

तार : विश्वविद्यालय
Gram : UNIVERSITY



टेलीफोन : कार्या0 : 2320496
कुलसचिव : निवास : 2321214
फैक्स : 0510 : 2321667

बुन्देलखण्ड विश्वविद्यालय, झाँसी BUNDELKHAND UNIVERSITY, JHANSI

झाँसी (उ.प्र.) 284128

संदर्भ: IEF/093/1A.

दिनांक 21.06.2022

The Minutes of Meeting of BOS

In reference to the BOS of department of *Banking, Economics & Finance*....., Institute of *Economics and Finance*..... held on 21.06.2022 regarding the revision of syllabus in tune with CBCS/NEP-2020 and subsequent approval from Academic Council. This is to certify that the syllabus is 100% revised.

ku
Registrar
Bundelkhand University
JHANSI

B Singh
21/06/2022
HOD/Coordinator

Circular for BOS of Bundelkhand University, Jhansi

बुन्देलखण्ड विश्वविद्यालय, झाँसी

सूचना

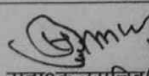
एदत् द्वारा सूचित किया जाता है कि बैकिंग अर्थशास्त्र एवं वित्त पाठ्यक्रम समिति की बैठक दिनांक 21/06/2022 को अपरान्ह 11.00 बजे विश्वविद्यालय के सभागार में ऑनलाइन/ऑफलाइन के माध्यम से आहूत की गयी है। अतः आपसे अनुरोध है कि बैठक में निर्धारित तिथि एवं समय पर उपस्थित होने का कष्ट करें।

कार्यसूची :-

- उत्तर प्रदेश शासन के पत्र संख्या-नि.-401/सत्तर-3-2022 दिनांक 09/02/2022 के अनुसार उच्च शिक्षण संस्थानों में पाठ्यक्रम पुनर्संरचना की राज्य स्तरीय समिति द्वारा प्रदेश के समस्त विश्वविद्यालयों एवं महाविद्यालयों में राष्ट्रीय शिक्षा नीति-2020 को स्नातक (शोध सहित), स्नातकोत्तर एवं पी0एच0डी0 स्तर पर लागू किये जाने हेतु सुझाव।
- सत्र 2022-2023 की परीक्षा हेतु प्राशिनकों/ परीक्षकों की सूची तैयार करने सम्बन्धी कार्य।
- अन्य मद अध्यक्ष की अनुमति से।

सेवा में,

क्र.सं.	नाम	पद
1	प्रो0 सी0बी0 सिंह, संकायाध्यक्ष कला बुन्देलखण्ड विश्वविद्यालय, परिसर, झाँसी	संयोजक
2	डॉ0 अतुल गोयल, बुन्देलखण्ड विश्वविद्यालय, परिसर, झाँसी	सदस्य
3	डॉ0 इरा तिवारी, बुन्देलखण्ड विश्वविद्यालय, परिसर, झाँसी	सदस्य
4	डॉ0 प्रशान्त गुप्ता, आई0आई0एम0	वाह्य विशेषज्ञ
5	प्रो0 पी0के0 घोस, इलाहाबाद विश्वविद्यालय, प्रयागराज	वाह्य विशेषज्ञ
6	प्रो0 प्रदीप अग्रवाल, टेली सर्टिफाईड प्रोफेशनल, झाँसी, 9140284674	वाह्य विशेषज्ञ
7	डॉ0 यशोधरा शर्मा	विशेष आमंत्रित सदस्य
8	डॉ0 फुरकान मलिक	विशेष आमंत्रित सदस्य
9	डॉ0 शम्भू नाथ सिंह	विशेष आमंत्रित सदस्य
10	डॉ0 राधिका चौधरी	विशेष आमंत्रित सदस्य
11	डॉ0 अंकिता जैसमीन लाल	विशेष आमंत्रित सदस्य
12	डॉ0 संदीप अग्रवाल	विशेष आमंत्रित सदस्य
13	डॉ0 शिल्पा मिश्रा	विशेष आमंत्रित सदस्य
14	डॉ0 अमिताभ गौतम	विशेष आमंत्रित सदस्य


18/6/2022
सहा0कुलसचिव(एके0)
कृते कुलसचिव

बुन्देलखण्ड विश्वविद्यालय, झाँसी

पत्रांक:- बु0बि0/एके0/2022/ 6334- 118

दिनांक:- 18/6/2022

प्रतिलिपि - निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

- उपर्युक्त समस्त सदस्यगण
- अध्यक्ष, एन0ई0पी0 टास्क फोर्स।
- संकायाध्यक्ष- कला को सूचनार्थ।
- वित्त अधिकारी।
- सहायक कुलसचिव (अतिगोपनीय)।
- कुलपति जी के निजी सचिव।
- कुलसचिव के आशुलिपिक।

सहा0कुलसचिव
कृते कुलसचिव

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BOS - Date - 21-06-2022

BOS - Banking, Economics & Finance

BOS was held on 21st June 2022 in the Department of Banking, Economics & Finance at 12:30 pm.

The following members were present

1. Prof. C.B. Singh - coordinator
2. Dr. Atul Goyal] members At 12
3. Dr. Ira Tiwari] Tiwari 21-6-2022
4. Dr. Prashant Gupta] 21/6/22 online verified
5. Dr. P. K. Ghosh] External Experts } online verified
6. Prof. Pradeep Agarwal] 21/6/22
7. Dr. Yashodhara Sharma]
8. Dr. Furquan Malik] special invited members
9. Dr. S. N. Singh] 21/6/22
10. Dr. Radhika Choudhary]
11. Dr. Ankita Jasmine Lall]
12. Dr. Sandeep Agarwal]
13. Dr. Shilpa Mishra]
14. Dr. Amitabh Gautam] 21/6/22

The following decisions were taken:-

- (1) The course structure of 4 PG courses and 2 UG courses were discussed. These courses were:-
 1. MBA (Banking & Insurance)
 2. MBA (Business Economics)
 3. M.Com (Finance)

As per U.P Govt Letter No. 401733-2022 dated 09/02/2022 in the Higher Education Institutions NEP 2020 will be applied and restructuring of programmes has been incorporated at UG (with Research) PG level. 67

4. M.A. (Applied Economics)
5. B.Com (Hons.).
6. B.A (Hons.) Economics.

All the changes that were suggested should be incorporated in the structure and submitted ~~within~~ by 25/06/2022.

Arbata
21/6/22

C. B. Singh
21/06/2022

ATU
21-06-2022

P. Dwari
21/6/22

A. Z.
21/06/2022

S. P. A.
21-06-2022

A. K. Singh

C. B. Singh
21/06/22

Prof. C. B. SINGH
HEAD
Dept. of Banking, Economics & Finance
Bundelkhand University,
JHANSI-284 128 (U.P.)

C. B. Singh
21/6/2022
Prof. C. B. Singh
Dean of Arts Faculty
Bundelkhand University
Jhansi-284128 (U.P.) India

**INSTITUTE OF ECONOMICS & FINANCE
BUNDELKHAND UNIVERSITY
JHANSI (UP)**

**NEP 2020
ORDINANCE**

**B.Com (Honours)
SESSION 2022-23 ONWARDS**

PROGRAM OUTCOME

PO1: It covers the study of knowledge of all types of accounting, economic theory, micro and macroeconomics, money and banking systems, knowledge about business, trade and its characteristics and policies involved, etc.

PO2: It focuses on the systematic study of the concepts of Accountancy, Business Studies, Statistics, Economics, Mathematics, Finance, Banking, Law, Taxation, Marketing, Management Studies, etc.

PO3: It provides career-oriented learning that opens many jobs after its successful passing.

PO 4: To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

PO 5: To provide in-depth understanding of all core areas specifically Advanced Accounting, Management, Business Environment, Research Methodology, Tax planning etc.

PO6: To provide basic and depth knowledge of application of Computers Software like MS Excel, Tally etc.

PROGRAMME SPECIFIC OUTCOME

PSO 1: Develop skills in the preparation of financial statements.

PSO 2: Develop knowledge of organizational dynamics.

PSO 3: Understand marketing practices in financial service sector.

PSO 4: Develop the skills in application of research methods at UG level.

PSO 5: Understand ethical issues and good governance practices.

PSO 6: Develop the skills of analysis and capability of making financial decisions.

PSO 7: Develop an ability to apply knowledge acquired in problem solving.

PSO 8: The students can work in different domains like Accounting, Taxation, HRM, Banking etc.

PSO 9: Ability to work in MNCs as well as Pvt, and public companies.

PSO 10: Students can go further for professional courses like CA/ CS/CMA/CFA/MBA/ICWA etc.

Ordinance

1. The duration of the course leading to the degree of Bachelor of Commerce (Honors.) shall be six semesters.
2. Minimum qualification for admission to the first semester of B.Com. (Hon.) **shall be 10+2 with Commerce/ Math's / Economics/ Science** with at least -45 % marks in aggregate.
3. The last date for depositing of the fees shall be fixed by the University from time to time in consultation with the Head of Department of Economics & Finance.
4. The examination will be conducted in semester mode which shall ordinarily be held in the month of December and May or on such dates as may be fixed and notified by the University.
5. Re-examination, if any and/or back paper examination for the courses shall be held along with forthcoming regular semester examination of the next batch or on such dates as may be fixed by the Registrar.

6. **Examination**

The course work shall be divided into 6 semesters. Examination shall be conduct in the following manner:

Odd semesters: July to December

Even semesters: January to May

Summer /Industrial training: June

7. **Course Structure**

The curriculum shall comprise of Core courses, qualifying course and elective courses. There shall be on qualifying course in each odd semester. In The 5th & 6th semester elective courses shall be specialization subject.

- I. **Specialization Subject Elective:** *A Specialization centric course shall be called a subject elective.*
Specialization subject Elective courses in Semester V and VI are focused on specializations.
- II. The list of Core courses and elective courses shall be approved by the Department Committee and announced by the department before the commencement of academic session every year. An elective course would be offered only if a certain minimum number of students opt for it.
- III. B.Com. (Hons.) Programme shall be a combination of
 - a) Full Credit courses: 3 Credits
 - b) Summer Internship Project (SIP) in the III and IV semester shall have 3 Credits. + 1 credit for viva voce.
 - c) Comprehensive Research Project/Business Plan shall have 6 credits
 - d) Comprehensive Viva in the VI semester shall have 2 credits.

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Subjects

Break-up and spread of all credits and marks (**Total 132 credits**) across all the courses in four semesters shall be as follows:

First Semester					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	10031	Financial Accounting	Major-I	75+25=100	6 Credit
2	10032	Advance Computer Application-I	Major-II	75+25=100	6 Credit
3	10033	Business Legislation	Major-III	75+25=100	6 Credit
4	21125	Urban Development and Economic Planning	Minor I (Elective)	75+25=100	4 Credit
5	31129	Health and Hygiene	Minor-II SEC-1	75+25=100	3 Credit
6	11141	Food and Nutrition	Minor-III VAC-1	-	Qualifying
					25 Credit

Second Semester					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	10036	Corporate Accounting	Major-I	75+25=100	6 Credit
2	10037	Marketing Management	Major-II	75+25=100	6 Credit
3	10038	Income-tax Law & Practice	Major-III	75+25=100	6 Credit
4	31118	Hospital Management	Minor-II SEC-2	75+25=100	3 Credit
5	11142	First Aid Health	Minor-III VAC-2	-	Qualifying
					21 Credit

Third Semester					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	20031	Cost Accounting	Major-I	75+25=100	6 Credit
2	20032	Advance Computer Application-II	Major-II	75+25=100	6 Credit
3	20033	Managerial Economics	Major-III	75+25=100	6 Credit
4	21127	Cybercrime	Minor I GE (Elective)	75+25=100	4 Credit
5	31132	Multimedia	Minor-II (SEC-3)	75+25=100	3 Credit
6	21141	Human values and Environment studies	Minor-III VAC-3	-	Qualifying
					25 Credit

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Fourth Semester					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	20036	Goods and Service tax	Major-I	75+25=100	6 Credit
2	20037	Business Statistics	Major-II	75+25=100	6 Credit
3	20038	Indian Economy	Major-III	75+25=100	6 Credit
4	31116	Communication and Soft Skills	Minor II SEC-4	75+25=100	3 Credit
5	21142	Physical Education and Yoga	Minor-III VAC-3	-	Qualifying
					21 Credit

Fifth Semester					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	30031	Financial Management	Major	75+25=100	6Credit
2	30032/ 30033/ 30034	Any Two Auditing/ International Business / Fundamental of Sales	Major	75+25=100 Each	6Credit Each
3	31141	Analytic Ability and Digital Awareness	Minor-III VAC	-	Qualifying
					18 Credit

Sixth Semester					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	30036	Management Accounting	Major	75+25=100	6Credit
2	30037/ 30038/ 30039	Any Two Fundamental of Investment/Advance Computer Application-III/ Strategic Management	Major	75+25=100	6Credit Each
3	31142	Communication Skills and Personality Development	Minor-III VAC		Qualifying
4	300040	30 days Training or Survey where economic activities are involved (Project submitted in VI Semester)		100	4 Credit
					22 Credit
Grand Total of Credits					132

Outcome Subject Wise

Semester-1

Sr.No.	Course Name	Course Outcomes
1	Financial Accounting (FA/C)	<ul style="list-style-type: none"> ✓ To impart basic knowledge of accounting. ✓ To impart knowledge of a theoretical foundation for the preparation and presentation of financial statements ✓ To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.
2	Advance Computer Application-I (ACA)	<ul style="list-style-type: none"> ✓ To impart basic knowledge of computer ✓ To impart basic knowledge of Excel ✓ To impart practical usage of Excel in Computer Labs.
3	Business Legislation (BL)	<ul style="list-style-type: none"> ✓ To understand the provisions of Company Act ✓ To familiarize on capital structure and the procedure of share allotment. ✓ To attain knowledge on rights and duties of shareholders, members and types of meetings in the companies. ✓ To familiar with rules and regulations relating to appointment of directors
4	Urban Development and Economic Planning	<ul style="list-style-type: none"> ✓ To develop the business proposals. ✓ To understand the need of Market Scanning. ✓ To understand the financial analysis.
5	Health and Hygiene	<ul style="list-style-type: none"> ✓ To improve behavior through useful practices connected to personal, water, food, domestic and public hygiene. ✓ To protect water and food supplies and to safely manage environmental factors. ✓ Explain types of solid waste and classify solid waste disposal methods. ✓ Explain types of liquid waste and classify solid waste disposal methods. ✓ Explains hygienic cleaning applications and lists the materials used in hygienic cleaning applications. ✓ Explains the concepts of pollution and cleaning. ✓ Lists the hygienic cleaning processes. ✓ Makes the definitions of antiseptic and disinfectant substances.
6	Food and Nutrition	<ul style="list-style-type: none"> ✓ Utilize knowledge from the physical and biological sciences as a basis for understanding the role of food and nutrients in health and disease processes. ✓ Provide nutrition counseling and education to individuals, groups, and communities throughout their lifespan using a variety of communication strategies. ✓ Identify and describe the six dimensions of health and well-being ✓ Implement a constructive health behavior change. ✓ Differentiate between behaviors that enhance health and those that are detrimental to health. ✓ Develop a plan of action for a healthy behavior change

Semester-2

Sr. No.	Course Name	Course Outcomes
1	Corporate Accounting (CA/C)	<ul style="list-style-type: none">✓ To impart knowledge of a theoretical foundation for the preparation and presentation of corporate financial statements.✓ To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.
2	Marketing Management (MM)	<ul style="list-style-type: none">✓ To understand the marketing management✓ To understand the buyer behavior✓ To understand the Distribution channels
3	Income-tax Law & Practice	<ul style="list-style-type: none">✓ To understand the provisions of Company Act✓ To familiarize on capital structure and the procedure of share allotment.✓ To attain knowledge on rights and duties of shareholders, members and types of meetings in the companies.✓ To familiar with rules and regulations relating to appointment of directors
4	Hospital Management	<ul style="list-style-type: none">✓ Identify various support and utility services of the hospital✓ Describe the role of support and utility services in delivering quality patient care✓ Identify planning and designing considerations while planning for services✓ Articulate the functional requirements of individual department.
5	First Aid Health	<ul style="list-style-type: none">✓ Learn the skill needed to assess the ill or injured person.✓ Learn the skills to provide CPR to infants, children and adults.✓ Learn the skills to handle emergency childbirth.✓ Learn Basic sex education help to young people navigate thorny questions responsibly and with confidence.✓ Learn 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✓ Help to understand the natural changes of adolescence✓ Learn the skill to identify Mental Health status and Psychological First Aid

Semester-3

Sr. No.	Course Name	Course Outcomes
1	Cost Accounting (CA/C)	<ul style="list-style-type: none"> ✓ To impart knowledge of a theoretical foundation for the preparation and presentation of cost sheets. ✓ To inculcate the understanding of rules of measurement and reporting relating to various types of business costs.
2	Advance Computer Application-II	<ul style="list-style-type: none"> ✓ Will learn the Computer application in various fields like ✓ Marketing,HR, Finance etc. ✓ Computer based Data Analysis
3	Managerial Economics	<ul style="list-style-type: none"> ✓ Learners acquire the knowledge of basic tools and economic theory and practical application. ✓ Learners get familiarized with understanding of economic aspects of current affairs. ✓ Learners understand different economic principles in business decision ✓ Learners acquire the knowledge of basic tools and economic theory and practical application. ✓ Learners get familiarized with understanding of economic aspects of current affairs.
4	Cybercrime	<ul style="list-style-type: none"> ✓ The student has better knowledge of Cyber Crimes. ✓ The student has the competence to understand the procedure of investigation of cyber crime. ✓ The student knows the power and functions of investigating agency. ✓ The student knows the importance of digital evidence. ✓ The student has better ability and skills to deal with Cyber-Crime
5	Multimedia	<ul style="list-style-type: none"> ✓ Ability to understand the media world and trained to take-up assisting responsibilities at various fields of multimedia ✓ Ability to execute industry required skills in the field of television. ✓ Ability to create new content and expressions by understanding the nitty-gritty of multimedia including Radio, television, new media, graphics and animation along with cinema ✓ Experience of workplace in the form of internship or Research Experience preparing for higher education or Entrepreneurship and employment.
6	Human values and Environment studies	<ul style="list-style-type: none"> ✓ Building fundamental knowledge of the interplay of markets, ethics, and law, ✓ Look at various challenges faced individuals dual to counter unethical issues ✓ Look at core concepts for business ethics • Look at core concepts of anti-corruption ✓ Look at core concepts for a morally articulate solution evolver to management issues in general ✓ Issues of sustainable development for a better environment. ✓ To know how environmental degradation has taken place. ✓ Be aware of negotiations and international efforts to save environment ✓ How to develop sustainably? • Efforts taken up by UN in Sustainable Development. • Efforts taken by India in Sustainable Development

Semester-4

Sr. No.	Course Name	Course Outcomes
1	Goods and Service tax	<ul style="list-style-type: none">✓ Students will understand the difference between forwarding charge and reverse charge mechanism and also to✓ Understand the difference between composite and mixed supply.✓ Students will be able to compute the amount of Income and Taxable Income.✓ Knowledge of the different types of acts of tax.
2	Business Statistics	<ul style="list-style-type: none">✓ To learn the Mean, Median, and Mode.✓ To learn calculations of variance and standard deviations.
3	Indian Economy	<ul style="list-style-type: none">✓ To know the various economies.✓ To understand inequality and its impact on the growth and development of any nation.
4	Communication and Soft Skills	<ul style="list-style-type: none">✓ Students will be able to understand and evaluate key theoretical approaches used in the interdisciplinary field of communication.✓ Students will be able to explain major theoretical frameworks, constructs, and concepts for the study of communication and language, summarize the work of central thinkers associated with particular approaches, and begin to evaluate the strengths and weaknesses of their approaches.✓ Students will be able to understand the research methods associated with the study of human communication, and apply at least one of those approaches to the analysis and evaluation of human communication.✓ Students will be able to find, use, and evaluate primary academic writing associated with the communication discipline.✓ Students will develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively with others. Such skills could include communication competencies such as managing conflict, understanding small group processes, active listening, appropriate self-disclosure, etc.✓ Students will be able to communicate effectively orally and in writing.

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5	Physical Education and Yoga	<ul style="list-style-type: none">✓ Graduates will select and create learning experiences that are appropriate for curriculum goals, relevant to learners, show evidence of sequential learning, incorporate modifications for variations in learning styles and performance, and are based on the principles of effective instruction.✓ Graduates will demonstrate competence in movement skills, analyze the performance of motor skills (particularly team and individual sports activities and dance/rhythms), as well as prepare and teach written lesson plans which address student learning of motor skills and analysis and assessment of these skills.✓ Graduates will describe and apply physiological and biomechanical concepts related to skillful movement, movement patterns, motor development and motor learning, biomechanics and developmental readiness to learn.✓ Graduates will plan and adapt instruction for diverse student needs including specific accommodations and/or modifications for student exceptionalities and specialized needs.✓ Graduates will demonstrate knowledge of current technology by planning and implementing learning experiences that require students to appropriately use technology to meet lesson objectives as well as use technological applications to facilitate effective assessment and evaluation strategies, and enhance personal productivity and professional practice.✓ Graduates will maintain a health-enhancing level of fitness throughout the program as well as be able to collect and analyze personal fitness data.✓ Graduates will demonstrate effective communication and pedagogical skills, utilize strategies to enhance student engagement and learning, and create appropriate managerial rules and routines in order to create a safe effective learning environment.
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Semester-5

Sr. No.	Course Name	Course Outcomes
1	Financial Mgt.	<ul style="list-style-type: none"> ✓ To develop knowledge about Business Finance and a background of accounting and Management ✓ To make students aware about the challenges and opportunities of Financial Management etc.
2	<p>Any Two</p> <p>A) Auditing</p> <p>B) International Business</p> <p>C) Fundamental of Sales</p>	<ul style="list-style-type: none"> ✓ To know the concepts of auditing in cost audit, tax audit, and management audit. ✓ To know eligibility of an auditor and their liabilities. ✓ Recent trends in auditing ✓ How to audit plan and procedure are done. ✓ To understand the trading and tariff policies. ✓ To understand the multinational issues and challenges before the firms. ✓ To understand the export-import policy. ✓ Students get the knowledge of the basics of the sales management sales force management & sales organizations. ✓ Students learn about the Sales Planning, Controlling and recent trends which are available in the sales management.
3	Analytic Ability and Digital Awareness	<ul style="list-style-type: none"> ✓ Familiarize with analogy, number system, set theory and its applications, number system and puzzles. ✓ To understand the basics of Syllogism, figure problems, critical and analytical reasoning. ✓ Familiarize with word processing application and worksheet. ✓ To understand the basics of web surfing and cyber security.

Semester-6

Sr. No.	Course Name	Course Outcomes
1	Management Accounting	<ul style="list-style-type: none"> ✓ To know the basics of management accounting ✓ To study the financial statement analysis ✓ To familiarize fund flow cash flow statement ✓ To analyze various budget ✓ To familiarize with marginal costing etc.
2	Any Two A) Fundamental of Investment B) Advance Computer Application-III C) Strategic Management	Fundamental of Investment Outcome <ul style="list-style-type: none"> ✓ To understand the investment decisions and evaluations. ✓ To know the various markets like Security, Capital etc. ✓ To know the techniques of evaluations. <hr/> <ul style="list-style-type: none"> ✓ Will learn the Computer application in various fields like ✓ Marketing.HR, Finance etc. ✓ Computer based Data Analysis <hr/> <ul style="list-style-type: none"> ✓ To understand the long, medium, short strategies. ✓ To provide understanding of the Tasks, Functions and Skills of strategic management and latest developments.
3	Communication Skills and Personality Development	<ul style="list-style-type: none"> ✓ Student will be able to write simple and correct sentences. ✓ Student will able to write papers, proposals, reports etc ✓ Student will be able to appreciate any piece of writing and comprehend it. ✓ Students will be able to understand and apply knowledge of human communication and language processes as they occur across various contexts, e.g., interpersonal, intrapersonal, small group, organizational, media, gender, family, intercultural communication, technologically mediated communication, etc. from multiple perspectives.
4	30 days Training or Survey where economic activities are involved (Project submitted in VI Semester)	<ul style="list-style-type: none"> ✓ Training will make student to learn how to work in the field it will increase their communication skills, personality development and research aptitude. ✓ Each candidate should take up a Project Work; submit Project Report at the end of the final year. ✓ The candidate concerned will have to defend his project work in Viva– Voce practical examination.

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- V One credit shall be visualized as a combination of three components – lecture (L) + Tutorials (T) + Practice (Practical/Project work/Lab work) (P). A course can have either one or all of these components for fulfilling the credit requirements. Fifteen hours of lectures shall make one credit. If a course is of 3 credits, then the different credit distribution patterns in L: T: P format shall be 3:0:0 or 1:2:2 or 2:0:2 or 2:2:0
- VI At the end of the second and fourth semester each student shall undertake a Summer Internship and industrial training Project for a minimum period of 4 weeks. It can be undertaken in a corporate entity, NGO, SME, Government Undertaking, a Cooperative sector or a Business firm in India or abroad. A student shall submit a written structured report on the basis of work done during training within four weeks of the commencement of the subsequent semester.
- VII The topic/title of the Research Project/Business Plan to be submitted by the students in the sixth semester shall be decided in consultation with the proposed supervisor in the beginning of the fifth semester. This Research Project/Business Plan shall be submitted not later than 12 weeks after the commencement of the sixth semester.

8. Examination and Evaluation

- I. There shall be continuous evaluation of the students as per the scheme of examination and internal assessment of students mentioned herein. There shall be two mid-term examinations for which question papers shall be set by the teacher concerned and moderated by the moderation board of the Department. Each mid-term examination shall constitute 20% weightage of evaluation in all the courses which may comprise written as well as lab-based/practical/project components. The result of midterm examinations shall be declared only after a comprehensive review of evaluated answer sheets etc. by an 'internal examination review committee' nominated by the Board of Studies which shall have core faculty members in addition to one or two external members. Duration of each such written examination shall be one and half hours. The format of question papers for these examinations shall be decided by the department committee.
- II. End semester examination in each semester shall be based on subjective Type Questions and shall constitute 70 % weightage of evaluation in all the courses. Questions for this examination shall be set by a panel of external examiners approved by the Board of Studies of the Department and duly moderated by the moderation committee of the Department. Duration of each such examination shall be two hours. The scheme of examination shall ensure that no student has to appear for not more than two examinations on any single day.
- III. The remaining 10% weight-age of evaluation in all the courses shall be based on factors such as participation in seminars, case discussions and group activities, class tests, quizzes, individual and group presentations, written assignments, term papers and viva-voce, class participation, co-curricular and extracurricular activities and attendance. The breakup of this 10% weightage of evaluation shall be decided by the Department Committee before the start of the session.
- IV. It shall be the duty of the Teacher teaching a particular course, to conduct internal assessment. In case more than one teacher in sharing the teaching work in a paper, each teacher shall evaluate independently and an average would be taken.
- V. The evaluation of Summer Internship Project in the third and fifth semester and Research Project/Business Plan in the sixth semester shall be on the basis of presentation by the students and/or Viva-Voce examination. Each panel for the evaluation of such projects shall have one or two internal (the Head of the Department or his/her nominees) and an external examiner as appointed by the Board of Studies of the Department. The project shall be of 100 marks in total; of which 50 marks for report' evaluation and 50 marks

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shall be for viva- voce exam.

- VI. The University may increase/ decrease the number of specialized groups depending upon faculty available or other requirements.

9. Calculation of Grade Points

- I. A letter grade (as explained below) shall be given for every course. The grade point for the course will be based on the weighted average of the grades obtained (on a scale of 5) and their respective weight-ages. The grades would be allotted after statistical normalization of the awards in each course.

At the end of each semester, the performance of students shall be evaluated in terms of marks which shall be converted into letter grades as per the following equivalent grade points:

**The equivalence between grade and marks shall be as follows:-
(GPA is Grade Point Average)**

Grade	Marks	Grade Points	GPA Range
A+	90 or above	4.5	≥4.26
A	80 to less than 90	4.0	3.76 – 4.25
B+	70 to less than 80	3.5	3.26-3.75
B	60 to less than 70	3.0	2.76-3.25
C+	50 to less than 60	2.5	2.26-2.75
C	40 to less than 50	2.0	1.76-2.25
D+	30 to less than 40	1.5	1.26-1.75
D	20 to less than 30	1.0	0.76-1.25
F	Less than 20	0.0	≤ 0.75
I	Incomplete	Incomplete	

II. Meaning of the grades:

- A+: Outstanding
A: Excellent
B+: Very Good
B: Good
C+: Average
C: Fair
D+: Unsatisfactory
D: Poor
F: Very poor
I: Incomplete

+ (plus) symbol indicates the variation above the letter description.

III. Calculation of semester grade point average (SGPA) for the semesters.

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- a. **The SGPA** is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$SGPA (S_i) = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

- b. **The CGPA** is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

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$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the i th semester and C_i is the total number of Credits in that semester. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcript.

10. Rules for Academic Progression

- 1 The maximum span/period for completing the B.Com. (Hons.) is six academic years from the year of initial admission in the B.Com. (Hons.).
- 2 Students securing C^+ or above in any course shall be declared to have passed that course.
- 3 Students who fail to secure minimum C^+ grade in any course shall be required to earn the requisite stipulated credits within the stipulated time span.
- 4 Students ineligible to appear in examination in a particular course due to shortage of attendance shall be required to repeat the course and complete all the requirements afresh.
- 5 A student shall be required to earn a minimum of 17 credits in the B.Com. (Hons.) For progression to B.Com. (Hons.) II Year. And earn a minimum 16 credits separately in the B.Com. (Hons.)- II year for progression to B.Com. (Hons.) III Year.

11. Attendance Requirement

Permission to appear in end semester examination in any course shall be granted to only such students who fulfill the minimum attendance requirement of 75% in that course. However, the Head of the Department may grant a relaxation in required percentage of attendance by not more than 15 % on the basis of some genuine reason.

12. To meet out the industrial situation there must be at least one industrial visit or industrial tour during tenure of this academic programme usually after 2nd semester.

Syllabus

1 Semester

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Financial Accounting

Unit-I Theoretical Framework

- Financial Accounting as an information system, its users and their needs,
- Qualitative characteristics of an accounting information system,
- Functions, advantages and limitations,
- Branches of accounting,
- The nature of financial accounting principles- GAAP
- Accounting Cycle Accounting process,
- Financial accounting standards in India,
- International Financial Reporting Standards (IFRS): - Need and procedures.

Unit-II Business Income

- Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses.
- The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets change of method.

Unit-III Final Accounts

- Capital and revenue expenditures and receipts: General Introduction only.
- Preparation of financial statements:
 - Of non-corporate business entities from a trial balance;
 - Of not-for-profit organizations;
 - From incomplete records: statement of affairs method and conversion method.

Unit-IV

ACCOUNTING FOR HIRE, PURCHASE AND INSTALMENT SYSTEMS

- Concepts of operating and financial lease (theory only)

ACCOUNTING FOR INLAND BRANCHES

- Concept of dependent branches; accounting aspects;
- debtors' system, stock and debtors' system,
- Branch final accounts system and whole sale basis system.
- Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit-V Accounting For The Dissolution Of The Partnership Firm

- Insolvency of partners,
- Sale to a limited company, and
- Piecemeal distribution.

References:

1. Partnership Accounting in India, Dr. Mohd. Furqan
2. Fundamentals of Financial Accounting- Dr. Ashok Sehgal and Dr. Deepak Sehgal, Taxmann's Publications, New Delhi.
3. Advanced Accounting- Dr. S.M. Shukla and Dr. S.P. Gupta, Sahitya Bhaban Publication, Agra.
4. Partnership Accounting in India- Dr. Mohd Furqan Manas Publication, Allahabad
5. Financial Accounting- Dr. Abdul Karim and Dr. S.S. Khanuja, SBPD Publication House, Agra.

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Advance Computer Application-I Data Analytics (Foundation)

UNIT 1: Getting Started with Excel

- Introducing Excel
- Entering and Editing Worksheet Data
- Essential Worksheet Operations
- Working with Cells and Ranges
- Introducing Tables

UNIT 2: Working with Sheets - I

- Worksheet Formatting
- Understanding Excel Files
- Using and Creating Templates
- Printing Your Work

UNIT 3: Working with Formulas and Functions - I

- Introducing Formulas and Functions
- Creating Formulas That Manipulate Text
- Working with Dates and Times
- Creating Formulas That Count and Sum
- Creating Formulas That Look Up Values

UNIT 4: Creating Charts and Graphics-I

- Getting Started Making Charts

UNIT 5: Analyzing Data with Excel - I

- Importing and Cleaning Data
- Introducing Pivot Tables
- Analyzing Data with Pivot Tables

REFERENCE

Practical Book:

- Excel For Future Managers, Dr. Amitabh Gautam, Amazon Asia-Pacific Holdings Pvt. Ltd.

Theory Books

- Marketing Analytics, Wayne L. Winston
- Excel Vlookup Champion, Henry E. Mejia
- Excel Formulas and Functions, Harjit Suman
- Excel 2010 Power Programming with VBA: 6, John Walkenbench
- Mastering VBA for Microsoft Office 2016, Richard Mansfield
- Microsoft Excel Power Pivot & Power Query for Dummies, Michael Alexander
- Advance Excel Success: A Practical Guide to Mastering Excel, Allan Murray

ASSESSMENT

INTERNAL - 25 MARKS - STUDENT HAVE TO PREPARE A HARD/SOFT FILE OF WORK.

EXTERNAL - 75 MARKS - STUDENT HAVE TO SHOW THE OUTPUT OF THE WORK GIVEN IN THE COMPUTER LAB.

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Business Legislation

Unit-I: The Indian Contract Act, 1872

- Contract- meaning, characteristics, and essential elements of a valid contract;
- Kinds of Contract; Contractual Capacity, Free Consent, Void Agreements;
- Discharge of Contract- modes of discharge; Remedies for Breach of Contract;
- Quasi Contract

Unit-II: The Sale of Goods Act, 1930

- Contract of Sale, meaning and the difference between a sale and agreement to sell;
- Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of Contract of Sale;
- Remedial Measures- Rights of an unpaid seller and Buyer's rights against the seller

Unit-III: The Companies Act, 2013

- Introduction: Concept of the lifting of the corporate veil.
- Types of companies; Formation the of company;
- Memorandum of Association, Articles of Association,
- Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building;
- Share Capital - Issue, allotment and forfeiture of share, Members and Shareholder - their rights and duties;
- Convening and conduct of shareholders meetings;

Unit- IV Management –

- Directors their disqualifications appointment, legal position,
- Powers and duties disclosures of interest, removal of directors,
- Board meetings, other managerial personnel, and remuneration;
- Winding up concept and modes of winding up

Unit- V: Consumer Protection Act 2013:

- Definition of Consumer,
- Features of the Act;
- Rights of the Consumer;
- Grievance redressed forums

References:

- Including Companies (Amendment) Act, 2019 by N.D. Kapoor , Sultan Chand & Sons
- Business legislation for management by MC Kuchhal& Vivek Kuchha , Vikas Publishing House Pvt Ltd
- Mercantile law by MC Kuchhal& Vivek Kuchhal , Vikas publishing house Pvt Ltd
- Elements of mercantile law by N.D., Sultan Chand & sons

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Urban Development and Economic Growth

Unit 1: Introduction to Urban Economics

- The Space-Economy Interaction;
- The Emergence and Development of Urban Areas – An Economic Perspective;
- Urbanization in a Global Perspective – The Developed-developing Country
- Interaction; Urbanization in India with special reference to Uttar Pradesh – Trends and Patterns, Structure of Urban Economy, Rural-urban relationship;

Unit 2: Basics of Urban Economics

- Urban system – hierarchy and city size distribution; Central Place Theory
- Location Theory, Intra and Inter-urban Location of Economic Activities, The distance-decay relationship – concept of gradients.
- Urban Base Theory – Theory of Optimal City Size

Unit 3: Urban Sustainability–

- Environment and Pollution – The Economics of Pollution Control;
- Urban in the Region – Theories of Urban and Regional Growth- New Economic Geography and
- Sectoral Issues:
 - Urban Land Market and Land Use
 - Urban Labour Market
 - Migration: Rural to Urban and Urban to Rural
 - Rural-urban Relationship – Linkages and Flows – Changing Perspective
 - Urban Transport – Issues related to special facilities (port etc.)

Unit 4: Urban poverty

- slum and informal sector – Urban Poverty in India; Urban Infrastructure –
- Issues related to Facilities and Service Delivery; Urban Local Government - Constitutional
- Amendment and after – issues related to Governance and Finance

Unit 5: Economic Growth & Development; Income Distribution

- Difference between Economic Growth and Development
- Harrod-Domar Model (Point of Departure)- Exogenous Technical Progress and the Neo-classical
- Model of Growth- Endogenous Growth (the Human Capital Model and the R&D Model);
 - Labour Market: Informal Sector- Importance, Nature of employment, Linkages with Formal Sector;
 - Land Market & Land Acquisition: Industry versus Agriculture Debate, the SEZ controversy.
- Problems of acquisition of agricultural land, country experiences;
 - Market Inter-linkage: Effects on Growth and Income Distribution;

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Reference:

- Balchin et. al (2000): Urban Economics: A Global Perspective, Palgrave;
- O' Sullivam, (2007): Urban Economics (7th edition), IRWIN, London;
- Evans, A.W, Urban Economics: An Introduction, Basil Blackwell
- Kundu, Singh and Sivaramakrishnan (2002): A Handbook of Urbanisation in India (2nd Edition)
- Giri, Pabitra (1997): "Urbanisation in West Bengal", Economic and Political Weekly 47 (40)
- Chatterjee, Mahalaya (2013): "Urbanisation in West Bengal; Trends and Future Perspective", Local Government Quarterly (June-September);
- Gottdiener, M and Budd, L. (2005), Key Concepts in Urban Studies, Sage Publications, London.
- SassenSaskia,, The Impact of the new Technologies and Globalization on Cities in Richard T.
- LeGates and Frederic Stout (ed) , The City Readers , Third Edition 2003, Routledge, London and New York
- Hubble, S. 2001. The Unified Neutral Theory of Biodiversity and Biogeography. Princeton. Princeton University Press. Chapter 7.
- Berliant, Marcus. (2005). Central Place Theory.
- Economics Geography By S.D. Maurya
- Economic Geography By Hari Mohan Saxena
- Reports By Niti Aayog And UNDP

Health and Hygiene

UNIT-I:

- Concept, Definition of Health, Determinants, Dimension of health
- Concept of Absolute Health, Historical Prospects of Health
- Health concerning Issues

UNIT-II

- Concept and Definition of Hygiene, Aspects of Hygiene
- Disease related to hygiene-Cholera, Malaria, Jaundice
- Hygiene and Environment

UNIT-III:

- Social work approach related to health and hygiene
- Role of Social worker in the Prevention of disease
- Role of Social worker for Environmental Promotion and Cleanliness

UNIT-IV:

- Social Policy for Health and Hygiene
- Community Medicine, Community health
- Concept of PHC

UNIT-V

- Prevention is better than cure
- Issue related to Health and Hygiene

References

- Gordon Edlin and Eric Golanty (2010) Health & Wellness (10th Edn) Jones &Barlett Publisher.
- Skolnik Richard (2012) Global Health 101 (2nd Edn, Riegelman Richard Ed.) Jones &Barlett Learning
- Mary-Jane Schneider (2014) Introduction to Public Health (4th Edn,) Jones &Barlett

Food and Nutrition

Unit 1: Concept of Food and Nutrition

- Definition of Food, Nutrients, Nutrition, Health, balanced Diet
- Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition
- Meal planning- Concept and factors affecting Meal Planning
- Food groups and functions of food

Unit 2: Nutrients: Macro and Micro

- RDA, Sources, Functions,
- Deficiency and excess of
 - Carbohydrate
 - Fats
 - Protein
 - Minerals
- Major: Calcium, Phosphorus, Sodium, Potassium
- Trace: Iron, Iodine, Fluorine, Zinc
- Vitamins
- Water soluble vitamins: Vitamin B, C
- Fat soluble vitamins: Vitamin A, D, E, K
- Water
- Dietary Fibre

Unit 3: 1000 days Nutrition

- Concept, Requirement, Factors affecting growth of child
- Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy
- Breast / Formula Feeding (Birth – 6 months of age)
- Complementary and Early Diet (6 months – 2 years of age)

Unit 4: Community Health Concept

- Causes of common diseases prevalent in the society and Nutrition requirement in the following:
 - Diabetes
 - Hypertension (High Blood Pressure)
 - Obesity
 - Constipation
 - Diarrhea
 - Typhoid
- National and International Program and Policies for improving Dietary Nutrition
- Immunity Boosting Food

References

- Singh, Anita, “Food and Nutrition”, Star Publication, Agra, India, 2018.
- 1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf
- <https://pediatrics.aappublications.org/content/141/2/e20173716>
- <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/>
- SheelSharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition.

Syllabus

2 SEMESTER

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Corporate Accounting

Unit-1

Accounting for share capital & debentures: Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares, Redemption of preference shares, Issue and Redemption of Debentures.

Final accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Valuation of goodwill and valuation of shares: Concepts and calculation - simple problem only.

Unit-II

Amalgamation of companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit-III

Accounts of holding companies/parent companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit-IV

Banking companies: Difference between balance sheet of banking and Non Banking company; prudential norms; asset structure of a commercial bank and Non-performing assets (NPA).

Unit-V

Cash flow statement: Concepts of funds. Preparation of cash flow statement as per Accounting Standard(AS): 3 (Revised) (ICAI): Indirect method only.

References:

1. Fundamentals of Corporate Accounting- Dr. Ashok Sehgal, Taxmann's Publications, New Delhi.
2. Corporate Accounting- Dr. S.M. Shukla and Dr. K.L. Gupta, Sahitya Bhaban Publication, Agra.
3. Corporate Accounting- Dr. S.K.Singh, SBPD Publication House, Agra.

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Marketing Management

Unit – I

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts.

Consumer Behavior: Consumer buying process; Factors influencing consumer buying decisions.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit II

Product: Meaning and importance. Product classifications, Concept of product mix, Branding, packaging and labeling; Product life-cycle; New Product Development.

Unit –III

Pricing: Factors affecting the price of a product, Pricing policies, and strategies.

Unit –IV

Promotion: Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Communication planning and control.

Unit –V

Distribution: Channels of distribution - meaning and importance; Types of distribution channels, Factors affecting the choice of distribution channel.

References:

1. Marketing Management written by Arun Kumar & N Meenakshi Published by Vikas Publishing House Pvt. Ltd.
2. Marketing management written by Dr. C.N. Sontakki & Dr. Neeti Gupta & Anuj Gupta Published by Kalyani Publishers.

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Income Tax Law And Practice

Unit –I

Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

Unit -II

Residential status: Scope of total income on the basis of residential status; Exempted income under section 10

Unit –III

Computation of income under different heads: Salaries; Income from house property Profits and gains of business or profession; Capital gains; Income from other sources.

Unit- IV

Total income and tax computation: Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and firm; Five leading cases of Supreme Court

Unit- V

Preparation of return of income: PAN, manually; Online filing of Returns of Income & TDS.; Provision & Procedures of compulsory online filing of returns for specified assesses.

References:

1. Income Tax : Law and Practice Paperback G.S. Mitra (Author)
2. Income Tax – Law and Practice Assessment Year 2022-23)By Dr. Mittal Preeti Rani , Dr.Bansal Anshika)
Publisher: Sultan Chand & Sons, Publishing Year: 2022

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Hospital Management

UNIT 1

Principles of Management , Nature of Management, Evolution of Management Thought, Functions of Management, Strategic Management , Health Management Definition and meaning of Health, Holistic approach to health, Basic information relating to health, Historical development of health care system in India.

UNIT 2

Definition and meaning of hospital, historical development of hospitals, growth of hospital in India, Changing concept of hospital during 1900-2003, The modern hospital, A complex entity, Present status of hospitals in India, Present State of Govt. hospital, National Health policy, Health committee and their recommendation .

UNIT 3

Hospital viewed as a system, Role of Hospitals, Hospital Viewed as a Social system, Peculiarity of hospital systems, benefits to the Health Care systems, Overview of HealthCare delivery system Fundamental of Healthcare Administration, Hospital Planning. Hospital Administration.

UNIT 4

Hospital Operational management -Management of Quality Assured services of professional service units of hospital.Function, location, flow chart of operation, design based on flow chart, organization, physical facilities and space requirements, statutory requirements, special features, problem situation, Staff requirement,Documentation, Equipment & supplies. Emergency services.

REFERENCE -

1. Principles of Hospital Administration & Planning: B.M.Sakharkar
2. Park's textbook of Preventive & Social medicine
3. Management of Hospitals: S.L.Goel, R.Kumar
4. Hospital & Health Services administration-Principles & practices, Tabish, OUP

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First Aid and Health

Unit 1

A. Basic First Aid • Aims of first aid & First aid and the law. • Dealing with an emergency, Resuscitation (basic CPR). • Recovery position, Initial top to toe assessment. • Hand washing and Hygiene • Types and Content of a First aid Kit B. First AID Technique • Dressings and Bandages. • Fast evacuation techniques (single rescuer). • Transport techniques. C. First aid related with respiratory system • Basics of Respiration. 2 (Theory) 10 (Practical) Department of Higher Education U.P. Government, Lucknow • No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging, • Swelling within the throat, Suffocation by smoke or gases and Asthma. D. First aid related with Heart, Blood and Circulation • Basics of The heart and the blood circulation. • Chest discomfort, bleeding. D. First aid related with Wounds and Injuries • Type of wounds, Small cuts and abrasions • Head, Chest, Abdominal injuries • Amputation, Crush injuries, Shock E. First aid related with Bones, Joints Muscle related injuries • Basics of The skeleton, Joints and Muscles. • Fractures (injuries to bones).

Unit2

F. First aid related with Nervous system and Unconsciousness • Basics of the nervous system. • Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. G. First aid related with Gastrointestinal Tract • Basics of The gastrointestinal system. •Diarrhea, Food poisoning. H. First aid related with Skin, Burns • Basics of The skin. • Burn wounds, Dry burns and scalds (burns from fire, heat and steam). • Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. • Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. I. First aid related with Poisoning • Poisoning by swallowing, Gases, Injection, Skin J. First aid related with Bites and Stings • Animal bites, Snake bites, Insect stings and bites K. First aid related with Sense organs • Basic of Sense organ. • Foreign objects in the eye, ear, nose or skin. • Swallowed foreign objects. L. Specific emergency satiation and disaster management • Emergencies at educational institutes and work • Road and traffic accidents. • Emergencies in rural areas. • Disasters and multiple casualty accidents. • Triage. M. Emergency Child birth

Unit3

Basic Sex Education • Overview, ground rules, and a pre-test • Basics of Urinary system and Reproductive system. • Male puberty — physical and emotional changes • Female puberty — physical and emotional changes • Male-female similarities and differences • Sexual intercourse, pregnancy, and childbirth • Facts, attitudes, and myths about LGBTQ+ issues and identities • Birth control and abortion • Sex without love — harassment, sexual abuse, and rape • Prevention of sexually transmitted diseases.

Unit 4

Mental Health and Psychological First Aid • What is Mental Health First Aid? • Mental Health Problems in the India • The Mental Health First Aid Action Plan • Understanding Depression and Anxiety Disorders • Crisis First Aid for Suicidal Behavior& Depressive symptoms • What is Non-Suicidal Self-Injury? • Non-crisis First Aid for Depression and Anxiety • Crisis First Aid for Panic Attacks, Traumatic events • Understanding Disorders in Which Psychosis may Occur • Crisis First Aid for Acute Psychosis 2 (Theory) 10 (Practical) • Understanding Substance Use Disorder • Crisis First Aid for Overdose,

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Withdrawal • Using Mental Health First Ai

Suggested Readings:

- Indian First Aid Manual-<https://www.indianredcross.org/publications/FA-manual.pdf>
- Red Cross First Aid/CPR/AED Instructor Manual
- <https://mhfa.com.au/courses/public/types/youthedition4>
- Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192.pdf
- Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE, 12 (7): e0180250.
- Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.
- Schwiengershausen, E. (2015, May 28). The Cut. www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html
- Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD.
- <https://marshallmemo.com/marshall-publications.php#8>

Syllabus

3 SEMESTER

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Cost Accounting

Unit I

Introduction: Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost, Installation of a costing system, Role of a cost accountant in an organization.

Unit II

Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

Unit III

Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

Unit IV

Overhead: Classification, allocation, apportionment and absorption of overhead, Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation. Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Unit V

Methods of Costing: Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).

References:

1. Cost accounting by Dr. R.N Khandelwal SBPD Publication.
2. Cost accounting by S.P. Jain Simmi Agarwal and Monika Sehgal, Kalyani Publications.
3. Cost accounting By Bhabatosh Banerjee by PHI Learning Pvt. Ltd.
4. Cost Accounting By Jawahar Lal by Tata Megrey hill Publishing Company Ltd.

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Advance Computer Application-I

Data Analytics (Advance)

UNIT 1: Working with Formulas and Functions - II

- Creating Formulas for Financial Applications
- Miscellaneous Calculations
- Introducing Array Formulas
- Performing Magic with Array Formulas

UNIT 2: Creating Charts and Graphics - II

- Getting Started Making Charts
- Learning Advanced Charting
- Visualizing Data Using Conditional Formatting

UNIT 3: Using Advanced Excel Features - I

- Customizing the Excel User Interface
- Using Custom Number Formats
- Using Data Validation

UNIT 4: Analyzing Data with Excel - II

- Performing Spreadsheet What-If Analysis
- Analyzing Data Using Goal Seeking and Solver

UNIT 5: Programming Excel with VBA - I

- Introducing Visual Basic for Applications
- Creating Custom Worksheet Functions
- Creating User Forms

REFERENCE

Practical Book:

- Excel For Future Managers, Dr. Amitabh Gautam, Amazon Asia-Pacific Holdings Pvt. Ltd.

Theory Books

- Marketing Analytics, Wayne L. Winston
- Excel Vlookup Champion, Henry E. Mejia
- Excel Formulas and Functions, Harjit Suman
- Excel 2010 Power Programming with VBA: 6, John Walkenbench
- Mastering VBA for Microsoft Office 2016, Richard Mansfield
- Microsoft Excel Power Pivot & Power Query for Dummies, Michael Alexander
- Advance Excel Success: A Practical Guide to Mastering Excel, Allan Murray

ASSESSMENT

INTERNAL - 25 MARKS - STUDENT HAVE TO PREPARE A HARD/SOFT FILE OF WORK.

EXTERNAL - 75 MARKS - STUDENT HAVE TO SHOW THE OUTPUT OF THE WORK GIVEN IN THE COMPUTER LAB.

Managerial Economics

Unit 1

- Nature and Scope of Economics
- Managerial Economics and its Fundamental Principles
- Utility Theory
- Indifference Curve Analysis
- Demand Analysis
- and Demand Forecasting
- Elasticity of Demand
- Theory of Production
- and factors of Production.

Unit 2

- Laws of Production
- Isoquants Production Possibility Curves
- and Production Function
- Cost of Production

Unit 3

- Exchange theory and different market forms
- Perfect Competition Market
- Monopoly Market Analysis
- Monopolistic Competition
- Oligopoly
- and Duopoly

Unit 4

- Theory of Firms
- Profit theories
- and profit policies
- Break Even Analysis
- Capital Budgeting
- and Functioning of an economy.

Unit 5

- National Income Accounting
- Inflation Theories
- Monetary Policy and Business Cycles.

References:

- Managerial Economics, J.V. Vaishampayan, New Royal Book Co.
- Managerial Economics, H.L. Ahuja
- Managerial Economics, M.L. Jinghan

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Cybercrime

UNIT-I Overview: Introduction to Computer Network, Cyberspace, Introduction to Cyber Security, Basic principles of Cyber Security.

Introduction to Cyber Crime, Types of Cyber Crime, Cyber Squatting, Cyber Espionage, Cyber Warfare, Cyber Terrorism, Cyber Defamation. Cyber Attacks and its types, Phases of Cyber Attacks, Vulnerability, Threats, Digital Signature, Spoofing, phishing, Spamming, Cyber Bullying and harassment, Cyber Stalking, Password Sniffing.

UNIT-II Cyber Laws and Standards: Intellectual Property Rights, Patent, Copyright, Trademark. Regulatory Framework of Information and Technology Act 2000, Cyber Laws and Standards, IT Act, Cyber Crime against Person, Cyber Crime against Organization, Penalties and Compensation, Objective, Applicability and Jurisdiction

UNIT-III Risk Management and Financial Fraud Investigation: Ethical Hacking, Auditing, Risk Management and Financial Fraud Investigation. Method and Principles. Classes or Types of Risk. Process, Mitigation, Potential Risk Treatments, Risk Management Plan. Implementation, Limitation.

References

- Dr. M. Dasgupta : Cyber Crime in India.
- Justice Yatindra Singh: Cyber Laws, Universal Law Publishing Co., New Delhi.
- Pawan Duggal: Cyber Law- the Indian perspective Universal Law Publishing Co., New Delhi.
- “Intellectual Property Law in India” by Justice P.S. Narayana.
- “Cyber Crime and Fraud Management” by Indian Institute of Banking and Finance.
- “Prevention of Cyber Crime and Fraud Management” by Indian Institute of Banking and Finance; M.K Geeta and Mr. Swapna Raman.
- “Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives”, Wiley Publications, 2011 by Nina Godbole and SunitBelapore.

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Multimedia

Minor Subject (Vocational/Skill Development) Name: **Multimedia**

Unit	Contents	Allotted Lectures
I	What is multimedia, Components of multimedia, Web and Internet multimedia applications, Transition from conventional media to digital media.	3
II	Usage of text in Multimedia, Families and faces of fonts, outline fonts, bitmap fonts, International character sets and hypertext, Digital font's techniques.	3
III	Digitization of sound, frequency and bandwidth, decibel system, data rate, audio file format, Sound synthesis,	3
IV	Colour Science , Colour, Colour Models, Colour palettes, Dithering, 2D Graphics, Image Compression and File Formats :GIF, JPEG, JPG, PNG, TIFF, EXIF, PS, PDF.	3
V	Video Basics , How Video Works, Broadcast Video Standards, Analog video, Digital video, Video Recording and Tape formats, Shooting and Editing Video Multimedia Authoring Basics.	3

Reference of Content:

1. "Multimedia making it work" By Tay Vaughan, Publisher: Tata McGraw-Hill.
2. "Multimedia Systems" By Rajneesh Aggarwal, Publisher: Excel Publication.
3. "Fundamentals of Multimedia" By Li & Drew, Publisher: Pearson Education.

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Human Values and Environment studies

Unit I: Human Values

- Introduction- Values, Characteristics, Types ,Developing Valuesystem in Indian Organisation, Values in Business Management, value basedOrganisation,
- Trans –cultural Human values in Management. Swami Vivekananda'sphilosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalamview on role of parents and Teachers.
- Human Values and Present Practices – Issues : Corruption and Bribe , PrivacyPolicy in Web and Social Media, Cyber threats,Online Shopping etc. Remedies UKBribery Act, Introduction to sustainable policies and practices in IndianEconomy.
- Principles of EthicsSecular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features, Levels of value Implementation. Features of spiritual Values,Corporate Social Responsibility- Nature, Levels ,Phases and Models of CSR,Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premjiand Bill Gates.

Unit IIDecision making

- Holistic Approach in Decision making- Decision making, the decision making process,
- The Bhagavad Gita: Techniques in Management, Dharma and HolisticManagement.
- Discussion through Dilemmas –Dilemmas in Marketing and Pharma Organisations,
- Moving from Public to Private – monopoly context,
- Dilemma of privatization,
- Dilemma on liberalization,
- Dilemma on social media and cyber security,
- Dilemma on Organic food ,
- Dilemma on standardization,
- Dilemma on Quality standards.
- Case Studies

Unit IIIEcosystem

- 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

Unit IV Laws

- Environmental Laws.
- International Advancements in Environmental Conservation

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- Role of National Green Tribunal
- Air Quality Index
- Importance of Indian Traditional knowledge on environment

Unit V

- Bio assessment of Environmental Quality
- Environmental Management System
- Environmental Impact Assessment and Environmental Audit

References

- A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al
- JUSTICE: What's the Right Thing to Do? Michael J. Sandel.
- Human Values by A. N. Tripathi New Age International
- Environmental Management by N.K. Uberoi
- <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>
- <https://www.india.gov.in/my-government/schemes>
- <https://www.legislation.gov.uk/ukpga/2010/23/contents>
- Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921

Syllabus

4 SEMESTER

B.Com. (H.) Ordinance and Syllabus 2022

Goods and Service Tax

Unit-1

- Introduction of G.S.T (Indirect tax)
- Various Authorities and regulation bodies,
- E-Way Bill,
- Anti-Profiteering Authority,
- Various Key definitions.

Unit-2

- Supply: Nature and place of supply,
- Time, valuation and Exempted goods and Services,
- Concept of IGST: inter-state supply, Local supply, and Import.

Unit-3

- Computation of Value of goods & services,
- Composition scheme and RCM, ITC.

Unit-4

- Registration under GST: Job work,
- Return filling,
- Payment of Tax and refund (TDS & TCS)

Unit-5

- Assessment: Invoice and accounts,
- Audit, Collection and Recovery of tax,
- Power of GST Authorities,
- Appeal, Penalty and Advance ruling

References

- CA Anoop Modi, CA Mahesh Gupta, SBPD Publication, Agra
- Dr. H.C. Mehrotra, Prof. V P Aggarwal, SBPD Publication, Agra
- Dr. K.M. Bansal, Taxmann Publication
- CA Raj K. Aggarwal, Bharat Publication
- Sanjeet Sharma, Shaileja Anand, V. K. Publication

Business Statistics

Unit- I Statistical Data and Descriptive Statistics

- Measures of Central Tendency
 - Mathematical averages including arithmetic mean,
 - Geometric Mean,
 - Harmonic Mean,
 - Properties,
 - Applications
- Positional Averages:
 - Mode,
 - Median
 - Other partition values including
 - Quartiles,
 - Deciles, And
 - Percentiles
- Measures of Variation:
 - absolute and relative.
 - Range,
 - quartile deviation,
 - mean deviation,
 - standard deviation,
 - and their co-efficient,
 - Properties of standard deviation/variance
- Moments:
 - Calculation and significance.
 - Skewness,
 - Kurtosis and
 - Moments

Unit –II Probability, Probability Distributions and Decision Theory

- Theory of Probability.
 - Approaches to the calculation of probability
 - Calculation of event probabilities.
 - Addition and multiplication laws of probability
 - Probability distributions:
 - Binomial,
 - Poisson and
 - Normal Distribution

Unit- III Simple Correlation and Regression Analysis

- Correlation Analysis. Meaning of Correlation;
- Simple, multiple and partial; \
- linear and non-linear,
- Causation and correlation,
- Scatter diagram,

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- Pearson's co-efficient of correlation;
- Probable and standard errors,
- Rank Correlation
- Regression Analysis
 - Principle of least squares and regression lines,
 - Regression equations and estimation;
 - Standard Error of Estimates

Unit –IV Index Numbers

- Meaning and uses of index numbers.
- Construction of index numbers:
 - fixed and chain base:
 - Uni-variate and composite;
 - Aggregative and average of relatives—simple and weighted
- Tests of adequacy of index numbers,
- Base shifting, splicing and deflating.
- Problems in the construction of index numbers
- Construction of consumer price indices.
- Important share price indices including BSE SENSEX and NSE NIFTY

Unit –V Time Series Analysis

- Components of time series. Additive and multiplicative models
- Trend analysis. Fitting of trend line using principle of least squares – linear, second-degree parabola and exponential, moving averages
- Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to moving averages and link-relatives' methods.

References:

- Business Statistics - According to Minimum Uniform Syllabus Prescribed by National Education Policy 2020 1 Edition (Paperback, Dr. B.N. Gupta)
- Statistics by S.P. Gupta
- Business Statistics Book by David Levine, Mark Berenson, and Timothy C Krehbiel

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Indian Economy

Unit-I Basic Issues in Economic Development:

- Concept and Measures of Development and Underdevelopment;
- Human Development.

Unit-II Basic Features of the Indian Economy at Independence:

- Composition of national income and occupational structure,
- The agrarian scene and industrial structure.

Unit-III Policy Regimes:

- The evolution of planning and import substituting industrialization.
- Economic reform and liberalization.

Unit-IV Growth, Development and Structural Change:

- The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- Changes in policy perspectives on the role of institutional framework after 1991.
- Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- Demographic Constraints: Interaction between population change and economic development.

Unit-V Sectoral Trends and Issues:

- Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- Industry and Services: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small-scale sector; Role of Foreign capital.
- The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO.

References:

- Indian Economy by S.K. Mishra and V.K. Puri
- Indian Economy by Rudradutt and Sundaram
- Indian Economy: Performance And Policies By Uma Kapila (22 Ed.) For 2021-22 Exam Indian Economy : Performance And Policies By Uma Kapila
- Indian Economy For Civil Services, Universities And Competitive Examinations By Dr. Tojo Jose

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Physical Education and Yoga

Unit 1: Physical Education: • Meaning, Definition, Aim and Objective. • Misconception About Physical Education. • Need, Importance and Scope of Physical Education in the Modern Society. • Physical Education Relationship with General Education. • Physical Education in India before Independence. Physical Education in India after Independence.

Unit 2:

Concept of Fitness and Wellness: • Meaning, Definition and Importance of Fitness and Wellness. • Components of Fitness. • Factor Affecting Fitness and Wellness. Weight Management: • Meaning and Definition of Obesity. • Causes of Obesity. • Management of Obesity. • Health problems due to Obesity. Lifestyle: • Meaning, Definition, Importance of Lifestyle. • Factor affecting Lifestyle. • Role of Physical activity in the maintains of Healthy Lifestyle.

Unit 3:

Yoga and Meditation: • Historical aspect of yoga. • Definition, types scopes & importance of yoga. • Yoga relation with mental health and value education. • Yoga relation with Physical Education and sports. • Definition of Asana, differences between asana and physical exercise. • Definition and classification of pranayama. • Difference between pranayama and deep breathing. • Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana. Pranayam: Anulom, Vilom.

Unit 4: Traditional Games of India: • Meaning. • Types of Traditional Games Gilli-Danda, Kanche, Stapu, Gutte, etc. • Importance/ Benefits of Traditional Games. • How to Design Traditional Games. Recreation in Physical Education: • Meaning, Definition of Recreation. • Scope and Importance of Recreation. • General Principles of Recreation. • Types of Recreational Activities. • Aerobics and Zumba. (Fir India Movement)

Suggested Readings:

- Singh, Ajmer, Physical Education and Olympic Abhiyan, "Kalayani Publishers", New Delhi, Revised Addition, 2006
- Patel, Shri Krishna, Physical Education, "Agrawal Publishers", Agra, 2014-15
- Panday, Preeti, Sharirik Shiksha Sankalan, " Khel Sanskriti Prakashan, Kanpur
- Kamlesh M.L., "Physical Education, Facts and foundations", Faridabad P.B. Publications.
- B.K.S. Yengar, "Light and Yog. Yoga Deepika", George Allen of Unwin Ltd., London, 1981.
- Braj Bilari Nigam, Yoga Power "The Kpath of Personal achievement" Domes and Publishers, New Delhi, 2001.
- Indira Devi, "Yoga for You", Gibbs, Smith Publishers, Salt Lake City, 2002 Domes and Publishers, New Delhi - 2001.
- Jack Peter, "Yoga Master the Yogic Powers", Abhishek Publications, Chandigarh, 2004.
- Janice Jerusalem, "A Guide To Yoga" Parragon Bath, Baiihe-2004.
- नारंग, प्रियंका, परम्परागत भारतीय खेल, " स्पोर्ट्स पब्लिकेशन", नई दिल्ली, 2007

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5 SEMESTER

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Financial Management

Unit-I Financial management

Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model), and Valuation of Securities – Bonds and Equities.

Unit-II Capital Budgeting Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit-III Cost of Capital and Financing Decision

Sources of long-term financing, Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating and financial leverage, Determinants of capital structure.

Unit-IV Dividend Decision

Theories for Relevance and irrelevance of dividend decision for corporate valuation, Cash and stock dividends, Dividend policies in practice.

Unit-V Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Optional Subjects in Semester V

Auditing

Unit -I

Introduction: Meaning, Objects, Basic Principles, and Techniques. Classification of the audit. Audit Planning. Internal Control – Internal Check and Internal Audit

Unit- II

Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit -III

Audit of Limited Companies:

- (i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
- (ii) Audit Committee

Unit -IV

Auditor's Report: Contents and Types. Auditor's certificates Liabilities of Statutory Auditors in case of non-compliance.

Unit -V

Special Areas of Audit: Special features of Cost audit. Tax audit and Management audit. Recent Trends in Auditing: Basic considerations of audit in EDP Environment. Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.

References:

- Auditing by Dr B.K Mehta SBDP publishing House.
- Auditing by Dr T.R. Sharma sahitya bhawan publications thoroughly revised & updated edition, 2021 ; Agra
- Auditing principles and techniques by S.K Basu Pearson publication.
- principles and practice of auditing by Dinkar Pagare, Sultan Chand & Sons
- Research audit quality and its impact on an organization by SRI Mulyani. 2021
- ([https : // www.redalyc.org](https://www.redalyc.org))
- academic auditing research: an exploratory investigation into It's usefulness by Yves gendron& Jean bedard

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International Business

Unit – I

Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.

Unit –II

Theories of International Trade: an overview, Commercial Policy Instruments - tariff and non-tariff measures. Balance of payment account and its components.

Unit –III

WTO – Its objectives, principles, organizational structure and functioning; an overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.

Unit –IV

International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions.

Unit –V

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export-oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

References:

International Finance is written by V.A. Avadhani published by Himalaya Published Pvt. Ltd.

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Fundamental of Sales

UNIT – 1

Prelude –Guideline to the students - How Do I Get the Most out of This Course?

Employment Opportunities – Sales, Marketing, and related areas.

Qualities of a Sales Personnel – Knowledge, Skill, Discipline Framework, Evolution of Sales Management – Personal Selling Strategies, its types; Types of Selling; Difference between Selling and Marketing, Salesperson Vs. Advisor; The Marketing Management Process; the Modern-Day Sales Activity; Emerging Trends in Sales Management. Case Studies

UNIT – 2

Selling and Buying Styles; Selling Situations; Selling Skills; Sales Fundamentals, Warm Calls, Cold Calls, Sales Process, Setting a Sales goal. Case Studies

UNIT – 3

Types of Sales; Common Sales Approaches: Close/closing, Cold calling, Customer relationship management (CRM), Decision maker, Networking, The Selling Process; Pre-Sale Preparation; Prospecting; Prequalifying clients, qualifying clients, Sales funnel, Warm calling; Sales Presentations; Handling objections; Follow-up; B2B Selling; Glossary of Common Term. Case Studies

UNIT – 4

Data Analytics & Reporting, use of Excel, MS Word and PowerPoint Presentation – Forecasting Market Demand – The Market Demand Function; Market Demand Forecasting; Marketing DSS, Importance of forecasting, forecasting process, methods; Trend Projections. Case Studies

UNIT – 5

Sales Force Automation –Concept, Sales Process automation, Customer Relationship Management (CRM), Types of Automation Tools; Electronic Data Interchange (EDI). Case Studies

Conclusion –Top Sales trainers; Cracking sales interviews;

Reference:

- Sales and Distribution Management by Tapan k. Panda & Sunil Sahadev, Oxford

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Analytic Ability and Digital Awareness

Unit I

Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers

Unit II

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

Unit III

Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software), MS Word Basics: 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.

Unit IV

MS-Excel: 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, copying formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open Source Applications: LibreOffice, OpenOffice and Google Docs etc.

UNIT IV

Web Surfing: An Overview: working of the 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 like Google, DuckDuckGo etc, Visiting web sites: Downloading. Cyber Security: 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 cybersecurity, Business need, Ethical and Professional issues of security.

Suggested Readings:

- 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
- Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516
- Madan, Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5th edition
- Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012
- Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage

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6 SEMESTER

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Management Accounting

Unit I

Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management. Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement – Financial Measures.

Unit II

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget Administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

Unit III

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations, and applications, Variance analysis – material, labor, overhead and sales variances, Disposition of variances, Control ratios.

Unit IV

Absorption versus variable costing: Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. The contribution/sales ratio is a key factor. The margin of safety. The angle of incidence. Determination of cost indifference point.

Unit V

Decision making: Costs for decision making, variable costing, and differential analysis as aids in making decisions – fixation of the selling price, exploring a new market, make or buy, product mix, operate or shut down, seller process further.

References:

Cost & Management Accounting- Ravi M. Kishore, Taxmann's Publications, New Delhi.

Optional Subject in VI Semester

Fundamentals Of Investments

Unit-I

The Investment Environment - The investment decision process, Types of Investments –Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk (including Capital Asset Pricing Model), Impact of Taxes and Inflation on return.

Unit-II

Fixed Income Securities - Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating.

Unit-III

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-IV

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return. Commodities, real estate, and mutual funds; Introduction to Financial Derivatives, Financial Derivatives Markets in India

Unit-V

Investor Protection – SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investor's awareness and activism.

References:

1. Security Analysis and Investment Management by Shashi K. Gupta
2. Security Analysis by PunithavathyPandayan

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Advance Computer Application – III

Data Analytics (Expert)

UNIT 1: Creating Charts and Graphics-III

- Creating Sparkline Graphics
- Enhancing Your Work with Pictures and Drawings

UNIT 2: Using Advanced Excel Features - II

- Creating and Using Worksheet Outlines
- Linking and Consolidating Worksheets
- Excel and the Internet
- Protecting Your Work

UNIT 3: Analyzing Data with Excel - III

- Analyzing Data with the Analysis Tool Pak
- Working with Get & Transform

UNIT 4: Programming Excel with VBA - II

- Using User Form Controls in a Worksheet
- Working with Excel Events

UNIT 5: Programming Excel with VBA - III

- VBA Examples
- Creating Custom Excel Add-Ins

REFERENCE

Practical Book:

- Excel For Future Managers, Dr. Amitabh Gautam, Amazon Asia-Pacific Holdings Pvt. Ltd.

Theory Books

- Marketing Analytics, Wayne L. Winston
- Excel Vlookup Champion, Henry E. Mejia
- Excel Formulas and Functions, Harjit Suman
- Excel 2010 Power Programming with VBA: 6, John Walkenbench
- Mastering VBA for Microsoft Office 2016, Richard Mansfield
- Microsoft Excel Power Pivot & Power Query for Dummies, Michael Alexander
- Advance Excel Success: A Practical Guide to Mastering Excel, Allan Murray

ASSESSMENT

INTERNAL - 25 MARKS - STUDENT HAVE TO PREPARE A HARD/SOFT FILE OF WORK

EXTERNAL - 75 MARKS - STUDENT HAVE TO SHOW THE OUTPUT OF THE WORK GIVEN IN THE COMPUTER LAB.

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Strategic Management

Unit –I

- Introduction to Strategic Management,
- Concept of Corporate Strategy,
- Strategic Management Process,
- The 7-S Framework,
- Corporate Policy and
- Planning in India

Unit –II

- Board of Directors - Role and Functions,
- Top Management - Role and Skills,
- Board Functioning - Indian Context

Unit –III

- Environmental Scanning,
- Industry Analysis,
- Internal Scanning, and
- Value Chain Analysis.

Unit –IV

- Strategy Formulation,
- Strategic Factors Analysis Summary (SFAS) Matrix,
- Business Strategy,
- Corporate Strategy,
- Functional Strategy,
- Strategic Choice

Unit –V

- Strategy Implementation,
- Organization Structure,
- Corporate Culture, Diversification,
- Mergers and Acquisitions.

References:

1. Strategic Management, Dr. Mohd. Furqan, SBPD Publications., Agra
2. Business Policy & Strategic Management written by P. Subba Rao and published by Himalaya Publishing House
3. International Business written by V.K Bhalla and published by S.Chand& Company Pvt. Ltd.

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Communication Skills and Personality Development

Unit 1: PERSONALITY AND PERSONAL GROOMING

- Understanding Personality
- Definition and Meaning of Personality
- Types of Personality
- Components of Personality
- Determinants of Personality
- Assessment of Personality Grooming Self
- Dress for success
- Make up & skin care
- Hair care & styles for formal look
- Art of accessorizing
- Oral Hygiene.

Unit 2: INTERVIEW PREPARATION AND GROUP DISCUSSION

- Meaning and Types of Interview [Face to Face, Telephonic, Video]
- Interview procedure [Opening, Listening, Closure]
- Preparation for Interview
- Resume Writing
- LinkedIn Etiquette
- Meaning and methods of Group Discussion
- Procedure of Group Discussion.
- Group Discussion simulation
- Group discussion common error

Unit 3: BODY LANGUAGE AND BEHAVIOUR

- Concept of human behavior
- Individual and group behavior
- Developing Self-Awareness
- Behaviour and body language
- Dimensions of body language:
 - Proxemics
 - Haptics
 - Oculistics
 - Paralanguage
 - Kinesics
 - Sign Language
 - Chromatics
 - Chronemics
 - Olfactics
- Cultural differences in Body Language
- Business Etiquette & Body language
- Body Language in the Post Corona Era
- Virtual Meeting Etiquette
- Social Media Etiquette

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Unit 4: ART OF GOOD COMMUNICATION

- Communication Process
- Verbal and Non-verbal communication
- 7 C's of effective communication
- Barriers to communication
- Paralinguistics
 - Pitch
 - Tone
 - Volume
 - Vocabulary
 - Word stress
 - Pause
- Types of communication
 - Assertive
 - Aggressive
 - Passive Aggressive
- Listening Skills
- Questioning Skills
- Art of Small Talk
- Email Writing

Suggested Readings:

- Cloninger, S.C., "Theories of Personality : Understanding Person", Pearson, New York, 2008, 5th edition.
- Luthans F, "Organizational Behaviour", McGraw Hill, New York, 2005, 12th edition.
- Barron, R.A. & Brian D, "Social Psychology", Prentice Hall of India, 1998, 8th edition.
- Adler R.B., Rodman G. & Hutchinson C.C. , "Understanding Human Communication", Oxford University Press: New York, 2011.
- Suggestive digital platforms web links-

END OF DOCUMENT