

SRI SATYA SAI UNIVERSITY OF TECHNOLOGY AND MEDICAL SCIENCES

Outcome Based Curriculum for Undergraduate Degree Courses in Commerce and Management

Department Of Commerce and Management

(1) **Vision**: To be an institute of academic excellence with total commitment to quality education in Commerce, management and related fields, with a holistic concern for better life, environment and society.

(2) **Mission**:

- Empowering students with all the knowledge and guidance that they need to become worthy management professionals.
- Learning through Doing.
- Imparting value framework that is global yet national.
- Providing for holistic and value based development of students which ultimately enhances their employability.
- Developing social consciousness among students.
- To carve a niche for ourselves in the specialized field of commerce and management.
- Provide a nurturing and motivating environment to exploit the full potential of the students.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.
- Enable holistic development of personality with a humane and global outlook.

(3) **Program Educational Objectives (PEO's)**:

- **PEO1:** Academic excellence: Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
- **PEO2:** Professional Excellence: to motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels. The capacity building of our graduates to assume productive roles are emphasized during their stay in the college and to inculcate the habit of lifelong learning. The ultimate objective is to produce commerce graduates who possess the skills, problem solving tools and professionalism essential for being successful.
- **PEO3:** Total commitment: to focused on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge; sports facilities and by providing platforms for their socialization.
- **PEO4:** Holistic Development: to provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges. To achieve innovations in teaching-learning, research and extension activities to realize national goals, including the adoption and promotion of knowledge output for human development.

- **PEO5:** Socially responsible Citizen: to inculcate a sense of civic responsibility, social commitment, and moral accountability among the students through social activities to with exposure to human rights, value system, culture, heritage, scientific temper and environment.
- **PEO6:** Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.

(4) Programme Outcomes (PO's):

▪ **PO01: Disciplinary Knowledge**

The curriculum planning of B.Com.Plain Programme envisages the students demonstrating fundamental knowledge of the areas related to finance accounting, international business, corporate and business laws, taxation, marketing etc. The students will be made capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.

▪ **PO 02: Communication Skills**

The teaching learning pedagogies used in the programme will make the students capable enough to deliver and communicate information pertaining to business effectively.

▪ **PO03: Problem Solving**

The B.Com.plain Involves acquainting the students with problem solving techniques by providing them with real life situations through case-studies. The students shall be able to develop better sense of problem solving after going through the courses.

▪ **PO04: Analytical Reasoning**

The courses offer opportunity for students to develop analytical reasoning through their active participation and involvement in teaching-learning process as envisioned in the student centric approach.

▪ **PO05: Cooperation/Team Work**

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world. They shall be able to gain insight into the need to balance the aspects of collaboration and competition for healthier delivery to society whose hallmark currently is fierce competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal welfare and sustenance in mind.

▪ **PO06: Research-related skills**

The courses make them understand the need of the current business world and make them capable to view different aspects and dimensions from global perspective. The courses are designed in such a way that the learners are encouraged to seek deeper understanding of issues and develop research abilities.

▪ **PO07: Moral and ethical awareness**

The courses also involve training the students to check unethical behavior, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

▪ **PO08: Lifelong Learning**

The courses are formulated to develop a sense of attitude towards life-long learning as the world of business is constantly in a state of flux. The course content shall help students build on sustaining themselves and being relevant in all times through having such an attitude.

▪ **PO09: Leadership readiness/qualities**

The programme shall be able to inculcate management skills like teamwork, cooperation, motivation and leadership etc. that help build the character of a future employee and facilitate him/her in inspiring others in an organization. The courses would be able to make the students capable of handling present complexities and future challenges.

▪ **PO10: Information/Digital Literacy**

The courses in this programme help the students acquire knowledge of computers and become digitally literate by learning basics of computers and computerized accounting, thus becoming self-reliant.

(5) Program Specific Outcomes (PSOs)

- PSO 01: Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.
- PSO 02: The curriculum of B.Com Plain degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc.

(06) Programme PO's and PSO's Mapping

			PO 1	PO 2	PO3	PO4	PO 5	PO 6	PO7	P O 8	PO9	PO10			P S O 1	P S O 2
S. N o	Progr am	Courses Category	Engi neeri ng Kno wled ge	Pro ble m Ana lysis	Design/ Develop ment of Solution	Inves tigati on	Mo der n To ol Us age	The En gin eer and Soc iety	Envir onme nt and Susta inabil ity	Et hi cs	Indi vidu al and Tea m Wo rk	Comm unicati on	Proje ct Man agem ent	Lif e-Lo ng Lea rni ng		
1	B.CO M PLAI N	Humanities and Social Sciences including commerce & Management courses		*			*			*		*		*		
2		Basic commerce & Management courses		*		*	*		*							
3		commerce & Management courses including workshop, computer etc.		*			*							*		
4		Professional core courses		*		*										
5		Professional Elective courses relevant to chosen specialization /branch		*		*	*			*	*					
6		Open subjects – Electives from other technical and /or emerging *subjects		*		*	*		*	*	*			*	*	*
7		Project work, seminar		*		*			*	*	*	*	*	*		*

		and internsh ip in industry or elsewhe re														
8		Specific core subject		*		*										
9		Mandat ory Course (Noncre dit)							*	*	*	*		*		

(07) Year wise PO's and PSO's Mapping

YEAR		PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10			PS O 1	PS O 2
	Name of the Courses/POs(Basic, Core Electives, Projects, Internships etc.)	Disciplinary Knowledge	Communication Skills	Problem Solving	Analytical Reasoning	Cooperation/Team Work	Research-Related Skills	Moral And Ethical Awareness	Lifelong Learning	Leadership Readiness/Qualities	Information/Digital Literacy				
Ist year	Financial Accounting	*	*	*		*			*		*				
	Business Mathematics	*	*	*	*	*									
	Business Law	*	*			*			*	*					
	Business Organization & Communication	*	*			*		*	*	*	*				
	Micro Economics	*		*	*	*			*						
	Macro Economics	*		*	*	*			*						
	Moral Value & Languages							*							
	Entrepreneurship Development	*	*	*		*			*						
II ND year	Corporate Accounting	*	*	*	*	*			*		*				
	Cost Accounting	*	*	*	*	*			*						
	Principles Of Statistics	*	*	*		*	*		*	*					
	Principles Of Management	*	*			*		*	*	*	*				
	Indian Company Act	*		*	*	*			*						
	Banking & Insurance	*		*		*			*						
	Moral Value & Languages							*							
	Environmental studies	*	*	*		*		*	*						
III RD YEAR	Income Tax Law & Practice	*	*	*		*			*		*				
	Goods & Service Tax And Custom Duty	*	*	*	*	*									
	Auditing	*	*	*		*			*	*					
	Management Accounting	*	*	*	*	*			*		*				
	ELECTIVE SUBJECTS (SELECT ANY TWO)														
	Public Finance I (Group-A)	*													
	Financial Management-2 (Group-A)	*	*	*	*	*			*		*				
	Principles Of Marketing-1 (Group-B)	*	*			*		*	*	*	*				
	International Marketing-2 (Group-B)	*	*			*		*	*	*	*				
	Ecommerce-1 (Group-C)	*	*		*				*		*				
	Financial Market & Investment Management-2 (Group-C)	*	*	*	*					*	*				
	Human resource management & industrial relation-1 (Group-D)	*	*	*	*	*		*	*	*	*				
	Organizational theory & behaviour-2 (Group-D)	*	*	*	*	*		*	*	*	*				
	Moral Value And Language-111	*						*							
	Basics of Computer App. Information Technology	*	*	*		*			*		*				
	Project/ internship (compulsory)		*		*		*		*		*				

(08) Structure of Programme: To fulfill the need of development of all the POs/ GAs, as per above mapping, the following year wise programme structure are as under.

[L= Lecture, T = Tutorials, P = Practical's & H= hour]

Total Hours*= 1160

Structure of Undergraduate B.com plain program:

S.N	Course Category	Hours of the B.com plain Curriculum
1.	Humanities and Social Sciences including commerce & Management courses	240
2.	Basic commerce & Management courses	240
3.	commerce & Management courses including workshop, computer etc.	80
4.	Professional core courses	240
5.	Professional Elective courses relevant to chosen specialization /branch	320
6.	Open subjects – Electives from other technical and /or emerging *subjects	0
7.	Project work, seminar and internship in industry or elsewhere	40
8.	Specific core subject	0
Total		1160

(09) Scheme of Examination (B.Com Plain) Academic Year 2019-20

SUBJECT CODE	GROUP	SUBJECT NAME	THEORY		CCE / INTERNAL		TOTAL MARKS		PRACTICAL		TOTAL	
			MAX	MIN	MAX	MIN	MAX	MIN	MAX	MIN	MAX	MIN
BCP- (Y-101A)	ACCOUNTING GROUP	PAPER-I :- FINANCIAL ACCOUNTING COMPULSORY	40	13	10	4	50	17	0	0	100	33
BCP -(Y-101B)		PAPER-II BUSINESS MATHEMATICS COMPULSORY	40	13	10	4	50	17	0	0		
BCP – (Y-102A)	MANAGEMENT GROUP	PAPER-I BUSUINESS LAW COMPULSORY	40	13	10	4	50	17	0	0	100	33
BCP – (Y-102B)		PAPER-II BUSINESS ORGANIZATION & COMMUNICATION COMPULSORY	40	13	10	4	50	17	0	0		
BCP – (Y-103A)	APPLIED ECONOMICS GROUP	PAPER-I MICRO ECONOMICS	40	13	10	4	50	17	0	0	100	33
BCP – (Y-103B)		PAPER-II MACRO ECONOMICS	40	13	10	4	50	17	0	0		
FC-(Y-104A)	FOUNDATION COURSE	PAPER-I MORAL VALUE AND LANGUAGE	80	26	20	8	100	33	0	0	100	33
FC-(Y-104B)		PAPER-II DEVELOPMENT ENTREPRENEURSHIP	80	26	20	8	100	33	0	0	100	
TOTAL			400		100		500				500	

1ST YEAR

II ND YEAR

SUBJECT CODE	GROUP	SUBJECT NAME	THEORY		CCE / INTERNAL		TOTAL MARKS		PRACTICAL		TOTAL	
			MAX	MIN	MAX	MIN	MAX	MIN	MAX	MIN	MAX	MIN
BCP– (Y-201A)	ACCOUNTING GROUP	PAPER-I :- CORPORATE ACCOUNTING COMPULSORY	40	13	10	4	50	17	0	0	100	33
BCP -(Y-201B)		PAPER-II COST ACCOUNTING COMPULSORY	40	13	10	4	50	17	0	0		
BCP – (Y-202A)	MANAGEMENT T GROUP	PAPER-I PRINCIPLES OF STATISTICS COMPULSORY	40	13	10	4	50	17	0	0	100	33
BCP – (Y-202B)		PAPER-II PRINCIPLES OF MANAGEMENT COMPULSORY	40	13	10	4	50	17	0	0		
BCP – (Y-203A)	APPLIED ECONOMICS GROUP	PAPER-I INDIAN COMPANY ACT	40	13	10	4	50	17	0	0	100	33
BCP – (Y-203B)		PAPER-II Banking & Insurance	40	13	10	4	50	17	0	0		
FC-(Y-204A)	FOUNDATION COURSE	PAPER-I MORAL VALUE AND LANGUAGE	80	26	20	8	100	33	0	0	100	33
FC-(Y-204B)		PAPER-II ENVIRONMENTAL STUDIES	80	26	20	8	100	33	0	0	100	
TOTAL			400		100		500				500	

III RD YEAR

S. n	Subject Code	Subject Name	Theory		CCE/ Internal		Practical		Project/ Internship		Total
			Ma	Mi	Max	Min	Ma	Mi	Max	Min	

			x	n			x	n			
1	BCP(Y-301A)	Accounting Group: Paper-I(Income Tax Law Practice)	40	13	10	4					100
1.1	BCP(Y-301B)	Accounting Group: Paper-II(Goods & Services Tax and Custom Duty)	40	13	10	4					
2	BCP(Y-302A)	Management Group: Paper-I (Auditing)	40	13	10	4					100
2.1	BCP(Y-302B)	Management Group: Paper-II (Management Accounting)	40	13	10	4					
Select Any One Group A,B,C											
3	BCP(Y-303A1)	Applied Economics Group(A):Paper-I (Public Finance)	40	13	10	4					100
3.1	BCP(Y-303A2)	Applied Economics Group(A):Paper-II (Financial Management)	40	13	10	4					
3.2	BCP(Y-303B1)	Applied Economics Group(B):Paper-I (Principles Of marketing)	40	13	10	4					100
3.3	BCP(Y-303B2)	Applied Economics Group(B) Paper-II (International marketing)	40	13	10	4					
3.4	BCP(Y-303C1)	Applied Economics Group (C) Paper-I (E-Commerce &Marketing)	40	13	10	4					100
3.5	BCP(Y-303C2)	Applied Economics Group (C) Paper-II (Financial Market &Investment Management)	40	13	10	4					
4	FC(Y-304A)	Foundation Course Paper-I (Moral Value and Language-III)	80	26	20	8					100
5	FC(Y-304B)	Foundation Course Paper-II (Basics of	80	26	20	8					100

		Computer App.Information Technology)									
6	BCP(Y- 305)	Project/ Internship							100	33	100

(10) Course Content

BCP–(Y-101A) Financial Accounting

Group-Accounting

BCP–(Y- 101A)	Financial Accounting Paper-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: This course provides conceptual knowledge of financial accounting and provides knowledge about the techniques for preparing accounts in different type of business organizations.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: build an understanding of theoretical framework of accounting and be able to prepare financial statements.

CO2: explain and determine depreciation.

CO3: develop understanding of accounting for hire purchase transactions and lease transactions

CO4: understand branch and departmental accounting

CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm

Course Contents

UNIT I Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal. Sub division of Journal. Preparation of Ledger and Trial Balance. Final Accounts with Adjustments. 8 Hrs.

UNIT II Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account. 8 Hrs.

UNIT III Royalty Accounts, Insolvency Accounts. Accounting for Hire-Purchase and Installment Systems. 8 Hrs.

UNIT IV Partnership Accounts - Adjustments and Guarantee, Admission of Partner, Retirement and Death of Partner. Dissolution, Insolvency, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company. . 8 Hrs.

Unit-V: Computerized accounting system

Computerized Accounting System: Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company. 8 Hrs.

Suggested Readings:

1. Financial accounting-Dr.M.S.shukla, Sahityabhawan publication, Agra

2. M.C.Shukla, T.S.Grewal and S.C.Gupta. Advanced Accounts. Chand & Co. New Delhi.
3. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
4. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
5. Bhutan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
6. Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Phil brick. Introduction to Financial Accounting, Pearson.
7. Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
8. Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
9. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.

Note: Latest edition of readings may be used.

Teaching Learning Process: Theory and numerical with examples, Practical Lab Lectures.

Assessment Methods: Class participation, Presentation, Practical's, Viva/ test, half & End yearly Exam.

Keywords: Financial Statements, Depreciation, Inventory Valuation, Hire Purchase, Branch Accounting, Departmental Accounting.

BCP-(Y-101B) Business Mathematics

Group-Accounting

BCP-(Y-101B)	Business Mathematics Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of this course is to familiarize students with the applications of Mathematics.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: acquire proficiency in using different mathematical tools (matrices, mathematics of finance) in solving real life business and economic problems.

CO2: develop an understanding of the various averages.

CO3: understand the relationship between various ratios.

CO4: understand the logarithms.

CO5: understand interests.

Course Contents

UNIT - I Ratio- Gaining, Sacrificing Ratio, Proportion, Percentage, Commission. . 8 Hrs.

UNIT- II Simultaneous Equations- Meaning Characteristics types and calculations. . 8 Hrs.

UNIT – III Elementary Matrices- Definition and calculations, Types of Matrices. 8 Hrs.

UNIT - IV Logarithms and anti-logarithms – Principles and calculations, Introduction of calculus, Methods of Differentiation, Partial Derivative. . 8 Hrs.

UNIT – V Simple and compound Interest, Profit and Loss, Linear Programming Introduction. . 8 Hrs.

Suggested Readings:

1. Allen R.G.D.-Basic Mathematics Macmillan, New Delhi
2. Dowling. E.T.-Mathematics for economics Schaum series
3. Dr. CK Buttan-Business Mathematics

Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study.

Assessment Methods: Class participation, tutorial assignments and presentations, class tests, half & end year exam.

Keywords: Ratios, Matrices, Mathematics of Finance, simultaneous equations, logarithms.

BCP– (Y-102A) Business Law

Group- Management

BCP– (Y-102A)	Business Law Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To impart basic knowledge of the important business laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. 9Hrs.

CO2: handle the execution of special contracts used in different types of business.

CO3: learn legitimate rights and obligations under The Sale of Goods Act.

CO4: acquire skills to initiate entrepreneurial ventures as LLP.

CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

Course Contents

UNIT I Indian Contract Act 1872- Definitions, Nature of contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts. . 8 Hrs.

UNIT II Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency. 8 Hrs.

UNIT III Limited Liabilities Partnership Act, 2008, Negotiable Instrument Act, 1881- Definition, Features, Promissory note, bill of exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments. . 8 Hrs.

UNIT IV Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Machinery. 8 Hrs.

The Sale of Goods Act, 1930 - Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. 8 Hrs.

UNIT V Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark. The Partnership Act, 1932 Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership . 8 Hrs.

Suggested Readings:

- 1 Dr.S.M.Shukla, V.P agrawal, Business law Sahitya Bhawan Publication, Agra.
2. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
4. S.N Maheshwari and S.K Maheshwari Business Law, National Publishing House, New Delhi.
5. Agarwal S K, Business Law, Galgotia Publishers Company, New Delhi

7. Sushma Arora, Business Laws, Taxman Publication's.

Teaching Learning Process: It includes lectures, presentations, discussions of case laws and case study discussion, role plays, seminars, tutorials and project- based learning.

Assessment Methods: The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords: The Sale of Goods Act, 1930, the Limited Liability Partnership Act, 2008, the Indian Contract Act, 1872, the Information Technology Act, 2000.

BCP(Y-102B) Business Organization & Communication

Group- Management

BCP(Y-102B)	Business Organization & Communication Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of this course is to develop an understanding about functions of communications and challenges faced by communication and organizations with changing dynamics.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand dynamics of business organizations communications practices with respect to stakeholders.

CO2: understand varied perspectives related to communications.

CO3: analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

CO4: understand the company organizations.

CO5: appreciate the change in working pattern of modern organizations.

Course Contents

UNIT I Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, and Functions, Social Responsibilities of Business promotion of business: Meaning, Function, Stages of Promotion, and Forms of business organization: Detailed study of sole proprietorship and partnership. . 8 Hrs.

UNIT II Company organization : Meaning, Definition, Formation of private and public company, Merits, Demerits and types of Companies cooperative organization need meaning, Significance and its merits – Demerits. Public Enterprises Concept, Meaning, Characteristics, Objective and Significance. Business – Size and location, Plant layout and business combination. . 8 Hrs.

UNIT III Introduction- Definition, Nature, Objective, Importance to managers, Elements of communication, Feedback, Dimension and directions of communication, Means of Communication- verbal communication, SWOT analysis. . 8 Hrs.

UNIT IV Non- Verbal Communication, Body language, Paralanguage, Sign language, Visual and audio communication, Channel of communication, Barriers in Communication. Written Business communication – Concept, Advantage, Disadvantage, Importance, Need of business latter and kinds of business latter, Essentials of an Effective business latter. . 8 Hrs.

UNIT V Modern forms of communication – Fax, E-mail, Video Conferencing, International Communication for Global Business. . 8 Hrs.

Suggested Readings:

1. Dr. Ramesh Mangal-Business Communication
2. Dr. Suresh Chandra Jain-Business Organization
3. Dr. Abhay Pathak-Business Organization

Teaching Learning Process: Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half End-year examination.

Keywords: Business organization, Organization Structure, communication, modern forms of communications.

BCP(Y-103A) Micro Economics

Group- Applied Economics

BCP(Y-103A)	Micro Economics Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of the course is to acquaint the students with the concepts of Microeconomics dealing with consumer behavior. The course also makes the student Understand the supply side of the market through the production and cost behavior of firms.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: will able to define and explain the basic concepts and hypothesis in Microeconomic Theory and their relations

CO2: analyze consumer equilibrium

CO3: will able to obtain and interpret elasticity

CO4: will able to define costs of production and short and long run cost functions

CO5: will able to define market, categorize markets and analyze perfectly competitive markets

Course Contents

UNIT I Micro Economics –Definition, meaning, inductive and deductive methods, importance and limitations of micro economics. . 8 Hrs.

UNIT II Law of demand- Meaning and definitions, characteristics, types of demand, exceptions of law of demand. . 8 Hrs.

UNIT III Elasticity of demand- Concept, definitions, importance, types and measurement of elasticity of demand, production function (with one and two variables), economics-internal and external. 9Hrs.

UNIT IV Factor of production- land, labour, capital, organizational enterprise. Division of labour and efficiency of labour. 8 Hrs.

UNIT V Market structure- concept, definition, characteristics, classification, and price determination under perfect and imperfect competitions. . 8 Hrs.

Suggested Readings:

1. Modern Micro Economic Koustsohirajiji A. Macmillan New Delhi
2. Micro Economics Mangal Ramesh and Tanna
3. व्यवसायिक अर्थशास्त्र – मंगल

Teaching Learning Process: Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half End-year examination.

Keywords: Micro Economics, Demand, Elasticity Factor of Production, Market Structure.

BCP(Y-103B) Macro Economics

Group- Applied Economics

BCP(Y-103B)	Macro Economics Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To provide the students with knowledge of enriching concepts and variables of macro-economic; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: describe the national income and national income methods, national income in India.

CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: describe the banking and credit management, inflation and deflation of money..

Course Contents

UNIT I Macroeconomics- concept Nature, importance, limitations, difference between micro and macroeconomics. 8 Hrs.

UNIT II National Income - meaning, Definition, Concept of National Income, Methods for measuring national income, Problem of calculating national income in India. 8 Hrs.

UNIT III Theories of Wages, Interest and employment. 8 Hrs.

UNIT IV Monetary Theories - supply and demand of theory of money, Price theory of money, liquidity of theory Money. 8 Hrs.

UNIT V Banking and credit Management - commercial banking and credit control, central banking system, inflation and deflation of money. 8Hrs.

Reference Books:

1. Macroeconomics - Dr. V.C. Sinha
2. Macroeconomics- Dr. M.L. Seth

Teaching Learning Process: Interactive classroom sessions with the help of PowerPoint presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods: The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, problem solving exercises, presentations and end semester examinations.

Keywords: Income, Expenditure, Circular Flow, Consumption, Saving and Investment Multiplier, Fiscal Policy, Monetary Policy.

FC(Y-104A) Moral Value & Language

Group- Foundation Course

FC(Y-104A)	Moral Value & Language PAPER:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: Responsibility to promote moral values in students. Students not aware seriously of moral value and institutions .which results continuous erosion of human values and social relations.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the concept of moral value and languages.

CO2: link the individual's capability and strength as a guiding factor towards moral value.

CO3: understand social support system for gaining strength towards moral value.

CO4: understand skills of English language.

CO5: understand modern English communication day to day.

Course Contents

UNIT I

हिन्दी भाषा . 8 Hrs.

स्वतंत्रता पुकारती (कविता) – जयशंकर प्रसाद

1. पुष्प की अभिलाषा (कविता) – माखनलाल चतुर्वेदी
2. वाक्य संरचना और अशुद्धियाँ (संकलित)

UNIT II

हिन्दी भाषा . 8 Hrs.

नमक का दरोगा (कहानी)- प्रेमचंद

1. एक थे राजा भोज (निबंध) – डॉ. त्रिभुवननाथ शुक्ल
2. पर्यायवाची, विलोम, एकार्थी अनेकार्थी, एवं शब्दयुग्म शब्द (संकलित)

UNIT III 8 Hrs.

नैतिक मूल्य

1. नैतिक मूल्य परिचय एवं वर्गीकरण (आलेख) – डॉ. शशि राय
2. आचरण की सभ्यता (निबंध) – सरदार पूर्णसिंह
3. अंतर्ज्ञान और नैतिक जीवन (लेख) – डॉ. सर्वपल्ली राधाकृष्णन
4. अप्य दीपो भव (लेख) – स्वामि श्रद्धानंद

UNIT IV. 8 Hrs.

1. Where the min is without fear: Rabindranath Tagore
2. The Hero: R.K. Narayan
3. Tryst with Destiny: Jawaharlal Nehru
4. Indian weavers: Sarojini Naidu
5. The Portrait of a lady: Khushwant Singh
6. The Solitary Reaper: William Wordsworth

UNIT V. 8 Hrs.

1. Basic Language Skills: Vocabulary, Synonyms, Antonyms, Word formation, Prefixes, Suffixes.
2. Basic Language Skills: Uncountable Noun, Verbs, Tenses, Adverbs.
3. Comprehension/Unseen Passage.
4. Composition and Paragraph Writing

Suggested Readings:

मध्यप्रदेश हिन्दी ग्रंथ आकादमी द्वारा प्रकाशित पुस्तकें

Teaching Learning Process: Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote moral value propensity among the students.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half and End-yearly examination

Keywords: Moral value, English skills,

FC(Y-104B) Development of Entrepreneurship

Group- Foundation Course

FC(Y-104B)	Development Of Entrepreneurship Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To inculcate the spirit of entrepreneurship among the learners so as to ensure their entrepreneurial desire resulting into creation of a new venture.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences.

CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

Course Contents

UNIT I Entrepreneurship Development- Concept and importance, function of Enterpriser, Goal determination – Problems Challenges and Solutions. 8 Hrs.

UNIT II Project Proposal – need and objects- Nature of organization, Production Management, Financial Management, Marketing Management, Consumer Management. . 8 Hrs.

UNIT III Role of regulatory Institutions, Role of development Organization, and self-employment oriented Schemes, various growth schemes. . 8 Hrs.

UNIT IV Financial Management for Project- Financial Institution and their role, Capital estimation and arrangement, cost and price determination, accounts management. 8 Hrs.

UNIT V Problem of entrepreneur- Problem relating Capital, Problem relating Registration, administration problem and how to overcome from above problems. . 8 Hrs.

Suggested Readings:

मध्यप्रदेश हिन्दी ग्रंथ अकादमी द्वारा प्रकाशित पुस्तकें

Teaching Learning Process: Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote entrepreneurial propensity among the students.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half yearly End-yearly examination

Keywords: Nascent Entrepreneurship, Private Equity Funds, Project Appraisal.

B.COM PLAIN II ND YEAR

BCP– (Y-201A) Corporate Accounting

Group- Accounting

BCP– (Y-201A)	Corporate Accounting Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course objective: To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: Prepare Final Accounts of Companies.

CO3: develop understanding of banking and insurance companies.

CO4: understand the accounting for amalgamation of companies.

CO5: prepare consolidated balance sheet for Holding company.

Course Contents

UNIT I Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares. Issue & Redemption of Debentures. . 8 Hrs.

UNIT II Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of Dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss. Accounting For share capital transaction including bonus option and buy back of shares. . 8 Hrs.

UNIT III Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).accounting of banking companies, accounts of insurance companies with claim settlement. . 8 Hrs.

UNIT IV Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies. . 8 Hrs.

UNIT V Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding intercompany holdings and reconstruction scheme. 8 Hrs.

References Books:

1. Mangal Ramesh Company Accounts, Universal Publication, Agra.
2. Maheshwari S.N. Corporate Accounting Vikas Publishing House, New Delhi
3. Mehta, Brahmabhat Corporate Accounting, Devi Ahilya Prakashan, Indore

Note: Latest edition of readings may be used

Teaching Learning Process: The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

Assessment Methods: Class participation, Presentation, Practical's, test, half End yearly Exam.

Keywords: Redemption of shares, Financial Statements, cash flow, Amalgamation, holding company.

BCP– (Y-201A) Cost Accounting

Group- Accounting

BCP– (Y-201B)	Cost Accounting PAPER:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To provide an in-depth understanding of the cost accounting principles for identification, analysis and classification of cost components and cost ascertainment using various costing methods.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand conceptual framework of Cost Accounting.

CO2: understand in detail the accounting and control of material and labour cost.

CO3: understand classification, allocation, apportionment and absorption of overheads in cost determination.

CO4: calculate the cost of products, jobs, contracts, processes and services.

CO5: have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.

Course Contents

UNIT I Cost: meaning, Concept and Classification, Elements of cost, nature and importance, Material Costing, Methods of valuation of material issue. Concept and material control and its techniques. Labor costing, methods of wages payments. . 8 Hrs.

UNIT II Unit costing, Preparation of cost sheet and statement of cost (including calculation of tender price) overhead cost, (including calculation of machine hour rate.) 8 Hrs.

UNIT III Contract and Job costing, Operating costing. . 8 Hrs.

UNIT IV Process costing (Including Inter process profit and reserves) Reconciliation of cost and Financial Accounts. . 8 Hrs.

UNIT V Marginal costing - Profit/volume Ratio, Break -Even Point, Margin of Safety, Application of Break-Even Analysis. Cost Audit- Meaning, importance and Techniques of cost Audit, Cost Audit programme. . 8 Hrs.

Note- in this paper 70% shall be numerical questions and 30% shall be theoretical questions.

References Books:

1. Jain and Narang, Kalyani publishers, New Delhi
2. Maheshwari S.N. Vikash publishing house, New Delhi
3. Agrawal and Jain, Ram Prasad and sons.

Teaching Learning Process: This paper would be taught using lecture, class discussion, numerical examples and cases from corporate world.

Assessment Methods: The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work and half End yearly Exam

Keywords: Elements of Cost, Overheads, Process Costing, Reconciliation of Cost and Financial Profits.

BCP– (Y-202A) Principles of Statistics

Group- Management

BCP– (Y-202A)	Principles Of Statistics Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of this course is to familiarize students with the applications of Statistical techniques in business decision making.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: develop an understanding of the various averages

CO2: develop an understanding of measures of dispersion to describe statistical data.

CO3: understand the relationship between two variables through correlation and regression.

CO4: understand the construction and application of index numbers to real life situations.

CO5: understand the trends and tendencies over a period of time through time series analysis.

Course Contents

UNIT I Meaning, Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types. 8 Hrs.

UNIT II Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean. 8 Hrs.

UNIT III Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations. 8 Hrs.

UNIT IV Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression. 8 Hrs.

UNIT V Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data. 8 Hrs.

References Books

- 1. Oswal, Sahu Business Statistics, Ramesh Book Depot, Jaipur**
- 2. Gupta B.N. Statistics, Sahitya Bawan, Agra (Hindi & English)**
- 3. Shukla S.M. Statistics**

Teaching Learning Process: This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study.

Assessment Methods: Class participation, tutorial assignments and presentations, class tests, and half End yearly Exam

Keywords: Statistics, data, central tendency, correlation, dispersion, skewness, Index Numbers, Time Series.

Group- Management

BCP– (Y-202B)	Principles Of Management Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of this course is to develop an understanding of the processes of management related with the basic functions and management challenges in the emerging perspective.

Course Learning Outcomes: The successful completion of this course shall enable the student:

CO1: To understand key functions in management as applied in practice.

CO2: To understand in more specific management related areas from planning till controlling.

CO3: To understand about the authority and responsibility, and different organizational structure.

CO4: To understand about the role of leadership, motivation and communication in an organization.

CO5: To understand the importance of globalization and diversity in modern organizations.

Course Contents

UNIT I Management -Meaning, Nature and importance, Functions and Principles of Management, management v/s Administration. Development of managerial Thought, Contribution of Taylor and Fayol. Management by exceptions, management by objectives, social responsibility of management. 8 Hrs.

UNIT II Planning: concept. Process and Techniques, Decision making: concept meaning and process. Organization- concept, nature Principles of significance. 8 Hrs.

UNIT III Motivation: Concept- Theories, Monetary and non-monetary Motivation. Leadership: - concept and Leadership styles, Leadership Theories. Direction, control and Coordination- process and methods. 8 Hrs.

UNIT IV Human resource Management: Meaning, objectives, scope and importance. Functions and Responsibilities of HR manager, Principles of HRM. . 8 Hrs.

UNIT V Man power Planning -Recruitment, Selection and promotion. Training and development - Methods of training programme, Job performance and evaluation-concept and Techniques. 08Hrs.

Reference Book:

1. S.M Shukla -Principle of Management, Sahitya Bhawan, Agra
2. B.K.Agrawal- Principle of Management, Ramprashad and Sons
3. Gupta and Sharma- Principle of Management, Kalyani Publishers, New Delhi (Both Medium)

Note: Latest edition of the readings may be used.

Teaching Learning Process: At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website. Facilitating the achievement of Course Learning Outcomes

Teaching and Learning Activity: Presentations/Video/ Case Studies/Role-plays, Lecture

Assessment Tasks: Evaluation of students“ Presentation, Assignment evaluation, class test

BCP– (Y-203A) Indian Company Act

Group- Applied Economics

BCP– (Y-203A)	Indian Company Act Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act to understand the conduct of business as per legal framework provided in the country. Case studies involving issues in company law are required to be discussed.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.

CO2: comprehend and appropriately use the basic legal documents essential for operations and management of company.

CO3: distinguish between varied company processes, meetings and decisions.

CO4: know the framework of dividend distribution and role of auditors in a company.

CO5: understand and evaluate working of depositories and their functions for working in stock Market.

Course Contents

UNIT I Company-Definition, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement of Business. . 8 Hrs.

UNIT II Detailed study of Memorandum of Association, Articles of Association and Prospectus. 8 Hrs.

UNIT III Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company. Debentures - Meaning and Types, Borrowing power, Mortgages and Charges. 8 Hrs.

UNIT IV Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company- Meetings: Types, Quorum, Voting, Resolution and Minutes. 8 Hrs.

UNIT V Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding - up of companies - Types and Methods. 08 Hrs.

References Books

1. Shukla S.M. Company Adhiniyam S/B, Agra

2. Nowlkha Jain & Tripathi Company Law, Universal - Agra (Hindi)

3. R.N. Nolakha Company Law, R.B.D Jaipur

Teaching Learning Process: It includes lectures through presentations of case laws and discussion of case studies, role plays, seminars, tutorials, project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through pedagogical innovation.

Assessment Methods: The assessment methods of this course are properly aligned with teaching learning processes and expected learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords: Lifting Of Corporate Veil, National Company Law Appellate Tribunal (NCLAT), Memorandum of Association

BCP– (Y-203B) Banking & Insurance

Group- Applied Economics

BCP– (Y-203B)	Banking & Insurance Act Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To impart knowledge about the basic principles of the banking and insurance.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1 - understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2 - familiarize with the operations of Banking and various services and benefits.

CO3 - get an insight of lending operations of banking and causes of NPAs into banking sector.

CO4: understand the insurance, types, IrDA, social security.

CO5: understand the life insurance, organizational general insurance and health insurance.

Course Contents

UNIT I Principles of Banking: Definition of Bank, Creation of money: Present structure of commercial banks in India. Principles of management of banks: Managerial functions in bank. Indian banking system-Features, classification of banking institutions. Reserve bank of India-functions, control of credit by RBI, powers of RBI. 8 Hrs.

UNIT II Management of Deposits and Advances mobilization, classification and nature of deposit accounts, advances lending practice, types of advances. Investment management: Nature of bank investment, Liquidity and profitability. Cheque bills and their Endorsement, government securities, procedure of E-Banking. 8 Hrs.

UNIT III Insurance- Meaning, need, types, functions and principles, IRDA its functions and importance insurance as social security tool. Insurance and economic development. 8 Hrs.

UNIT IV Life insurance-introduction, need, importance, elements of contracts and life insurance contract, settlement of life insurance claims. 8 Hrs.

UNIT V Organization of general Insurance Corporation and its subsidiary companies and its functions settlement of general insurance claims, health insurance need scope and importance. 08Hrs.

Reference Book:

1. H.C Sharma, Banking law and practice of India, sahitya bhawan, Agra
2. S.N maheshwari, banking law and practice, kalyani publishers, New Delhi (both medium)
3. Dr.R.L Nolakha principles of insurance, RBD Jaipur (Hindi & English)
4. Shrivastava principles of insurance

Teaching Learning Process: As the course is designed to impart knowledge about the basic principles of the banking and insurance, the teaching learning process will be based on lectures, workshops, and project work and cases studies.

Assessment Methods: The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, and half End yearly Examination.

Keywords: Banking, Bank Deposits, Types of Banks, Regulatory framework of banking. Insurance, general insurance, social security, health insurance.

FC(Y--204A) Moral Value and Language-II

Group- Foundation Course

FC(Y--204A)	Moral Value And Language-II Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: Responsibility to promote moral values in students. Students not aware seriously of moral value and institutions .which results continuous erosion of human values and social relations.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the concept of moral value and languages.

CO2: link the individual's capability and strength as a guiding factor towards moral value.

CO3: understand social support system for gaining strength towards moral value.

CO4: understand skills of English language.

CO5: understand modern English communication day to day.

Course Contents

UNIT-I

कुल दल भाषा: 8 Hrs.

1. वह तोड़ती पल थर) कलवता) - सूय कलत पाठ नराला
2. दमागी गुलामी) नबंघ) - राहुल सां यायन
3. वण - वलचार (वर- यंजन, वग करण, उल चारण थान

UNIT-II. 8 Hrs.

कुल दल भाषा

1. नारल व का अलभशाप) नबंघ) - म हादेवी वमा
2. चीफ कल दावत) कहानी - (भी म साहनी
3. वराम चल ह) -संकलत

UNIT-III. 8 Hrs.

कुल दल भाषा: नैतक मू य

1. शकागो या यान) या यान - (वामी ववेकानंद
2. धम और रा वद) -लेख) महष अरवल द
3. सादगी) आ मकथा) - महा मा गांधी
4. चल त जहां भय शू य) कलवता) - रवी नाथ टैगोर

UNIT IV. 8 Hrs.

English:

1. Tree: Tina Morris
2. Night of the Scorpion: Nissim Ezekiel
3. Idgah: Premchand (translated by Khushwant Singh)
4. Letter to God: G.L. Swanteh (translated by Donald a Yates)
5. My Bank Account: Stephen Leacock
6. God sees the Truth but waits: Leo Tolstoy

UNIT V. 8 Hrs.

English:

1. Short Essay on given topics
2. Correspondence skills (format & Informal letters and Application)
3. Translation of sentences/passage English to Hindi and Hindi to English.

Suggested Readings: Madhya Pradesh Hindi granth academy, Bhopal published book.

Teaching learning process: Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote moral value propensity among the students.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half and End-yearly examination

Keywords: Moral value, English skills,

FC(Y—204B) Environmental Studies

Group- Foundation Course

FC(Y—204B)	Environmental Studies Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course objective: Acquire an awareness of the environment as a whole and its related problems and Basic understanding and knowledge about the environment and its allied problems, an attitude of concern for the environment, the skills for identifying and solving environmental problems, Participate in improvement and protection of environment.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: able to understand to concepts and methods from ecological and physical sciences.

CO2: able to environment and their application in environmental problem solving.

CO3: able to understand the ethical, cross-cultural.

CO4: able to understand to the links between human and natural systems.

CO5: able to understand historical context of environmental issues.

Course contents

UNIT I Study of Environment and ecology: Definition and Importance of Environment and Ecology, Public participation and Public awareness. 8 Hrs.

UNIT II Environmental Pollution : Air Pollution, water Pollution, noise Pollution, heat and nuclear pollution- Definition, Causes, effect and prevention of pollution, Disaster management – Flood, Earthquake, cyclones and landslides. 8 Hrs.

UNIT III Environment and social problems: Sustainable development- Introduction, Energy problems of cities, solar energy, biogas and wind energy, Water conservation – rain-water harvesting. . 8 Hrs.

UNIT IV Role of mankind in conserving natural resources: Food resources – World food problem, Energy Resources – increasing demand for energy. 8 Hrs.

UNIT V Environment conservation laws: Conservation laws for air and water pollution, Wildlife conservation laws, Role of information technology in protecting environment & health. 8 Hrs.

Suggested Readings: Madhya Pradesh Hindi granth academy, Bhopal published book.

Teaching Learning Process: Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote moral value propensity among the students.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half and End-yearly examination

Keywords: Environment, ecology, pollution, social problem, energy, conversation

B.Com Plain III rd. Year

BCP (Y-301A) Income Tax Law & Practice

Group- Accounting

BCP(Y-301A)	Income Tax Law & Practice Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To impart knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorized and to compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO5: compute tax liability of individuals and firms and understand the provisions of filing return of income.

Course Contents

UNIT-I General Introduction of Indian Income Tax Act, 1961. Basic Concepts; Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, maximum marginal rate of tax; Permanent Account Number (PAN); Total Income, Person Assesse, Residential Status and Tax Liability, Exempted Income. 8 Hrs.

UNIT-II Income from Salary, Income from House Property. 8 Hrs.

UNIT-III Income from Business Profession, Capital Gains, Income from Other Sources. 8 Hrs.

UNIT-IV Set Off And Carry Forward Of Losses, Deductions From Gross Total Income, Clubbing Of Income, Computation Of Total Income And Tax Liability Of An Individual. 8 Hrs.

UNIT-V Assessment Procedure, Tax Deducted At Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties. . 8 Hrs.

Suggested reading-

1. Income Tax -Shripal Saklecha, Satish Printers, Indore
2. Income Tax Legislation and Accounts-Dr.H.C Mehrotra, Sahitya Bhawan, Agra
3. Income Tax- Dr.R.N. Lakhotiya
4. Income Tax-O.P Agrawal and Arvind Jain

Teaching Learning Process: The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practical on online filing would be included in the teaching learning process.

Assessment Methods: The assessment methods would include end semester examination, assignments and class tests. Further, practical exams may be conducted to gauge the understanding of students regarding application of relevant provisions of the income tax law.

Keywords: Assessment Year, Previous Year, Assesse, Person, Finance Act, Income, Agricultural Income, Resident, Non-Resident, Standard Deduction, Allowances, Perquisite, Deemed Ownership, Capital Gain, Relative, Annual Value.

BCP (Y-301B) Goods & Services Tax and Custom Duty

Group- Accounting

BCP (Y-301B)	Goods & Services Tax And Custom Duty Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST.

CO4: understand the provisions for registration under GST.

CO5: know the basic concepts of Customs duty and to compute the assessable value for charging customs duty.

Course Contents

Unit I: CGST/SGST: important terms and definitions under central goods and service tax Act, 2017 and state goods and service basic elements of GST. Meaning and scope of supply levy and collection tax. 8 Hrs.

Unit II: CGST/SGST:time and value of supply of goods and services input tax credit transitional provisions computations of GST liability, registration under CGST/SGST and necessary documentation, filling of returns, assessment, payment of tax, on reserve charge basis, refund under the act. . 8 Hrs.

Unit III: CGST/SGST:maintenance of accounts and records, composition scheme, job work and its procedures, various exemptions under GST, demand and recovery under GST miscellaneous provisions under GST. 8 Hrs.

Unit IV: IGST: important terms and definitions under integrated goods and services tax Act, 2017, levy and collection of IGST, principles for determining the place of supply of goods and services, zero related supply. . 8 Hrs.

Unit V:introduction and brief background of custom duty, important definitions – goods durable goods, person in-charge, Indian customs water, types of customs duty, valuation for custom duty, items to be included and excluded in customs value, computation of assessable value and custom duty (practical) . 8 Hrs.

.References

1. GST concept and application-Dr.Anil Kumar- Himalaya publication
2. Indirect Tax-B.Baluchandran-S.Chand and Sons.
3. Goods and Service Tax, 2017-Ashish Khoolwal-Commercial Law Publication.
4. Daty V.S.GST Ready Reckoner- Taxman Publications, New Delhi.

Teaching Learning Processes: The teaching learning process would include classroom lectures to introduce students to the provisions of GST and custom duty. This would be supplemented by case studies to enable an understanding of the practical aspects of GST and customs duty. In addition, class presentations and class discussion to be included in the teaching learning process.

Assessment Methods: The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding GST and customs and application of relevant tax provisions.

Keywords: State compensation cess, Job-work, IGST, SGST, CGST, Supply, Related person, Distinct person, Value of supply, Bill of entry, Refund, Registration, GST network, GST council.

BCP (Y-302A) Auditing

Group- Management

BCP (Y-302A)	Auditing Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of Indian context including case studies.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: differentiate between different aspects of auditing especially for internal check, internal control.

CO2: understand the concept of Vouching, Verification of Assets and Liabilities

CO3: provide and assimilate information Company audit

CO5: recognize the essence of Investigation of banking companies and educational and NPI.

Course Contents

UNIT-I Introduction- Meaning and Objectives of auditing, Types of Audit. Programme, audit books, Working Papers and Evidences. Preparation before commencing of audit. 8 Hrs.

UNIT-II Internal Check System: Routine Checking, internal checking, internal audit and test checking. Internal control and audit procedure. . 8 Hrs.

UNIT-III Vouching, Verification of Assets and Liabilities:-immovable property, fictitious assets, current assets, verification of current and fixed liabilities. . 8 Hrs.

UNIT-IV Company audit: appointment of Auditor, Power, Duties and Liabilities. Divisible Profits and Dividend. Auditors Report: Cleaned And Qualified Report. . 8 Hrs.

UNIT-V Investigation - Objectives, Difference between Audit and Investigation, Process Of Investigation, Special Audit of Banking Companies, Educational, Non Profit Institutions And Insurance Companies. 08 Hrs.

Suggest readings:

1. Dr.T.R.Sharma: Auditing.
2. Jain&Khandelwal: Auditing.
3. Tondon: Auditing.

Teaching Learning Process: The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject auditing. It includes lectures through presentations of expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods: The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case Presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords: Auditing, internal check system, company audit, investigation.

BCP (Y-302B) Management Accounting

Group- Management

BCP (Y-302B)	Management Accounting Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; different forms of accounting—Financial, Cost and Managerial; types of costs for decision making and cost control; cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and their application in businesses.

CO3: understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control.

CO5: have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.

Course Contents

UNIT-I Management accounting: Meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.

8 Hrs.

UNIT-II Financial statement : meaning, importance ,limitations of financial statements, objectives and methods of financial statement analysis, ratio analysis, classification of ratio-

profitability ratio, turnover ratio, and financial ratios, advantage of ratio analysis , limitation of accounting ratios. 8 Hrs.

UNIT-III Statement, cash flow statement as per Indian accounting standard-3 IFRS concept and importance of leverages. 8 Hrs.

UNIT-IV Absorption and marginal costing; marginal and differential costing as a tool for decision making-make or buy, change of product mix, pricing, break even analysis, exploring new markets, shutdown decisions of production. 8 Hrs.

UNIT-V Budgetary control; meaning of budget and budgetary control; objectives, merits and limitations, types of budget; cash budget and flexible budget. Concept of management audit, responsibility accounting .management reports and types of reports and quality of good report. 8 Hrs.

Suggested reading-

1. Management accounting- Jain S.P.Narag
2. Management accounting- S.P Gupta
3. Management accounting – Mahesh Agrawal and Mukes Jain
4. Management accounting- Agrawal and Gupta

Teaching Learning Process: The teaching learning process will be based on lectures, presentations, and project work and cases studies.

Assessment Tasks: The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end yearly examination

Keywords Cost Control, Cost-Volume-Profit Analysis, Relevant Costs, Variance Analysis, Divisional Performance.

BCP (Y-303A1) Public Finance

Group- Applied Economics

BCP (Y-303A1)	Public Finance Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objectives

- a) To understand the public finance, nature and state public finance.
- b) To discuss the implications source of revenue.
- c) To analyze public expenditure, goods, externalities, and information asymmetries; market failures resulting
- d) From these conditions and policies to address those market failures; taxes; and expenditures

Course Learning Outcomes: On completion of this course, the students will be able to

- CO1. To have conceptual clarity of public finance expenditure and revenue theories;
- CO2. To apply the principle of optimal taxation in analyzing various governments tax policies;
- CO3. To know the application of public economics in analyzing various energy policies;
- CO4. To comprehend various types of public goods and its real world application;
- CO5. To apply and integrate Equity and Efficiency Economics principles to analyze Energy consumption.

Course contents

UNIT-I Public finance; meaning, nature, scope and importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance. 8 Hrs.

Unit-II Sources of revenue; taxes, loans, grants and aid- meaning, and types of taxation, problem of justice in taxation, incidence of taxation, taxable capacity. Impact of taxation and tax evasion characteristics of Indian tax system .defects and steps of reform. . 8 Hrs.

Unit-III Principle of public expenditure, principle of public debts and its methods of redemption. Effect of public expenditure on production and distribution. Public debts in India. 8 Hrs.

UNIT-IV Public finance in India: sources of revenue of central and state government. Concept and types of budget, fiscal deficit, deficit financing and deficit budget. Financial relation between central and state. 8 Hrs.

UNIT-V Constitution and function of finance commission, recommendation of latest finance commission, latest budget of central govt; and madhyapradesh govt; main heads of revenue & expenditure of central government and state government, NITI AYOOG establishment and objectives. 08 Hrs.

Suggested reading-

1. Lewis, M.K. And P.D. Mizan-Monetary Economics, Oxford University Press New Delhi
2. Gupta.S.B-Monetary Economics, Chand And Company, New Delhi
3. Mangal Ramesh-Public Revenue, Universal Publication Agra

Teaching Learning Process: The teaching learning process will be based on lectures, presentations, and project work and cases studies.

Assessment Tasks: The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end yearly examination

Keywords: Public finance, revenue, taxation, public expenditure, finances commission niti aayog.

BCP (Y-303A2) Financial Management**Group- Applied Economics**

BCP (Y-303A2)	Financial Management Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective::The basic objective of the course is to equip the students with the understanding financial management. To evaluate projects and investments is the basic objective of the course. The course is designed so that the students are aware various sources of finance.

The course also provides students with knowledge on management of working capital & capital budgeting.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: Students who complete this course will be able understand the use of finance for decision making

CO2: By the end of the course students will able to describe time value of money, how a project is made and appraised.

CO3: Students of the course will able to differentiate between the various sources of finance and their pros & cons.

CO4: Students who complete this course will be able to outline capital requirements for starting a business & management of working capital

CO5: Students of the course will able to recommend whether and why an investment should be accepted or rejected

Course Contents

UNIT-I Financial Management: Meaning, Scope, Nature of Finance Goals, profit vs. wealth maximization; financial functions – investment financing and Dividend Decisions, financial planning. . 8 Hrs.

UNIT-II Capital structure: meaning and determinants .operating and financial leverage: their measures; effect on profit, analyzing alternate financial plans, And combined financial and operating leverage. . 8 Hrs.

UNIT-III Leverage: nature of investment decisions, investment evaluations criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison. . 8 Hrs.

UNIT-IV Cost of capital: significance of cost of capital; calculating cost of debt, preference shares, equity capital, retained earnings, weighted average cost of capital. Dividend policies: forms of dividend. Stability of dividends and determinants, issue in dividend policies, Walter model, Gordon model, MM hypothesis. 8 Hrs.

UNIT-V Management of Working Capital: nature types and importance of working capital. Operating cycles and factors determining working capital requirement, introduction of cash, receivables and inventories 08 Hrs.

Suggest Readings:

1. Agrawal&Agrawal. Financial Management

2. Pandey I.M. - Financial Management
3. Khan M. Jain - Financial Management
4. Dr. S.P. Gupta - Financial Management

Teaching Learning Process: The teaching learning process will be based on lectures, presentations, and project work and cases studies.

Assessment Tasks: The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end yearly examination

Keywords: Financial management, wealth maximization, leverage, capital budgeting, capital structure, cost of capital, working capital.

BCP (Y-303B1) Principles of Marketing

Group- Applied Economics

BCP (Y-303B1)	Principles of Marketing Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: understand the dynamics of consumer behavior and process of market selection through STP stages.

CO3: learn about marketing decisions related to product produced by a firm.

CO4: learn about marketing decisions involving product pricing and its distribution.

CO5: learn marketing decisions involving product promotion

Course Contents

UNIT-I Marketing: introduction, nature and scope of marketing, importance of marketing, marketing concept: Traditional and modern, selling vs. marketing, marketing mix, marketing environment. 8 Hrs.

UNIT-II Consumer behavior and marketing segmentation: nature & scope and significance of consumer behavior, market segmentation – concept and importance.bases for market segmentation. 8 Hrs.

UNIT-III Product: concept of product, consumer and industrial goods; product planning and development, packaging role and Functions, brand name and trade mark: after sales and service: product life cycle concept. 8 Hrs.

UNIT-IV Price: importance of price in the marketing mix, factors affecting price of a product/ service. Discounts and rebate. Distributions channels-concept and role: types of distribution channels: factors affecting choice of a distribution channels: retailer and wholesaler: physical distribution of goods; transportation. Warehousing. 8 Hrs.

UNIT-V Sales promotion : methods of promotion ; optimum promotion mix; advertising media-their relative merits and limitations ; characteristics of an effective advertisement; personal selling; selling as a career; qualities of successful sales person ; functions of salesman 08 Hrs.

Suggested reading:

Marketing management; prentice hall- Philip kotler

Marketing Houghton-mifflin Boston- William Pride and C.C.ferrel

Principles of marketing R.B.D. Jaipur-R.L. Nolakha

Teaching Learning Process: The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

Assessment Methods: The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

Keywords: Target market, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Branding, Packaging, Labeling, Consumer Behavior, and Marketing Environment.

BCP (Y-303B2) International Marketing

Group- Applied Economics

BCP (Y-303B2)	International Marketing Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective::The course is designed to equip students with the knowledge of marketing of all types of services.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: To apply the concept and theories of international marketing to understand the environment.

CO2: To identify data, information, and evidence related to international business opportunities and threats relevant in the current world;

Course Contents

UNIT-I International Marketing- Definitions, Nature and Scope of International Market, Domestic Marketing V/S International Marketing, Decisions relating entry in foreign market. . 8 Hrs.

UNIT-II Product Planning for International Market, Product Designing, advertising, Branding and Packaging. . 8 Hrs.

UNIT-III International Pricing- Factors Influencing International Price, Pricing Process and method, International Price Quotation and Payments Conditions. 8 Hrs.

UNIT-IV International Distribution Channels and Logistics Decisions, Selection and Appointment of Foreign sales Agent. . 8 Hrs.

UNIT-V Indian import - Export Policy and Practices. Steps of commencement of An Export Business, Importing pricing and export finance. . 8 Hrs.

Suggest Readings:

1. P.K.Jain: International Marketing.
2. Sharma& Sharma: International Marketing

Teaching Learning Process: The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

Assessment Methods: The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

Keywords: International marketing, Product, international pricing, international distribution, Promotion, Packaging, Labeling, foreign sales management, Marketing Environment export and import

BCP (Y-303C1) *E-Commerce*

Group- Applied Economics

BCP (Y-303C1)	<i>E-Commerce</i> Paper:-I	25L:8T:7P	40 Hrs.	4Hrs/Week
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Course Objective: To familiarize the students with concepts and techniques of E-Commerce and to enhance skills for effective and contemporary applications of E- commerce.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

Course Contents

UNIT-I Concept of E-Commerce:-Meaning Importance in the Context of Modern Business Advantages of E-Commerce (As Composition with Traditional and Modern Marketing. 8 Hrs.

UNIT-II Categories of E-Commerce (Models):- Business to Customers (B to C) Models- Basic Concept Major Activities, Major Challenges. Models of (B to C) (Portals-Tailors Business to Business (B to B) Model-Basic Major Activities, Types of (B To B) Market. Other Models- Business to Government (B to G), Customers to Customers(C To C), Customer to Business(C to B). 8 Hrs.

UNIT-III E-CRM (Electronic Customer's Relationship Management) Concepts Features, Goals of E-CRM Business Frame Work , Three Phases of E- CRM, Types of E-CRM, Functional Component of E-CRM. 8 Hrs.

UNIT-IV E-Payment Types of E-Payment- Payment Card, Credit Card & Debit Card, Electronic of Digital Cash, Cash Electronic of Digital Wallet, Smart Card, Basic Concepts on Online Banking (Core Banking Solution of CBS). 8 Hrs.

UNIT-V Introduction to ERP (Enterprise Resource Planning): Concept, Major Characteristics, Level of ERP Benefits of ERP Modules of ERP Phases of ERP Implementation, Limitation of ERP. 08Hrs.

Suggested Books:

1. E-Commerce, Sk Katariya & Sons
- 2 .E-Comm.In India-LAP.Lambari Pub.

Teaching Learning Process: A combination of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: What Sapp group, Google Group, Etc.).

Assessment Methods: The method of assessing the students includes presentations, online/off line quiz, micro research projects, group discussion and class tests.

Keywords: E-commerce, E-business, Mobile Commerce, Electronic Data, Digital Signature, Electronic Payment System.

BCP (Y-303C2) Financial Market and Investment Management

Group- Applied Economics

BCP (Y-303C2)	Financial Market and Investment Management Paper:-II	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: To provide students an overview of financial market and investment management in India and familiarize them with important fee and fund based financial services.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India.

CO2: understand the concepts of Money Market and Capital Market

CO3: explain Financial Services, Merchant Banking.

CO4: explain Investment, Negotiable and Non- Negotiable Instruments

CO5: examine the Measurement of Return and Risk, Capital Assets Pricing Model.

Course Contents

UNIT-I an Overview of Financial Markets in India. Money Market-Indian Money Market-Composition And Structure (A) Acceptance Houses (B) Discount Houses(C) Call Money Markets. 8 Hrs.

UNIT-II Capital Market: Security Market(A) New Issue Markets (B)Secondary Market, Function And Role Of Stock Exchange, Stocks Exchanges, National Stock Exchange(NSE) Bombay Stock Exchange (BSE) Investors Protection: Grievance Concerning Stock Exchange Dealing And Their Removal, Grievance Cell In Stock Exchange, Security Exchange Board Of India(SEBI) . 8 Hrs.

UNIT-III Financial Services, Merchant Banking-Functions and Role, SEBI Guidelines, Ascertainment of Credit Rating Concept, Functions and Types. 8 Hrs.

UNIT-IV Investment, Meaning Nature, Objectives And Process, Types of Investment, Alternatives of Investment, Negotiable And Non- Negotiable Instruments. Security Analysis- Fundamental, Economic, Industrial and Technical Analysis. 8 Hrs.

UNIT-V Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis, Efficient Marketing Hypothesis-Weak, Semi Strong and Strong Market Capital Assets Pricing Model. 08Hrs.

Suggested Books:

1. Gupta S.B- Monetary Planning In India, S.Chand, New Delhi.
2. Rastogi R.P Investment Management
3. Pendian P- Security Analysis and Portfolio Management
4. Bharal and Jayswal- Financial Market and Investment Management.

Note: The latest edition of text books may be used.

Teaching Learning Process: As the course is designed to enable the students to provide students an overview of financial markets & investment management in India and familiarize them with important fee and fund based financial services, the teaching learning process will be based on lectures/seminars, and project work

Assessment Methods: The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords: Financial System, Financial Markets, Money Market, Capital Markets, Financial services.

FC(Y-304A) Moral Value and Language-III

Group- Foundation Course

FC(Y-304A)	Moral Value and Language-III Paper:-I	32L:8T:0P	40 Hrs.	4Hrs/Week
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Course Objective: Responsibility to promote moral values in students. Students not aware seriously of moral value and institutions .which results continuous erosion of human values and social relations.

Course Learning Outcomes After completing the course, the student shall be able to:

CO1: understand the concept of moral value and languages.

CO2: link the individual's capability and strength as a guiding factor towards moral value.

CO3: understand social support system for gaining strength towards moral value.

CO4: understand skills of English language.

CO5: understand modern English communication day to day.

Course Contents

UNIT-I इकाई -1

हिन् दी षा ा . 8 Hrs.

1. मेरे सियातरी (यात्रा वस्तांत) - अमरतराऱ बेगड
2. मध् यपरददे ि रकी िरां (सांिीरत)
3. रकीकक्ततयां ंवां मुिवरे (सांिीरत)

इकाई -2 . 8 Hrs.

हिन् दी षा ा

1. नत्तरीररता ि वविषन् न ययाम (सांिीरत)
2. मध् यपरददे िा रकी साहि य (सांिीरत)
3. नत्तर रेखन - यवेदन, परदारुनण, यदे नत्तरनत्तर ज्ञानन, अनुस् मारी

इकाई -3 . 8 Hrs.

नैतती मूल य

1. ववश् व ी परदमुख धमम ंवां मि वनूणम वव ै तां (हिन् दू धमम , जैन धमम , बौध् द धमम , िसत ख धमम , ईसिा धमम , इस् राम धमम
2. स् य ी साथ मेरे परदयकग (मि मा गांधी ी य म ीथा ी सां्षिप् त सांस् ीरण)

UNIT – 4. 8 Hrs.

1. Stopping by Woods on a Snowy evening: Robert Frost.
2. Cherry Tree: Ruskin Bond
3. The Axe: R.K. Narayan
4. The Selfish Giant: Oscar Wilde
5. on the rule of the Road: A.G Gardiner
6. The song of kabir: Translated by Tagore

UNIT – 5. 8 Hrs.

Direct-Indirect speech, Active-Passive Voice, Similar words with different meaning. Report Writing, Narration of events and situations. Drafting of E- mails, Drafting CV.

Text Books and References Books:

1. हिन्दी ग्रांथ आदमी ी नुस्तीं

Teaching learning process: Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote moral value propensity among the students.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, half and End-yearly examination

Keywords: Moral value, English skills,

FC(Y-304B) Basics of Computer App. Information & Technology

Group- Foundation Course

FC(Y-304B)	Basics of Computer App. Information	20L:8T:12P	40 Hrs.	4Hrs/Week
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	&Technology Paper:-II			
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Course objective: To provide computer based knowledge to commerce students and to equip them with computational skills using ICT tools.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: handle document creation for communication.

CO 2: acquire skills to create and make good presentations.

CO 3: make various computations in the area of accounting and finance and present business data using appropriate charts.

CO4: process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.

CO5: understand and apply the various database concepts and tools in the related business areas.

CO6: Ability to use the Internet in an effective and efficient manner, including installation and management of browser plug-ins.

CO7: Proficient in searching the web for information

Course contents

Unit-I PowerPoint-I Creating presentation using Slide master and Template in various Themes & Variants. Working with slides: New slide, move, copy, And delete duplicate, and slide layouts, Presentation views. Format Menu: Font, Paragraph, Drawing & Editing. Printing presentation: Print slides, notes, handout cuts and outlines. Saving presentation in different file formats. 8 Hrs.

Unit-II PowerPoint-II Idea of Smart Art graphics, inserting text/data using SmartArt, Converting old style presentation into new style through Smart Art. Inserting objects (Video, Audio, Symbol, Equation, etc.), table & excel sheets, picture, chart, photo album, shapes and Smart Art; Trimming of audio/videos. Connecting slides through hyperlink and action button. Slide sorter, slide transition and animation effects. Presenting the slide show: Setup Slide Show, Rehearse Timing. 8 Hrs.

Unit-III MS Excel Workbook & Worksheet Fundamentals: Concept of Row, Column & Cell; creating a new workbook through blank & template. Working with worksheet: Entering data into worksheet (General, Number, Currency, Date, Time, Text, Accounting, etc.); Renaming, Copying, Inserting, deleting & protecting worksheet. Working with Row & Column (Inserting, Deleting, Pasting, and Resizing & Hiding), Cell & Cell formatting, and Concept of Range. Charts: Preparing & editing different types of Charts, Inserting trend line, Backward & forward

forecasting. Working with formulas: Formula bar; Types of functions; Syntax & uses of the following functions: SUM. 8 Hrs.

Unit-IV Internet & Web Services Internet: World Wide Web, Dial-up connectivity, Leased line, VSAT, Broad band, Wi-Fi, URL, Domain name, Web Browser (Internet Explorer, Firefox, Google Chrome, Opera, UC browser, etc.); Search Engine (Google, Bing, Ask, etc.); Website: Static & Dynamic; Difference between Website & Portal-mail: Account Opening, Sending & Receiving Mail s, Managing Contacts & Folders. Basics of Networking: Types of Networks (LAN, WAN , MAN); Network Topologies (Star, Ring, Bus, Hybrid).Elementary idea of - Cloud Computing & Office Web Apps, Mobile Computing & Mobile Apps. 8 Hrs.

Unit-V Cyber Ethics, Security & Privacy• Email, Internet & Social Networking Ethics Types of viruses & antivirus Computer security issues & its protection through Firewall & antivirus. 8 Hrs.

Suggesting Reading-

1. Computer Science and Information Technology- S.K.Vijay and Pankaj Singh-Books
Of Hindi Granth Academy
2. Computer Study –Pankaj Singh

Note: Latest edition of text books may be used.

Teaching Learning process: The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

Assessment Methods: Class tests/Assignments, Class participation, Presentations, practical, lab WORK, half and End-yearly examination

Keywords: Computer application, Spreadsheet Solver, Database Management system, Mail merge, Word Processing, Data analysis, Pivot table.

BCP(Y-305) Project /Internship

BCP(Y-305)	project /internship	4L:36T:0P	40 Hrs.	4Hrs/Week
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(11) Assessment

PO/Course Assesment Tools Types	PO/Course Assesment Tools	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0		
		Disciplinary Knowledge	Communication Skills	Problem Solving	Analytical Reasoning	Cooperation/Team Work	Research-Related Skills	Moral And Ethical Awareness	Lifelong Learning	Leadership Readiness/Qualities	Information/Digital Literacy		
Direct Tools	Test												
	Assignments												
	lab/seminar/ industrial training /projects												
Indirect Tools	Course end survey												
	Exit survey												
	Faculty Survey												
	Alumni Survey												
	Program Statistics												