness of cybercrimes and cyber seconcepts, theory.</li> <li>Covers various techniques which enable the student to analyse the attacks due to cybercrimes.</li> <li>Explains mitigation techniques and policies for cyber security.</li> </ul>	·
Content:	Unit 1: Cyber Crime against Individuals and Organisations Cyber Crime- Overview, Internal and External Attacks, Attack Vectors. Cybercrimes against Individuals – E-mail spoofing and online frauds, Phishing and its forms, Spamming, Cyber-defamation, Cyberstalking, Cyber Bullying and harassment, Computer Sabotage, Pornographic offenses, Password Sniffing. Keyloggers and Screen loggers. Cyber Crimes against Women and Children.  Cybercrime against organization – Unauthorized access of computer, Password Sniffing, Denial-of-service (DOS) attack, Backdoors and Malwares and its types, E-mail Bombing, Salami Attack, Software Piracy, Industrial Espionage, Intruder attacks. Security policies violations, Crimes related to Social Media, ATM, Online and Banking Frauds. Intellectual Property Frauds. Cyber Crimes against Women and Children.	15 hours

T.		7
	Unit 2: Global perspective on Cyber crimes and Cyber Security  A global perspective on cybercrimes, Phases of cyber-attack — Reconnaissance, Passive Attacks, Active Attacks, Scanning, Gaining Access, Maintaining Access, Lateral movement and Covering Tracks. Detection Avoidance, Types of Attack vectors, Zero-day attack, Overview of Network based attacks.  Introduction to Cyber Security. Confidentiality, Integrity and Availability — Triad. Attacks: Threats, Vulnerabilities and Risk. Risk Management, Risk Assessment and Analysis. Information Classification, Policies, Standards, Procedure and Guidelines. Controls: Physical, Logical and Administrative; Security Frameworks, Defence in-depth: Layers of security. Identification and Authentication — Factors. Authorization and Access Controls- Models, Methods and Types of Access Control.	15 hours
Pedagogy:	Lectures/Tutorial	
References/ Readings:	<ol> <li>Godbole Nina and Belapore Sunit; "Cyber Security: Understanding Crimes, Computer Forensics and Legal Perspectives", Wiley Publicati</li> <li>Jain Atul; "Cyber Crime: Issues, Threats and Management", 2004</li> <li>Yar Majid; "Cybercrime and Society", Sage Publications, 2006</li> <li>Whiteman Michael E and Mattord Herbert J; "Principles of Inform Security", Vikas Publishing House, New Delhi, 2003.</li> <li>Matt Bishop, "Computer Security Art and Science", Pearson/PHI, 2006</li> <li>Indian Institute of Banking &amp; Finance Prevention Of Cyber Crimes Management Macmillan, Delhi, 2020</li> <li>Prashant Mali Cyber Law &amp; Cyber Crimes Simplified, Cyberinfo Me 2017</li> <li>Vishwanath Paranjape Cyber Crimes and Law, Central Law Agency, 2019</li> </ol>	nation  2.  And Fraud edia, Delhi,
Course Outcomes	Students will,  - Aware of the various cybercrimes and will able to guide others.  - Understand the global problems faced by individuals, organisations of cybercrimes and attacks.  - Apply the cyber security analysis to mitigate and prevent such attacks.	

Name of the Programme: UG General Education

**ProgrammesCourse Code: VAC-111** 

Title of the Course: E-Waste

ManagementNumber of Credits: 02

Pre-requisites for the Course	Nil
Course	This course is intended to:
<b>Objectives:</b>	- Introduce to students with the scenario of E-waste.
	- Understand key terms associated with E- waste.
	- To impart life skills about E waste management in routine daily life to minimize
	the hazards.
	- Create awareness of the regulations related to E-waste to contribute in effective

	management throughout the society
Content:	Unit 1: Introduction to E-waste Introduction. E- waste; composition and generation. Global context in e- waste; Growth of Electrical and Electronics industry in India, E-waste generation in India, E-waste pollutants, E waste hazardous properties, Effects of pollutant (E- waste) on human health and surrounding environment, domestic e-waste disposal.
	Essential factors in global waste trade economy, Waste trading as a quint essential part of electronic recycling, Free trade agreements as a means of waste trading. Import of hazardous e-waste in India; India's stand on liberalizing import rules, E-waste economy in the organized and unorganized sector. Estimation and recycling of e-waste in metro cities of India.
	E-waste control measures:Need for stringent health safeguards and environmental protection laws in India, Extended Producers Responsibility (EPR), Import of e-waste permissions, Producer-Public-Government cooperation, Administrative Controls & Engineering controls, monitoring of compliance of Rules, Effective regulatory mechanism strengthened by manpower and technical expertise, Reduction of waste at source.
	Unit 2: E-waste Management  Basic principles of E waste management, Component of E waste management, Technologies for recovery of resources from electronic waste: Recycling and recovery technologies — resource recovery potential of e-waste, steps in recycling and recovery of materials-mechanical processing, technologies for recovery of materials, occupational and environmental health perspectives of recycling e-waste in India.
Pedagogy:	Lectures/Experiential Learning
References/ Readings	<ol> <li>Johri R., E-waste: implications, regulations, and management in India and current global best practices, TERI Press, New Delhi ,2008</li> <li>Fowler B, Electronic Waste, Elsevier, 2017</li> <li>Bhagat-Ganguly, VarshaE-Waste Management: Challenges and Opportunities in India,Routledge, New Delhi, 2021</li> <li>Nautiyal, Navtika Singh and ShuchitaAgarwal (ed) Future of e-Waste Management: Challenges and Opportunities, Thomson Reuters, 2021. ISBN 13: 978-9390529858</li> </ol>
Course Outcomes	Students will, be able to  1. Understand the environmental impacts of e-waste.  2. Describe the process recycling of e-waste.  3. Distinguish the role of various national and internal act and laws applicable for e-waste management and handling.  4. Analyse the e – waste management measures proposed under national andglobal legislations.

Name of the Programme: UG General Education Programmes

**Course Code: VAC-116** 

Title of the Course : Life Skills Number of Credits: 02 Effective

from AY: 2023-24

Pre-requisites for the Course	Nil	
Objectives:	<ol> <li>To introduce the students to life skills</li> <li>To understand the connection between emotional, social and thinking</li> <li>To train the students in conducting life skills workshop with various st</li> <li>To develop critical and creative thinking skills</li> </ol>	-
Content:	Module 1: Need and Importance of Life Skills Education Introduction to the Concept of Life Skills Benefits and application of Life Skills. Matching Life Skills with one's behaviour. Components of Life Skills (Social- Thinking-Emotional) Understanding oneself in the world around: Discovering and Understanding the Inner-Self, Exploring One's Self Identity, Staying in tune with Self, Self Esteem. Managing one's emotions/ feelings- Identifying common emotions.  Module 2: Social Skills Interpersonal Relationships- Web of Relationships, Family and Friendships, Healthy Relationships, Resistance to Peer Pressure, Transactions with people around us (Negotiation), Assertiveness. Effective Communication- Verbal and Non-Verbal communication (body language) Talking, Hearing vs Listening, Clarity and Optimal communication. Empathy- Understanding of other people's circumstances, Extending support to others. Coping with Stress- Sources of stress, Coping Strategies.	15 hours
Pedagogy:	Lectures/power point presentation/assignments/ games/ films and discussion/group readings and discussions/ presentations/	
References/ Readings:	<ol> <li>Central Board of Secondary Education (2010). Teacher's manual on Life Skills for classes – IXX [Manual], Delhi</li> <li>Cottrell, S. (2005). Critical thinking skills: Developing effective analysis and argument. New York: Palgrave Macmillan Ltd.</li> <li>Karen, D. G., &amp; Eastwood A. (2008). (8thEdn.), Psychology for living- adjustment, growth and behaviour today, New Delhi: Pearson Education Inc.</li> <li>McGregor, D. (2007). Developing thinking; developing learning - A guide to thinking skills in education. New York, USA: Open University Press.</li> </ol>	
Course Outcomes:	<ol> <li>Students will be introduced to important Life Skills: Emotional, So thinking, and Creative thinking.</li> <li>Students will understand the connection between emotional, social skills.</li> <li>Students will be able to understand the use of these skills and be able in their own personal lives as well as in the helping profession.</li> <li>Students will develop their critical and creative thinking skills.</li> </ol>	and thinking

Name of the Programme: UG General Education Programmes

**Course Code:VAC-117** 

Title of the Course: Youth Empowerment using Mind Management

Pre-requisites for the Course	Should not have had any major Health Issues, to be ascertained by the Teacher before the commencement of the course	
Course Objectives:	<ol> <li>To understand the relationship between the rhythms of our breath and our emotional state.</li> <li>To understand the fundamentals of how the mind works, the tendencies and habits of the mind, the relationship between our state of mind and happiness.</li> <li>To learn how to quieten the mind to increase focus and mental clarity by practice of the Healing Breath technique (SudarshanKriya) and the practice of light Yoga.</li> </ol>	
Content:	The Seven Levels of our existence - Body, Breathe, Mind, Intellect, Memory, Ego and Self. Sources of Energy - Prana and the Breath; Food: Types of Food and Its Effect; Sleep and Its Effect on the Body/Mind Complex.	
	Bringing the Mind to the Present - Practical knowledge to eliminate counterproductive activity; Discussion of tendencies of the mind, including worry, regret and aversion. Learn how to use practices to overcome negative mental habits (i.e. complaining, gossiping) and strengthen positive mental qualities (i.e. focus and commitment). How to enhance learning ability; techniques and interactive processes to improve memory, concentration & focus.	6 hours
	Interpersonal Relations - The Modes of Acceptance – People, Situations; The Complementary Nature of Opposite Values. Roles in Life, Responsibility, Service – Impacting our Communities and the World;	3 hours
Discussion of the qualities of a leader – giving 100%, response needs of a situation, and maintaining enthusiasm. Sudarsh restoring the rhythm in breathe to overcome stress and in energy levels		6 hours
	A Community Engagement Mini-Project/Internship addressing any problem under the themes of – Health and Hygiene, Waste Management, Water Management, Energy Management, and Greenery in any Village of Goa	12 hours
Pedagogy:	Group Activities, Experiential learning using simple processes, games, Visits	to Villages
References/ Readings:	Resource Material/Manual of Art of Living Foundation, Bangalore for YES+ Programme	

Course Outcomes:	1) Students will become aware of their way of communication and will improvise by practice their confidence and communication skills.
	<ol> <li>Students will understand how their own emotions are tied to the breath and nervous system. They will experience how the Sudarshan Kriya™ affects emotions, memory and overall well-being.</li> <li>Students will understand how to manage their interpersonal relationships with acceptance and improved communication.</li> <li>They will be able to navigate the roles they play in life in a very effective manner</li> </ol>

Name of the Programme: BBA(Financial Services)

Course Code: MGF-134

Title of the Course: Introduction to Securitization Market

Number of Credits: 3

Effective from academic year: 2023-24

Pre-requisites for the course	NIL	
Course Objective:	To acquaint the students with the concept of securitization and its role in financial markets.	
Content:	UNIT 1: INTRODUCTION TO SECURITIZATION  Definition and objectives of securitization, Evolution and historical development of securitization, Benefits and risks of securitization, Role of securitization in financial markets and the economy	15 hours
	UNIT 2: STRUCTURING AND ISSUANCE OF ASSET-BACKED SECURITIES  Basic structure of asset-backed securities (ABS),Cash flow and credit enhancements, Tranching and credit ratings,Legal and regulatory considerations in ABS issuance	15 hours
	UNIT 3: TYPES OF SECURITIZED ASSETS  Mortgage-backed securities (MBS), Collateralized debt obligations (CDOs), Asset-backed commercial paper (ABCP), Other types of securitized assets (auto loans, credit card receivables, student loans)	15 hours
Pedagogy:	The methodology used in the class will combine lectures, application discussions.	ns and case
Reference Reading:	Mohan, Rakesh. (2008). "Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002: As amended by the Enforcement of Security Interest and Recovery of Debts Laws and Miscellaneous Provisions (Amendment) Act, 2016." Mumbai, India: Taxmann Publications.	

	Karmakar, Mala R. (2011). "Securitisation: Structuring and Investment		
	Analysis." New Delhi, India: Oxford University Press.		
	<ul> <li>Bhatt, V. V. (2017). "Securitization and Reconstruction of Financia</li> </ul>		
	Assets and Enforcement of Security Interest (SARFAESI) Act." New Delhi,		
	India: Bharat Law House.		
	<ul> <li>Bhatia, S. (2010). "Securitisation and Reconstruction of Financial Assets</li> </ul>		
	and Enforcement of Security Interest Act, 2002." Mumbai, India: Snow		
Reference Reading:	White Publications.		
	• Vinod Kothari (2013) Securitisation, Asset Reconstruction And		
	Enforcement Of Security Interests		
On completion of the course, students will be able to:			
	<b>CO1:</b> Explain the concept and purpose of securitization and its role in financial		
	markets.		
	CO2: Identify the historical development and evolution of securitization,		
Course Outcomes:	identifying key milestones and trends.		
	CO3: Explain the different types of securitization structures and their		
	characteristics.		
	<b>CO4:</b> Evaluate the benefits and risks associated with securitization, considering		
both issuers and investors' perspectives.			