



**School of Finance and  
Commerce**



**Course Book**

**For Undergraduate Commerce (Financial Market) Programme**

*(with effect from 2021-24 onwards)*

# **Galgotias University**

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. Galgotias Business School was recently recognized by Dun and Bradstreet as a leading business school in India. With a 100% placement record for the last four years supported by multinational firms like Accenture, Hewitt, IBM, Infosys, Nokia, and Samsung, Galgotias Institutions have earned the respect of top performers in the industry.

## **University Vision**

"To be known globally for value-based education, research, creativity and innovation"

## **University Mission**

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

## **School Vision**

"To be one amongst the well-known Finance and Commerce institutions globally that imparts value-based, rigorous and inter-disciplinary education"

## **School Mission**

1. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
2. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business through innovative pedagogical approaches such as case studies and simulations etc.
3. To foster a culture of learning, innovation, collaboration and research through individual and team-based exercises such as book reviews, group discussion and role plays etc.

## **Program Educational Objectives (PEOs)**

**PEO 1:** Graduates shall exhibit a deeper understanding of the Commerce Discipline and prevailing Indian Accounting Standards and Cost Concepts

**PEO 2:** Graduates shall be equipped to pursue further higher studies in professional and academic programs in commerce and Finance

**PEO 3:** Graduates shall drive entrepreneurship initiatives on their own or within the organization in which they are employed

## **Program Specific Outcomes (PSOs)**

On completion of the B. Com. program the students will be able to

**PSO 1:** Identify, formulate, and analyze commercial and financial issues reaching validated conclusions based on globally available data and through specialized accounting software

**PSO 2:** Demonstrate and appreciate the role of the accounting function in society and business

## **Program Outcomes (PO's)**

**PO 1:** B.Com. FM Graduates will apply the knowledge of Financial Market to solve real life business issues and trading of securities. They may choose the much tried and tested path of CA, CS, CMA and other related fields of study. Also, due to specialization in financial market they have more career opportunities like Stock Broker, Investment Analyst, Financial Advisor etc.

**PO 2:** Students will be able to gain a thorough basic knowledge in the related to the field of financial market from various module of NCFM such as Commodity derivatives, Security Analysis and portfolio management, currency derivatives etc. This will help them to analyze the financial market and decide and choose the investment opportunities accordingly.

**PO3:** Graduates will have specializations and practical disclosures which would provide the student to apply appropriate modern management & IT tools, techniques and resources including prediction & modelling to financial activities.

**PO 4:** Students will learn from add-on value-based and job-oriented courses which ensure them to the sustain in organizations at various managerial levels by capturing and visualizing the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development.

**PO 5:** Graduates will develop communication skills and build confidence to face the challenges of the corporate world and making them industry ready and develop various managerial and accounting skills for good professional opportunities.

## PROGRAM STRUCTURE

### (NEP2020 Framework)

#### Bachelor of Commerce (H) (Financial Market)

Semester	Own Faculty		Any Faculty		Other Faculty	Vocational	Co-Curricular	Industrial Training / Survey Project	Semester Credits	Yearly Credits
	Sub I (Major)	Sub II (Major)	Sub III (Major)		Sub Minor / Electives	Vocational Minor	Co-Curricular Minor			
Sem I	Business Organisation (6)	Business Statistics (6)	Introduction to Computer Applications / Business Communication (elective chose any one) (6)		Language Course (4)	3	Food, Nutrition & Hygiene (2)		23-27	50
Sem II	Business Management (6)	Financial Accounting & Computer-ised Accounting [4(T)+2(LAB)]	Business Economics / Essentials of E-Commerce / Organizational Behaviour (elective choose any one) (6)			3	First aid and Health (2)		23- 27	
Sem III	Company Law (6)	Cost Accounting (6)	NCFM Module - Financial Markets/ Management of Financial Institutions (elective choose any one) (6)		Indian Constitution/ Disruptive technology ( AI, Data science) /NCC /NSS and others	3	Human Value & Environmental Studies (2)		27	50

Sem IV	Income Tax Law and Accounts (6)	Fundamental of Marketing + Digital Marketing (4+2)	Securities Analysis and Portfolio Management /NCFM Module - Investment Analysis and Portfolio Management (elective choose any one) (6)	(or any other university elective) (4)	3	Physical Education & Yoga (2)		27	
Sem V	Corporate Accounting (5)	Good & Services Tax (5)	NCFM Module - Back Office Operations/NCFM Module - Currency Derivatives/Commodity Derivatives and Real Estate Markets ( Elective choose any one) (3)			Analytic Ability & Digital Awareness (2)	Industrial Training (3)	28	56
	Business Finance (5)	Monetary theory & Banking in India / Principles and Practices of Insurance (elective choose any one) (5)							
Sem VI	Accounting for Manager (5)	Auditing (5)	NCFM Module - Surveillance in stock exchanges/NCFM Module -Venture Capital and Mutual Funds/ Fixed Income Securities and Treasury Management (elective choose any one) (3)			Communication Skills & Personality development (will include Campus to Corporate) (2)	Survey Project (3)	28	
	Comprehensive Viva (5)	Financial Market Operation / Business Ethics and Corporate Governance Elective - (Choose any one) (5)							
									156

**PROGRAM STRUCTURE**  
**Bachelor of Commerce (H) (FM)**  
**SEMESTER-WISE COURSES**

**FIRST YEAR- SEMESTER-I**

<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	C010101T	Business Organization	6	0	0	6
2	C010102T	Business Statistics	6	0	0	6
3	C010103T / C010104T	Introduction to Computer Applications / Business Communication (elective chose any one or major subject from other schools)	6	0	0	6
6		Language (minor / electives) (To be chosen either in I Sem or II Sem)	4	0	0	4
7		Vocational Subject Track Course 1	3	0	0	3
8	Z010101T	Food, Nutrition & Hygiene	2	0	0	2
Total						23-27

## FIRST YEAR- SEMESTER-II

S. No	Course Code	Course Title	L	T	P	C
1	C010201T	Business Management	6	0	0	6
2	C010202T	Financial Accounting	4	0	0	4
3	C010203P	Computerized Accounting	0	0	2	2
4	C010204T / C010205T/ XXXXXX	Essentials of E-Commerce / Business Economics / Organizational Behaviour (elective choose any one or major subject from other schools)	6	0	0	6
5		Language (minor / electives) (To be chosen either in I Sem or II Sem)	4	0	0	4
6		Vocational Subject Track Course 2	3	0	0	3
7	Z020201	First aid and Health	1	0	1	2
8						
9						
Total						23-27

### SECOND YEAR- SEMESTER-III

S. No	Course Code	Course Name	L	T	P	C
1	C010301T	Company Law	6	0	0	6
2	C010302T	Cost Accounting	6	0	0	6
3		NCFM Module -Financial Markets/ Management of Financial Institutions (elective choose any one)	6	0	0	6
4		Indian Constitution/ Disruptive technology (AI, Data science) /NCC /NSS and others (or any other university elective) (To be chosen either in III Sem or IV Sem)	4	0	0	4
5		Vocational Subject Track Course 3	3	0	0	3
6	Z030301	Physical Education & Yoga	1	0	1	2
Total						23-27



## SECOND YEAR- SEMESTER-IV

S. No	Course Code	Course Title	L	T	P	C
1	C010401T	Income Tax Law and Accounts	6	0	0	6
2	C010402T	Fundamental of Marketing	4	0	0	4
3	C010403P	Digital Marketing	0	0	2	2
4		Securities Analysis and Portfolio Management /NCFM Module - Investment Analysis and Portfolio Management (elective choose any one)	6	0	0	6
5		Indian Constitution/ Disruptive technology (AI, Data science) /NCC /NSS and others (or any other university elective) (To be chosen either in III Sem or IV Sem)	4	0	0	4
6		Vocational Subject Track Course 4	3	0	0	3
7	Z040401	Human Values and Environmental Studies	2	0	0	2
8						
Total						23-27

### THIRD YEAR- SEMESTER-V

S. No	Course Code	Course Title	L	T	P	C
1	C010501T	Corporate Accounting	5	0	0	5
2	C010502T	Good and Services Tax	5	0	0	5
3	C010503T	Business Finance	5	0	0	5
4	C010505T	Monetary Theory and Banking in India Principles and Practices of Insurance (elective - choose any one)	5	0	0	5
5		NCFM Module - Back Office Operations/NCFM Module - Currency Derivatives/Commodity Derivatives and Real Estate Markets (Elective choose any one)	3	0	0	3
6	Z050501	Analytic Ability & Digital Awareness	2	0	0	2
7		Industrial Training	0	0	3	3
8						
Total						28

### THIRD YEAR- SEMESTER-VI

S. No	Course Code	Course Title	L	T	P	C
1	C010601T	Accounting for Managers	5	0	0	5
2	C010602T	Auditing	5	0	0	5
	C010603R	Comprehensive Viva	0	0	5	5
3	C010604T / C010606T	Financial Market Operations / Business Ethics and Corporate Governance (elective chose any one)	5	0	0	5
		NCFM Module - Surveillance in stock exchanges/NCFM Module -Venture Capital and Mutual Funds/ Fixed Income Securities and Treasury Management (3) (elective choose any one)	3	0	0	3
4	Z060601	Communication Skills & Personality development	2	0	0	2
5		Survey Project	0	0	0	3
Total						28

- **Total Credits – 156**

### ***Major Subject – I & II***

As mentioned in Program Structure (NEP2020 Framework) above, a student has to compulsorily study these subjects offered at School of Finance and Commerce (SFC).

### ***Major Subject – III***

As mentioned in Program Structure (NEP2020 Framework) above, a student can choose it from any school of the University including SFC. The courses mentioned above in the program structure are the courses which are offered by SFC for Major Subject -III area. As it is the specialized program in financial market, we have provided two tracks. The first track include NCFM modules to get certified from NSE Academy Certification in Financial Market and the second track (Financial Market track) is for convenience to students, if they don't want to choose NCFM.

### ***Subject –NCFM Electives (Students have to choose NCFM track and get certification)***

<b>S. No.</b>	<b>Minor / Electives</b>	<b>Credits</b>
1	NCFM Module – Financial Market	6
2	NCFM Module - Investment Analysis and Portfolio Management	6
3	NCFM Module - Back Office Operations	3
4	NCFM Module -Currency Derivatives	3
5	NCFM Module - Surveillance in stock exchanges	3
6	NCFM Module -Venture Capital and Mutual Funds	3

### ***Subject –Financial Market Electives***

<b>S. No.</b>	<b>Minor / Electives</b>	<b>Credits</b>
1	Management of Financial Institutions	6
2	Securities Analysis and Portfolio Management	6
3	Commodity Derivatives and Real Estate Markets	3
4	Fixed Income Securities and Treasury Management	3

### ***Subject – Minor / Electives***

Minor / Elective courses are included in the program structure to ensure that all the students graduating from the program have a holistic education and are not only able to exploit opportunities in their professional career but also to become a responsible citizen and societal stakeholder. These courses are offered through various schools of the university. It is compulsory for the students to study one course each in first year and second year.

### ***Co-Curricular Minor***

These are life-skill courses and are mandated for every student under NEP2020. A student will have to study one such course in each semester for all the six semesters of the program.

**Subject -Vocational**

Vocational courses are included in the program structure with view to enable student with a vocational skill. A student has to opt for a Vocational Subject and will have to sequentially pass four courses i.e., one in each semester from semester I to semester IV. Vocational course may be offered at any school i.e., students may enroll at other schools of the University or at SFC. However, for vocational courses, enrollment at other schools is encouraged to infuse diversity in learning.

A suggestive list of Vocational Subject and their respective course is given below. Students are advised to not to limit themselves to this list but explore university schools for more options.

<b>Vocational Subject</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Credits</b>	<b>Semester</b>	<b>Offering School</b>
Media and Communication Studies	Introduction to Mass Communication		3	I	SMCS
	Basics of Advertising		3	II	SMCS
	Development Communication		3	III	SMCS
	Communication Research		3	IV	SMCS
Investigation of Documents	Basics of Handwriting Examination		3	I	SBAS
	Identification of Forged Documents		3	II	SBAS
	Identification of Forged signature		3	III	SBAS
	Examination of Security Documents		3	IV	SBAS
Mathematics	Probability and Statistics (2 credit) + Practical in R (1 credit)		3	I	SBAS
	Stock Market Analysis (2 Credit) + Practical in Excel (1 credit)		3	II	SBAS
	Financial Mathematics (2 credit) + Practical in Excel		3	III	SBAS
	Multivariate Statistical Techniques (2 credit) + Practical in R (1 credit)		3	IV	SBAS
Cyber Crime	Types of cyber crimes		3	I	SBAS
	Investigation of cyber- crime related issues		3	II	SBAS
	Cyber bullying and defamation		3	III	SBAS
	Cryptocurrency		3	IV	SBAS
Basics of Bio-Science	Human Physiology-I		3	I	SBAS
	Human Physiology-II		3	II	SBAS
	Ethical Guidelines in Clinical Trial		3	III	SBAS
	Basic Biotechnology		3	IV	SBAS
Agriculture	Organic farming/roof gardening/vertical gardening		3	I	SoAg
	Hydroponics		3	II	SoAg
	Bonsai Cultivation		3	III	SoAg
	Mushroom Cultivation		3	IV	SoAg
Office Management	Front Desk Management		3	I	SOH
	Record Keeping		3	II	SOB/SOH
	Data Management		3	III	SOB

	Inventory Management		3	IV	SOB
Accounting	Financial Accounting		3	I	SFC
	Cost Accounting		3	II	SFC
	Computerized Accounting		3	III	SFC
	Advance Financial Accounting		3	IV	SFC
Financial Advisory	Financial Services		3	I	SFC
	Investment Management and Planning		3	II	SFC
	Insurance Advisory		3	III	SFC
	Mutual Funds Investment Advisory		3	IV	SFC
Taxation	Basics of Income Tax		3	I	SFC
	Advance Income Tax		3	II	SFC
	GST		3	III	SFC
	Corporate Tax		3	IV	SFC

### ***Subject – Industrial Training / Survey Project***

For industrial training, a student should be placed in any industrial or business establishment to do full time work in fulfilment of the requirement of the course in the intervening period of semester VI and semester V of the B.Com. program. It shall include training equivalent to 30 working day (or 6 weeks, with a 5-day week) such that she/he completes (8 hours a day @ 30 days) 240 hours. As a working student, she/he should do any work assigned by the establishment. The work experience is intended to expose the student to contemporary aspects of business so that she/he may be able to understand the real life meaning of any of the concepts taught in the class room. The report should be written in a minimum of 4000 to 5000 words to describe any of the aspects of business she/he has observed during the period of work experience. It shall be typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B. Com V semester examination.

In the sixth semester, B.Com. students shall take up a survey project. This project is intended to initiate students in contemporary research methods. Students shall be allocated a project topic under supervision of a faculty member of the school. Further, students shall study about the topic, do a literature survey of the topics and conduct primary or secondary data collection. The next steps would be to analyze the data, interpret it and comeout with finding and conclusions. The report of project shall be evaluated at the end of the semester.

### **Program Certification and Award**

NEP2020 has provided opportunity to exit the program at completion of each year of the program and allows them to re-enter and obtain the desired level of certification. To facilitate this the whole program of Undergraduate Commerce is divided into three parts. After first year (two semesters) completion the certificate awarded is called **C.Com. (Certificate in Commerce)**, after two-year (four semester) completion the diploma awarded is called **D.Com. (Diploma in Commerce)** and after three-year (six semester) completion the bachelor degree of commerce awarded is called **B. Com. (FM) (Bachelor of Commerce – Financial Markets)**.

## **DETAILED COURSE OUTLINES**

### **Major Subjects I & II**



Programme: <b>B.Com.(H)(FM)</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010101T</b>	Course Title: <b>Business Organisation</b>	
Course outcomes: After completing this course a student will be able to: 1. Understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. 2. Understand the terminologies associated with the field of Business Organisation along with their relevance. 3. Identify the appropriate types and functioning of Business Organisation for solving different problems. 4. Apply basic Business Organisation principles to solve business and industry related problems. 5. Understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.		
Credits: <b>6</b>	Core Compulsory/ Elective: <b>Compulsory</b>	
Max.Marks:25+75	Min.PassingMarks:10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities.Meaning Characteristics, Importance and Objectives of Business Organization. Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	20
<b>II</b>	Promotion of Business: Considerations in Establishing New Business Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	20
<b>III</b>	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit-: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	20
<b>IV</b>	Business Combination: Meaning, Characteristics, Objectives, Causes. Forms and Kinds of Business Combination. Rationalisation: Meaning Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	15

V	Business and Society: Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.	15
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### Suggested Readings:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhutan Y. K., “Business Organization”, Sultan Chand & Sons, (1970).
5. Jagdish Prakash, “Business Organization and Management”, Kitab Mahal publishers, (1997).
6. Agarwal K.K., “Business Organisation and Management”.
7. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”.
8. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”.
9. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.
10. Shukla, Sudhir, “Management Concept & Principles”.
11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04marks)
Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05marks)

CO-PO MAPPING MATRIX					
POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	M	W	W	M	W
PO2	S	S	S	S	S
PO3	M	M	M	M	M
PO4	M	M	S	M	M
PO5	M	M	S	W	S

Programme: B.Com.(H)(FM).		Year:	Semester: First
Subject: Commerce			
CourseCode:C010102T		Course Title: Business Statistics	
Course outcomes: After completing this course a student will have ability to:			
1. Understand basic of statistics and its relevance in today environment.			
2. Understand importance of central tendencies and measure of variation.			
3. Understand correlation and regression techniques for forecasting the future.			
4. Understand index number and it relevance in cut throat competitive environment.			
5. Understand time series data and relevance of past data to find out pattern and future estimation.			
Credits: 6		Core Compulsory/ Elective: Compulsory	
Max.Marks:25+75		Min.PassingMarks:10+25	
Total No. of Lectures:90			
Unit	Topics		No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation-Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		10
II	Measures of Central Tendency–Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion–Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion. Its Importance, Co-efficient of Skewness		25
III	Correlation- Meaning, application, types and degree of correlation, Methods-Scatter Diagram, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Coefficient of Correlation. Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.		25
IV	Index Number- Meaning, Types and Uses, Methods of constructing Price Index Number; Fixed–Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility Test-Time and Factor;		15
V	Analysis of Time Series: - Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square		15
Suggested Readings:			
1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins;			
2. Gupta, S. C. Fundamental of Statistics, Himalaya Publication.			
3. Sharma J. K., Business Statistics, Pearson Education.			
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.			
Note: Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted	
Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04marks)
Class Test-I (Objective Questions)	(04marks)
Class Test-II (Descriptive Questions)	(04marks)
Class Test-III (Objective Questions)	(04marks)
Class Test-IV (Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes	(05marks)

CO-PO MAPPING MATRIX					
POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	W		W		L
PO2		W		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		W	

Programme:. B.Com.(H)(FM)	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201T	Course Title: Business Management	
Course outcomes: After completing this course a student will be able to: 1. Appreciate the concept of management and its evolution over the years. 2. Describe the function of planning and organising and terminology associated with it 3. Evaluate the various management functions and importance of communication in an organization and recommend various ways to improve it for organizational success. 4. Describe the various techniques to perform the controlling function of management 5. Critically analyze the basic assumptions and differences in various theories of motivation and leadership.		
Credits: 6	Core Compulsory/ Elective: Compulsory	
Max.Marks:25+75	Min.PassingMarks:10+25	
Total No. ofLectures:90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian “Vedas”.Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	20
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms. Contemporary organisational formats: Project, Matrix and Networking;	20
III	Staffing - Concept and methods; Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers.Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	20
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control	15
V	Motivation- Concept, Types, Importance, Theories-Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership:Meaning, Concept, Functions and Leadership styles, Likert’sFour System of Leadership.	15

**Suggested Readings:**

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
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**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04marks)
Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05marks)

CO-PO MATRIX					
PO / CO	CO1	CO2	CO3	CO4	CO5
PO1	W	W	W	W	W
PO2	S	S	S	S	S
PO3	M	M	M	M	M
PO4	M	M	M	M	M
PO5	M	M	S	W	S

Programme: B.Com.(H)(FM)		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010203P		Course Title: Computerized Accounting (Practical)	
<b>Course outcomes:</b> The purpose of this paper is to: 1. Develop understanding of accounting with computer 2. Develop understanding about basics of computers and AIS 3. Develop ability to make use of computer software in business aspects, like creating or closing a company, back-up / restoring of company data, etc. 4. Create source documents, Accounting Ledgers, etc. 5. Create and Generating Reports, like, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement, etc.			
Credits: 2		Core Compulsory / Elective: Compulsory	
Max. Marks: 100		Min. Passing Marks: 40	
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	Accounting – Concept, Objectives, Advantages and Limitations, Types of Accounting Information; Users of Accounting Information and Their Needs. Qualitative Characteristics of Accounting		4
II	Introduction to Computer and Accounting Information System {AIS}: (A) Introduction to Computers (Elements, Capabilities, limitations of Computer System). (B) Introduction to Operating Software, Utility software and Application Software. Introduction to Accounting Information System (AIS) as a part of management information system.		4
III	Computerized Accounting Systems - I: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Selecting and shutting a Company; Backup and Restore data of a Company.		6
IV	Computerized Accounting Systems - II: Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers		8
V	Computerized Accounting Systems - III: Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement		8
<b>Suggested Readings:</b> 1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal 2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva 3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal 4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i> . McGraw- Hill Education, 13 <sup>th</sup> Ed. 2013. 5. Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i> , Pearson Education.			

6. J.R. Monga, *Financial Accounting: Concepts and Applications* . Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting* . Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
11. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

	<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
	<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
	<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
	<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
	<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
	<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

CO-PO MATRIX					
PO / CO	CO1	CO2	CO3	CO4	CO5
PO1	W	W	W	W	W
PO2			W	W	W
PO3	S	S	S	S	S
PO4					
PO5	W	W	W	W	W



Programme: <b>B.Com.(H)(FM)</b>		Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010202T</b>		Course Title: <b>Financial Accounting</b>	
<b>Course outcomes:</b> The objective of this paper is to help students to : 1. Acquire conceptual knowledge of fundamentals of accounting 2. Acquire skills for recording business transactions and preparing Financial statements 3. Define Royalty, Hire-purchase and installment payment systems and ability to prepare necessary ledger accounts under different methods and circumstances 4. Acquire skills to prepare departmental and Branch Accounts 5. Design various Ledger accounts in case of insolvency of partner(s) and Voyage.			
Credits: <b>4</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 100		Min. Passing Marks: 40	
Total No. of Lectures: <b>60</b>			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards, Convergence to IFRS, Accounting Mechanics: Double Entry System	8	
<b>II</b>	Preparation of Journal, Ledger and Trial Balance, Rectification of Errors, Concept of Income and its Measurement. Preparation of	10	
<b>III</b>	<b>Royalty Accounts</b> - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short-working, Sub - lease, Short working Reserve Account, Nazarana. <b>Hire Purchase Account</b> - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. <b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.  <b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	18	
<b>IV</b>	<b>Departmental Accounts</b> - Meaning, Objects and Importance, Advantage, Methods of <b>Departmental Accounts</b> , <b>Final Accounts of Non-Corporate Departmental Business</b> , <b>Allocation of Indirect Expenses</b> . <b>Branch Accounts</b> - Meaning and Objectives of <b>Branch Account</b> , <b>Importance and Advantages</b> , <b>Classification of Branches</b> , <b>Accounting of Branch Accounts under various Methods</b> .	14	

V	<b>Insolvency Accounts-</b> Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. <b>Voyage Accounts</b> - Meaning & Preparation of Voyage Accounts.	10
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**Suggested Readings:**

1. Jain & Naranag, “Advanced Accounts”, Jain Book Agency, 18th Edition, Reprint-2014
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
5. Maheshwari S.N. & Maheshwari S. K, “A text book of Accounting for Management”, Vikas Publication, 10th Edition (2013)
6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., “Principles of Accountancy”, S. Chand & Company
8. Arulanandam, M.A. & Raman, K.S., “Advanced Accounting”, Vikas Publishers, (2010)
9. Shukla, M.C., “Advanced Accounting”, Sultan Chand & Sons, (2010)
10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

CO-PO MATRIX					
PO / CO	CO1	CO2	CO3	CO4	CO5
PO1	S	S	S	S	S
PO2					
PO3					
PO4					
PO5	W	W	W	W	W

Programme: <b>B.Com.(H)(FM)</b>		Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010202T</b>		Course Title: <b>Financial Accounting</b>	
<b>Course outcomes:</b> The objective of this paper is to help students to : 1. Acquire conceptual knowledge of fundamentals of accounting 2. Acquire skills for recording business transactions and preparing Financial statements 3. Define Royalty, Hire-purchase and installment payment systems and ability to prepare necessary ledger accounts under different methods and circumstances 4. Acquire skills to prepare departmental and Branch Accounts 5. Design various Ledger accounts in case of insolvency of partner(s) and Voyage.			
Credits: <b>4</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 100		Min. Passing Marks: 40	
Total No. of Lectures: <b>60</b>			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards, Convergence to IFRS, Accounting Mechanics: Double Entry System	8	
<b>II</b>	Preparation of Journal, Ledger and Trial Balance, Rectification of Errors, Concept of Income and its Measurement. Preparation of	10	
<b>III</b>	<b>Royalty Accounts</b> - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short-working, Sub - lease, Short working Reserve Account, Nazarana. <b>Hire Purchase Account</b> - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. <b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.  <b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	18	
<b>IV</b>	<b>Departmental Accounts</b> - Meaning, Objects and Importance, Advantage, Methods of <b>Departmental Accounts</b> , <b>Final Accounts of Non-Corporate Departmental Business</b> , <b>Allocation of Indirect Expenses</b> . <b>Branch Accounts</b> - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	14	

V	<b>Insolvency Accounts-</b> Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. <b>Voyage Accounts</b> - Meaning & Preparation of Voyage Accounts.	10
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**Suggested Readings:**

1. Jain & Naranag, “Advanced Accounts”, Jain Book Agency, 18th Edition, Reprint-2014
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
5. Maheshwari S.N. & Maheshwari S. K, “A text book of Accounting for Management”, Vikas Publication, 10th Edition (2013)
6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., “Principles of Accountancy”, S. Chand & Company
8. Arulanandam, M.A. & Raman, K.S., “Advanced Accounting”, Vikas Publishers, (2010)
9. Shukla, M.C., “Advanced Accounting”, Sultan Chand & Sons, (2010)
10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

CO-PO MATRIX					
PO / CO	CO1	CO2	CO3	CO4	CO5
PO1	S	S	S	S	S
PO2					
PO3					
PO4					
PO5	W	W	W	W	W

Programme: <b>B.Com.(H)(FM)</b>	Year: <b>Second</b>	Semester: <b>Third</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010301T</b>	Course Title: <b>Company Law</b>	
Course outcomes: On successful completion of course, students will develop ability to:		
1. Explain provisions of the Companies Act 2013 along with relevant cases.		
2. Understand capital structure and shares of registered companies.		
3. Understand management of companies as per provisions of Companies Act 2013		
4. Understand powers of majority shareholders and rights of minority shareholders		
5. Understand emerging issues in company law		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Indian Companies Act 2013:</b> Nature and types of Companies, Conversion of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	22
<b>II</b>	<b>Shares:</b> Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer and Transmission-Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	22
<b>III</b>	<b>Management:</b> Directors, Types And Number Of Directors, Managing Director, Whole Time Directors – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	22
<b>IV</b>	<b>Majority Powers And Minority Rights:</b> Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	17
<b>V</b>	<b>Emerging issues in company Law:</b> Insider Trading, Rating Agencies, Business Ethics ,Corporate failures and Corporate governance.	7
<b>Suggested Readings:</b>		
1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication		
2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House		
3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)		
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2 <sup>nd</sup> Edition Himalaya Publishing House		
Note- <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: Open for all		

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

<b>CO-PO MAPPING MATRIX</b>					
<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	S	S	S	S	S
<b>PO2</b>	M	M	M	M	M
<b>PO3</b>					
<b>PO4</b>	S	M	M	M	S
<b>PO5</b>					

Programme: B.Com.(H)(FM)		Year: <b>Second</b>	Semester: <b>Third</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010302T</b>		Course Title: <b>Cost Accounting</b>	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting. On completion of the course student will be able to			
1. Demonstrate an understanding of the context within which cost Accounting is used for planning and control purposes.			
2. Understand how material, labor & overhead are used to control and measure performance.			
3. Understand the use of various costing techniques for statement of cost			
4. Measure and analyze performance using appropriate specialize costing techniques.			
5. nderstand Breakeven analysis using costing techniques			
Credits: <b>6</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>			
Unit	Topics	No. of Lectures	
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques Methods of Pricing Material Issues	20	
II	<b>Labour:</b> Meaning and Components of Labour Cost Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. <b>Overheads:</b> Collection Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20	
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender	20	
IV	Process Costing: Preparation of Process Accounts Treatment of Normal and Abnormal Wastage Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	15	
V	Cost-Volume-Profit Analysis: Concept of contribution and P/V Ratio, CVP Analysis, Break-even analysis, Methods of Break-Even Analysis, Graphic presentation of Break- Even Analysis, Margin of safety, Multi product situations, Sales mix and Break Even Point	15	
Suggested Readings:			
1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.			

2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing: Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted

Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>



Programme: <b>B.Com.(H)(FM)</b>		Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010403P</b>		Course Title: <b>Digital Marketing (Practical)</b>	
Course Outcomes: After completing this course a student will be able to:			
1. Understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.			
2. Understand the terminologies associated with the field of Digital Marketing and control along with their relevance.			
3. Identify the appropriate method and techniques of Digital Marketing for solving different problems.			
4. Apply basic Digital Marketing principles to solve business and industry related issues and problems.			
5. Understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.			
Credits: <b>2</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:		Min. Passing Marks:	
Total No. of Practical Labs: <b>30</b>			
<b>Unit</b>	<b>Topics</b>		<b>No. of Hours</b>
<b>I</b>	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content		4
<b>II</b>	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content Google Ad Words- creating accounts, Google Ad Words- types.		6
<b>III</b>	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility,		7
<b>IV</b>	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions,		7
<b>v</b>	Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts., Digital Marketing Budgeting - resource planning, cost		6
<b>Suggested Readings:</b>			
1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India			
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge			
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.			
4. Kapoor, Neeru. E-Marketing, Pinnacle learning			
5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India			
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.			
<b>Additional Resources :</b>			
• Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.			

- Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.
- Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
- Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

**CO - PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	W	W	S	W	M
PO2	S	M	M	S	S
PO3	M	M	S	W	M
PO4	M	S	M	S	W
PO5	S	M	S	M	S

Programme: <b>B.Com.(H)(FM)</b>		Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010403P</b>		Course Title: <b>Digital Marketing (Practical)</b>	
Course Outcomes: After completing this course a student will be able to:			
1. Understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.			
2. Understand the terminologies associated with the field of Digital Marketing and control along with their relevance.			
3. Identify the appropriate method and techniques of Digital Marketing for solving different problems.			
4. Apply basic Digital Marketing principles to solve business and industry related issues and problems.			
5. Understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.			
Credits: <b>2</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:		Min. Passing Marks:	
Total No. of Practical Labs: <b>30</b>			
Unit	Topics		No. of Hours
<b>I</b>	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content		4
<b>II</b>	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.		6
<b>III</b>	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility,		7
<b>IV</b>	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions,		7
<b>v</b>	Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts., Digital Marketing Budgeting - resource planning, cost		6
<b>Suggested Readings:</b>			
1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India			
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge			
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.			
4. Kapoor, Neeru. E-Marketing, Pinnacle learning			
5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India			
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.			
<b>Additional Resources :</b>			
• Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.			

- Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.
- Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
- Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

**CO - PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	W	W	S	W	M
PO2	S	M	M	S	S
PO3	M	M	S	W	M
PO4	M	S	M	S	W
PO5	S	M	S	M	S

Programme: B.Com.(H)(FM)	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010402T	Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing. After completing this course a student will have the ability to:		
1. Understand the concept of Fundamentals of Marketing.		
2. Understand the terminologies associated with the field of Fundamentals of Marketing and control along with their relevance.		
3. Identify the appropriate method and techniques of Marketing for solving different problems.		
4. Apply basic Fundamentals of Marketing principles to solve business and industry related issues and problems.		
5. Apply the elements of marketing mix and retailing in real business world.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. <b>Consumer Behaviour – An Overview:</b> Consumer buying process; Factors influencing consumer buying decisions.	15
II	<b>Market Selection:</b> Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. <b>Product:</b> Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-	15
III	<b>Pricing:</b> Significance; Factors affecting price of a product Major pricing methods; Pricing policies and strategies <b>Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel Distribution Logistics; Meaning, importance and decisions.	10
IV	<b>Promotion:</b> Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	10

V	<b>Retailing:</b> Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives Management of retailing operations: an overview; Retailing in India: changing scenario. <b>Recent developments in marketing</b> Social Marketing, Online Marketing, Direct Marketing Services Marketing, Green Marketing, Relationship Marketing Rural marketing.	10
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**Suggested Readings:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
7. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

	Assessment and Presentation of Assignment	(04 marks)	
	Class Test-I (Objective Questions)	(04 marks)	
	Class Test-II (Descriptive Questions)	(04 marks)	
	Class Test-III (Objective Questions)	(04 marks)	
	Class Test-IV (Descriptive Questions)	(04 marks)	
	Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

**CO-PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	M	W	S	W	M
PO2	S	M	M	S	S
PO3	W	M	S	M	W
PO4	M	S	W	S	M
PO5	S	M	S	M	S

Programme: B.Com.(H)(FM)	Year: Second	Semester: Fourth
Subject: Commerce		
CourseCode:C010401T	Course Title: Income tax Law and Accounts	
Course outcomes: After completing this course a student will be able to: 1. Develop an understanding of the way in which taxation law is administered in relation to Basic concepts of income and Agricultural income. 2. Apply the method of computing the income under the head ‘salary’, ‘house property’ and Profit and gains from business and profession 3. Apply the method of computing the income under the head ‘Capital gains' and ‘Other Sources’. 4. Evaluate and develop conceptual understanding of calculating Tax Liability and Total Income of an Individual and Partnership firms. 5. Learn and apply the ways of filing of return of income through software and Assessment procedure.		
Credits: 6	Core Compulsory/ Elective: Compulsory	
Max.Marks:25+75	Min.PassingMarks:10+25	
Total No. ofLectures:90		
Unit	Topics	No. of Lectures
I	Taxation Ponc of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	15
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation	25
III	Capital gains, Income from Other Sources, Set off and carry forward of losses and Clubbing of Income, Deductions from Gross Total Income, rebates and reliefs.	20
IV	Computation of Tax Liability of an Individual and Partnership firms, Computation of Total Income of an Individual and Partnership firms.	15
V	Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source, PAN, Manual and On-line filing of Returns of Income.	15
<b>Suggested Readings:</b> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra. Note: <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted		

Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04marks)
Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05marks)

CO PO MAPPING MATRIX

Pos/ COs	CO1	CO2	CO3	CO4	CO5
PO1	M		W		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		W	



Programme: <b>B.Com.(H)(FM)</b>		Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010503T</b>		Course Title: <b>Business Finance</b>	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance. On completion of the course, students will be able to			
1. Understand nature of business finance, its role and important financial terminology			
2.Measure the cost of various component of capital.			
3. Understand the concept of Dividend models and its application			
4. Understand the concept of Financial Market			
5. Develop an understanding for the Banking & Insurance services and products.			
Credits: <b>5</b>		Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures (in hours per week): <b>75</b>			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Business Finance:</b> Nature And Scope, Finance Function Investment Financing AndDividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.		15
<b>II</b>	<b>Cost Of Capital:</b> Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital Capitalization- Meaning, Overcapitalization.		14
<b>III</b>	<b>Dividend Policies:</b> Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working		15
<b>IV</b>	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role of Stock Exchange (BSE & NSE,) Money Market: Indian Money Markets- Composition And Structure.		16
<b>V</b>	<b>Banking:</b> Banking role and structure of banking in India, Products and services of Banking: Types, features and its working, Third party products: Life Insurance, Mutual fund, Equity, General Insurance		15
<b>Suggested Readings:</b>			
1. Avadhani V A, Financial System			
2. Bhalla VK, Modern Working Capital Management			
3. Chandra Prasanna, Financial Management Theory And Practices			
4. Khan NY And Jain PK, Financial Management Tax And Problems			
5. Pandey I M, Financial Management			
Note- <b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: Open for all			

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

	<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
	<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
	<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
	<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	
	<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	
	<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	

**CO-PO MAPPING MATRIX**

<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	S	S	S	S	S
<b>PO2</b>	S	S	S	S	S
<b>PO3</b>	M	S	S	S	S
<b>PO4</b>	M	S	S	W	W
<b>PO5</b>	W	M	M	W	W

Programme: <b>B.Com.(H)(FM)</b>		Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010501T</b>		Course Title: <b>Corporate Accounting</b>	
<b>Course outcomes:</b> This course enables the student to: 1. Perform Accounting treatment for Share capital in conformity with the provisions of company act. 2. Perform Accounting treatment for Debentures in conformity with the provisions of company act. 3. Calculate value of goodwill and shares under different methods in conformity with the provisions of company act. 4. Perform Accounting treatment for Amalgamation of companies in conformity with the provisions of company act. 5. Perform Accounting treatment for internal and external reconstruction in conformity with the provisions of company act.			
Credits: <b>5</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: <b>75</b>			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	<b>Shares:</b> Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital and Its Types. Issues, Forfeiture and Re-Issue of Shares, Buy-back of Share, Rights Issue, Redemption of Preference Shares.	16	
<b>II</b>	<b>Debentures:</b> Features & Types, Issue and Redemption of Debentures. Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction for Preparation of Balance Sheet And Statement Of Profit And Loss.	19	
<b>III</b>	<b>Valuation Of Goodwill:</b> Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill. <b>Valuation Of Shares:</b> Need And Methods Of Valuation Of Shares.	15	
<b>IV</b>	<b>Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14:</b> Meaning, Characteristics and Objectives of Amalgamation, Kinds of Amalgamation	15	
<b>V</b>	<b>Accounting for Reconstruction:</b> Internal Reconstruction And	10	
<b>Suggested Readings:</b>			

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) Note-  
**Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

CO-PO MATRIX					
PO / CO	CO1	CO2	CO3	CO4	CO5
PO1	S	S	S	S	S
PO2					
PO3					
PO4					
PO5	W	W	W	W	W

Programme: B.Com.(H)(FM)	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010502T	Course Title: Goods and Services Tax	
Course outcomes: 1. Differentiate GST from pre-existing indirect tax structure in India and analyse the advantages and disadvantages of both the structures. 2. Demonstrate the procedure to find the time, place and value of supply of goods and services under GST regime. 3. Discuss the working of IGST model for inter-state supplies under GST regime. 4. Evaluate the administrative structure and the process of registration under GST. 5. Describe the basic concepts of custom law and different types of custom duties.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<b>Indirect Tax:</b> Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. <b>GST</b> Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.	17
II	<b>Time Of Supply:</b> Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions Provisions Related With Change Changes In GST Rate <b>Place Of Supply:</b> POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services. Determination Of GST Liability.	16
III	<b>Input Tax Credit ITC:</b> Meaning Of Utilization Of ITC Block Credit, Supply Not Eligible For ITC, Matching Reversal And Reclaim Of ITC. <b>Payment Under GST:</b> Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. <b>Return:</b> Meaning, Purpose And Importance Different Types Of Return, Due Date Of Filing Return <b>Assessment Under GST:</b> Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		S	

Programme: B.Com.(H)(FM)		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010505T		Course Title: Monetary Theory and Banking in India	
Course outcomes: After completing this course a student will have the ability to:			
1. Understand the concept of Monetary theory along with the Function of Money and its various aspects.			
2. Understand the Financial System and role of financial intermediaries.			
3. Understand the Indian Banking System, functions of banks and also the structure of Commercial			
4.Understand Problems and Policies For Allocation of Institutional Credit.			
5.Understand the role and function of Reserve Bank of India.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Money: Functions, Alternative measures to money supply iIn India and their different components, meaning and changing relative importance of each component.		15
II	High Powered Money- Meaning and uses, sources of changes in high powered money. Financial System: Components, Financial		10
III	Indian Banking System: Definition of Bank, Commercial Banks, Importance and Functions, Structure of Commercial Banking System in India. Regional Rural Banks, Cooperative Bank in India. Process of credit creation by banks; determination of money supply and total bank credit.		20
IV	Development Banks And Other Non-Banking Financial Institutions: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.		15
V	The Reserve Bank of India: Functions, Instruments of Monetary and Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact of Inflation and Inflationary Expectations		15
Suggested Readings:			
1. Saha SK Indian Banking System SBPD Publication (Hindi and English)			
2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)			
3. Gupta SB Monetary Planning Of India			
4. Khan M Y Indian Financial System Theory And Practice			
5. Sengupta A K & Agarwal K Money Market Operations in India			
6. Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		S	



Programme: B.Com.(H)(FM)		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010504T		Course Title: Principles and Practices of Insurance	
Course outcomes: After completing this course a student will have:			
1. Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.			
2. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.			
3. Ability to identify the appropriate method and types of Insurance for solving different problems.			
4. Ability to apply basic Insurance principles to solve business and industry related problems.			
5. Ability to understand the concept of Life, Marine and Fire Insurance.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.		15
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.		15
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.		15
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.		15
V	Insurance Industry in India: Growth of insurance industry in India, Structure, functioning and regulation of insurance industry in India, Prominent life and general insurance companies in India, Recent trends in Indian insurance industry.		15
Suggested Readings:			
1. Mishra M.N., Insurance- Principles & Practice.			
2. Gupta O.S., Life Insurance.			
3. Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.			
4. Kothari & Bhall, Principles & Practice of Insurance.			
5. श्रीवास्तव बालचन्द्र, बीमा के तत्व I			

6. शुक्लतुा सोमृे श, शुक्लतुा सुधुीर, ममरुर्ुातुातुातुामुाहरुख, बृीमुा मवमध एवु खुातुे।

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		S	

Programme: B.Com.(H)(FM)		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010601T		Course Title: Accounting for Managers	
Course outcomes: After completing this course a student will have the ability to: After completing this course a student will have: 1. Understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. 2. Understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. 3. Identify the appropriate method and techniques of Managerial Accounting for solving different problems. 4. Apply basic Managerial Accounting principles to solve business and industry related issues and problems. 5. Apply neo cost concepts for solving various novel emerging management problems.  Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.		15
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).		20
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.		15
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and		15

V	Neo Concepts : Responsibility Accounting : Concept and various approaches to Responsibility Accounting, Types of responsibility centres , Measuring divisional performance , Transfer Pricing : concept & importance , Method of transfer pricing , Activity Based Costing, Target Costing & Life Cycle Costing	10
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#### Suggested Readings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S	S	S	S	S
PO2	S	S	S	S	S
PO3	W	W	W	W	W
PO4	M	M	M	M	M
PO5	W	W	W	W	W

Programme: B.Com.(H)(FM)		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010602T		Course Title: Auditing	
Course outcomes: After completing this course a student will be able to:			
1. Examine the latest knowledge of auditing and understand the latest tools and techniques in internal & external auditing.			
2. Identify, in general terms, the procedure involved in auditing and other assurance services.			
3. Analyze the regulatory requirements of conducting audit of limited companies and discuss the form, content and importance of auditors' reports provided at the end of the audit or assurance service.			
4. Discuss the audit procedure involved in auditing public sector undertakings.			
5. Develop the understanding of the features of some special areas of audit.			
Credits: 5		Core Compulsory/ Elective: Compulsory	
Max.Marks:25+75		Min.PassingMarks:10+25	
Total No. of Lectures:75			
Unit	Topics		No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.		15
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		18
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, 19 Additional matters in the Auditor's Report, (Manufacturing and other companies), Auditor's Report Order 1988.		12
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies		15
V	Special Areas of Audit : Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		15

**Suggested Readings:**

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)
6. Sharma, Sanjeev, Auditing: MK Publications , Agra(Hindi and English)

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04marks)
Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05marks)

**CO-PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S	S	S	S	S
PO2	S	S	S	S	S
PO3	W	W	W	W	W
PO4	M	M	M	M	M
PO5	W	W	W	W	W

Programme : B.Com.(H)(FM)		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010606T		Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario. On successful completion of course, students will develop ability to:			
1. Define the concept and importance of values and ethics			
2. Understand concept and significance of ethical value system			
3. Analyse relationship between ethics and law.			
4. Evaluate concept and significance corporate governance for any organization.			
5. Appraise the need for corporate social responsibility			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.		14
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.		24
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.		14
IV	Corporate Governance: Issues, need, corporate governance code transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad		14
V	Corporate Social Responsibility: Concept and need, Arguments for and against, Strategic Planning and corporate social responsibility, Corporate philanthropy, CSR and corporate sustainability, CSR and business ethics, CSR and corporate governance, Environmental aspect of CSR, CSR models, Drivers of CSR, Important CSR initiatives in India.		8

**Suggested Readings:**

1. Kitson Alan- Ethical Organisation, Palgrave
2. L. T. Hosmer : The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
4. S. K. Chakraborty: Values and Ethics in Organisation, OUP Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted

Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

**CO-PO MAPPING MATRIX**

<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	S	S	S	S	S
<b>PO2</b>	M	M	M	M	M
<b>PO3</b>					
<b>PO4</b>	M	M	M	M	M
<b>PO5</b>					



Programme: <b>B.Com.(H)(FM)</b>		Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010604T</b>		Course Title: <b>Financial Market Operations</b>	
Course outcomes: After completing this course a student will have the ability to:			
1. Understand the concept of Financial Market along with the basic form and norms of Financial Market.			
2. Understand the Long term loan market, Financial Guarantee Market etc.			
3. Understand the terminologies associated with the field of Financial Market and control and their relevance			
4. Identify the appropriate method and techniques of Financial Market for solving different problems.			
5. Apply basic Financial Market principles to solve business and industry related problems.			
Credits: <b>5</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: <b>75</b>			
Unit	Topics		No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market		15
II	Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India. Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.		15
III	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.		15
IV	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.		20
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's		10
Suggested Readings:			
1. Machiraju, 'Indian Financial System' – Vikas Publishing House.			

2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi.
3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi
4. Mulay, M. A., "New Issues Capital Market in India"
5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.
6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.
7. Gupta, O. P., "Indian Securities Market".

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		M
PO2		L		M	S
PO3	M		W		
PO4	S	S	S	S	S
PO5		S		S	

## **DETAILED COURSE OUTLINES**

### **Major Subjects III (offered at SFC)**

Programme: B.Com.(H)(FM)		Year: First	Semester: First
Subject: Commerce			
Course Code: C010103T		Course Title: Business Communication	
Course outcomes: After completing this course a student will be able to:			
1. Develop understanding about funadamental aspects of communication & importance of technology in business communications			
2. Acquire skills to perform non-verbal business communications			
3. Acquire comprhension & presentation skills required for business communication			
4. Acquire writing skills required for effective office correspondence			
5. Develop report writing skills for effective business communications			
Credits: 6		Core Compulsory/ Elective: Elective	
Max.Marks:25+75		Min.PassingMarks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Process and Importance of Communication, Types of Communication (verbal &Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-		22
II	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail Video Conferencing etc.		21
III	Business language: Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation - Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.		15
IV	Writing Skills & Office Correspondance: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft, Official Letter, Semi Official Letter And Memorandum.		16
V	Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.		16

**Suggested Readings:**

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for
2. Bovee, and Thill, Business Communication Today, Pearson Education.
3. Shirley, Taylor, Communication for Business, Pearson Education.
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH.
5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04marks)
Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes	(05marks)

**CO-PO MATRIX**

PO / CO	CO1	CO2	CO3	CO4	CO5
PO1					
PO2		M	M	M	M
PO3					
PO4		L	L	L	L
PO5	M	S	S	S	S

Programme: B.Com.(H)(FM)		Year: First	Semester: First
Subject: Commerce			
CourseCode:C010104T		Course Title: Introduction to Computer Application	
Course outcomes: After completing this course a student will have: 1. Ability to understand basic of computer and operating systems 2. Ability to understand relevance of data-base management system 3. Ability to understand data-base language and organizations of data. 4. Ability to understand networking and its protocols. 5. Ability to understand basics of word processing for documents			
Credits: 6		Core Compulsory/ Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10 + 25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC-Software packages-An introduction, Disk Operating system and windows: Number systems and codes.		20
II	Relevance of Data-Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.		15
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.		15
IV	Introduction to networking; Importance of networking; Communication devices such as Modem and WIFI/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.		15
V	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks & design and layout format.		25
<b>Suggested Readings:</b> 1. Gill, N. S, “Handbook of Computer Fundamentals”, Khanna Publishing House, Delhi 2. Shrivastava ”Fundamental of Computer & Information Systems”(Wiley Dream tech) 3. Leon A and Leon M.,“ Introduction to Computers”(Vikas,1stEdition). 4. R. S. Salaria, “Computer Fundamentals”, Khanna Publishing House, Delhi. 5. Norton P., “Introduction to Computers”, (TATA McGraw Hill) 6. Leon “Fundamentals of Information Technology”, (Vikas) 7. Ravi chandran, A., “Computers Today”, Khanna Publishing House, Delhi. 8. Sinha, P. K., “Computer Fundamental”, BPB Publications(Hindi and English) 9. Laudon & Laudon, “Management Information System” 10. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.			
Note-Latest edition of the text books should be used.			

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04marks)</b>
<b>Class Test-I(Objective Questions)</b>	<b>(04marks)</b>
<b>Class Test-II(Descriptive Questions)</b>	<b>(04marks)</b>
<b>Class Test-III(Objective Questions)</b>	<b>(04marks)</b>
<b>Class Test-IV(Descriptive Questions)</b>	<b>(04marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05marks)</b>

**CO-PO MAPPING MATRIX**

<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>		W		M	
<b>PO2</b>			M		M
<b>PO3</b>	S	S	S	S	S
<b>PO4</b>	W	W	W	W	W
<b>PO5</b>	M				

Programme: B.Com.(H)(FM).	Year:	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010205T</b>	Course Title: <b>Business Economics</b>	
Course outcomes:		
1. Apply the theories of demand, production and costs in different decision-making situations.		
2. Evaluate the causes and consequences of different market structures.		
3. Develop an understanding of the concept of macroeconomic equilibrium and implications for the management of the business cycle.		
4. Analyze the importance of international trade and evaluate the effects of government policy measures on the exchange rate and trade.		
5. Evaluate the trade cycles and role of exchangerates.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand	22
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And	31
III	A.Perfect Competition: Meaning, PriceAnd Output Determination. B.Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C.Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21



IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories	16
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#### **Suggested Readings:**

1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed.
2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), , McGraw Hill Education, 9th Ed
3. Ahuja, H.L., “Managerial Economics”, S.Chand, 8th Ed
4. Dwivedi, D.N., “Managerial Economics”, Vikas Publication, 7th Ed
5. Mithani, D.M., “Managerial Economics- Theory and Applications”, Himalaya Publications
6. Gupta, G., “Managerial Economics”, McGraw-Hill Education (India)Pvt Limited
7. Seth, M.L., “Principles of Economics”, Lakshmi Narain Agrawal Educational Publishers, Agra
8. Vaish & Sunderm, “Principles of Economics”, Ratan Prakashan Mandir
9. Jhingan, M.L., “Managerial Economics -1E”, Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra Note-  
**Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

**Suggested Continuous Evaluation Methods:** Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

CO PO MAPPING MATRIX					
Pos/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		W		S
PO2		S		M	M
PO3	M		S	S	
PO4	S			M	S
PO5		M	S	W	

Programme: <b>B.Com.(H)(FM)</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010204T</b>	Course Title: <b>Essentials of E-commerce</b>	
Course outcomes: This course is to familiarize the student with the basic of e-commerce and to comprehend its potential. On completion of this course, the students will have the ability to:		
1. Understand the concept of e-commerce and various types of business models present in online environment.		
2. Analyze various security threats encountered while transacting online and safeguards used to tackle it.		
3. Identifying various provisions of IT (Amendment Act) 2008 which facilitate online business and electronic governance.		
4. Apply the various methods of e-payment used to complete an online transaction.		
5. Evaluate the effect of e-commerce on various industries.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Internet and Commerce:</b> Business Operations inCommerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
<b>II</b>	<b>Application in B2C:</b> Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker-Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry; Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	20
<b>III</b>	<b>Application in B2B:</b> Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in	20
<b>IV</b>	<b>Applications in Governance:</b> EDI In Governance; E Government; E Governance Applications of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15
<b>V</b>	<b>IT (Amendment) Act 2008 and Cyber Crimes:</b> IT Act 2008: Definitions; Digital signature; Electronic governance, attribution, acknowledgement and dispatch of electronic records; Regulation of certifying authorities; Digital signatures certificates; Duties of subscribers; Penalties and adjudication; Appellate tribunal; Offences and cyber-crimes.	15

**Suggested Readings:**

1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi
5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English) Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment

and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

**CO - PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S	M	S	W	M
PO2	M	M	M	W	S
PO3	M	S	S	W	M
PO4	W	S	M	S	W
PO5	S	W	S	W	M

Programme: B.Com.(H)(FM)		Year: First	Semester: Second
Subject: Commerce			
Course Code:		Course Title: Organisational Behaviour	
Course outcomes: After completing this course a student will be able to:			
1. Define various disciplines contributing to the field of Organizational Behavior and to develop cognizance of the importance of human behavior.			
2. Explain and evaluate the key assumptions on which behavior in organizations is currently managed and assess the effect of these ideas on employee attitudes and actions.			
3. Apply problem solving and critical thinking abilities to analyse the kinds of choices available for developing alternative organizational behavior approaches in the workplace.			
4. Judge complexities and uncertainties of organizational behavior by examining your own role in the light of experience of real-time problem settings.			
5. Select related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.			
Credits: 6		Core Compulsory/ Elective: Core Compulsory	
Max.Marks:25+75		Min.PassingMarks:10+25	
Total No. of Lectures:90			
Unit	Topics		No. of Lectures
I	Introduction: Concept and nature of Organizational behavior; Contributing disciplines to the field of O.B.; O.B. Models; Need to understand human behavior; Challenges and Opportunities.		10
II	Individual and Interpersonal Behavior: Biographical Characteristics; Ability Values; Attitudes- Formation, Theories, Organization Related Attitude Relationship between Attitude and Behavior; Personality – Determinants and Traits Emotions; Learning-Theories and Reinforcement Schedules, Perception –Process and Errors. Interpersonal Behaviour: Johari Window; Transactional Analysis – Ego States, Types of Transactions, Life Positions, Applications of Transactional Analysis		20
III	Group Behaviour and Team Development: Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness Group Think and Group Shift. Group Decision Making; Inter Group Behaviour Concept of Team Vs. Group; Types of Teams; Building and Managing Effective Teams.		20

<b>IV</b>	<b>Motivation and Leadership:</b> Concept, Significance and Theories of Motivation Motivation and Behaviour, Motivation at Work, types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler. Fundamental concept; Leadership styles; Theories- Trait theory Behavioural theory, Fiedler’s contingency theory; Harsey and Blanchard’s situational theory; Managerial grid; Likert’s four systems of leadership, Situational leadership, Transactional and Transformational leadership.	20
<b>V</b>	<b>Organizational Culture and Conflict Management:</b> Organizational Culture- Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict – Sources, Types, Process and Resolution of Conflict; Managing Change Resistance to Change, Planned Change. Managing Across Cultures; Empowerment and Participation.	20

**Suggested Readings:**

1. Robbins; S.P., Coulter, M.K. & Vohra, N. Organizational Behaviour, Pearson Education.
2. Luthans Fred, Organizational Behaviour, McGraw Hill International, New York,
3. Robins S.P., Organizational Theory: Structure Design and Application, Prentice Hall of India Pvt. Ltd.
4. McShane and Glinow, Organizational Behaviour, McGraw Hill Publication.
5. T.N Chhabra, Management Process and Organisational Behaviour, Sun India Publications.
6. Singh, K., (2012). Organizational Behaviour: Text and Cases. Pearson Education, 1/e.
7. Mirza, S., (2003)). Organizational Behavior. McGraw Hill Education, 1/e.

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04marks)
Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05marks)

**CO - PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
<b>PO1</b>	S	M	M	S	W
<b>PO2</b>	S	S	S	S	S
<b>PO3</b>	M	M	M	M	M
<b>PO4</b>	M	W	S	M	M
<b>PO5</b>	M	M	S	W	W

Programme: <b>B.Com.(H)(FM)</b>	Year: <b>Second</b>	Semester: <b>Third</b>
Subject:		
Course Code:	Course Title: <b>MANAGEMENT OF FINANCIAL INSTITUTIONS</b>	
Course outcomes: On successful completion of course, students will develop ability to:		
1. Develop an understanding of various aspects related to management of financial institutions.		
2.Demonstrate various ways in which synergy is created and examine various form of flow of funds.		
3.Identify Factors affecting institutional risk management.		
4.Evaluate financially, credit and risk management techniques.		
5. Appraise various alternatives available for measurement of risk.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
25+75	Max. Marks:	Min. Passing Marks:10+25
Total No. of Lectures: 90		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Introduction Financial Intermediation; Kinds of Intermediation; Financial Institution and its kinds; An overview of the Indian financial system; Regulation of Banks, NBFCs & FIs; Products offered by Banks and FIs. CRR & SLR management; Capital Adequacy: Capital adequacy norms.	18
<b>II</b>	Statement of Financial Sector: Flow of Funds Accounts – Sector wise and Instrument wise. Statements of Financial Institution: Analyzing Bank’s Financial Statement: The balance sheet; income statement; Cash Flow Statement; profitability, liquidity and solvency analysis;	20
<b>III</b>	Institutional Risk Management: Interest Rate Risk; Market Risk; Credit Risk; Liquidity Risk; Operational Risk. Determination of Interest Rate. Theories of Interest Rates: Classical Theory; Loanable Funds Theory; Liquidity Preference Theory	22

<b>IV</b>	Credit & Liquidity Risk Management: Types of Assets, NPA & its types, Management of NPA, Measurement of Credit Risk – Qualitative and Quantitative models	15
<b>V</b>	Liquidity Risk Management: Measurement of Liquidity Risk; Measures of Liquidity Exposure; Causes of Liquidity risk: Asset-Side and Liability-Side; Managing Liquidity Risk	15

### **Suggested Readings:**

1. Saunders & Cornett – “Financial Institutions Management – A risk management approach” Tata McGraw Hill
2. Resti & Sironi – “Risk management and shareholders’ value in banking” John Wiley
3. Rose & Hudgins – “Bank management and financial services”  
3

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted

Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

### **CO-PO MAPPING MATRIX**

<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	S	S	S	S	S
<b>PO2</b>	M	M	M	M	M
<b>PO3</b>					
<b>PO4</b>	W	W	W	W	W
<b>PO5</b>					

3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)
4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.
6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra Note-  
**Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted

Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

**CO-PO MAPPING MATRIX**

<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	S	S	S	S	S
<b>PO2</b>	M	M	M	M	M
<b>PO3</b>					
<b>PO4</b>	W	W	W	W	W
<b>PO5</b>					



Programme: BCOM FM	Year: Second	Semester: Fourth
Subject: <b>COMMERCE</b>		
Course Code:	Course Title: <b>Securities Analysis and Portfolio Management</b>	
Course outcomes: After completing this course a student will have the ability to:		
1.To provide knowledge about basic concept of Securities Analysis		
2.To provide knowledge about Investment Alternatives		
3.To give an overview about Economic analysis industry analysis		
4.To give an overview about Portfolio Management		
5.To give an overview about the Portfolio Analysis		
Credits: 6	Core Compulsory / Elective: <b>Elective</b>	
25+75	Max. Marks:	Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	<b>Investments:</b> Nature, scope, objective and Process of investments analysis, concept of return and risk analysis, measurement of return and risk: Systematic and Unsystematic Risk.	18
II	<b>Investment Alternatives:</b> Investment instrument of Capital Market and Money Market, Valuation of Fixed and Variable securities Non Security forms of Investment, Government Securities, Mutual Fund, Real Estate and Gold.	20
III	<b>Fundamental Analysis:</b> Economic analysis industry analysis and company analysis Technical Analysis: Trends, indicators, indices and moving average applied in technical analysis. Efficient Market Hypothesis: weak, semi-strong and strong market and its testing techniques	22
IV	<b>Portfolio Management:</b> Meaning, importance and objectives of portfolio and portfolio management, Risk and Return- Definition types and importance.	15
V	<b>Portfolio Analysis:</b> Risk Measurement; Estimating rate of return and standard deviation of portfolio returns; Effects of Combining securities	15
<b>Suggested Readings:</b>		

Security analysis and Portfolio Management by Punithavathy Pandian

Security analysis and Portfolio Management by Ambika Das

Security analysis and Portfolio Management by S kevin

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

**CO-PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		S	

2. Narayan P. (2008), Inventory Management, Excel Books.
3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.
5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing. Note-  
**Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance,Behaviour, Discipline, Participation in Different	(05 marks)

**CO- PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S	M	S	W	M
PO2	S	M	M	W	S
PO3	M	M	S	W	M
PO4	W	S	M	S	W
PO5	S	M	S	M	M

Programme: BCOM(H) (FM)		Year: Third	Semester: Fifth
Subject: <b>Commerce</b>			
CourseCode:	Course Title: <b>Commodity Derivatives And Real Estate Markets</b>		
Course outcomes: After completing this course a student will have:			
1. Explain conceptual framework of commodities and real estate markets.			
2. Design and construct generic strategies for investment in commodities and real estate markets.			
3. Apply real estate rules and regulations in the real estate business world.			
4. Evaluate real estate markets and assessment of various properties in business decisions.			
5. Apply sustainability of the real estate market with emerging rules for business.			
Credits: <b>6</b>		Core Compulsory/ Elective: <b>Elective</b>	
Max.Marks:25+75		Min.PassingMarks:10+25	
Total No. ofLectures: <b>45</b>			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	Introduction to Commodity Derivatives: Evolution of commodity exchanges, commodity derivatives, global commodity derivatives exchanges, latest developments.		7
<b>II</b>	Commodity Market Operations & Regulatory Framework: Participants, Introduction to Commodity Forward contracts, futures and options, pricing commodity futures – Investment assets versus consumption assets, Cost of carry model.		9
<b>III</b>	Real Estate Introduction: Real Estate Scope; Classification of real estate activities and peculiarities; Factors affecting real estate market; Role of Government in real estate market; Statutory provisions, laws, rules and regulations application.		10
<b>IV</b>	Real Estate Markets and Valuation: Land and Property Market- variations and their functioning, concepts of fringe, peri-urban and urban land and the role of actors, agents and other institutions in these markets. Real Estate Valuation: The Valuer- his functions and responsibilities; the principle factors affecting the supply and demand for land and building.		11
<b>V</b>	Real Estate Market- Environmental Sustainability In Real Estate Development; Environmental Impact Assessment in real estate development and management- Methodologies, for sites, large-scale projects like residential complexes, townships, malls, roads etc.; Role of technology in sustainable development of real estate.		8
<b>Suggested Readings:</b>			
1. Chatnani N, Commodity Markets: Operations, Instrument and Applications, TMH			
2. Narayan Laxmanrao, Real Estate Deals, Jain Book Depot			
3. PrabinaRajib. Commodity Derivatives and Risk Management, Prentice Hall India.			
4. Adukia, Rajkumar S, Real Estate Law Practice and Procedures A Complete Encyclopedia on Real Estate in 2 Volume, Jain Book Depot.			
This course can be opted as an elective by the students of following subjects:			
<b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04marks)	

Class Test-I(Objective Questions)	(04marks)
Class Test-II(Descriptive Questions)	(04marks)
Class Test-III(Objective Questions)	(04marks)
Class Test-IV(Descriptive Questions)	(04marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05marks)

Programme: <b>BCOM(H) FM</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code:	Course Title: <b>Fixed Income Securities and treasury management</b>	
Course outcomes: After completing this course a student will have the ability to: 1.Develop an understanding of different types of fixed income securities and their characteristics. 2. Value fixed income securities and derive spot yield curve. 3. Identify passive and active fixed income portfolio management techniques. 4. Explain the scope of treasury within a corporate organization structure. 5. Analyze the various types of risks dealt by treasurers, its implications and limitations of risk management.		
Credits: 3		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 45		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Introduction to Fixed Income Securities Market and Development</b> Markets for Fixed Income Securities and recent developments; Avenues for Fixed income: Central Government Securities, Corporate Debt, Commercial Papers, Repos and other avenues; Bond Market Indices and Benchmarks	11
<b>II</b>	<b>Valuation of Fixed Income Securities</b> Attributes of a fixed income security; Valuation of Fixed Income Securities Risk Analysis of Fixed Income Securities; Yield curve and term structure analyze.	7
<b>III</b>	<b>Investment Strategies in Fixed Income Securities</b> Bond portfolio management Strategies, fixed income derivatives, fixed income investments in India.	8
<b>IV</b>	<b>Introduction to Treasury Management</b> Scope of Treasury within a corporate organization structure, establishing treasury policy and procedures, responsibility of corporate treasurer, functions of a corporate treasury.	9
<b>V</b>	<b>Designing Treasury Portfolio and Treasury Risk Management</b> Designing and managing a treasury portfolio, treasury risk management, cross currency transactions, its risk and rewards, elements of uncertainty, sources of risk, types of risks dealt by treasurers, implications and limitations of risk management	10
<b>Suggested Readings:</b>		

1. Suresh M. Sundaresan ; Fixed Income Markets and Their Derivatives, International Thomson Publishing.
1. Suresh M. Sundaresan ; Fixed Income Markets and Their Derivatives, International

Thomson Publishing.

1. Suresh M. Sundaresan ; Fixed Income Markets and Their Derivatives, International Thomson Publishing.

2. S.K. Bagchi ,Jaico:,Treasury Risk Management, Book Pub, 2005.

3. Frank Fabozzi: Bond Markets, Analysis and Strategies, 2014, 9th edition.

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

**CO-PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		S	



## **DETAILED COURSE OUTLINES**

**Minor / Electives**  
(to be provided by offering schools)

## **DETAILED COURSE OUTLINES**

### **Vocational (Minor)**

**(to be provided by offering schools, SFC course outlines included)**

S. No.	Vocational Subject	Course Name	Course Code	Credits	Semester	Offering School
1	Media and Communication Studies	Introduction to Mass Communication		3	I	SMCS
		Basics of Advertising		3	II	SMCS
		Development Communication		3	III	SMCS
		Communication Research		3	IV	SMCS
2	Investigation of Documents	Basics of Handwriting Examination		3	I	SBAS
		Identification of Forged Documents		3	II	SBAS
		Identification of Forged signature		3	III	SBAS
		Examination of Security Documents		3	IV	SBAS
3	Mathematics	Probability and Statistics (2 credit) + Practical in R (1 credit)		3	I	SBAS
		Stock Market Analysis (2 Credit) + Practical in Excel (1 credit)		3	II	SBAS
		Financial Mathematics (2 credit) + Practical in Excel		3	III	SBAS
		Multivariate Statistical Techniques (2 credit) + Practical in R (1 credit)		3	IV	SBAS
4	Cyber Crime	Types of cyber crimes		3	I	SBAS
		Investigation of cyber crime related issues		3	II	SBAS
		Cyber bullying and defamation		3	III	SBAS
		Cryptocurrency		3	IV	SBAS
5	Basics of Bio-Science	Human Physiology-I		3	I	SBAS
		Human Physiology-II		3	II	SBAS
		Ethical Guidelines in Clinical Trial		3	III	SBAS
		Basic Biotechnology		3	IV	SBAS

Programme: All Undergraduate Degree		Year: First	Semester: First
Subject: Vocational (Accounting)			
Course Code:		Course Title: <b>FINANCIAL ACCOUNTING</b>	
Course outcomes: On successful completion of course, students will develop ability to:			
1. To understand the fundamentals, basic theory and concepts of financial accounting			
2.To understand the basic documents & & procedure of Accounting			
3.To understand the basic subsidiary books of accounting			
4. To have an understanding of preparation and presentation of financial statements			
5.To acquire knowledge about various techniques used for analysing financial statements and			
Credits: 3		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	– <b>Introduction:</b> - Meaning, Feature, Objective and Importance of Book Keeping, Accountancy: Meaning, Scope, Objective and Importance of Accountancy, Principle, concept and conventions of account, Basic Accounting Terminologies, Accounting Standard, IFRS.Double Entry System, Classification of Accounts and Accounting equations Ruleswith illustrations		9
II	<b>Source Documents Required for Transactions:</b> Meaning of Transaction, Voucher, Cash andCredit memo, Debit and Credit note, Pay-in-slip Withdrawal slip, Cheques, Bank pass book, Bank Statement etc.Journal and Subsidiary Books Meaning, Importance and Specimen of Journal Meaning, need and specimen of different Subsidiary Books and types, Illustrations.		9
III	<b>.Ledger: Meaning, need and contents,</b> Specimen of ledger, posting of entries from Subsidiary Books to ledger, balancing of ledger accounts, Illustrations. Meaning and Purpose Specimen of Trial Balance, Meaning and effects of errors, Types of errors, Errors affecting and not affecting Trial Balance, Rectification entries, Illustrations		9

IV	<b>Financial statements of Proprietary concern:-</b> Presentation of Financial Statement: Preparation of final accounts (Profit & Loss Account and Balance Sheet) according to companies act 2013 (vertical format), Excel Application to make Balance sheet, Case studies and Workshops,	9
V	. Preparation of Cash Flow Statement and its analysis. <b>One project report to be submitted on Final account &amp; cash flow statement of Finance company</b>	9

#### Suggested Readings:

Advanced Accounts- M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand  
Publication- New Delhi.

2. Financial Accounting for B.com- CA (Dr.) P.C. Tulsian S.C. Gupta, S.  
Chand Publication- New Delhi.

3 Financial Accounting- Dr. Jintendra Ahirrao

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline,	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	H	H	H	H	M
PO2	M	H	M	H	L
PO3	M	H	M	M	M
PO4	M	M	L	H	M
PO5	M	M	M	M	M

Programme: All Undergraduate Degree		Year: First	Semester: Second
Subject: Vocational (Accounting)			
Course Code:		Course Title: COST ACCOUNTING	
Course outcomes: On successful completion of course, students will develop ability to:			
1. Students will be able to understand the basic cost concepts & its elements.			
2.Students will be able to understand the concept of Material			
3.Students will be able to understand the concept of Labour			
4.Students will be able to understand the concept of Overhead			
5.Students will be able to prepare report on various cost performa			
Credits: 3		Core Compulsory / Elective: <b>Complusory</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Introduction:- Meaning and Scope of Cost Accounting. • Objectives of Cost Accounting,Cost Accounting Versus Financial Accounting,Importance of Cost Accounting.,Objections to Cost Accounting. • Elements of Cost,Components of Total Cost. • Classification of Costs.Installation of a Costing System.Methods of Costing.Techniques of Costing.Systems of Costing.		9
II	Direct Materials • Materials Control.Purchasing of Materials. • Receiving of Materials.Inspection of Materials. • Storage of Materials.Issuing of Materials. • Maintenance of Inventory Records. (i) Incoming Materials. (ii) Outgoing Materials.		10
III	. Direct Labour and Direct ExpensesDirect and Indirect Labour. Control over Labour Costs. Personnel Department.Engineering and Works Study Department.Time-keeping Department. Pay-master's Department.Cost Accounting Department.Treatment of Holiday Pay, Idle Time Overtime etc. in Cost Accounts.Labour Turnover Direct Expenses		9

IV	Overheads - Control <ul style="list-style-type: none"> <li>• Classification of Overheads.</li> <li>• Comments on Certain Items of <ul style="list-style-type: none"> <li>(i) Factory Overheads.</li> <li>(ii) Office and Administrative Overheads.</li> <li>(iii) Selling and Distribution Overheads.</li> </ul> </li> </ul>	9
V	Students will be required to prepare reports for an organization in respect of the following: Cost sheet of the firm for a selected period. <input type="checkbox"/> Maintenance of Bin Cards.Maintenance of Stores Ledger.Treatment of Material Losses. Recording Attendance Time.Recording Job Time.Treatment of Material Losses.Classification and Codification of Different Items of Overheads	8

#### Suggested Readings:

1.M.N. Arora, Cost Accounting,HPH.

2. Dr Venkataramana R and others (7 lecturers) - Cost Management,VBH

3. B Mariappa, Costing Methods,HPH

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline,</b>	<b>(05 marks)</b>

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	H	M	M	H	L
PO2	M	H	M	H	L
PO3	L	H	L	L	M
PO4	M	M	L	M	L
PO5	M	M	M	M	L

Programme: All Undergraduate Degree		Year: <b>Second</b>	Semester: <b>Third</b>
Subject: Vocational (Accounting)			
Course Code:		Course Computerized Accounting	
Course outcomes: On successful completion of course, students will develop ability to:			
1. Student will be able to understand Concept of Accounting			
2. Student will be able to understand the Fundamental Of Tally ERP9			
3.Student will be able to create Accounting Master on Tally ERP			
4.Student will be able to understand Inventory Management on Tally ERP			
5. Student will be able to understand Vocher entry on Tally ERP			
Credits: 3		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures:45			
Unit	Topics		No. of Lectures
I	Basics of Accounting Definition, Principles of Accounting, Types of Account and Golden Rules of Accounts, recording of transactions, posting, balancing & preparation of final A/c.		9
II	Fundamentals of Tally ERP9 1. Setting up of company in Tally ERP 9 2. Company features & configurations Module III: Creating Accounting Masters in Tally ERP 9		9
III	Creating Accounting Masters in Tally ERP 9 1. Accounting groups 2. Ledgers 3. Maintaining charts of Accounts		9
IV	Inventory Management masters in Tally ERP 9 1. Stock groups, Stock items 2. Unit of measures 3. Godowns		9



<b>V</b>	<b>Voucher Entries</b> 1. Accounting Vouchers 2. Inventory Vouchers 3. Order Vouchers	9
<b>Suggested Readings:</b>          		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline,</b>		<b>(05 marks)</b>

CO-PO MAPPING MATRIX					
POs/ COs	CO1	CO2	CO3	CO4	CO5
<b>PO1</b>	H	H	H	H	M
<b>PO2</b>	M	H	M	H	L
<b>PO3</b>	L	H	M	M	M
<b>PO4</b>	L	L	M	M	L
<b>PO5</b>	M	M	M	M	L

Programme: All Undergraduate Degree		Year: <b>Second</b>	Semester: Fourth
Subject: Vocational (Accounting)			
Course Code:		Course Title: ADVANCED FINANCIAL ACCOUNTING	
Course outcomes: On successful completion of course, students will develop ability to:			
1.Learners will ne able to understand thr basic concept of Accounting			
2Learners will ne able to understand the Hire purchase system			
3. Learners will ne able to understand the Troyality Accounting			
4 Learners will ne able to understand the concept of conversion of Partnership to Company and prepare report on various accounting performas			
5.Learner will be able to prepare a report on various Financial standards			
Credits: 3		Core Compulsory / Elective: Complusory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures:45			
Unit	Topics		No. of Lectures
I	<b>INTRODUCTION TO FINANCIAL ACCOUNTING</b> Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting Standards: List of Indian Accounting Standards (Ind. AS) and list of IFRS		8
II	<b>HIRE PURCHASE SYSTEM</b> Meaning of Hire Purchase and Instalment Purchase System- difference between Hire Purchase and Instalment Purchase – Important Definitions – Hire Purchase Agreement – HirePurchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		10

III	<b>ROYALTY ACCOUNTS</b> Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account	10
IV	<b>CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY</b> Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method –Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities, Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format.	12
V	<b>Student will be required to prepare report on</b> :1.Collection & recording of Royalty agreement with regard to any suitable situation. 2.. Collection and recording of Hire Purchase Agreement. 3.. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.	5
<b>Suggested Readings:</b>  1. Arulanandam & Raman – Financial Accounting – I, HPH  2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH  3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications 4 4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)

<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline,</b>	<b>(05 marks)</b>

<b>CO-PO MAPPING MATRIX</b>					
<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	H	H	H	H	M
<b>PO2</b>	M	H	L	H	L
<b>PO3</b>	L	H	M	M	M
<b>PO4</b>	M	L	H	M	M
<b>PO5</b>	M	M	M	M	L

Programme: All Undergraduate Degree		Year: First	Semester: I
Subject: Vocational (Taxation)			
Course Code:		Course Title: <b>Basics of Income Tax</b>	
Course outcomes: After completing this course a student will be able to:			
1. Develop an understanding of the way in which taxation law is administered in relation to Basic concepts of income and Agricultural income.			
2. Develop a basic understanding to the concept of Residential Status and Tax liability.			
3. Apply the method of computing the income under the head ‘salary’.			
4. Apply the method of computing the income under the head ‘House Property’ and 'Profit and			
5. Apply the method of computing the income under the head ‘Capital gains' and ‘Other Sources’.			
Credits: <b>3</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: <b>45</b>			
Unit	Topics		No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment		7
II	Residential status & Tax Liability (Basis of Charge). Capital & Revenue expenses and incomes. Exempted Incomes under section 10.		7
III	Income from Salaries, retirement, calculation of gratuity, pension & commuted pension		9
IV	Income from House Property. Income from Profits and Gains of Business and Profession, Depreciation		13
V	Income from Capital gains, Income from Other Sources, Set off and carry forward of losses and Clubbing of Income, Deductions from Gross Total Income, rebates and reliefs.		9
<b>Suggested Readings:</b>			
1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.			
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)			
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)			
4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra.			
<b>Note- Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)

Class Test-III (Objective Questions)					(04 marks)
Class Test-IV (Descriptive Questions)					(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)					(05 marks)
<b>CO-PO MAPPING MATRIX (SFC UG Programs)</b>					
<b>POs/ COs</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>PO1</b>	S		M		L
<b>PO2</b>		S		M	M
<b>PO3</b>	M		S		
<b>PO4</b>	L	S	L	S	S
<b>PO5</b>		M		S	S

Programme: All Undergraduate Degree		Year: First	Semester: II
Subject: Vocational (Taxation)			
Course Code:		Course Title: Advance Income Tax	
Course outcomes: After completing this course a student will be able to:			
1. Evaluate and develop conceptual understanding of calculating Tax Liability and Total Income of an Individual, HUF, Partnership firms and companies.			
2. Develop an understanding about the assessment procedure and tax authorities.			
3. Develop an understanding on the recent changes in Income Tax			
4. Learn and apply the ways of filing of return of income through software and Assessment			
5. Develop an understanding on online registration for PAN and issues in filing the return.			
Credits: 3		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Computation of Tax Liability and total Income of an Individual, Hindu Undivided Family and Partnership firms.		15
II	Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.		7
III	Recent Changes in Income Tax, Advanced Level Issues in Income Tax,		6
IV	TDS Filing with Tally ERP9, Payroll & Income Tax with Tally ERP9 Computation of Presumptive income & E Filing of ITR04, Computation of Partnership Firm & E Filing of ITR05 and Computation of Companies Return & E Filing of ITR06.		9
V	Online Registration for PAN, Problems in Return Filing: Latest (ITR1 to ITR 7), latest Problems in Audit.		8
Suggested Readings:			
1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.			
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)			
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)			
4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra.			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)

Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

CO-PO MAPPING MATRIX (SFC UG Programs)					
POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		S		
PO4	L	S	M	S	S
PO5		M		S	



Programme: All Undergraduate Degree	Year: Second	Semester: III
Subject: Vocational (Taxation)		
Course Code:	Course Title: Goods and Service Tax	
Course Outcomes: After completing this course, a student will be able to:		
1. Develop an understanding on the basic concepts of GST.		
2. Analyse the concept of Input tax credit, return for regular and composite dealer.		
3. Demonstrate about the various types of accounts and records of invoices.		
4. Understand about the appellate tribunal, various offences, penalties and procecusion.		
5. Develop an understanding on GST filing with the help of Tally ERP9.		
Credits: 3	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 45		
Unit	Topics	No. of Lectures
I	Introduction to GST, Taxable Event Supply, Supply on Levy, Place of Supply, Value of Supply, Export & Import, E-Way Bills, Registrations	8
II	Input Tax Credit & ITC04: Transitional Provisions Job Work, Various Return Under GST Law: A. Return for Regular GST Dealer (Practical Demonstration and hands on Practice by Participants): 1- GSTR- BB, 2- GSTR-1, 3- GSTR-9, 4- GSTR 9C, 5- GSTR 2A & GSTR 3B. B.Return for Composite Dealer: 1- GSTR-4, 2- CPM-08	12
III	Account & Records Invoice: Tax Payments, Time of Supply Returns ( All ), Refunds of GST Paid, Return under GST, Annual Return and Annual Audit in GST	8
IV	Appellate Level in GST, Advance Ruling and Appellate Authority, Offences, Penalties, Prosecution in GST Litigation Management, Audit & Assessments, E-commerce TCS, Demand & Recovery, Acts & Law	8

V	<b>GST Filing with Tally ERP9:</b> How will GST work in Tally ERP9 ?, Introduction to GST Invoice, Invoice format under GST Regime, File GSTR3B from Tally ERP9, File GSTR1 using Tally ERP9, Generate Eway Bills using Tally ERP9, How to Pass Accounting Entries under GST, Point of Sale (POS)	9
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**Suggested Readings:**

1. Malhotra XE and Agarwal goods and services tax Agra India Sahitya Bhawan Publication English and Hindi
2. Bansal K. M. GST Customer law taxman Publication private limited University edition
3. RK Singh PK a bird's eye view of GST Asia law house
4. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
5. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA

**Note-** Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment

and Class Tests. The marks shall be as follows:

	<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
	<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
	<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
	<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
	<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
	<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>		<b>(05 marks)</b>	

**CO-PO MAPPING MATRIX (SFC UG Programs)**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S	W		W	
PO2		M		S	
PO3	M		S		M
PO4		S	M		M
PO5			S	M	S

Programme: All Undergraduate Degree	Year: Second	Semester: IV
Subject: Vocational (Taxation)		
Course Code:	Course Title: Corporate Tax	
Course Outcomes: After completing this course, a student will be able to:		
1. Develop an understanding on the basic concepts of Corporate tax law in India.		
2. Analyse the concept of setting up of a new enterprise and its tax management.		
3. Demonstrate about the various types of tax planning with reference to specific management decisions.		
4. Understand about the special provisions relating to non residents and transfer pricing.		
5. Develop an understanding on business restructuring and transfer of assets.		
Credits: 3	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 45		
Unit	Topics	No. of Lectures
I	Brief overview of corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits	8
II	Tax planning with reference to setting up of a new business; Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, dividend	9
III	Tax planning with reference to specific management decisions; Make or buy; own or lease; repair or replace; Tax planning with reference to employees remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.	12
IV	Special provisions relating to non-residents; double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement	6

V	Tax planning with reference to business restructuring Transfer of assets between holding and subsidiary companies. Case study - How Google, Apple, Amazon and other global corporations save billions in taxes due to cross-border structuring Case study of tax havens International tax structuring - Use of SPVs and tax havens Vodafone Case and subsequent amendment	10
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**Suggested Readings:**

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi
3. Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.

**Note-** Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

	Assessment and Presentation of Assignment	(04 marks)	
	Class Test-I (Objective Questions)	(04 marks)	
	Class Test-II (Descriptive Questions)	(04 marks)	
	Class Test-III (Objective Questions)	(04 marks)	
	Class Test-IV (Descriptive Questions)	(04 marks)	
	Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

CO-PO MAPPING MATRIX (SFC UG Programs)

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S	W		W	
PO2		M		S	
PO3	M		S		M
PO4		S	M		M
PO5	L		S	M	S

Programme: All Undergraduate Degree		Year: First	Semester: First
Subject- Vocational (Financial Advisory)			
Course Code:		Course Title: Financial Services	
Course outcomes: After completing this course a student will have the ability to:			
1.Develop a basic understanding of concept, emergence and development of financial services.			
2.Explain concept, attributes and functioning of Credit rating,			
3.Explain concept, attributes and functioning of Cosumer Finance.			
4.Classify and analyse the mechanics, operations and procedures in Factoring financial services			
5.Classify and analyse the mechanics, operations and procedures in leasing Financial services			
Credits: 3		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures
I	Unit I: Financial Services: An Overview Financial Services: Concept – functions of financial services market, growth of financial services in India. Credit cards: Concept, Classification, facilities and services, credit card frauds, benefits and drawbacks. A case study on Credit Card services and fraud		5
II	Unit II: Credit rating: concept, features and advantages, growth factors for credit rating system, regulatory framework. A case on credit rating rating of credit card puchaser.		5
III	Unit III: Consumer finance meaning, types, consumer finance practice in India, pricing, consumer credit scoring, case for and against consumer finance. hire purchase and installment credit system, A Case study on Hire purchase system.		6
IV	Unit IV: Factoring definition, mechanism, characteristics, players in factoring services, functions of a factor, factoring costs, factoring vs bills discounting, RBI guidelines on factoring – cost-benefit, analysis of factoring, A case on Factoring processing SBI unit.		9
V	Unit V: Leasing concept, types, financial lease vs financial lease, tests for financial lease, Leasing process, tax aspects of leasing , funding aspects of leasing – MPBF. A case on financial and operating lease of company		5
Suggested Readings:			
1.Khan, M.Y., Financial Services, Tata McGraw Hill.			

2. Guruswamy, S. Financial Services , Tata McGraw Hill. 3. Goel, S.

Financial Services, PHI.

4. Singh J.K. Venture Capital Financing in India. Dhanpat Rai & Co. (P) Ltd

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		L
PO2		S		M	M
PO3	M		W		
PO4	S	S	S	S	S
PO5		M		S	

Programme: All Undergraduate Degree		Year: First	Semester: Second
Subject- Vocational (Financial Advisory)			
Course Code:		Course Title: Investment management and Planning	
Course outcomes: After completing this course a student will have the ability to:			
1.Select various investment alternatives according to risk and return associated with them			
2.Distinguish between the different components and measures of risk and return.			
3.Describe the valuation of different types of securities.			
4.Analyse and evaluate financial markets, how securities and mutual funds are traded and			
5. Assessment of Income nd Tax planning of Individual and business person.			
Credits: 3		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures
I	Unit I: Investment & Investment Alternative		5
	Concept of Investment, Investment Objectives, Investment Vs. Speculation Investment Process, Type of Investors. Investment Alternatives- Government Securities, Debt Securities, Equity Shares, Mutual Funds Money Market Securities, and Other Alternatives.		
II	Unit II: Risk & Return Concept and Measurement of Risk and Return, Components of Investment Risk- Market Risk, Interest Rate Risk, Inflation Risk, Business Risk and Financial Risk etc. Case on risk and return of Investment portfolio		7
III	Unit III: Investment Analysis Fundamental Analysis - Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis - Dow Theory, Market Indicators, Individual Security Analysis, Chartism etc. EMH – Weak Form, Semi- Strong Form, Strong Form. Unit IV: Basics of Valuation		5
IV	Unit IV: Investment Planning Preparing an investment plan, Factors affecting choice of investments, Importance of asset allocation in selecting investment alternatives, Best Investment plans in present scenario-Mini project		7
V	Unit V: Tax Planning Strategies for Reducing Individual Income tax, Case Studies of Salaried individal and business person for Investment planning and tax planning		6
Suggested Readings:			
1.Pandian P.Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.			
2. Singh, Y. P. Fundamentals of Investment Management. Galgotias Publishing House.			
3.Singh, P. Security Analysis and Portfolio Management. Himalaya Publishing House, New Delhi.			

4.Kapoor, Jack R., Dlabay, Les R. and Hughes, Robert J., Personal Finance, Tata McGraw-Hill.

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

#### CO-PO MAPPING MATRIX

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		M
PO2		L		M	S
PO3	M		W		
PO4	S	S	S	S	S
PO5		S		S	



Programme: All Undergraduate Degree		Year: second	Semester: Third
Subject- Vocational (Financial Advisory)			
Course Code:		Course Title: Insurance advisory	
Course outcomes: After completing this course a student will be able to:			
1.Understand the conceptual framework of insurance.			
2.Appraise the working of insurance industry in India.			
3.Analyse the various types of insurance contracts			
4 Examine the pratices of Insurance In India			
5 Examine the legal and regulatory aspects of Insurance			
Credits: 3		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures
I	Unit I:Introduction to Insurance Introduction to risk and insurance, Origin and growth of insurance business, Principles of insurance, Management of insurance organizations.		6
II	Unit II :Insurance Industry in India Growth of insurance industry in India, Structure, functioning and regulation of insurance industry in India, Prominent life and general insurance companies in India, Recent trends in Indian insurance industry.		6
III	UNIT III : Life Insurance Policies and other Insurance Important types of life insurance policies e.g. Endowment plans, Money back plans, Term plans, ULIP plans.		8
IV	Unit IV: Principal and practice of Insurance Introduction To Insurance, Basic Principles of Insurance, Types of Insurance, Insurance Documents and Policy Terms and Conditions		6
V	Unit V: LEGAL AND REGULATORY ASPECTS OF INSURANCE Insurance Regulations & Guidelines, Anti-Money Laundering, Redressal of Policy-holders' Grievances. Casestudy on Money laundering		4
Suggested Readings:			
1.Vaughan, E. J., & Vaughan, P. M. Fundamentals of Risk and Insurance. Willey.			
2.Trieschmann, J. Risk Management and Insurance. Southwestern College Publisher.			

3.Gupta, O. S. Life Insurance. Frank Brothers, New Delhi.

**Note:** Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

**CO-PO MAPPING MATRIX**

POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		M
PO2		L		M	S
PO3	M		W		
PO4	S	S	S	S	S
PO5		S		S	

Programme: All Undergraduate Degree	Year: Second	Semester: Fourth
Subject- Vocational (Financial Advisory)		
Course Code:	Course Title: Mututal fund Investment advisory	
Course outcomes: After completing this course a student will be able to: 1.Appreciate the concept of Mututal funds and its working mechanism 2.Describe the various functions and involvement of assets management companies. 3.Explain the risk and return concept by investor while investing in Mututal funds.. 4.Critically analyze the Muutal fund scheme performance with live case 5.Evaluate the Mutual funds scheme selection with live case		
Credits: 3	Core Compulsory / Elective:Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures
I	Unit-I Introduction Mutual funds: definition, products and schemes, Working mechanism of mutual funds	6
II	Unit-II SEBI and AMC companies SEBI's requirements on AMC, functions of AMC, portfolio management process and operational efficiency of mutual funds, UTI, AMFI, MMMFs, A case study on Assets management companies, AMC.	7
III	Unit-III Risk and Retun Risk , return and performance of mutual funds. Illustrates the meaning and computation of NAV	6
IV	Unit- IV Mututal Fund Scheme performance Mutul fund scheme performance and SIP portfolio. A case study on Indian Mututal funds sector	6
V	Unit-V Mutul fund scheme selection Mutul fund scheme selection, A case study on selection of Mututal fund scheme(long term and short term)	5
Suggested Readings: 1.Khan, M.Y., Financial Services, Tata McGraw Hill." <a href="https://www.personalfn.com/fns/mutualfund/case-studies">https://www.personalfn.com/fns/mutualfund/case-studies</a>		
Note: Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)

Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Attendance, behaviour, Discipline, Participation in	(05 marks)

CO-PO MAPPING MATRIX					
POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	S		M		M
PO2		L		M	S
PO3	M		W		
PO4	S	S	S	S	S
PO5		S		S	

## **DETAILED COURSE OUTLINES**

**Co-Curricular (Minor)**  
(provided by Uttar Pradesh Higher Education Department)



# Department of Higher Education

## U.P. Government, Lucknow

National Education Policy-2020

Common Minimum Syllabus for all U.P. State Universities

**Co-curricular course: Semester-1**

**Course Title: Food, Nutrition and Hygiene**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
Prof. Poonam Tandan	Professor, Dept. of Physics	Lucknow University, U.P.
Prof. Hare Krishna	Professor, Dept. of Statistics	CCS University Meerut, U.P.
Dr. Dinesh C. Sharma	Associate Professor	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

### Syllabus Developed by:

S. No.	Name	Designation	Department	College/ University
1	Dr. Nitu Singh Subject Expert	Associate Professor	Home Science	H.N.B.G.P.G.College, Naini, Prayagraj
2	Dr. Shivani Verma Subject Expert	Associate Professor	Home Science	K.M.G.G.P.G.College, Badalpur, G.B.Nagar

Programme /Class: Certificate	Year: First	Semester: First
Co-Curricular Course		
Course Code: Z010101T	Course Title: Food, Nutrition and Hygiene	
Course outcomes: <ul style="list-style-type: none"><li>• To learn the basic concept of the Food and Nutrition</li><li>• To study the nutritive requirement during special conditions like pregnancy and lactation</li><li>• To learn meal planning</li><li>• To learn 100 days Nutrition Concept</li><li>• To study common health issues in the society</li><li>• To learn the special requirement of food during common illness</li></ul>		
Credits: 2		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Concept of Food and Nutrition (a) Definition of Food, Nutrients, Nutrition, Health, balanced Diet (b) Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition (c) Meal planning- Concept and factors affecting Meal Planning (d) Food groups and functions of food	8
II	Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of (a) Carbohydrate (b) Fats	7

	(c) Protein (d) Minerals Major: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, Zinc (e) Vitamins Water soluble vitamins: Vitamin B, C Fat soluble vitamins: Vitamin A, D, E, K (f) Water (g) Dietary Fibre	
<b>III</b>	1000 days Nutrition (a) Concept, Requirement, Factors affecting growth of child (b) Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy (c) Breast / Formula Feeding (Birth – 6 months of age) Complementary and Early Diet (6 months – 2 years of age)	8
<b>IV</b>	Community Health Concept (a) Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes Hypertension (High Blood Pressure) Obesity Constipation Diarrhea Typhoid (b) National and International Program and Policies for improving Dietary Nutrition (c) Immunity Boosting Food	7
<b>Suggested Readings:</b> 1. Singh, Anita, "Food and Nutrition", Star Publication, Agra, India, 2018. 2. 1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf 3. <a href="https://pediatrics.aappublications.org/content/141/2/e20173716">https://pediatrics.aappublications.org/content/141/2/e20173716</a> 4. <a href="https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/">https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/</a> 5. डड वुडु ँ र डु "आरु डडडडडड डड डडडड" डडडडड डडडडडड डडडडड 2015, ड डडडडडडड 6. Sheel Sharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition.		
<b>Suggested Continuous Evaluation Methods:</b> MCQs, Practical Diet/ Meal Planning, assignments Presentations, group Discussion, Case study, Survey		
<b>Suggested equivalent online courses:</b> <a href="https://www.udemy.com/course/internationally-accredited-diploma-certificate-in-nutrition">https://www.udemy.com/course/internationally-accredited-diploma-certificate-in-nutrition</a> Diploma in Human Nutrition-Revised Offered by Alison		



# Department of Higher Education

## U.P. Government, Lucknow

National Education Policy-2020

Common Minimum Syllabus for all U.P. State Universities

**Co-curricular course: Semester-2**

**Course Title: First Aid and Health**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
Prof. Poonam Tandan	Professor, Dept. of Physics	Lucknow University, U.P.
Prof. Hare Krishna	Professor, Dept. of Statistics	CCS University Meerut, U.P.
Dr. Dinesh C. Sharma	Associate Professor	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

### Syllabus Developed by:

S. No.	Name	Designation	Department	College/ University
1	Dr. Monisha Banerjee	Professor & Dean, Research	Zoology	University of Lucknow, Lucknow
2	Dr. Dinesh C. Sharma	Associate Professor	Zoology	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

### Co-curricular course

Programme/Class: Certificate		Year: First	Semester: Second
Co-Curricular Course			
Course Code: Z020201		Course Title: First Aid and First Aid and Health	
Course outcomes:			
<ul style="list-style-type: none"><li>• Learn the skill needed to assess the ill or injured person.</li><li>• Learn the skills to provide CPR to infants, children and adults.</li><li>• Learn the skills to handle emergency child birth</li><li>• Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.</li><li>• Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our survival as a species. Sexual desire is a healthy drive.</li><li>• Help to understand natural changes of adolescence</li><li>• Learn the skill to identify Mental Health status and Psychological First Aid</li></ul>			
Credits: 2 (1Theory+1 Practical)		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures Total= 15 Theory+ 30 Practical
I	<p><b>A. Basic First Aid</b></p> <ul style="list-style-type: none"><li>• Aims of first aid &amp; First aid and the law.</li><li>• Dealing with an emergency, Resuscitation (basic CPR).</li><li>• Recovery position, Initial top to toe assessment.</li><li>• Hand washing and Hygiene</li><li>• Types and Content of a First aid Kit</li></ul> <p><b>B. First AID Technique</b></p> <ul style="list-style-type: none"><li>• Dressings and Bandages.</li><li>• Fast evacuation techniques (single rescuer).</li><li>• Transport techniques.</li></ul> <p><b>C. First aid related with respiratory system</b></p> <ul style="list-style-type: none"><li>• Basics of Respiration.</li></ul>		2 (Theory) 10 (Practical)



	<ul style="list-style-type: none"> <li>No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging,</li> <li>Swelling within the throat, Suffocation by smoke or gases and Asthma.</li> </ul> <p><b>D. First aid related with Heart, Blood and Circulation</b></p> <ul style="list-style-type: none"> <li>Basics of The heart and the blood circulation.</li> <li>Chest discomfort, bleeding.</li> </ul> <p><b>D. First aid related with Wounds and Injuries</b></p> <ul style="list-style-type: none"> <li>Type of wounds, Small cuts and abrasions</li> <li>Head, Chest, Abdominal injuries</li> <li>Amputation, Crush injuries, Shock</li> </ul> <p><b>E. First aid related with Bones, Joints Muscle related injuries</b></p> <ul style="list-style-type: none"> <li>Basics of The skeleton, Joints and Muscles.</li> <li>Fractures (injuries to bones).</li> </ul>	
II	<p><b>F. First aid related with Nervous system and Unconsciousness</b></p> <ul style="list-style-type: none"> <li>Basics of the nervous system.</li> <li>Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy.</li> </ul> <p><b>G. First aid related with Gastrointestinal Tract</b></p> <ul style="list-style-type: none"> <li>Basics of The gastrointestinal system.</li> <li>Diarrhea, Food poisoning.</li> </ul> <p><b>H. First aid related with Skin, Burns</b></p> <ul style="list-style-type: none"> <li>Basics of The skin.</li> <li>Burn wounds, Dry burns and scalds (burns from fire, heat and steam).</li> <li>Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke.</li> <li>Frost bites (cold burns), Prevention of burns, Fever and Hypothermia.</li> </ul> <p><b>I. First aid related with Poisoning</b></p> <ul style="list-style-type: none"> <li>Poisoning by swallowing, Gases, Injection, Skin</li> </ul> <p><b>J. First aid related with Bites and Stings</b></p> <ul style="list-style-type: none"> <li>Animal bites, Snake bites, Insect stings and bites</li> </ul> <p><b>K. First aid related with Sense organs</b></p> <ul style="list-style-type: none"> <li>Basic of Sense organ.</li> <li>Foreign objects in the eye, ear, nose or skin.</li> <li>Swallowed foreign objects.</li> </ul> <p><b>L. Specific emergency satiation and disaster management</b></p> <ul style="list-style-type: none"> <li>Emergencies at educational institutes and work</li> <li>Road and traffic accidents.</li> <li>Emergencies in rural areas.</li> <li>Disasters and multiple casualty accidents.</li> <li>Triage.</li> </ul> <p><b>M. Emergency Child birth</b></p>	<p>2 (Theory)</p> <p>10 (Practical)</p>
III	<p><b>Basic Sex Education</b></p> <ul style="list-style-type: none"> <li>Overview, ground rules, and a pre-test</li> <li>Basics of Urinary system and Reproductive system.</li> <li>Male puberty — physical and emotional changes</li> <li>Female puberty — physical and emotional changes</li> <li>Male-female similarities and differences</li> <li>Sexual intercourse, pregnancy, and childbirth</li> <li>Facts, attitudes, and myths about LGBTQ+ issues and identities</li> <li>Birth control and abortion</li> <li>Sex without love — harassment, sexual abuse, and rape</li> <li>Prevention of sexually transmitted diseases.</li> </ul>	<p>9 (Theory)</p>
IV	<p><b>Mental Health and Psychological First Aid</b></p> <ul style="list-style-type: none"> <li>What is Mental Health First Aid?</li> <li>Mental Health Problems in the India</li> <li>The Mental Health First Aid Action Plan</li> <li>Understanding Depression and Anxiety Disorders</li> <li>Crisis First Aid for Suicidal Behavior &amp; Depressive symptoms</li> <li>What is Non-Suicidal Self-Injury?</li> <li>Non-crisis First Aid for Depression and Anxiety</li> <li>Crisis First Aid for Panic Attacks, Traumatic events</li> <li>Understanding Disorders in Which Psychosis may Occur</li> <li>Crisis First Aid for Acute Psychosis</li> </ul>	<p>2 (Theory)</p> <p>10 (Practical)</p>

	<ul style="list-style-type: none"> <li>• Understanding Substance Use Disorder</li> <li>• Crisis First Aid for Overdose, Withdrawal</li> <li>• Using Mental Health First Aid</li> </ul>	
<b>Suggested Readings:</b> <ul style="list-style-type: none"> <li>• Indian First Aid Manual-<a href="https://www.indianredcross.org/publications/FA-manual.pdf">https://www.indianredcross.org/publications/FA-manual.pdf</a></li> <li>• Red Cross First Aid/CPR/AED Instructor Manual</li> <li>• <a href="https://mhfa.com.au/courses/public/types/youthedition4">https://mhfa.com.au/courses/public/types/youthedition4</a></li> <li>• Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. <a href="http://www.unh.edu/ccrc/pdf/CV192.pdf">www.unh.edu/ccrc/pdf/CV192. pdf</a></li> <li>• Kantor L. &amp; Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE, 12 (7): e0180250.</li> <li>• Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.</li> <li>• Schwiegershausen, E. (2015, May 28). The Cut. <a href="http://www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html">www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html</a></li> <li>• Wiggins, G. &amp; McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD.</li> <li>• <a href="https://marshallmemo.com/marshall-publications.php#8">https://marshallmemo.com/marshall-publications.php#8</a></li> </ul>		
<b>Suggested Continuous Evaluation Methods:</b> Assignments, Presentation, Group Discussion, and MCQ		
<b>Suggested equivalent online courses:</b> <ul style="list-style-type: none"> <li>• <a href="https://www.redcross.org/take-a-class/first-aid/first-aid-training/first-aid-online">https://www.redcross.org/take-a-class/first-aid/first-aid-training/first-aid-online</a></li> <li>• <a href="https://www.firstaidforfree.com/">https://www.firstaidforfree.com/</a></li> <li>• <a href="https://www.coursera.org/learn/psychological-first-aid">https://www.coursera.org/learn/psychological-first-aid</a></li> <li>• <a href="https://www.coursera.org/learn/mental-health">https://www.coursera.org/learn/mental-health</a></li> </ul>		
Further	Suggestions:.....	



## Department of Higher Education

### U.P. Government, Lucknow

National Education Policy-2020

Common Minimum Syllabus for all U.P. State Universities

**Co-curricular course: Semester-4**

**Course Title: Physical Education and Yoga**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
Prof. Poonam Tandan	Professor, Dept. of Physics	Lucknow University, U.P.
Prof. Hare Krishna	Professor, Dept. of Statistics	CCS University Meerut, U.P.
Dr. Dinesh C. Sharma	Associate Professor	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

#### Syllabus Developed by:

Name	Designation	Department	College/ University
Dr. Sheel Dhar Dubey	Assistant Professor	Physical education	DDU Govt. PG Collage, Lucknow
Dr. Gunjan Shahi	Assistant Professor	Physical education	MBP Govt. PG Collage, Lucknow

#### *Syllabus: Physical Education and Yoga*

Programme: Certificate	Year: First	Semester: Forth
Co-Curricular Course		
Course Code: Z040401	Course Title: Physical Education and Yoga	
Course outcomes: Students will learn the introduction of Physical Education, Concept of fitness and wellness, Weight management and lifestyle of an individual. The student will also learn about the relation of Yoga with mental health and value Education. In this course student will also learn about the aspects of the Traditional games of India.		
Credits: 2		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Physical Education:</b> <ul style="list-style-type: none"><li>• Meaning, Definition, Aim and Objective.</li><li>• Misconception About Physical Education.</li><li>• Need, Importance and Scope of Physical Education in the Modern Society.</li><li>• Physical Education Relationship with General Education.</li><li>• Physical Education in India before Independence.</li><li>Physical Education in India after Independence.</li></ul>	6 Theory

II	<p><b>Concept of Fitness and Wellness:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Definition and Importance of Fitness and Wellness.</li> <li>• Components of Fitness.</li> <li>• Factor Affecting Fitness and Wellness.</li> </ul> <p><b>Weight Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Definition of Obesity.</li> <li>• Causes of Obesity.</li> <li>• Management of Obesity.</li> <li>• Health problems due to Obesity.</li> </ul> <p><b>Lifestyle:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Definition, Importance of Lifestyle.</li> <li>• Factor affecting Lifestyle.</li> <li>• Role of Physical activity in the maintains of Healthy Lifestyle.</li> </ul>	5 Theory 3 Practical
III	<p><b>Yoga and Meditation:</b></p> <ul style="list-style-type: none"> <li>• Historical aspect of yoga.</li> <li>• Definition, types scopes &amp; importance of yoga.</li> <li>• Yoga relation with mental health and value education.</li> <li>• Yoga relation with Physical Education and sports.</li> <li>• Definition of Asana, differences between asana and physical exercise.</li> <li>• Definition and classification of pranayama.</li> <li>• Difference between pranayama and deep breathing.</li> <li>• <b>Practical:</b> Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana.</li> <li>• Pranayam: Anulom, Vilom.</li> </ul>	2 Theory 6 Practical
IV	<p><b>Traditional Games of India:</b></p> <ul style="list-style-type: none"> <li>• Meaning.</li> <li>• Types of Traditional Games- <ul style="list-style-type: none"> <li>• Gilli- Danda</li> <li>• Kanche</li> <li>• Stapu</li> <li>• Gutte, etc.</li> </ul> </li> <li>• Importance/ Benefits of Traditional Games.</li> <li>• How to Design Traditional Games.</li> </ul> <p><b>Recreation in Physical Education:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Definition of Recreation.</li> <li>• Scope and Importance of Recreation.</li> <li>• General Principles of Recreation.</li> <li>• Types of Recreational Activities.</li> <li>• Aerobics and Zumba.( Fir India Movement)</li> </ul>	2 Theory 6 Practical
<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Singh, Ajmer, Physical Education and Olympic Abhiyan, “Kalayani Publishers”, New Delhi, Revised Addition, 2006</li> <li>• Patel, Shri krishna, Physical Education, “Agrawal Publishers”, Agra, 2014-15</li> <li>• Panday, Preeti, Sharirik Shiksha Sankalan, “ Khel Sanskriti Prakashan, Kanpur</li> </ul>		

<ul style="list-style-type: none"> <li>✚ Kamlesh M.L., “Physical Education, Facts and foundations”, Faridabad P.B. Publications.</li> <li>✚ B.K.S. Yengar, &amp;quot;Light and Yog. Yoga Deepika&amp;quot;, George Allen of Unwin Ltd., London,1981.</li> <li>✚ BrajBilari Nigam, Yoga Power &amp;quot;TheKpath of Personal achievement&amp;quot; Domen and Publishers, New Delhi, 2001.</li> <li>✚ Indira Devi, &amp;quot;Yoga for You&amp;quot;, Gibbs, Smith Publishers, Salt Lake City, 2002 Domenand Publishers, New Delhi - 2001.</li> <li>✚ Jack Peter, &amp;quot;Yoga Master the Yogic Powers&amp;quot;, Abhishek Publications, Chandigarh, 2004.</li> <li>✚ Janice Jerusalem, &amp;quot;A Guide To Yoga&amp;quot; Parragon Bath, Baiihe-2004.</li> <li>✚ नारंग, ियकंा, परम्परागत भारतं य खं ल, " संपोरटं स पबलकं शन" , नई दंलंलं , 2007</li> </ul>	
Suggested Continuous Evaluation Methods:	
<ul style="list-style-type: none"> <li>➤ Assignments ( 10)</li> <li>➤ Presentation (10)</li> <li>➤ Attendance ( 5)</li> <li>➤ Final exam ( 75)</li> </ul>	
Suggested equivalent online courses:	
<ul style="list-style-type: none"> <li>• IGNOU.</li> <li>• Rajarshi Tandan Open University.</li> </ul>	
Further	Suggestions:.....



## Department of Higher Education

### U.P. Government, Lucknow

National Education Policy-2020

Common Minimum Syllabus for all U.P. State Universities

**Co-curricular course: Semester-3**

**Course Title: Human Values and Environment studies**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
Prof. Poonam Tandan	Professor, Dept. of Physics	Lucknow University, U.P.
Prof. Hare Krishna	Professor, Dept. of Statistics	CCS University Meerut, U.P.
Dr. Dinesh C. Sharma	Associate Professor	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

#### Syllabus Developed by:

S.No.	Name	Designation	Department	College University
1.	Dr. Ajai Prakash	Astt. Professor	Business Administration	University of Lucknow
2.	Dr. Manuka Khanna	Professor	Political Science	University of Lucknow
3.	Dr. Amita Kannaujia	Professor	Zoology	University of Lucknow
4.	Dr. Rashi Kesh	Sr. Astt. Professor	HRD, FMS	VBS Purvanchal University, Jaunpur
5.	Dr. Jyoti Prakash	Sr. Astt. Professor	Amity Institute of Biotechnology	Amity University, Lucknow

#### Syllabus: Human Values and Environment studies

Programme/Class: Certificate	Year: Second	Semester: Third
Co-Curricular Course		
Course Code: Z030301	Course Title: Human Values and Environment studies	
<p>Course outcomes:</p> <p>The mission of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity. The course seeks to establish a continuous interest in the learners to improve their thought process with intent to develop a new generation of responsible citizens capable of addressing complex challenges faced by the society due to disruptions in human interactions effecting human values. This course works towards</p> <ul style="list-style-type: none"><li>• Building fundamental knowledge of the interplay of markets, ethics, and law,</li><li>• Look at various challenges faced by individual to counter unethical issues</li><li>• Look at core concepts for business ethics</li><li>• Look at core concepts of anti-corruption</li><li>• Look at core concepts for a morally articulate solution evolver to management issues in general,</li><li>• Issues of sustainable development for a better environment.</li><li>• To know how environmental degradation has taken place.</li><li>• Be aware of negotiations and international efforts to save environment.</li><li>• How to develop sustainably?</li><li>• Efforts taken up by UN in Sustainable Development.</li></ul>		

<ul style="list-style-type: none"> <li>• Efforts taken by India in Sustainable Development.</li> <li>• The course intends to create a sense of how to be more responsible towards the environment.</li> </ul> <p>Upon finishing of the course students will be able to come up with using ethical reasoning for decision making and frame ethical issues as well as operationalise ethical choices. The course integrates various facets of human values and environment.</p>		
Credits: 2		
Max. Marks: 100		Min. Passing Marks:40
<p>Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0</p> <p>As the course requires two areas of Human Values and Environment Studies institutions can even opt for a parallel delivery</p>		
Unit	Topics	No. of Lectures Total=30
<b>I</b>	<b>Human Values-</b> Introduction- Values, Characteristics, Types ,Developing Value system in Indian Organisation , Values in Business Management , value based Organisation , Trans –cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers. <b>Human Values and Present Practices – Issues :</b> Corruption and Bribe , Privacy Policy in Web and Social Media, Cyber threats ,Online Shopping etc. Remedies <b>UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy.</b> <b>Principles of Ethics</b> <b>Secular and Spiritual Values in Management- Introduction-</b> Secular and Spiritual values, features , Levels of value Implementation. Features of spiritual Values , <b>Corporate Social Responsibility-</b> Nature, Levels ,Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.	02
		02
		03
<b>II</b>	<b>Holistic Approach in Decision making-</b> Decision making, the decision making process , The Bhagavad Gita: Techniques in Management , Dharma and Holistic Management. <b>Discussion through Dilemmas –</b> Dilemmas in Marketing and Pharma Organisations, moving from Public to Private – monopoly context , Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security , Dilemma on Organic food , Dilemma on standardization ,Dilemma on Quality standards. <b>Case Studies</b>	03
		03
		02
<b>III</b>	Ecosystem: Concept, structure & functions of ecosystem : producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship	7
<b>IV</b>	Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index	8

	Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System Environmental Impact Assessment and Environmental Audit	
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al</li> <li>2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel.</li> <li>3. Human Values by A. N. Tripathi New Age International</li> <li>4. Environmental Management by N.K. Uberoi</li> <li>5. <a href="https://www.un.org/sustainabledevelopment/sustainable-development-goals/">https://www.un.org/sustainabledevelopment/sustainable-development-goals/</a></li> <li>6. <a href="https://www.india.gov.in/my-government/schemes">https://www.india.gov.in/my-government/schemes</a></li> <li>7. <a href="https://www.legislation.gov.uk/ukpga/2010/23/contents">https://www.legislation.gov.uk/ukpga/2010/23/contents</a></li> <li>8. Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921</li> </ol>		
<p><b>Suggested Continuous Evaluation Methods:</b></p> <p>In addition to the theoretical inputs the course will be delivered through case studies and dilemmas. Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. The course participants can be evaluated on the following structure.</p> <ul style="list-style-type: none"> <li>➤ Assignments ( 10)</li> <li>➤ Presentation (10)</li> <li>➤ Attendance ( 5)</li> <li>➤ Final exam ( 75)</li> </ul>		





# Department of Higher Education

## U.P. Government, Lucknow

National Education Policy-2020

Common Minimum Syllabus for all U.P. State Universities

**Co-curricular course: Semester-5**

**Course Title: Analytic Ability and Digital Awareness**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
Prof. Poonam Tandan	Professor, Dept. of Physics	Lucknow University, U.P.
Prof. Hare Krishna	Professor, Dept. of Statistics	CCS University Meerut, U.P.
Dr. Dinesh C. Sharma	Associate Professor	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

### Syllabus Developed by:

S. N.	Name	Designation	Department	College/ University
1	Dr. Raj Kumar	Head	Mathematics, Faculty of Engg. & Technology	Veer Bahadur Singh Purvanchal Univ. Jaunpur- 222003 UP
2	Prof. Ashutosh Gupta	Director/ Professor	School of Science	U.P.Rajarshi Tandon Open University, Prayagraj
3	Prof. Manu Pratap Singh	Professor	Dept. of Computer Science	Dr. B. R. Ambedkar University, Agra
4	Dr. Brajesh Kumar	Associate Professor	Dept. of CS & IT	MJP Rohilkhand University, Bareilly

### Co-Curricular Course name: Analytic Ability and Digital Awareness

Programme/Class: <b>Bachelor of Science</b>		Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <u>Co-Curricular Course</u>			
Course Code: Z050501		Course Title: <b>Analytic Ability and Digital Awareness</b>	
<b>Course outcomes (Analytic Ability):</b> <b>CO 1:</b> Familiarize with analogy, number system, set theory and its applications, number system and puzzles. <b>CO 2:</b> To understand the basics of Syllogism, figure problems, critical and analytical reasoning. <b>CO 3:</b> Familiarize with word processing application and worksheet . <b>CO 4:</b> To understand the basics of web surfing and cyber security.			
Credits: <b>2</b>		<b>Co-Curricular</b>	
Max. Marks: <b>25+75</b>		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): <b>2-0-0</b>			
<b>Unit</b>	<b>Topic</b>		<b>No. of Lectures</b>
<b>I</b>	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers		6L+2T+0P
<b>II</b>	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making		5L+2T+0P
<b>III</b>	<b>Computer Basics:</b> Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software), <b>MS Word Basics:</b> The word screen, Getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document.		2T+3P+3P

	<b>MS-Excel</b> Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts <b>Introduction of Open Source Applications:</b> LibreOffice, OpenOffice and Google Docs etc.	
<b>IV</b>	<b>Web Surfing:</b> An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines lik Google, DuckDuckGo etc, Visiting web sites: Downloading. <b>Cyber Security:</b> Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.	3P+ 4T
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481</li> <li>Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. ChandPublishers New Delhi, India, 2010, ISBN 10: 8121905516</li> <li>Madan , Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5<sup>th</sup>ed..</li> <li>Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012</li> <li>Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017</li> </ol> <b>Note: Course Books published in Hindi may be prescribed by the Universities.</b>		
This course can be opted as an elective by the students of following subjects: <b>"Co-Curricular"</b>		
<b>Suggested Continuous Evaluation Methods: Max. Marks: 25</b> <b>1. Assessment Type: Class Tests (Max. Marks 14)</b> <b>Suggested Usage:</b> Include all types of questions-essay, short answer, objective; Design to test all levels of domain; Exam Blue Print be prepared to ensure inclusion of all types & levels of questions and proper sampling of content; Marking Criteria made known to students; Teacher should provide written feedback selectively and discuss answers in the class; Only Role/Code numbers , not names be written to avoid bias in marking; Display of model answer copies.  After Completion of Unit I and Unit II, a first class test of max. marks of 7 shall be conducted. After Completion of Unit III and IV, a second class test of max. marks of 7 shall be conducted. If any student does not appear in any one or both class test, a makeup test shall be conducted of max. marks of 5 instead of total 14 marks. <b>2. Assessment Type: Quizzes/ Objective Tests / Recognition Type (such as MCQs; True or False; Matching; Classifying) /Recall Type -Filling Blanks; One word / PhraseAnswers (Max Marks: 5)</b> <b>Suggested Usage:</b> Teachers be trained in construction, advantages, disadvantages and precautions while preparing different types of objective items; Go beyond factual information to High Order Thinking (HOT) Skills. It shall be "End of the class quiz". <b>3. Assessment Type: Assignments (Max Marks: 4)</b> <b>Suggested Usage:</b> Some class assignments shall be given to students at the end of each Unit. Note making techniques be taught to students; Not just direct questions from notes, but application analysis and synthesis of that knowledge. <b>4. Assessment Type: Group Discussion (Max. marks: 2)</b>		
<b>Course prerequisites:None</b>		
Suggested equivalent online courses:		
Further Suggestions: None		



## Department of Higher Education U.P. Government, Lucknow

National Education Policy-2020  
Common Minimum Syllabus for all U.P. State Universities

**Co-curricular course: Semester-6**

**Course Title: Communication Skills and Personality Development**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
Prof. Poonam Tandan	Professor, Dept. of Physics	Lucknow University, U.P.
Prof. Hare Krishna	Professor, Dept. of Statistics	CCS University Meerut, U.P.
Dr. Dinesh C. Sharma	Associate Professor	K.M. Govt. Girls P.G. College Badalpur, G.B. Nagar, U.P.

### Syllabus Developed by:

S.N.	Name	Designation	Department	College/ University
1	Dr. Rachana Singh	Associate Professor	Psychology	Agra College, Agra
2	Mrs. Abha Chaudhary	Senior Trainer - India	Grooming and Personality Development	Aero Aviation Academy, Chandigarh

### Co-curricular Certificate course 'Communication Skills and Personality Development'

Programme: Certificate	Year: Third	Semester: Sixth
Co-Curricular Course		
Course Code: Z060601	Course Title: Communication Skills and Personality Development	
Course outcomes: <ul style="list-style-type: none"><li>• To understand the concept of Personality.</li><li>• To learn what personal grooming pertains.</li><li>• To learn to make good resume and prepare effectively for interview.</li><li>• To learn to perform effectively in group discussions.</li><li>• To explore communication beyond language.</li><li>• To learn to manage oneself while communicating.</li><li>• To acquire good communication skills and develop confidence.</li></ul>		
Credits: 2	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		

Unit	Topics	No. of Lectures Total=30
I	<p align="center"><b><i>PERSONALITY AND PERSONAL GROOMING</i></b></p> <p>Understanding Personality</p> <ul style="list-style-type: none"> <li>• Definition and Meaning of Personality</li> <li>• Types of Personality</li> <li>• Components of Personality</li> <li>• Determinants of Personality</li> <li>• Assessment of Personality</li> </ul> <p>Grooming Self</p> <ul style="list-style-type: none"> <li>• Dress for success</li> <li>• Make up &amp; skin care</li> <li>• Hair care &amp; styles for formal look</li> <li>• Art of accessorizing</li> <li>• Oral Hygiene</li> </ul>	<p align="center">7</p> <p align="center">All topics will include practical learning</p>
II	<p align="center"><b><i>INTERVIEW PREPARATION AND GROUP DISCUSSION</i></b></p> <ul style="list-style-type: none"> <li>• Meaning and Types of Interview [ Face to Face, Telephonic, Video]</li> <li>• Interview procedure [ Opening, Listening, Closure]</li> <li>• Preparation for Interview</li> <li>• Resume Writing</li> <li>• LinkedIn Etiquette</li> <li>• Meaning and methods of Group Discussion</li> <li>• Procedure of Group Discussion.</li> <li>• Group Discussion simulation</li> <li>• Group discussion common error</li> </ul>	<p align="center">8</p> <p align="center">Mock Interviews Included</p>
III	<p align="center"><b><i>BODY LANGUAGE AND BEHAVIOUR</i></b></p> <ul style="list-style-type: none"> <li>• Concept of human behavior</li> <li>• Individual and group behavior</li> <li>• Developing Self-Awareness</li> <li>• Behaviour and body language</li> <li>• Dimensions of body language: <ul style="list-style-type: none"> <li>Proxemics</li> <li>Haptics</li> <li>Oculesics</li> <li>Paralanguage</li> <li>Kinesics</li> <li>Sign Language</li> <li>Chromatics</li> <li>Chronemics</li> <li>Olfactics</li> </ul> </li> <li>• Cultural differences in Body Language</li> <li>• Business Etiquette &amp; Body language</li> <li>• Body Language in the Post Corona Era</li> <li>• Virtual Meeting Etiquette</li> <li>• Social Media Etiquette</li> </ul>	<p align="center">7</p>

IV	<p style="text-align: center;"><b><i>ART OF GOOD COMMUNICATION</i></b></p> <ul style="list-style-type: none"> <li>• Communication Process</li> <li>• Verbal and Non-verbal communication</li> <li>• 7 C's of effective communication</li> <li>• Barriers to communication</li> <li>• Paralinguistics <ul style="list-style-type: none"> <li>Pitch</li> <li>Tone</li> <li>Volume</li> <li>Vocabulary</li> <li>Word stress</li> <li>Pause</li> </ul> </li> <li>• Types of communication <ul style="list-style-type: none"> <li>Assertive</li> <li>Aggressive</li> <li>Passive Aggressive</li> </ul> </li> <li>• Listening Skills</li> <li>• Questioning Skills</li> <li>• Art of Small Talk</li> <li>• Email Writing</li> </ul>	8
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Cloninger, S.C., "Theories of Personality : Understanding Person", Pearson, New York, 2008, 5<sup>th</sup> edition.</li> <li>2. Luthans F, "Organizational Behaviour", McGraw Hill, New York, 2005, 12<sup>th</sup> edition.</li> <li>3. Barron, R.A. &amp; Brian D, "Social Psychology", Prentice Hall of India, 1998, 8<sup>th</sup> edition.</li> <li>4. Adler R.B., Rodman G. &amp; Hutchinson C.C. , "Understanding Human Communication", Oxford University Press : New York, 2011.</li> <li>5. Suggestive digital platforms web links-</li> </ol>		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

## **Industrial Training / Survey Project**

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>		
Course Code:	Course Title: <b>Industrial Training</b>	
Course outcomes: Oncompletion of the course, students would be able to:		
1. Enhance their employability skills and become job-ready along with real corporate exposure.		
2. Enrich knowledge in one particular subject and technology.		
3. Increase self-confidence of students and be able to find their own proficiency		
4. Cultivate leadership ability and responsibility to perform or execute the given task.		
5. Get hands on practice within a real job situation.		
Credits: <b>3</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:	Min. Passing Marks:	
Duration of Training-30 Days		
Unit	Area	Duration of training
1	The 30 days Industrial Training Company provides training in HR, marketing, Finance, accounts domain with a combination of theory as well as practical knowledge of field. The objective of their training program is to enhance knowledge of the students on any one of the Trending technology and social economic environment according to the industrystandards without which the student degree is a mere degree. This is done by making students work on live projects which equip them with the required skill	30 Days
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Final project report at the end of training by Internal Faculty-(Maximum 100 Marks)		
Internal presentation and viva by External Faculty (Maximum 100 Marks) at the end of the semester.		

CO PO MAPPING MATRIX					
POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	M		W		S
PO2		S		M	M
PO3	S		W		
PO4	S			M	S
PO5		M	S	W	

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code:	Course Title: <b>Field Project</b>	
Course outcomes: On completion of the course, a student will be		
1. Enabled to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.		
2. Develop skills, learn problem-solving tools and professionalism essential for being successful		
3. Sensitized to his / her changing roles in society through awareness raising activities.		
4. To enhance his / her knowledge in one particular subject and technology.		
5. Self-confident and help himself in finding his own proficiency		
Credits: <b>3/6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:	Min. Passing Marks:	
Duration of Field project-30 Days		
Unit	Area	Duration of training
1	The Field project can be done in any field of HR, marketing, Finance, accounts domain based on primary or secondary database study. The objective of their project is to enhance knowledge of the students on research report writing in. This is done by making students work on live projects which equip them with the required skill needed for the corporate world. The project report writing is done by student and in end viva will be conducted by external faculty to assess	30 Days
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Final project report at the end of training by Internal Faculty-(Maximum 100 Marks)		
Internal presentation and viva by External Faculty (Maximum 100 Marks) at the end of the semester.		

CO-PO MAPPING MATRIX					
POs/ COs	CO1	CO2	CO3	CO4	CO5
PO1	M		W		S
PO2		S		M	M
PO3	S		W		
PO4	S			M	S
PO5		M	S	W	