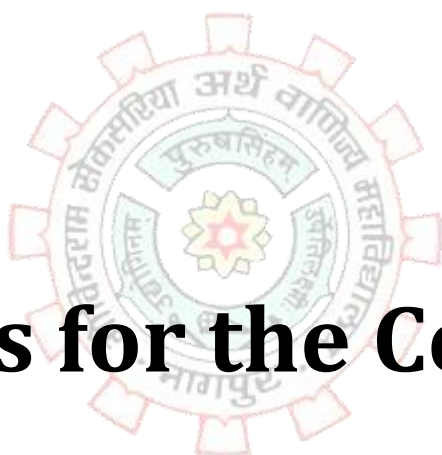


Shiksha Mandal's

G. S. College of Commerce & Economics, Nagpur

NAAC Accredited "A" Grade Autonomous Institution



**Syllabus for the Course of
BACHELOR OF COMMERCE
w.e.f. 2020-2021**

	BACHELOR OF COMMERCE [B.COM.]	
A.	PROGRAMME OUTCOMES	
	After completing three years of B.Com. programme, students are expected to	
PO-1	Gain fundamental as well as advance knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Commerce, Accountancy and Statistics, Business Management and Administration, Economics, Information Technology in Commerce and Business Communication in particular through various core and elective courses.	
PO-2	Acquire and develop basic and advance skills like communication, problem-solving, decision-making etc. required of a Commerce Graduate in order to develop as professionals in different fields of Commerce & Industry through various skill and foundation courses including value-addition courses.	
PO-3	Be able to use and apply their knowledge and skills to find effective solutions to real life situations and challenges and take proper decisions.	
PO-4	Be capable of gaining employment in public and private sectors by virtue of their knowledge and skills acquired during the course of graduation.	
PO-5	Be competent to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. managers, marketing personnel, auditors/accountants, company secretaries, tax consultants, stock agents etc.	
PO-6	Be capable of self-employment by virtue of a course in entrepreneurship development	
PO-7	Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research not only in the Commerce Faculty but also in other areas owing to the inter-disciplinary approach and study of Open Electives.	
B.	PROGRAMME-SPECIFIC OUTCOMES	
PSO-1	Have proficiency in the basic and advance knowledge of core Commerce subjects of Business Environment, Business Economics, Business Management, Business Laws, Taxation, Indian Financial Systems, Accountancy etc.	
PSO-2	Have proficiency in various Discipline-specific and Generic Electives of their choices and interests.	
PSO-3	Have specialized knowledge of Financial Accountancy, Management Accountancy, Cost Accountancy and Corporate Accountancy.	
PSO-4	Have specialized knowledge of Business Finance and Financial Management, Security Analysis and Portfolio Management.	
PSO-5	Have proficiency in both Direct and Indirect Taxes with special emphasis on GST	
PSO-6	Have proficiency in HRM, Marketing Management and also Production and Logistics and Supply Chain Management	
PSO-7	Have exposure to Gandhian Economics, Econometrics, IPR, E-Governance, Constitution of India etc. through Electives	
PSO-8	Prepare for Competitive Examinations by doing an Elective Course on Quantitative Aptitude and Logical Reasoning	
PSO-9	Apply Computer Application to business activity	
PSO-10	Be acquainted with business ethics and corporate culture	
C.	COURSE OUTCOMES	
	Course	Outcomes
1.	English Language Skills	Students will able to develop competence in English Language through the study of relevant study material and motivating

		prose texts, Business Communication and Correspondence skills, Grammar skills and Vocabulary.
2.	Supplementary English	Students will be able to develop a flair and liking for English Language through a study of a wide variety of prose such as Essays, Short stories, Autobiography and Poetry combined with functional English components like Press Release, News Report, Essays writing and Dialogue writing.
3.	Hindi	विद्यार्थियों का भाषाज्ञान सुदृढ़ होने से वे संवाद व लेखन में कुशल बनते हैं। साथ ही उनमें नैतिकता का विकास होने से चारित्र्यवान नागरिकों का उन्नयन होता है।
4.	Marathi	विद्यार्थ्यांचे भाषिक ज्ञान सुदृढ झाल्यामुळे ते संवाद आणि लेखनात कुशल बनतील आणि त्यांच्यात नीतिमत्ता चा विकास होऊन ते चारित्र्यवान नागरिक बनतील.
5.	Financial Accounting	Students will be able to understand the Fundamentals of Accounting and the process of preparation of accounts as per the need of business organization.
6.	Principles of Business Management	Students will be able to understand the concepts related to Business and be able to demonstrate the roles, skills and functions of management.
7.	Economics	Students will be able to relate the concepts and theories of Economics with the real world and its practical application in business.
8.	Business Mathematics and Statistics	Students will be able to get detailed understanding of various aspects of data collection and tabulation, learn application of measures of central tendency and get acquainted with the practical application of index number and to understand practical applications of business mathematics.
9.	Business Environment	Students will be aware of business and business environment and develop the skills for analysis of business environment.
10.	Business Ethics and Corporate Culture	Students will be able to understand the concept of ethics in business and their importance and develop acceptable attitudes and viewpoints with respect to business ethics and social responsibility.
11.	Cost Accounting	Students will be able to understand the fundamentals of Cost Accounting and the process of preparation of cost accounts and statement to arrive at cost of product as well as to know the amount of profit.
12.	Company Law and Secretarial Practice	Students will be able to understand the process of formation and incorporation of company in India; the framework of Memorandum of Association and Article of Association and Prospectus. Also learn about the concept of Share Capital, Shareholders, Members, Role of a Managing Director and meetings of companies.
13.	Computer Application in Business	Students will be able to use of MS Word, MS Power point and MS Excel Software in business, the computerized accounting with the Tally accounting software, E-filing procedures of Direct Taxes and E-compliances of Indirect Taxes.
14.	Management Accounting	Students will be able to understand the fundamentals of Management Accounting and practical knowledge about the various tools of management accounting for taking managerial decisions.

15.	Business Law	Students will be able to demonstrate an understanding of Legal Environment of Business in Indian scenario, apply basic legal knowledge to business transactions and communicate effectively using standard business and legal terminology.
16.	Entrepreneurship Development	Students will be able to understand historical evolution of entrepreneurship, various entrepreneurship trends, procedures of opportunity scouting and idea generation, the concept, need, problems of Rural entrepreneurship and measures to develop the same.
17.	Environmental Studies	Students will be able to understand the concept of Ecosystems and Environment, the concept of biodiversity and its conservation and environmental pollution.
18.	Corporate Accounting	Students will be able to understand the process of preparation of various companies' accounts and accounting as per the need of company.
19.	Indian Financial System	Students will be able to understand the concept of money markets, capital markets and various instruments of money and capital markets, the instruments of global capital markets, financial markets and the meaning and working of derivative market in India.
20.	Human Resource Management	Students will be able to build understanding about the Aspects of managing Human Resources in an organisation.
21.	Direct Taxes	Students would be able to understand the provisions of Income Tax Act 1961 as amended from time to time, procedure to compute total income under the heads of income, various deductions to be made from gross total income of an Individual Assessee and to compute Taxable Income and Tax Liability of an Individual Assessee as per the provisions of Income Tax Act, 1961.
22.	Indian Banking and Insurance System	Students will be able to understand, the principles of borrowing and lending, Internet banking and concepts of insurance.
23.	Organization Behaviour	Student will be able to understand personality and attitudes, effects of stress and concept of organisational development.
24.	Security Analysis and Portfolio Management	Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.
25.	Production Management	Students will be able to understand the dynamics of Production Management in an organisation.
26.	Quantitative aptitude and Logical reasoning	Student will be able to understand concept of ratio and proportion, concept of interest and logical reasoning.
27.	Econometrics	Students will be able to develop clarity on application of statistical techniques to analyses and solve economic issues.
28.	E-Governance	Student will be able to understand compliance norms of e-governance related to tax filings, GST filings and companies and LLP.
29.	Introduction to Travel and Tourism	Student will be able to understand tourism development and impact of tourism and rural tourism and other related aspects.

30.	Auditing and Corporate Governance	Student will be able to understand mechanisms of Corporate Governance, role of Board of Directors in Corporate Governance and corporate Governance in Indian context.
31.	Financial Management	Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.
32.	Marketing Management	Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application.
33.	Indirect Taxes	Student will be able to understand concept of Indirect Taxes and GST, laws of Customs and Foreign Trade Policy
34.	Goods and Service Tax	Student will be able to understand the concept of charge and levy of Goods and Service Tax and computation of tax liability of Goods and Service Tax.
35.	Industrial and Labor Law	Student will be able to understand functioning of factories and industries, compensation Laws and Union Laws.
36.	Retail Management	Students will be able to determine concept of Retailing, operation and behaviour in retail management.
37.	Logistic and Supply Chain Management	Students will be able to apply knowledge in evolution and improve supply chain process.
38.	Gandhian Economics	Students would be acquainted with the understanding about the various aspects of socio-economic principles of Gandhian ideology related to Economics and the implications of Gandhian Economics with respect to Indian Economy.
39.	Introduction to Public Administration	Student will be able to understand functioning of Public Administrative Authorities, the Concept of Democratic Governance and functioning of Parliament.
40.	Intellectual property Rights	Student will be able to understand the concept of Intellectual Property Rights, functioning of Patents and concepts of Copyright and Trademarks
41.	Constitution of India and Human Rights	Student will be able to understand the basics of the Constitution, Citizenship Rights and Human Rights

SEMESTER I

English Language Skills (BCL 1.E)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
Objectives: <ol style="list-style-type: none">1. Introducing great Entrepreneurs2. Developing Communication Skills3. Developing Grammar and Vocabulary Components			

Learning Outcome:

Unit I - The objective of implementing great entrepreneurs would be achieved by introducing 6 best entrepreneurs of the world. The biographical sketches of the entrepreneurs from the book- 'Modern Trailblazers' was very interesting and motivating for the students, especially of commerce background. The objective was to make the students aware of the qualities like enterprising attitude, hard work, integrity, creativity etc needed for a great entrepreneur. The BoS approved the text and the students too loved it.

Unit II- The objective of Developing Communication Skills was achieved by introducing the students to basic communication theory, methods of communication etc. The students appreciated the knowledge of basic skills of communication

Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

Unit	Contents
I	Great Entrepreneurs Akio Morita, Dhirubhai Ambani, Louis Braille, Rahul Bajaj, Ratan Tata, Steve Jobs
II	Communication: <ul style="list-style-type: none">• Definition, importance, nature , scope• Elements of the Communication Process- Sender, Channel, Message, Receiver and Feedback• Methods of Communication- Verbal & Non-Verbal• Types of Communication- Formal and Informal, Dyadic & Group, Electronic & Print• Directions of Communication- Vertical, Horizontal, Diagonal• Barriers to effective communication• Communication Networks
III	Grammar

	<ul style="list-style-type: none"> • Parts of Speech • Types of Sentences • Tenses • Transformation of Sentences- Interrogative-Assertive; Affirmative-Negative; Exclamatory-Assertive Question tag; Inter-change of Degree etc.
IV	Vocabulary <ul style="list-style-type: none"> • Formation of words: Primary words, compound words, primary derivatives, secondary derivatives (Pre-fixes/suffixes) • Formation of nouns from verbs/adjectives; adjectives from nouns/verbs

Books Recommended:

1. Unit I – Prescribed Text-Book - 'Modern Trailblazers' Eds- A.Dhote & H.Dhote, Published by- Orient Blackswan.
2. Unit II - Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan), R.C.Sharma & Krishna Mohan
3. Unit III -High School English Grammar & Composition– Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)
4. Unit IV -English Vocabulary in Use- Michael McCarthy & Felicity O'Dell, English Vocabulary- N.D.V. Prasada Rao
5. Unit IV- Macmillan Foundation English, R. K. Dwivedi, Macmillan Publisher.

SEMESTER I

Supplementary English (BCL 1.SE)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
Objectives: <ol style="list-style-type: none"> 1. To help students develop the language skills through the study of prose and poetry 2. To encourage students to appreciate language and literature in its various forms 3. To strengthen the grammar/vocabulary components for competitive examinations 			

Learning Outcome:

The objective of introducing prose, poetry and select portion of autobiography of Mahatma Gandhi was to make the students appreciate the richness of English language and literature. The autobiography of Gandhiji was introduced to provide the students, knowledge of Gandhiji's life and evolving of his character. The students appreciated the syllabi. The syllabus was balanced by introducing different genres like prose, poetry and autobiography. The students' creative writing got tested through essay writing.

Unit	Contents
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I	Essays: 1. Good Manners 2. Tosted English 3. Why is the sea Blue 4. On Forgetting 5. The Gift of Magi from the text book "Plumage".
II	Poetry: 1. Money Madness 2. Stay Calm 3. Father Willian 4. If 5. Where the Mind is without Fear from the text book "Plumage".
III	Story of My Experiments with Truth by Gandhiji (Abridged version by Mahadeo Desai) Part I 1-68 pages.
IV	Essay Writing
Books Recommended:	
1. Unit I & II - "Plumage", Dr. Vivek Vishwarupe (Board of Editors), Orient Black Swan. 2. Unit III - Story of My Experiments with Truth (abridged version, Marked Text Available) 3. Unit IV - For Essays & General English -High School English Grammar & Composition- Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)	

SEMESTER I

Hindi (BCL 1.H)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
<p>उद्देश्य:- 1. कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों की सुवास को समाज में फैलाती है।</p> <p>2. आधुनिकता के इस युग में समय की मांग को देखकर युग के साथ कदम से कदम मिलाकर चलने के लिए हिन्दी ने अपने पुरातन रूप को परिवर्तित कर व्यवहारिक हिन्दी को अपनाया।</p> <p>3. इस व्यवहारिक हिन्दी के माध्यम से हिन्दी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैष्णीकरण के इस युग में व्यक्ति हिन्दी के अध्ययन द्वारा चरित्र निर्माण के साथ साथ जीविकोपार्जन भी कर सकता है।</p>			

परिणाम एक विप्लेक्षण रूप

इस सत्र में नदपज 1 – 2 के लिए निर्धारित प्रथम पुस्तक साहित्य वीथिका- भाग 1 में विद्यार्थियों ने लेखकों व कवियों द्वारा सृजित हिन्दी साहित्य का रुचि से अध्ययन किया।

साथ ही इससे प्रेरित होकर हिन्दी दिवस के अवसर पर आयोजित ग्रन्थ प्रदर्शनी में संग्रहित पुस्तकों का अध्ययन किया। साथ ही विविध कवियों पर उन्होंने हस्तलिखित प्रकल्प बनाये।

नदपज ३ राष्ट्रपिता महात्मा गांधी के जन्मशती वर्ष 2018-19 में सत्य के प्रयोग – गाँधी जी की आत्मकथा पुस्तक को अभ्यासक्रम में सम्मिलित करने का निर्णय लिया गया, जिससे विद्यार्थी उनके गरिमामय व्यक्तित्व से परिचित होकर उनके संस्कारों, व चरित्र को अपने जीवन में अपना सकें। निष्चय ही इस उद्देश्य को प्राप्त किया गया क्योंकि जलगांव गांधी फाउण्डेशन के संयुक्त तत्वाधान में आयोजित गांधी विचार संस्कार परीक्षा में विद्यार्थियों ने स्वर्णपदक प्राप्त का महाविद्यालय को गौरवान्वित किया।

नदपज ८ व्यवहारिक हिन्दी में निर्धारित निबन्ध व पत्र लेखन द्वारा विद्यार्थियों की रचनात्मक व लेखन शक्ति का विकास हो सके इस उद्देश्य को भी पूर्णतः प्राप्त किया गया क्योंकि समय –समय पर विद्यार्थियों ने महाविद्यालयीन और आन्तरमहाविद्यालयीन स्तर पर अनेक निबन्ध स्पर्धाओं में सहभाग कर पुरस्कार प्राप्त किये।

समग्र विप्लेक्षण:- जिन उद्देश्यों को दृष्टिगत रखते हुए पाठ्यक्रम निर्धारित किया गया है, उन सभी उद्देश्यों को पूर्णतः प्राप्त किया गया है।

Unit	Contents
I	गद्य विभाग:- पाठ्य पुस्तक:-“साहित्य वीथिका” भाग-1 1) गणप- निबंध- नामवर सिंह 2) सच्ची वीरता- निबंध- सरदार पूर्णसिंह 3) कफन - कहानी -प्रेमचंद 4) चीफ की दावत- कहानी - भीष्म साहनी 5) शरणागत- कहानी- वृन्दावनलाल वर्मा लोकोक्ति- पाठ्य पुस्तक से
II	पद्य विभाग:- पाठ्य पुस्तक:- “साहित्य वीथिका” भाग-1 1) कबीर के दोहे - कबीरदास 2) बाल लीला - सूरदास 3) भक्ति, नीति के दोहे -बिहारी 4) वर दे, वीणावादिनी वर दे- सूर्यकान्त त्रिपाठी निराला 5) हिमाद्रि तुंग श्रृंग से - जयशंकर प्रसाद।
III	सत्य के प्रयोग - गाँधी जी की आत्मकथा पृष्ठ 1 - 80 प्रथम भाग- नवजीवन प्रकाशन मंदिर अहमदाबाद- गुजरात
IV	व्यावहारिक हिन्दी :- 1 समकालीन राष्ट्रीय, सामाजिक तथा आर्थिक समस्याओं पर आधारित निबंध । (किन्हीं चार में से एक विषय पर - शब्द सीमा 200 से 250 तक) 2 पत्र व्यवहार (कार्यालयीन, वाणिज्य विषयक, सरकारी)
Books Recommended:	
पाठ्यपुस्तक:- “साहित्य वीथिका” भाग-1 सत्य के प्रयोग - गाँधी जी की आत्मकथा पृष्ठ 1 - 80 प्रथम भाग	

SEMESTER I

Marathi (BCL 1.M)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
<p>उद्दिष्टे:-</p> <ol style="list-style-type: none"> भाषा मानवाला परिष्कृत, परिमार्जित आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करीत असते. विद्यार्थ्यांना उद्यमशील प्रेरणे बरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे. वैश्वीकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजिविकेचे साधन म्हणून स्विकारणे. मराठी भाषेचा अभ्यास करणा-या व त्यासोबतच स्पर्धापरीक्षेची तयारी करणा-या विद्यार्थ्यांमध्ये निबंध लेखनाचे कौशल्य विकसित करणे. 			

साध्य (अध्ययन निष्पत्ती)

प्रथम सत्रात घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग) साठी लावण्यात आलेल्या भाषादर्शन भाग 1 या पाठ्यपुस्तकातील लेखक, कवी आणि कवयित्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्यांची समाजोपयोगी मते जाणून घेतली.

गद्य विभागात डॉ. बाबासाहेब आंबेडकर यांचे लोकशाहीविषयक मते जाणून घेतली, तर छत्रपती शाहू महाराजांचे सामाजिक कार्य अभ्यासले.दैनंदिन जीवनात योग्य ठिकाणी म्हणीचा वापर विद्यार्थ्यांना करता यायला लागला.

पद्यविभागात ज्ञानेश्वरांच्या विराण्या अभ्यासल्या, त्यासोबतच बहिणाबाई चौधरी, बा. सी. मर्ढेकर, नारायण सुर्वे आणि सुधाकर गायधनी यांच्या कवितेतील समाजवास्तव अभ्यासले.

घटक 3 मध्ये लावण्यात आलेल्या राष्ट्रपिता महात्मा गांधी लिखित 'सत्याचेप्रयोग' या आत्मकथनामुळे गांधीजींची जीवनशैली विद्यार्थ्यांनी आत्मसात करण्याचा प्रयत्न केला आणि त्यासोबतच गांधी फाँडेशन जळगाव तर्फे आयोजित गांधी विचार संस्कार परीक्षेमध्ये विद्यार्थ्यांनी पारितोषिक प्राप्त केले.

घटक 4 मध्ये व्यावहारिक मराठीमध्ये समकालीन सामाजिक आणि राष्ट्रीय समस्यांवर आधारित निबंध लेखनामुळे विद्यार्थ्यांना ज्वलंत समस्येवर विचार मांडता आले. महाविद्यालयीन आणि आंतरमहाविद्यालयीन निबंध स्पर्धेत पारितोषिक प्राप्त केले आणि पत्रलेखनामुळे कार्यालयीन पत्रव्यवहारकरता यायला लागला.

समग्रविश्लेषण :-ज्या उद्देशाने पाठ्यक्रम निर्धारित केला ते सर्व उद्देश साध्य झाले.

Unit	Contents
I	अ-गद्य विभाग:- 1. लोकशाहीचेभवितव्य (डॉ. बाबासाहेब आंबेडकर) 2. नौका (पु. भा. भावे) 3. अस्पृश्यांचा आधारवड (शिवाजी सावंत) 4. बेगड (योगीराज वाघमारे) 5. उमा (वि. स. जोग) ब-म्हणी
II	पद्य विभाग:-1. ज्ञानेश्वरांच्या विराण्या (संत ज्ञानेश्वर) 2. मन (बहिणाबाई चौधरी) 3. गणपतवाणी (बा. सी. मर्ढेकर) 4. गिरणीची लावणी (नारायण सुर्वे) 5. माउली मुकेले बेट(सुधाकर गायधनी)
III	सत्याचे प्रयोग – गांधीजींची आत्मकथा पृष्ठ 1 ते 86 खंड 1 नवजीवन प्रकाशन मंदिर अहमदनगर
IV	व्यावहारिकमराठी1. समकालीनराष्ट्रीय, सामाजिकसमस्यांवरआधारितनिबंध (चारपर्यायांपैकी एका विषयावर)- शब्दमर्यादा 200 ते 250 शब्द2. पत्र व्यवहार (कार्यालयीन, मागणी, व्यक्तिगत)
Books Recommended:	
पाठ्यपुस्तक:- 'भाषादर्शन'भाग-1	
सत्याचे प्रयोग – गांधीजींची आत्मकथा पृष्ठ 1 ते 86 खंड 1	

SEMESTER I

Financial Accounting – I (BCC 1.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of			

business transactions.

Learning Outcome:

1. To understand the fundamentals of Accounting
2. To understand the process of preparation of final accounts of sole trading concern
3. To get acquainted with concept and process of joint venture accounts
4. The students would be coherent with the concept of depreciation.

Unit	Contents
I	Basics of Accounting: Theory: Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions, Ledgers and Trial Balance Practical Problems: Preparation of Journal, Leaders and Trial Balance
II	Final Accounts of Sole Traders: Theory: Meaning of Final Account, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustment. Practical Problems: Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trail balance and Adjustments
III	Joint Venture: Theory: Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership. Practical Problems: Preparation of various accounts as per Centralized Method and Decentralized Method of Joint Venture.
IV	Depreciation: Theory: Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method. Practical Problems: Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method

	v) Depreciation fund insurance policy method.
Books Recommended:	
1. Financial Accounting , Paul S. K, New Central Book Agency. 2. Financial Accounting For Managers , Ghosh T. P., Taxman Allied Service 3. Financial Accounting , Dr.V.K.Goyal, Excel Books. 4. Financial Accounting , Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 5. Financial Accounting , Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi.	

SEMESTER I

Principles of Business Management (BCC 1.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: To acquaint the student with the basic concepts of management and use of management principles in the organization. To impart knowledge, so as to use the principles of management in all walk of life i.e. social and professionals. Also to acquaint them of recent trends in management.			

Learning Outcome: Students will be able to understand the concepts related to Business and Demonstrate the roles, skills and functions of management.

Unit	Contents
I	Introduction: Nature, function, definition, scope and importance of management, Functions of a manager, is management a science or art? Development of Management Thought: Scientific management; Contribution of Taylor, Fayol, Mary Follet, Elton Mayo; Hawthorne experiments, Contingency approach, Indian heritage in production and consumption.
II	Management and Administration: Management and administration, Management as a profession, Professionalism of management in India, Management ethics and management culture, Skills required of manager, Classification of skills, Methods of skills development.
III	Management Planning: Concept of planning, objectives, Nature, Types of plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective.

	Organisation: Definition, Principle of organization, Importance, Types of Organization structure.
IV	04. Staffing: Recruitment -Definition, Types and Objectives, Selection-Definition, Process of Selection. Decision Making: Concept, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making, Committee Decision Making. Communication: Meaning. Importance, Media, Types.
Books Recommended:	
1. Essentials of Management , Harold Kooritz & Heinz Weihrich, Tata McGraw-Hill, 1998. 2. Essentials of Management , Joseph L Massie, Prentice Hall of India, (Pearson) Fourth Edition, 2003. 3. Principles of Management , Tripathy PC And Reddy PN, Tata McGraw-Hill, 1999. 4. Personnel and Human Resources Management , Decenzo David, Robbin Stephen A, Prentice Hall of India, 1996. 5. Management , JAF Stomer, Freeman R. E and Daniel R Gilbert, Pearson Education, Sixth Edition, 2004.	

SEMESTER I

Business Economics (BCC 1.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none"> 1. To provide the students an understanding of basic concepts of business economics 2. By the end of the Semester, students will be able to analyze and predict consumption and production behaviour. 			

Learning Outcome: Students would be able to relate the concepts and theories of economics with the real world and its practical application in business. By the end of the Semester, students will be able to analyze and predict consumption and production behavior.

Unit	Contents
I	Foundation of Business Economics

	<ol style="list-style-type: none"> 1. Business Economics – meaning, nature, scope 2. Micro & Macro economic analysis – meaning, merits and demerits 3. Utility – Concept of utility, Law of equi-marginal utility & law of diminishing utility 4. Indifference Curve Analysis: Concept, definition, Properties, Indifference Map, Consumer's equilibrium
II	Demand – Elasticity of demand & demand forecasting <ol style="list-style-type: none"> 1. Demand – Law of demand with exceptions 2. Methods of measurement of elasticity of demand 3. Meaning, importance & techniques of demand forecasting 4. Concept of demand estimation
III	Theory of production, cost & revenue <ol style="list-style-type: none"> 1. Production Function: Concept, assumptions, Cobb & Douglas Production function 2. Law of variable proportion (Short Run); Law of returns to scale (Long Run) 3. Costing Concepts, types of costs 4. Concepts of revenue, types of revenue
IV	Market Structure <ol style="list-style-type: none"> 1. Market: Meaning, features, classification Perfect Competition: Concept of firm & Industry, meaning & features of perfect competition, Equilibrium of firm & industry. 2. Monopoly: Meaning, features, Price & profit determination, price discrimination: Concept, types, and conditions for price discrimination to be profitable. 3. Monopolistic Competition: Meaning, features, price and profit determination. 4. Oligopoly: Meaning, features, types, Kinked demand curve
Books Recommended:	
<ol style="list-style-type: none"> 1. Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, 3rd Edition, 1990. 2. Advanced Economic Theory (Micro Economic Analysis), H.L.Ahuja, S.Chand & Co Ltd, 11th Edition, 2004. 3. Modern Economics, H.L.Ahuja, S.Chand & Co Ltd, 11th Edition, 2004. 4. Micro Economics, P.N.Chopra, , Kalyani Publishers, 6th Edition, 1996. 5. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company, 1999. 6. Principles of Economics, D.M.Mithani, Himalaya Publishing Huse, 10th Edition, 	

1999.

7. **Modern Economic Theory**, K.K.Dewett, S.Chand & Co Ltd, 22nd Revised Edition, 2005.
8. **Advance Micro Economic Theory**, M.Maria John Kennedy, Himalaya Publishing House, 1st Edition, 1997.
9. **Micro Economic Theory**, M.L.Jhingan, , Vrinda Publishing Pvt. Ltd, 5th Revised Edition, 1999.
10. **Business Economics**, Rashi Arora, Sheth Publishers Pvt Ltd, 6th Edition, 2010.

SEMESTER I

Business Mathematics and Statistics (BCSFC 1.0)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core Skill Foundation</i>
Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.			

Learning Outcome:

1. To get detailed understanding of various aspects of data collection and tabulation.
2. To understand and learn application of measures of central tendency.
3. To get acquainted with the practical application of index number and index number
4. To understand practical applications of business mathematics

Unit	Contents
I	Introduction Meaning, definition & functions of statistics, scope, importance & limitations of statistics. Collection of data, Classification & Tabulation of data Primary & Secondary data, methods of collection of data & sources of data. Meaning, objects, rules & types of classification of data. Meaning & objects of tabulation of data, difference between classification & tabulation. Types of statistical series (construction & conversion of series – Practical Problems).
II	Measures of Central Tendency Meaning, definition, functions & characteristics, merits & demerits of mean, median & mode, standard deviation, quartiles, deciles, quartile

	deviation, Skeqness. (Theory) Mean, median, mode, standard deviation, quartiles, deciles, quartile deviation, Skeqness(Practical Problems)
III	Index Number: Introduction, meaning, definition, characteristics, uses of index numbers and types of index numbers, merits & demerits, (Theory) Laspeyre's Index Number, Paasche's Index Number, Bowley's Index Number & Fisher's Ideal Index Number (Practical Problems) Time Series: Meaning of time series, characteristics & merits & demerits of semi-average method & moving average method in time series.(Theory) Semi-average method, moving average method (Practical Problems)
IV	Business Mathematics Profit & loss, Ratio & proportion, Simple Interest & compound interest (Theory & Practical Problems)
Books Recommended:	
<ol style="list-style-type: none"> 1. Statistics. K. Kapoor, S. Chand & Sons. 2. Statistics, B. New Gupta, Sahitya Bhavan Agra. 3. Statistics Methods, S.P.Gupta, S. Chand & Sons. 4. Fundamental of Statistics, S. C. Gupta, Himalaya Publishing House. 5. Business Mathematics & Statistics, NEWK Nag&S.C. Chanda-Kalyani Publishers. 6. Problem in Statistics, Y.R. Mahajan, PimplapurePublisherNagpur. 	

SEMESTER II

English Language Skills (BCL 2.E)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
Objectives: <ol style="list-style-type: none"> 1. Introducing great Economic Thinkers 2. Developing knowledge of business communication 3. Developing Grammar and Vocabulary Components 			

Learning Outcome:

- The objective of implementing great Economic Thinkers was achieved by introducing 6 outstanding economic thinkers of the world. The economic principles propagated by the great thinkers taken from the book- 'The Great Economic Thinkers' was very interesting and motivating for the students as they

learnt the valuable economic theories which are relevant today.

- The objective of Developing Business Correspondence Skills was achieved by introducing the students to different types of Business letters and Inter-office correspondence. The students appreciated the knowledge of basic skills of formal letter writing.
- Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.
- Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

Unit	Contents
I	Great Economic Thinkers Adam Smith, David Ricardo, John Stuart Mill, Karl Marx, John Keynes, Amartya Sen (6) (Only Selected portion of Marked Text of each Economic Thinker from the book 'The Great Economic Thinkers' by Jonathan Conlin is prescribed for study)
II	Business Correspondence: <ul style="list-style-type: none"> • Application for Job • Preparing Bio-data • Letter of enquiry/Reply to enquiry • Order letter/Reply to Order letter • Complaint (Claims) Letter • Internal Communication (Memorandum, Office Order, Office Circular, Office Note, Correspondence with Branch Offices)
III	Grammar <ul style="list-style-type: none"> • Active/Passive voice • Direct/Indirect Narration
IV	Vocabulary <ul style="list-style-type: none"> • Synonyms, Antonyms, homonyms (Homographs/homophones), look-alikes, one word substitution etc. • Idioms and phrases
Books Recommended:	
1. Unit I - Reference book- 'The Great Economic Thinkers' - Edited by Jonathon Conlin. 2. Unit II –Reference books : Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) & V.K.Jain & Omprakash Biyani (S. Chand) 3. Unit II - Business Correspondence and Report Writing – R.C. Sharma & Krishna	

Mohan (Tata McGraw-Hill)

4. Unit II - Developing Communication Skills – R.C.Sharma, Krishna Mohan & Krishna Mohan, Meera Banerji (Macmillan)

5. Unit III- High School English Grammar & Composition– Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)

6. Unit IV - English Vocabulary in Use- N.D.V.Prasad Rao, Objective English by Pearson, Michael McCarthy & Felicity O'Dell, Macmillan Foundation English, (Macmillan)

SEMESTER II

Supplementary English (BCL 2.SE)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
Objectives:			
1. To help students develop the language skills through the study of prose and poetry			
2. To encourage students to appreciate language and literature in its various forms			
3. To strengthen the grammar/vocabulary components for competitive examinations			

Learning Outcome:

The objective of introducing prose, poetry and select portion of autobiography by Jawaharlal Nehru was to make the students appreciate the richness of English language and literature. The autobiography of Nehruji was introduced to provide the students, knowledge of India's vast cultural heritage and knowledge of its customs, epics, life of people etc. The students appreciated the syllabi. The syllabus was balanced by introducing different genres like prose, poetry and autobiography. The students' creative writing got tested through precis writing and analyzing the unseen passage.

Unit	Contents
I	Essays and Short Stories 1. How Wealth Accumulates and Men Decay 2. A Letter from Hazlitt to His Son 3. The Happy Prince 4. The Three Questions 5. The Diamond Necklace From the prescribed text book- Symphony of Prose and Poetry, A Textbook of Supplementary English
II	Poetry 1. The Tiger 2. Brahma 3. Sonnet- To Science 4. The Toys 5. Success is Counted Sweetest From the prescribed text book- Symphony of Prose and Poetry, A Textbook of Supplementary English
III	Discovery of India by Pt. Jawaharlal Nehru (Abridged version)

	Page no 69 to 119
IV	<ul style="list-style-type: none"> • Unseen Passage • Precis writing
Books Recommended:	
<ol style="list-style-type: none"> 1. Unit I & II - Text Book for prose and poetry- Symphony of Prose and Poetry, A Textbook of Supplementary English, Board of Editors, Orient Blackswan 2. Unit III - Discovery of India by Pt. Jawaharlal Nehru (Abridged version) Page no 69-119 3. Unit IV - High School English Grammar & Composition- Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand) 	

SEMESTER II

Hindi (BCL 2.H)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
<p>उद्देश्य:- 1. कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों की सुवास को समाज में फैलाती है।</p> <p>2. आधुनिकता के इस युग में समय की माँग को देखकर युग के साथ कदम से कदम मिलाकर चलने के लिए हिन्दी ने अपने पुरातन रूप को परिवर्तित कर व्यवहारिक हिन्दी को अपनाया।</p> <p>3. इस व्यवहारिक हिन्दी के माध्यम से हिन्दी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। चरित्र निर्माण के साथ वैश्वीकरण के इस युग में व्यक्ति हिन्दी को जीविकोपार्जन का साधन भी बना सकता है।</p>			

परिणाम एक विवेक्षण

इस सत्र में नदपज 1 – 2 के लिए निर्धारित प्रथम पुस्तक साहित्य वीथिका- भाग 1 में विद्यार्थियों ने लेखकों व कवियों द्वारा सृजित हिन्दी साहित्य का रुचि से अध्ययन किया। साथ ही इससे प्रेरित होकर हिन्दी दिवस के अवसर पर आयोजित ग्रन्थ प्रदर्शनी में संग्रहित पुस्तकों का अध्ययन किया। साथ ही विविध कवियों के छायाचित्र भी बनाये, जो पुस्तकालय में संग्रहित किये गये।

नदपज ३ इस यूनिट में डॉ. प्रकाश आमटे – आलोकित पथ इस पुस्तक को सम्मिलित करने का उद्देश्य यह है कि विद्यार्थियों को समाज की प्रतिकूल परिस्थितियों से संघर्ष करने वाले विविध व्यक्तित्व बाबा आमटे और डॉ. प्रकाश आमटे के जीवन व कार्यों से परिचित होकर समाज के प्रति अपनी जिम्मेदारियों को महसूस कर एक जिम्मेदार नागरिक बन सके। निश्चय ही इस उद्देश्य को प्राप्त किया गया क्योंकि महाविद्यालय के एन. एस. एस. व एन. सी. सी. विभाग से जुड़कर विद्यार्थियों ने अनेक सामाजिक कार्यों में उत्साह से सक्रिय रूप से भाग लिया।

नदपज ८ इस रोजगारपरक युग में विद्यार्थियों को साक्षात्कार का अनुभव हो जिससे वे रोजगार प्राप्त कर सकें, इस उद्देश्य को दृष्टिगत करते हुए इस यूनिट में साक्षात्कार का सम्मिलित किया गया, जो निश्चय ही सार्थक साबित हुआ।

सम्पूर्ण विवेक्षण:- इस सत्र के अभ्यासक्रम को पूर्णतः सार्थक कहा जा सकता है, क्योंकि विद्यार्थियों ने न केवल लिखित परीक्षाओं में अपितु जीवन के विविध क्षेत्रों में भी इस ज्ञान के माध्यम से स्वयं को सार्थक बनाया।

Unit	Contents
I	गद्य विभाग:- पाठ्यपुस्तक:- “साहित्य वीथिका” भाग-1 1) हृषिकेश मुखर्जी के साथ - संस्मरण- मनोहर घ्याम जोषी 2) पर्यावरण और हम - निबंध - राजीव गर्ग 3) साइबर कौतुक - एकांकी - मधु धवन 4) रात का रहस्य - एकांकी - डॉ. रामकुमार वर्मा 5) इंस्पेक्टर मातादीन चाँद पर - व्यंग्य - हरिषंकर परसाई मुहावरे
II	पद्य विभाग:- पाठ्यपुस्तक:- “साहित्य वीथिका” भाग-1 1) तुकरा दो या प्यार करो - सुभद्राकुमारी चौहान 2) कलम और तलवार - रामधारीसिंह ‘दिनकर 3) धूप चमकती है चाँदी की साड़ी पहने - केदारनाथ अग्रवाल 4) बीते दिन कब आने वाले - हरिवंशराय बच्चन 5) पृथ्वी किसलिए घूमती रही - अरुण कमल
III	डॉ. प्रकाश आमटे - आलोकित पथ -समकालीन प्रकाशन, पूणे पृष्ठ 1 से 80
IV	व्यावहारिक हिन्दी- 1. जीवनी, वर्णनात्मक तथा शैक्षणिक विषयों पर आधारित निबंध। (किन्ही चार में से एक विषय पर - शब्द सीमा 200 से 250 तक) 2 साक्षात्कार कौशल - परिभाषा,सीमाएँ, उद्देश्य, सिद्धान्त, प्रकार और महत्व।
Books Recommended:	
1.“साहित्य वीथिका” भाग-1 2. डॉ. प्रकाश आमटे - आलोकित पथ -समकालीन प्रकाशन, पूणे पृष्ठ 1 से 80	

SEMESTER II

Marathi (BCL 2.M)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
उद्दिष्टे:-			
1 भाषा मानवाला परिष्कृत, परिमार्जित आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करीत असते.			
2 विद्यार्थ्यांना उद्यमशील प्रेरणे बरोबरच मानवी जीवनातील उच्चमूल्यांची ओळख करून देणे.			
3 वैश्वीकरणाच्या युगात चारित्र्य निर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजिविकेचे साधन म्हणून स्विकारणे.			
4 मराठी भाषेचा अभ्यास करणा-या व त्यासोबतच स्पर्धा परीक्षेची तयारी करणा-या विद्यार्थ्यांमध्ये निबंध लेखनाचे कौशल्य विकसित करणे.			

साध्य (अध्ययन निष्पत्ती)

द्वितीय सत्रात घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग)

साठी लावण्यात आलेल्या भाषादर्शन भाग 1 या पाठ्यपुस्तकातील साहित्याचे आवडीने अध्ययन करून उद्योगपती शंतनूराव किलोस्करांचे विचार अभ्यासले. त्यासोबतच महात्मा ज्योतीबा फुल्यांच्या सामाजिक कार्याचा अभ्यास केला. 'महालूट' पाठातून शेतसावकारांकडून होणा-या शेतक-यांच्या महालूटीचे वास्तव अभ्यासले. भरती या पाठातून सुरुवातीला वाया गेलेला परंतु वर्गशिक्षकाच्या प्रयत्नांमुळे स्वताःमध्ये परिवर्तन घडवून आणणा-या आणि देशासाठी शहीद झालेल्या विद्यार्थ्यांच्या मानसिकतेचा अभ्यास केला.

पद्य विभागात संत तुकाराम, केशवकुमार, कुसुमाग्रज, ग्रेस आणि लोकनाथ यशवंत यांच्या कवितेचा आवडीने आस्वाद घेवून त्यावर चिंतन केले. आणि मराठी भाषा गौरवदिनाच्या कार्यक्रमात कुसुमाग्रजांवर विद्यार्थ्यांनी भाष्य केले.

घटक 3 मध्ये लावण्यात आलेल्या 'प्रकाशवाटा' या आत्मकथनातून डॉ. प्रकाश आमटे यांनी समाजासाठी केलेल्या कार्याचा अभ्यास विद्यार्थ्यांनी केला. त्यामुळे विद्यार्थ्यांच्या मनात अशा त्यागी, सेवाधर्मी व्यक्तिबद्दल आदराची भावना निर्माण होवून विद्यार्थी एन. एस. एस. आणि एन. सी. सी. मध्ये सहभागी होऊन सामाजिक कार्यात स्वप्रेरणेने सहभागी झाले.

घटक 4 मध्ये आत्मवृत्तपर आणि वर्णनात्मक निबंध लिहिण्याचा विद्यार्थ्यांना सराव झाला. स्पर्धेच्या युगात रोजगार प्राप्तकरतांना मुलाखतीचा अनुभव असावा या उद्देशाने मुलाखतीचे तंत्र समाविष्ट केले त्याचा विद्यार्थ्यांना निश्चितच फायदा झाला.

समग्रविश्लेषण:-हया सत्रातील अभ्यासक्रम पूर्णतः प्रयोगशील म्हणावा लागेल. कारण विद्यार्थी या ज्ञानाचा उपयोग आपल्या जीवनात करीत आहे.

Unit	Contents
I	पाठ्यपुस्तक:-'भाषा दर्शन'भाग-1 अ-1. जेट युगातील मराठी माणूस (शंतनूराव किलोस्कर) 2. विठ्ठल तो आला आला (पु. ल. देशपांडे) 3. नवसमाजनिर्मितीचे प्रणेते:महात्मा ज्योतीबा फुले (गंगाधर पानतावणे) 4. भरती (वसंत व-हाडपांडे) 5. महालूट (सदानंद देशमुख) ब- वाक्प्रचार
II	द्य विभाग:- पाठ्यपुस्तक:-'भाषादर्शन'भाग-1 1. तुकारामांचे अभंग (संत तुकाराम) 2. प्रेमाचा गुलकंद (केशव कुमार) 3. पृथ्वीचे प्रेमगीत (कुसुमाग्रज) 4. स्वप्न (ग्रेस) 5. दोन कामागारांच्या गोष्टी (लोकनाथ यशवंत)
III	प्रकाशवाटा- डॉ. प्रकाश आमटे, समकालीन प्रकाशन, पुणे, पृष्ठ 1 ते80
IV	व्यावहारिक मराठी- 1 आत्मवृत्तपर, वर्णनपर विषयांवर आधारितनिबंध. (चार पर्यायांपैकी एका विषयावर- शब्दमर्यादा 200 ते 250 शब्द) 2 मुलाखत लेखन (मुलाखतीचे स्वरूप, मुलाखतीची पूर्वतयारी, मुलाखतीचे प्रकार, मुलाखतीचे प्रात्यक्षिके)
Books Recommended:	
पाठ्यपुस्तक:-'भाषादर्शन'भाग-1	
प्रकाशवाटा- डॉ. प्रकाश आमटे, समकालीन प्रकाशन, पुणे, पृष्ठ 1 ते80	

SEMESTER II

Financial Accounting II (BCC 2.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: To give the knowledge about the preparation of various accounts and their practical utilization			

Learning Outcome:

1. To understand the process of preparation of final accounts of co-operative society
2. To understand the practical aspects of issue, forfeiture and re-issue of shares
3. To get in-depth understanding of departmental account
4. To understand the practical aspects of consignment accounts

Unit	Contents
I	Final Accounts of Co-Operative Society: Theory: Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics Profit and Loss Appropriation A/c. Practical Problems: Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.
II	Issue and Forfeiture and Re-issue of Shares: Theory: Introduction of Company, Types of Company, types of share capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares Practical Problems: Preparation Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Pro-rata method, Forfeiture of Shares and Re-issue of Forfeited Shares
III	Departmental Accounts: Theory: Meaning of Departmental Account, Need and Objectives of Departmental Accounting, Nature of Departmental Accounting, Advantages and Disadvantages of Departmental Accounting, Difference between Departments and Branches. Practical Problems: Preparation of Trading A/c, Profit and Loss A/c and Balance sheet by allocating the Joint Expenses among the various Departments.
IV	Consignment Account: Theory: Introduction and Meaning of Consignment, Objectives of Consignment, Advantages and Disadvantages of Consignment, Difference between Consignment and Sale, Difference Between Consignment and Joint Venture, Role of Consigner and Consignee, Types of Various Commissions paid by Consigner to Consignee.

	Practical Problems: Preparation Journal and Ledgers in the books of Consigner and Consignee including invoice method, Calculation of loss on damaged goods and valuation of Closing Stock.
Books Recommended:	
1. Financial Accounting , Paul, S. K, New Central Book Agency. 2. Financial Accounting For Managers , Ghosh, T. P., Taxman Allied Service 4. Financial Accounting , Dr.V.K.Goyal, Excel Books. 5. Financial Accounting , Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 6. Financial Accounting , Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi	

SEMESTER II

Business Environment (BCC 2.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none"> 1) To enable students to understand the impact of environment on the business. 2) To give orientation about different forms of organizations, functions in organizations, business strategies and environment, along with an exposure to elements of external business environment. 			
Learning Outcome: <ol style="list-style-type: none"> i) To make the students aware of the business and business environment and develop the skills for analysis of business environment ii) To acquire knowledge about the types of business organizations iii) To familiarize them with the global economic environment and create an awareness about various international trade institutions (UNO, IMF, World Bank) iv) To know about the purpose of regulation & regulatory role of the Government v) To develop conceptual understanding about LPG and the role of WTO vi) To acquaint the students with the concept of corporate social responsibility and its emerging importance in Indian context 			

Unit	Contents
I	1. Business Environment: Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment), types of external environment 2. Economic Environment: constituents of economic environment of Business, economic system, classification of economic system, planning process, economic structure and its determinants, constituents of economic structure;

	<p>Business fluctuations- factors leading to business fluctuations and cycles Global Economic Environment- role and constitution of UNO, IMF and World Bank</p> <p>3. Socio- Cultural Environment: Introduction, nature of culture, impact of culture, Demographic environment</p>
II	<p>1. Political Environment: Introduction to Political Environment, elements of political environment of India, ssBusiness Risks Posed by the Indian Political System, unemployment problem in India</p> <p>2. Legal Environment: Introduction, Laws Impacting Industry in India.</p> <p>3. Economic Role of Government: Regulatory role of Government, objective of regulatory function of government, regulatory authorities, purposes of regulation</p>
III	<p>1. Liberalization: Meaning, Role of liberalisation</p> <p>2. Privatization: Meaning of Privatization, Objectives, routes (measures) of Privatization, conditions for success of privatization, benefits and problems with Privatization, obstacles to privatization in India</p> <p>3. Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization,</p>
IV	<p>1. India, WTO : WTO and India</p> <p>2. Analysis of Business Environment: PESTEL, STEEP, PORTER'S five forces model, SWOT analysis</p> <p>3. Corporate Social Responsibility: Meaning, CSR in India, Need for social responsibility of business, Social responsibility of business towards different groups (i.e. Government, society, shareholders, employees)</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. The International Business Environment, Morrison J, Palgrave. 2. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 3. Essentials of Business Environment Aswathappa, Himalaya Publishing House, New Delhi. 4. Indian Economy, Mishra and Puri, Himalaya Publishing House, New Delhi. 5. Business Environment, Raj Aggarwal Excel Books, Delhi. 6. Strategic Planning for Corporate, Ramaswamy V McMillan. 7. Economic Environment of Business, M. Adhikary, Sultan Chand & Sons. 	

SEMESTER II

Monetary Economics (BCC 2.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none">1. The core objective is to provide students with an understanding of financial institutions and services and how changes in money supply can lead to economic fluctuations in a dynamic economic system.2. By the end of the Semester students will be able to comprehend the significance and working of financial institutions.			

Learning Outcome:

Students would be acquainted with an understanding of the significance and role of RBI and Commercial Banks in the development of economy.

By the end of the Semester students will be able to know how changes in money supply can lead to economic fluctuations in a dynamic economic system.

Students would be able to understand the policies and measures undertaken by the RBI for the regulation of money & in turn controlling the money induced economic issues/irregularities in the economy.

Unit	Contents
I	Money Evolution <ol style="list-style-type: none">1. Meaning, Definition, Stages of Evolution of Money2. Nature and Functions of Money3. Paper Currency: Concept, merits and demerits4. Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method: Concept, merits & demerits
II	Commercial Banks: <ol style="list-style-type: none">1. Meaning & Importance of Commercial Banks2. Functions of Commercial Banks3. Credit Creation by Commercial Banks4. Principles of Sound Banking System
III	National Income & Economic Issues:

	<ol style="list-style-type: none"> 1. National Income: Meaning, Methods of Calculation 2. Inflation- Meaning, Nature, Causes, Effects, Remedies, Types of inflation 3. Deflation - Meaning, Nature, Causes, Effects, Remedies 4. Trade cycle: Concept, features, phases
IV	RBI & Money Market <ol style="list-style-type: none"> 1. History, Meaning & Functions of Central Bank 2. Importance of Monetary Policy 3. Methods of Credit Control by Central Bank <p>Money Market: Concept, Objectives, importance</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Financial Institutions and Markets, Agrawal & Gupta, Kalyani Publishers, 2015. 2. Money, Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd ,1996. 3. Modern Banking, Vaish, M.C., Oxford & IBH Publishing Co., New Delhi. 4. Money, Banking and International Trade, K.P.M. Sundaram, Sultan Chand, New Delhi. 5. Money and Financial System, P.K. Deshmukh, Phadke Prakashan. 6. Modern Banking, Sayers, Oxford, Clarendon Press. 	

SEMESTER II

Business Ethics and Corporate Culture (BCSFC 2.0)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core Skill Foundation</i>
Objective: <ol style="list-style-type: none"> 1. To have an understanding of ethical issues in business. 2. To inculcate the understanding about the healthy corporate culture in the organization 			

Learning Outcome: <ol style="list-style-type: none"> i) To familiarize them with the ethics in business and their importance ii) To develop an understanding of ethical issues in business iii) To develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility iv) Student will be able to apply theoretical knowledge in practical situation while dealing with ethical issues & interpersonal conflicts v) To develop an understanding about CSR & CG along with their dimensions
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Unit	Contents
I	Introduction to Business Ethics Meaning & definition of ethics, nature of ethics and sources of ethics, values & types of values. Meaning of business ethics, objectives of business ethics, need & importance of business ethics.
II	Ethics in Workplace Introduction, factors affecting ethical behavior at work, ethical issues, discrimination, harassment, importance of ethical behavior at workplace, guidelines for managing ethics in the workplace. Ethics in Marketing Ethics & marketing, unethical issues in marketing. Ethics in Accounting & Finance Need for ethics in finance, fundamental principles relating to ethics, reasons for unethical behavior/ unethical practices in finance.
III	Corporate Culture Meaning of corporate culture, objectives & importance of corporate culture, factors affecting corporate culture. Types of attitude, types of ego, how to deal with interpersonal conflict between coworkers, Relevant Case Studies.
IV	Corporate Social Responsibility Concept of CSR, Need of CSR, forms & dimensions of CSR. Corporate Governance Concept of CG, objectives of CG, features of good corporate governance, advantages of good corporate governance, corporate governance and its obligations to stakeholders.
Books Recommended:	
1) Business Ethics and Corporate Social Responsibility , Dr. S. S. Khanka, S. Chand Publication 2) Being Ethical: Ethics as foundation of the Business , IIM Ahmedabad Business Books. 3) Ethics and Corporate Governance , B. N. Ghosh, TATA McGraw Hill Publications.	

SEMESTER III

English Language Skills (BCL 3.E)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
Objectives:			

1. Developing Ability to comprehend and interpret texts
2. Developing the ability to Read and enjoy literature
3. Developing Language Skills (Oral & Written)

Learning Outcome:

- The objective of implementing light essays and stories was achieved by introducing 5 prose texts in unit I and 5 stories in unit II. The purpose was to make students appreciate the richness, beauty of language as well as to carry a message from the texts. It proved very delightful and interesting for the students.
- The creative output of students got tested in Unit-III, which introduced them to essay writing.
- Students were tested in component of grammar, based on English for competitive exams.
- By implementing prose essays and stories, the students were introduced to different genres of English writing. The students appreciated the light and humorous essays and meaningful stories.

Unit	Contents
I	Unit I: Prose Lessons : 5 1) What is Courage? 2) Toasted English 3) Playing the English Gentleman 4) The Sun, the Planets and the Stars 5) Why is the Sea Blue? (Book Prescribed - 'Honey Dew' Board of Editors, Orient Blackswan publishers)
II	Unit II: Short Stories : 5 1) The Thief 2) Three Hermits 3) A Cup of Tea 4) The Gold Frame 5) With the Photographer (Book Prescribed - 'Honey Dew' Board of Editors, Orient Blackswan publishers)
III	Unit III: Essay Writing.
IV	Unit IV: English for competitive Exams Spot the error in use of articles, prepositions, tenses etc
Books Recommended:	
1. Unit I – Prescribed Text-Book - 'Honey Dew' Eds- Board of Editors Published by- Orient Blackswan. 2. Unit II - Prescribed Text-Book - 'Honey Dew'	

3. Unit IV -High School English Grammar & Composition– Wren & Martin)

SEMESTER III

Supplementary English (BCL 3.SE)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
Objectives: To help students develop the language skills through the study of prose and poetry 2. To encourage students to appreciate language and literature in its various forms 3. To strengthen the grammar/vocabulary components for competitive examinations			

Learning Outcome:

The objective of introducing Autobiography of Dr. Kalam and select short story of Sherlock Holmes was to make the students appreciate the richness of English language and literature. The autobiography of Kalam was introduced to provide the students, knowledge of India's outstanding scientist and missile man, which proved to be very inspiring and motivating for the students. The students appreciated the syllabi. The syllabus was balanced by introducing different genres like autobiography and short story. The students' creative writing got tested through Expansion of an idea.

Unit	Contents
I	Unit I: Autobiography (Abridged version) Wings of Fire - An Autobiography of APJ Abdul Kalam Abridged Version with Arun Tiwari, University Press
II	Unit II: Same as above Wings of Fire - An Autobiography of APJ Abdul Kalam Abridged Version with Arun Tiwari, University Press
III	Unit III: Select Short Stories - Sherlock Holmes 'The Blue Carbuncle' adapted from the book 'English for All' edited by Nilanjana Gupta
IV	Unit IV: Expansion of an Idea
Books Recommended:	
Unit I – Wings of Fire - An Autobiography of APJ Abdul Kalam Abridged Version with Arun Tiwari, University Press	

Unit II - Prescribed -Book Wings of Fire - An Autobiography of APJ Abdul Kalam

Abridged Version with Arun Tiwari, University Press

Unit III- Select short story – ‘The Blue Carbuncle’ taken from the book ‘English for All’ edited by Nilanjana Gupta.

SEMESTER III

Hindi (BCL 3.H)

Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
<p>उद्देश्य:- 1. किसी भी क्षेत्र में सफलता पाने के लिए यह आवश्यक है कि वह अपने विचारों की अच्छी अभिव्यक्ति दें अतः हिन्दी भाषी व्यक्ति सरल व सुबोध हिन्दी में अपने विचारों को मूर्त रूप दे सकता है।</p> <p>2. आधुनिकता के इस युग में समय की माँग को देखकर युग के साथ कदम से कदम मिलाकर चलने के लिए हिन्दी ने अपने पुरातन रूप को परिवर्तित कर प्रयोजन मूलक हिन्दी को अपनाया। विविध भाषा भाषी इस भारत में हिन्दी ही ऐसी भाषा है जो अधिक से अधिक लोग समझते हैं, इसलिए आज हिन्दी मीडिया, विज्ञापन, कम्प्यूटर आदि संचार साधनों की भाषा बनी हुई है।</p> <p>3. इस व्यवहारिक हिन्दी के माध्यम से हिन्दी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। चरित्र निर्माण के साथ वैष्णवीकरण के इस युग में व्यक्ति हिन्दी को जीविकोपार्जन का साधन भी बना सकता है।</p>			

परिणाम एक विवेक्षण

इस सत्र में नदपज 1 – 2 के लिए निर्धारित प्रथम पुस्तक साहित्य वीथिका- भाग 2 में विद्यार्थियों ने लेखकों व कवियों द्वारा सृजित हिन्दी साहित्य का रुचि से अध्ययन किया। साथ ही इससे प्रेरित होकर हिन्दी दिवस के अवसर पर आयोजित ग्रन्थ प्रदर्शनी में संग्रहित पुस्तकों का अध्ययन किया। साथ ही अनेक विद्यार्थियों ने स्वरचित काव्य सृजन व प्रस्तुति भी की।

नदपज ३ संघर्षशील व साधनहीन जीवन जीने वाले भारतरत्न डॉ. ए. पी. जे. अब्दुल कलाम के ऊंचे लक्ष्य प्राप्ति की यात्रा से नई पीढ़ी अवगत हो सके इसी उद्देश्य को दृष्टिगत रखते हुए इस सत्र में अदम्य साहस पुस्तक को अभ्यासक्रम में सम्मिलित किया गया है। निश्चय ही यह पुस्तक विद्यार्थियों को जीवन के कठिन पथ पर आगे बढ़ने के लिए प्रोत्साहित करती है।

नदपज ४ इस यूनिट में कल्पना विस्तार द्वारा विद्यार्थियों की सृजनात्मक शक्ति को पंख देना एवं ज्वलंत समस्याओं पर निबन्ध लेखन समाज के प्रति उनके उत्तरदायित्व को दर्शाता है।

समग्र मूल्यांकन:- इस सेमेस्टर में दृष्टिगत रखे गये उद्देश्यों को पूर्णतः प्राप्त किया गया है।

Unit	Contents
I	<p>गद्य विभाग :- पाठ्य पुस्तक:- “साहित्य वीथिका – भाग-2”</p> <ol style="list-style-type: none">1) हिम्मत और जिंदगी – निबंध- रामधारी सिंह ‘दिनकर’2) जीवन की किताब – निबंध- अनंत गोपाल शेवडे3) पर्यावरण- प्रदूषण : समस्या मनोजगत की – निबंध- विवेकी राय4) गौरा – संस्मरण – महादेवी वर्मा5) प्रतिशाोध – एकांकी – डॉ. रामकुमार वर्मा अनेक शब्दों के लिए एक शब्द – (50 शब्द)

II	<p>पद्य विभाग:- पाठ्य पुस्तक:- “साहित्य वीथिका-भाग-2”</p> <ol style="list-style-type: none"> 1) विनय पत्रिका – तुलसीदास 2) मीरा के पद – मीराबाई 3) रहीम के दोहे – रहीम 4) प्रिय प्रवास – अयोध्यासिंह उपाय ‘हरिऔध’ 5) बादल को घिरते देखा है – नागार्जुन
III	<p>‘अदम्य साहस’, लेखक- ए. पी. जे. अब्दुल कलाम, अनुवादक- ओ. पी. झा., प्रकाशक- राजपाल एण्ड सन्स प्रकाशन, दिल्ली</p> <ol style="list-style-type: none"> 1. प्रेरक व्यक्तित्व 2. मेरे शिक्षक 3. शिक्षा का उद्देश्य 4. सृजनशीलता और नवीनता 5. कला और साहित्य 6. शाश्वत जीवन मृत्यु 7. विज्ञान और अध्यात्म
IV	<p>व्यावहारिक हिन्दी- 1. कल्पना विस्तार 2. ज्वलंत समस्याओं, आधुनिक ज्ञान-विज्ञान तथा प्रसार माध्यम आदि विषयों पर आधारित निबंध । (किन्हीं चार में से एक विषय पर – शब्द सीमा 250 से 300 तक)</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. ‘साहित्य वीथिका – भाग-2 2. ‘अदम्य साहस’, लेखक- ए. पी. जे. अब्दुल कलाम, अनुवादक- ओ. पी. झा., प्रकाशक- राजपाल एण्ड सन्स 	

SEMESTER III

Marathi (BCL 3.M)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
<p>उद्दिष्टे:-</p> <ol style="list-style-type: none"> 1 शिक्षण आणि भाषा यांचा संबंध संपूर्ण समाजाच्या अस्तित्वाशी व सुजाण समाज घडविण्याच्या प्रक्रियेशी जुळलेला आहे. 2 कोणत्याही क्षेत्रात सफलता प्राप्त करायची असेल तर आपले विचार, कल्पना चांगल्या त-हेने व्यक्त करता येणे आवश्यक आहे. 3 आधुनिक काळाची बदलाची गती लक्षात घेता विद्यार्थ्यांना विविध अनुभवांना नित्य सामोरे जावे लागत आहे. हे लक्षात घेऊन व्यावहारिक मराठीला अभ्यासक्रमात महत्वाचे स्थान देण्यात आले आहे. 4 व्यावहारिक मराठीच्या अभ्यासक्रमामुळे मराठीभाषेचा अभ्यास करणारा विद्यार्थी रोजगाराच्या क्षेत्रात स्वतःला स्वयंसिद्ध करू शकेल. 			

साध्य (अध्ययन निष्पत्ती) रु

तृतीय सत्रात घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग)

साठी लावण्यात आलेल्या भाषादर्शन भाग 2 या पाठ्यपुस्तकातील साहित्याचे आवडीने अध्ययन करून गाडगेबाबांनी समाजप्रबोधन

कसे केले त्याचे आकलन विद्यार्थ्यांना झाले.

पद्य विभागात संत चोखामेळा, संत सेनान्हावी, संत नरहरीसोनार या संतांचे समाजप्रबोधनाचे विचार विद्यार्थ्यांनी आत्मसात केले. कवी बी, वसंत बापट, यशवंत मनोहर आणि ज्ञानेश वाकुडकर यांच्या कवितेचा विद्यार्थ्यांनी मनापासून आस्वाद घेतला.

घटक 3संघर्षशील आणि श्रृषीतुल्य जीवन जगणारे भारतरत्न ए. पी. जे. अब्दुल कलामांचे प्रेरित विचार विद्यार्थ्यांना अवगत व्हावे या उद्देशाने 'अदम्य जिद्द' हे पुस्तक लावण्यात आले. निश्चितच विद्यार्थ्यांना कठीण प्रसंगी हे विचार दिशा देणारे ठरले.

घटक 4 मध्ये पर्यावरण, आधुनिक ज्ञानविज्ञान आणि प्रसारमाध्यमे या विषयावर विद्यार्थ्यांना आपले विचार मांडता आले. आकर्षक आणि मार्मिक शब्दात कल्पना विस्तार करता आला. त्यासोबतच अनेक शब्दांसाठी एक शब्द लिहण्याचे कौशल्य प्राप्त केले.

समग्र मूल्यांकन:-हया सत्रात संपूर्ण उद्दिष्टांची पूर्ती झाली.

Unit	Contents
I	गद्य विभाग:-गद्य विभाग:पाठ्यपुस्तक:'भाषादर्शन'भाग-2 1. दुःख:क्रांतलेंकी येणे (म्हाईभट) 2. माझे दत्तकवडील (चि. वि. जोशी) 3. सांगावा (शंकरराव खरात) 4. शेवटचीमाती (आनंद यादव) 5. जनसामान्यांच्या प्रबोधनाचं गतिचक्र (बा. ह. कल्याणकर) अनेक शब्दांसाठी एक शब्द (50 शब्द)
II	विभाग:-1. पद्य विभाग: पाठ्यपुस्तक:'भाषादर्शन'भाग-2 1. संतवाणी (चोखामेळा, सेनान्हावी, नरहरी सोनार) 2. लटपटलटपटतुझेंचालणे (होनाजी बाळा) 3. माझी कन्या (बी.) 4. आभाळाचीअम्हीलेकरे (वसंत बापट) 5. इथेच (यशवंत मनोहर) 6. जहर खाऊ नका (ज्ञानेश वाकुडकर))
III	'अदम्य जिद्द' लेखक : ए. पी. जे, अब्दुल कलाम, अनुवाद-सुप्रिया वकील, प्रकाशक-मेहता प्रकाशन पुणे.पृष्ठ 1ते 118.
IV	व्यावहारिक मराठी 1. कल्पना विस्तार पर्यावरण, आधुनिक ज्ञान विज्ञान आणि प्रसार माध्यमे ह्या विषयांवर आधारित निबंध. (चार पर्यायांपैकी एका विषयावर- शब्दमर्यादा 250 ते300
Books Recommended:	
पाठ्यपुस्तक: 1. 'भाषादर्शन'भाग-2 2. 'अदम्य जिद्द', लेखक- ए. पी. जे. अब्दुल कलाम, अनुवाद - सुप्रिया वकील, प्रकाशक- मेहता प्रकाशन,पुणे	

SEMESTER III

Cost Accounting (BCC 3.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: this course exposes the students to the basic concepts and the tools used in cost accounting.			

Learning Outcome:

1. To understand the concept and practical application of cost sheet and tender

sheet

2. To understand the procedure of reconcile the profit as per cost and financial books
3. To understand the basic concept and profit recognition in contract costing
4. To get the detailed understanding of process costing including the concept of loss and by-product

Unit	Contents
I	Cost Sheet and Tender Sheet: Theory: Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Advantages and Disadvantages of Cost Sheet and Tender Sheet. Practical Problems: Preparation of Cost sheet and Tender Sheet.
II	Reconciliation Statement of Profit: Theory: Meaning of Reconciliation statement of Profit, Need, Objectives and Advantages of Reconciliation Statement of Profit. Practical Problems: Preparation of Reconciliation Statement of Profit of Cost Sheet and Financial Account by various methods.
III	Contract Account: Theory: Meaning of Contract, Types of Contract, Objectives, Advantages and Disadvantages of Contract Costing, Difference between Contract Costing and Job Costing. Practical Problems: Preparation Contract Account for including Completed Contract and Incomplete Contract.
IV	Process Account: Theory: Meaning of Process, Characteristics, Advantages and Disadvantages of Process, Meaning of Normal Loss, Abnormal Loss and By-product. Practical Problems: Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains
Books Recommended:	
<ol style="list-style-type: none"> 1. Cost Accounting, Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000. 2. Cost Accounting, Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016. 3. Cost Accounting, Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015 4. Cost Accounting, Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001. 	

SEMESTER III

Company Law & Secretarial Practice (BCC 3.2)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To provide basic knowledge about the provisions of the Companies Act, 2013			

Learning Outcome:

- i) The formation and incorporation of Company in India.
- ii) The framework of Memorandum of Association and Article of Association and Prospectus.
- iii) The concept of Share Capital and Shareholders, Members and Role of a Managing Director.
- iv) Understand the conduct of Company Meetings

Unit	Contents
I	Corporate Personality: Meaning of a company, characteristics of a company, Kinds of company, lifting the corporate veil. Formation and Incorporation of company: Stages in formation of a company, Certificate of Incorporation, certificate to commence business, Pre-incorporation contracts
II	Memorandum of Association and Articles of Association: Meaning of Memorandum of Association, contents of Memorandum of Association, alteration in Memorandum of Association, importance of Memorandum of Association, Meaning and definition of Articles of Association, contents of Articles of Association, Doctrine of constructive notice, Doctrine of ultra vires, procedure for alteration of Articles of Association, Prospectus: Definition of Prospectus, Contents of prospectus, Types of Prospectus- Abridged prospectus, Shelf prospectus, Deemed Prospectus, Statement in Lieu of Prospectus, misrepresentation in Prospectus, consequences of misrepresentations
III	Share Capital: Classification of share Capital, Meaning of Shares, Kinds of Shares, Issue of Shares Shareholders and Members: Meaning of shareholder/ Member, Procedure to become a member, kinds of members. Directors: Meaning of Directors, D.I.N, Appointment of Directors, Powers and duties of Directors Managing Directors: Meaning of Managing Directors, Qualifications of Managing Directors, Appointment of Managing Directors

IV	<p>Secretary: Meaning, Definition of secretary, qualifications of company secretary, duties of secretary, Liability of Company Secretary, Role of Secretary: As trustee, As an employee, As an administrative officer,</p> <p>Company meetings: need for meeting, notice, agenda, quorum; Statutory general meeting, Annual general meeting, Extra ordinary general meeting</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Company Law & Secretarial Practice, Kapoor, N.D, Sultan Chand & Sons, New Delhi. 2. Indian Company Law, Singh Avtar, Eastern Book Company, Lucknow. 3. Company Law and Secretarial Practice, Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur 4. Corporate & Allied Laws, Munish Bhandari, Best Word Publication 5. Analysis of Companies Act, 2013 CCH 	

SEMESTER III

Indian Economy (BCC 3.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p>Objectives:</p> <ol style="list-style-type: none"> 1. To make students understand the state of various macroeconomic fundamentals in the Indian Economy. 2. By the end of the Semester, students will have gained knowledge of obstacles and challenges in the path of India's economic development. 			

Learning Outcome:

Students would be able to understand the dynamics of Indian economy.

By the end of the Semester, students will have gained knowledge of various obstacles and challenges in the path of India's economic development.

The Students would have developed the understanding of the state of various macroeconomic fundamentals in the Indian Economy.

Unit	Contents
I	<p>Indian Economy & Public Finance</p> <p>Broad Features of Indian Economy, NITI Aayog : Concept, role</p> <p>Public Finance: Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics & Canons. Types of Taxation- Proportional, Progressive and Regressive Taxation System,</p>

	Direct and Indirect Taxes- Merits & Demerits.
II	Indian Agriculture Role of Agriculture in Indian Economy, Green Revolution: Impact and Constraints, NABARD: Introduction, Objectives, functions Agricultural Marketing in India :Meaning, Problems & Remedies, low Agriculture Productivity in India: Causes, effects & suggestions towards the same, Crop and Livestock insurance: Problems and remedies
III	Indian Industry Role of Industrialization in the Indian Economy, New Industrial Policy, 1991, Small Scale & Cottage Units in India: Meaning, role, problems, remedies, Public Sector Industries: Meaning, Role, Problems, Remedies, Concept of Privatisation, Private Sector Industries: - Meaning, Role, Problems, Remedies, Industrial Sickness- Meaning, Causes, effects, Remedies.
IV	Indian Service Sector & Fiscal Policy Nature, Scope and Importance of Service Sector in Indian Economy, IT and ITES Sector- Importance, Challenges and Opportunities. Banking and Insurance sector- Importance, Challenges and Opportunities Fiscal Policy: Meaning, Objectives, Role of Fiscal Policy in developing economy, Instruments of Fiscal Policy in controlling inflation and deflation, Recent trends in Fiscal Policy
Books Recommended:	
<ol style="list-style-type: none"> 1. Indian Economy, Datt & Sundharam, S Chand, 6th Revised Edition, 2013. 2. The Indian Economy, Sanjiv Verma, For UPSC and State Civil Services Preliminary and Main Examinations, Unique Publications, 2nd Edition, 2013. 3. Economic Policy Reforms and the Indian Economy, Anne Krueger, University Of Chicago Press, 2nd Edition 2002. 4. The Indian Economy: Problems and Prospects, D .R.Gadgil, Oxford University Press ,2011. 5. The Indian Challenge, Sage India, Ashoka Chandra & M.K.Khaniyo, 1st Edition, 2009. 6. Globalization And Indian Economy, R.Chaddha, Sumit Enterprises, 2011. 7. Indian Economy Since Independence, Edited By Uma Kapila, Academic Foundation, 14th Edition 2002. 8. Indian Economy, M.B.Shukla, Taxmann Allied Services Pvt. Ltd., 2012. 9. Contemporary India:Economy, Neera Chandhoke & Praveen Priyadarshi, Society, Politics, Pearson, 1999. 	

SEMESTER III

Computer Application in Business (BCSFC 3.0)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core Skill Foundation</i>
Objectives: <ol style="list-style-type: none"> 1. To enable students to understand advanced functions of basics of MS-office. 2. To acquaint students to the procedures of computerized accounting in Tally software. 3. To acquaint students with practical understanding the e-compliances under various Acts. 			

Learning Outcome: <ol style="list-style-type: none"> i) The use of MS Word, MS Power point and MS Excel Softwares in business. ii) The computerized accounting with the Tally accounting software iii) E-filing procedures of Direct Taxes iv) E-compliances of Indirect Taxes

Unit	Contents
I	<p>Introduction to MS-Word: Creation, deletion of document, saving a document, Use of Mail Merge, Indent setting, use of templates, Report writing in MS- Word using templates.</p> <p>Introduction to MS-Power Point: Creation of power point presentation, use of animations, use of transitions, using templates, creation of power point show.</p> <p>Introduction to MS-Excel: Basics of MS-Excel, Basic formulas, Data filter, Use of H-Lookup and V-Lookup functions, Pivot Tables, Use of Macros, Using Excel Statistical Tool pack (Calculation of Descriptive Statistics – Mean, Mode, Median and Standard Deviation), Goal Seek, What-if analysis etc.</p>
II	<p>Accounting in Tally: Introduction to Tally, Creation of Company, Types of Vouchers, Bank Reconciliation, Financial Statements – Profit and Loss Statement, BalanceSheet.</p> <p>Company related E-filing: MCA-21 Portal, Online application for Director's Identification Number (DIN), Use of Digital Signature, Understanding various e-forms on MCA-21Portal.</p>
III	<p>E-filing under Direct Taxes: Income TaxAct:Online Application for Permanent Account Number (PAN), Online registration of Assessee on Income Tax Department portal, understanding various forms of Income Tax Returns, Filing of Income Tax Returns;Understanding of various forms of TDS & TCS returns.</p>

IV	E-compliances of Indirect Taxes GST: Registration procedure, Introduction to Tariffs Act, Important Concepts – GST Network, GST Council, E-compliances under GST, E-filing of GSTR – 1, GSTR – 3B and their applicability.
Books Recommended:	
1. Accounting with Tally , K.K. Nadhani, BPB Publication. 2. Tally Tutorial , K.K. Nadhani and A.K. Nadhani, BPB Publication. 3. Advances Accounts Vol-I: , M.C. Shukla, T.S.Grewal and S.G.Gupta, S.Chand& Company, Delhi. 4. Accounting Principles , Anthony R.N. and J.S. Richard, Irwin Inc. 5. Advanced Accountancy , P.C. Tulsian, Tata McGraw HILL Publication. 7. Fundamentals of Computers , ITL Education Solutions Ltd. (Pearson) 1) Microsoft Office -2000/2007 , Gini Courter, Annelte Marquis BPB 2) IT Today (Encyclopedia) , S.Jaiswal 3) A First Course in Computers , Sanjay Saxena 4) First Text Book on Information Technology , Srikant Patnaik	

SEMESTER IV

English Language Skills (BCL 4.E)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
Objectives: <ol style="list-style-type: none"> 1. Developing Ability to comprehend and interpret texts 2. Developing the ability to Read and enjoy literature 3. Developing Language Skills (Oral & Written) 			

Learning Outcome:

The syllabus was designed to provide the students' knowledge and pleasure out of learning the prose essays and sketches from 'Swami and Friends'. The students appreciated and liked the syllabi. The program outcome in terms of results couldn't be assessed as exams for Sem IV were not conducted due to Covid-19 lockdown.

Unit	Contents
I	Unit I: Prose Lessons : 5 1) Uncle Podger Hangs a Picture 2) A Retrieved Reformation 3) On the Rule of the Road 4) The Pleasures of Ignorance 5) The Selfish Giant (Book Prescribed 'Literary Pinnacles' Board of Editors, Orient Blackswan publishers)

II	Unit II: First Five Short Stories from 'Swami and Friends' by R.K.Narayan 1)Monday Morning 2)Rajam and Mani 3) Swami's Grandmother 4) What is a Tail 5) Father's Room
III	Unit III: Situational Dialogue Writing
IV	Unit IV: English for competitive Exams English for competitive Exams- Spot the errors in use of tenses, select the proper word to fill blanks, Subject-verb agreement
Books Recommended:	
1. Unit I – Prescribed Text-Book -' Literary Pinnacles ' Eds- Board of Editors Published by- Orient Blackswan. 2. Unit II – 'Swami and Friends' by R.K.Narayan 3. Unit IV -High School English Grammar & Composition– Wren & Martin)	

SEMESTER IV

Supplementary English (BCL 4.SE)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
Objectives: 1. To help students develop the language skills through the study of prose and poetry 2. To encourage students to appreciate language and literature in its various forms 3. To strengthen the grammar/vocabulary components for competitive examinations			

Learning Outcome:

The objective of introducing Autobiography of Dr. Verghese Kurien and select short story was to make the students appreciate the richness of English language and literature. The autobiography of Dr. Kurien was introduced to provide the students, knowledge of India's outstanding scientist and maker of 'AMUL' man, which proved to be very inspiring and motivating for the students. The students appreciated the syllabi. The syllabus was balanced by introducing different genres like autobiography and short story. The students' creative writing will be tested through writing of Press Release/News Report.

Unit	Contents
I	Unit I: First chapter ' Early Years ' (page no 1-23) from the Autobiography - I Too Had a Dream- An Autobiography by Verghese

	Kurien Published by 'Roli Books Private Ltd; New Delhi
II	Unit II: : Second chapter 'History in the Making' (page no 24-61) from the Autobiography - I Too Had a Dream- An Autobiography by Vergheese Kurien Published by 'Roli Books Private Ltd; New Delhi
III	Unit III: Short Story 'How Much Land Does a Man Need?' By Leo Tolstoy
IV	Unit IV: Press Release/News Report based on given inputs
Books Recommended:	
Unit I – I Too Had a Dream- An Autobiography by Vergheese Kurien, Published by Roli Books Pvt. Ltd; New Delhi	
Unit II – I Too Had a Dream- An Autobiography by Vergheese Kurien	
Unit III- Select short story – 'How Much Land Does a Man Need? By Leo Tolstoy	

SEMESTER IV

Hindi (BCL 4.H)

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Language</i>
<p>उद्देश्य:- 1. किसी भी क्षेत्र में सफलता पाने के लिए यह आवश्यक है कि वह अपने विचारों की अच्छी अभिव्यक्ति दें अतः हिन्दी भाषी व्यक्ति सरल व सुबोध हिन्दी में अपने विचारों को मूर्त रूप दे सकता है।</p> <p>2. आधुनिकता के इस युग में समय की माँग को देखकर युग के साथ कदम से कदम मिलाकर चलने के लिए हिन्दी ने अपने पुरातन रूप को परिवर्तित कर प्रयोजन मूलक हिन्दी को अपनाया। विविध भाषा भाषी इस भारत में हिन्दी ही ऐसी भाषा है जो अधिक से अधिक लोग समझते हैं, इसलिए आज हिन्दी मीडिया, विज्ञापन, कम्प्यूटर आदि संचार साधनों की भाषा बनी हुई है।</p> <p>3. इस व्यवहारिक हिन्दी के माध्यम से हिन्दी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। चरित्र निर्माण के साथ वैष्वीकरण के इस युग में व्यक्ति हिन्दी को जीविकोपार्जन का साधन भी बना सकता है।</p>			

परिणाम एक विप्लेक्षण

इस सत्र में नदपज 1 – 2 के लिए निर्धारित प्रथम पुस्तक साहित्य वीथिका- भाग 2 में विद्यार्थियों ने लेखकों व कवियों द्वारा सृजित हिन्दी साहित्य का रुचि से अध्ययन किया। साथ ही इससे प्रेरित होकर हिन्दी दिवस के अवसर पर आयोजित ग्रन्थ प्रदर्शनी में संग्रहित पुस्तकों का अध्ययन किया। साथ ही अनेक विद्यार्थियों ने स्वरचित काव्य सृजन व प्रस्तुति भी की।

नदपज ३ इस यूनिट में वाणिज्य संकाय के विद्यार्थियों को व्यवसाय के क्षेत्र व उसकी चुनौतियों से रुबरु करवाने के लिए बेहतर भारत बेहतर दुनिया पुस्तक को सम्मिलित किया गया। इस पुस्तक को पढकर न केवल विद्यार्थी व्यवसायिक जीवन की चुनौतियों को समझा, बल्कि नारायण मूर्ति जैसे संघर्षशील उद्यमी के जीवन से उन्होंने उद्यमशीलता, संघर्षशीलता, जुनून आदि गुणों को भी सीखा, किन्तु कोविड-19 की महामारी के कारण इस वर्ष लिखित परीक्षाओं का आयोजन न हो

सकने के कारण विद्यार्थियों की लिखित क्षमता का मूल्यांकन नहीं किया जा सका।

ट व्यवहारिक हिन्दी:- इस यूनिट में विद्यार्थियों को समाचार लेखन व साहित्यिक विषयों का ज्ञान दिया गया, जिससे वे दैनिक पत्र लेखन की समस्याओं व परिश्रम को जान सके साथ ही साहित्यिक विषयों का अध्ययन कर उनकी सहृदयता विकसित हो सके। निष्चय ही इन उद्देश्यों को भी प्राप्त किया गया।

समग्र मूल्यांकन:- स्वायत्त पाठ्यक्रम में जिन उद्देश्यों को दृष्टिगत रखते हुए अभ्यासक्रम निर्धारित किये गये। विद्यार्थियों ने निष्चय ही उन लक्ष्यों को प्राप्त करने में पूर्ण उत्साह को प्रदर्शित किया।

Unit	Contents
I	<p>गद्य विभाग:- पाठ्यपुस्तक:- “साहित्य वीथिका -भाग-2”</p> <ol style="list-style-type: none"> 1) लक्ष्मी का स्वागत-एकांकी -उपेन्द्रनाथ ‘अष्क’ 2) अभाव-कहानी-विष्णु प्रभाकर 3) अकेली-कहानी-मन्मू भंडारी 4) घर की तलाश-कहानी-राजेन्द्र यादव 5) लकी -कहानी-ममता कालिया <p>वाक्य शुद्धिकरण</p>
II	<p>पद्य विभाग:- पाठ्य पुस्तक:- “साहित्य वीथिका भाग-2”</p> <ol style="list-style-type: none"> 1) गीत -फरोष-भवानीप्रसाद मिश्र 2) स्वर्णिम पराग-सुमित्रानन्दन पंत 3) धरती स्वर्ग समान-गोपालदास ‘नीरज’ 4) खोने को पाने आये हो?-माखनलाल चतुर्वेदी 5) झाँसी की रानी की समाधि पर-सुभद्राकुमारी चौहान
III	<p>बेहतर भारत बेहतर दुनिया- नारायण मूर्ति, प्रभात प्रकाशन, नयी दिल्ली</p> <ol style="list-style-type: none"> 1. अनुभव से ज्ञान 2. समकालीन संसार में सफलता 3. वैश्वीकृत कॉरपोरेशन में सफलता 4. राष्ट्रीय विकास में गति लाने में अनुशासन की भूमिका 5. सॉफ्टवेयर उद्यम: नए भारत के मंदिर 6. नेतृत्व: इंफोसिस यात्रा के दौरान सीखे सबक 7. उद्यमशीलता
IV	<p>व्यवहारिक हिन्दी:-</p> <ol style="list-style-type: none"> 1 समाचार लेखन - शीर्ष पंक्ति, परिभाषा, समाचार लेखन प्रक्रिया, भाषा शैली, अच्छे समाचार की विशेषताएँ, अच्छे संवाददाता की योग्यताएँ 2.साहित्यिक विषयों, भारतीय त्यौहारों तथा स्वास्थ्य संबंधी विषयों पर आधारित निबंध। <p>दिये गये चार में से किसी एक विषय पर - (षट् सीमा 250 से 300 तक)</p>
Books Recommended:	
पाठ्यपुस्तक:- 1.“साहित्य वीथिका - भाग-2	

SEMESTER IV

Marathi (BCL 4.M)

Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Language
<p>उद्दिष्टे:-</p> <ol style="list-style-type: none"> 1 शिक्षण आणि भाषा यांचा संबंध संपूर्ण समाजाच्या अस्तित्वाशी व सुजाण समाज घडविण्याच्या प्रक्रियेशी जुळलेला आहे. 2 कोणत्याही क्षेत्रात सफलता प्राप्त करायची असेल तर आपले विचार, कल्पना चांगल्या त-हेने व्यक्त करता येणे आवश्यक आहे. 3 आधुनिक काळाची बदलाची गती लक्षात घेता विद्यार्थ्यांना विविध अनुभवांना नित्य सामोरे जावे लागत आहे. हे लक्षात घेऊन व्यावहारिक मराठीला अभ्यासक्रमात महत्वाचे स्थान देण्यात आले आहे. 4 व्यावहारिक मराठीच्या अभ्यासक्रमामुळे मराठीभाषेचा अभ्यास करणारा विद्यार्थी रोजगाराच्या क्षेत्रात स्वतःला स्वयंसिद्ध करू शकेल. 			

<p>साध्य (अध्ययन निष्पत्ती) रू</p> <p>चर्तृथ सत्रात घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग)</p> <p>साठी लावण्यात आलेल्या भाषादर्शनभाग 2 या पाठ्यपुस्तकातील दुर्गाभागवत, श्री. म. माटे, ना. सी. फडके, व्यंकटेश माडगुळकर, मारोती चित्तमपल्ली आणि जयंत नारळीकर यांच्या विचारांचा विद्यार्थ्यांनी अभ्यास केला.</p> <p>पद्य विभागातसंत एकनाथ, केशवसुत, यशवंत, वसंत आबाजी डहाके यांच्या कवितांचा आवडीने अभ्यास केला.</p> <p>घटक 3 मध्ये लावण्यात आलेल्या नारायण मूर्ती लिखित 'अ बेटर इंडिया अ बेटर वर्ल्ड' या पुस्तकामुळे उद्योगधंद्यातील अनुभव विद्यार्थ्यांना अभ्यासात आलेल्या सोबतच नारायणमूर्तीच्या जीवनाचाही अभ्यास विद्यार्थ्यांनी केला.</p> <p>घटक 4 मध्ये साहित्य विषयक निबंधामुळे साहित्याचा सखोल अभ्यास विद्यार्थ्यांनी केला. अशुद्ध वाक्य शुद्ध करायला शिकले. त्यासोबतच स्मरणिकेचे संपादन कसे करायचे याचे विद्यार्थ्यांनी ज्ञान प्राप्त केले.</p> <p>समग्र मूल्यांकन:-स्वायत्त अभ्यासक्रम जे उद्दिष्टे समोर ठेऊन तयार करण्यात आला. विद्यार्थ्यांनी सुद्धा अत्यंत उत्साहाने त्याला प्रतिसाद दिला.</p>
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Unit	Contents
I	गद्य विभाग:पाठ्यपुस्तक:'भाषादर्शन'भाग-2 1. इंद्रायणीच्या वाळवंटात (श्री म. माटे) 2. मित्र (ना.सी. फडके) 3. माणसांत विरलेला माणूस (दुर्गा भागवत) 4. रामा मैलकुली (व्यंकटेश माडगुळकर) 5. प्रेम (मारोती चित्तमपल्ली) 6. विज्ञान युगात भारत (जयंत नारळीकर) अशुद्ध वाक्य शुद्ध करा.
II	पद्य विभाग : पाठ्यपुस्तक: 'भाषादर्शन' भाग-2 1. दोनभारुडे (संत एकनाथ) 2.विद्यार्थ्यांप्रत (केशवसुत) 3. आई (यशवंत) 4. विचार झाला पाहिजे (वसंत आबाजी डहाके) 5. आता आम्ही (वैभव सोनारकर)

III	अ बेटरइंडिया अ बेटरवर्ल्ड-नारायण मूर्ती, अनुवादचित्रा वाळिंबे, मेहता पब्लिशिंग हाऊस, पुणे. 1. अनुभवांचे शहाणपण 2. आजच्या जगात यशस्वी होण्यासाठी 3. जागतिक संस्थांमध्ये यशस्वी होण्यासाठी 4. देशाच्या विकासाची गती वाढवण्यात अनुशासनाची भूमिका 5. सॉफ्टवेअर उद्योग-आधुनिक भारताचे मंदिर 6. नेतृत्व-इन्फोसिसच्या प्रवासातील काही घडे 7. उद्योजकतेविषयी
IV	व्यावहारिक मराठी- 1. स्मरणिका संपादन 2. साहित्य विषयक निबंध (चार पर्यायांपैकी एका विषयावर- शब्दमर्यादा 250 ते 300)
Books Recommended:	
पाठ्यपुस्तक: 'भाषादर्शन' भाग-2	
'अ बेटरइंडिया अ बेटरवर्ल्ड' लेखक एन. आर. नारायण मूर्ती, अनुवाद चित्रा वाळिंबे, प्रकाशक मेहता पब्लिशिंग हाऊस, पुणे.	

SEMESTER IV

Management Accounting (BCC 4.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.			

Learning Outcome:

1. To understand practical aspects of preparation of cash budget
2. To get acquainted with practical aspects of ratio analysis
3. To be coherent with the concepts and practical aspects of fund flow statement
4. To understand the concepts of marginal costing and application of the same in short term managerial decisions

Unit	Contents
I	Introduction and Budgetary Control: Theory: Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Difference between Financial Accounting, Cost Accounting and Management Accounting. Meaning of Budgetary Control, tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Cash Budget Practical Problems: Preparation of Cash Budget.
II	Ratio Analysis:

	<p>Theory: Meaning of Ratios, advantages and limitations of Ratio Analysis. Types of Ratios - Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios.</p> <p>Practical Problems: Calculation of Operating Ratios and Financial Ratios.</p>
III	<p>Fund Flow Analysis</p> <p>Theory: - Meaning of Fund Flow, Uses of fund flow statement, Objectives, Advantages and Disadvantages of Fund Flow Statement, Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Changes of Working Capital</p> <p>Practical Problems: Preparation of Statement Showing Changes in Working Capital, Profit and Loss Adjusted Account and Fund Flow Statement.</p>
IV	<p>Marginal Cost Analysis:</p> <p>Theory: - Meaning of Marginal Costing, Use of Marginal Costing, Advantages of Marginal Costing, Meaning and Use of Break Even Point, Advantages and Limitation of Break Even Point, Introduction of Various Concepts Like Contribution, Profit Volume Ratio, Fixed Costs, Margin of Safety.</p> <p>Practical Problems: Calculation of BEP in Units and Amount, Profit Volume Ratio, Margin of Safety, Fixed Cost, Sale, Profit, Variable Cost, Contribution</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Management Accounting, Surendra Singh, PHP Larning Pvt. Ltd., Delhi, 2016. 2. Management Accounting, M. Y. Khan. K. P. Jain, Tata Macgraw Hill Education Pvt. Ltd., Delhi, 2011. 3. Management Accounting, Dr. B. K. Mehata, SBPD Publication, Agra, 2015. 4. Management Accounting, RSN Pillai, S. Chand & Co., Ltd., New Delhi, 2012. 5. Management Accounting, M. Muniraju, Himalaya Pub. House, 2011. 6. Management Accounting, Dr. Jawaharlal, S. Chand & Co., Ltd., New Delhi, 2006. 7. Principles of Management Accounting, S. N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 2007. 8. Financial Management, Ravi M. Kishore, Taxmann, New Delhi. 9. Accounting for Management Planning and Control, Richard M. Lynch and Robert Williamson, 10. Advanced Management Accounting, Ravi Kishor, Taxmann, New Delhi. 	

SEMESTER IV

Business Law (BCC 4.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: To provide a brief idea of Indian Business Laws			

Learning Outcome:

- i) Demonstrate an understanding of Legal Environment of Business in Indian scenario.
- ii) Apply basic legal knowledge to business transactions.
- iii) Communicate effectively using standard business and legal terminology.

Unit	Contents
I	<p>INDIAN CONTRACT ACT, 1872</p> <p>Definition, Essential elements of a valid contract, Agreements, Offer and Acceptance, Essentials of a valid offer and acceptance, Consideration, no consideration no contract, Capacity of parties to contract, Free consent, Legality of object, Agreement declared void.</p> <p>Performance of a contract, Types of performance, Discharge of contract, Breach of contract, Remedies for breach of contract;</p> <p>Quasi contract, Contingent Contract</p>
II	<p>SALE OF GOODS ACT, 1930</p> <p>Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of 'Caveat Emptor', 'Nemo dat quod non habet', Unpaid seller, Rights of an unpaid seller, Sale by auction</p>
III	<p>CONSUMER PROTECTION ACT, 1986</p> <p>Definitions- Complaint, Complainant, Consumer, Person, Service, Defect, Deficiency, Unfair trade practices.</p> <p>Rights of consumers; Procedure to file complaint; procedure on receipt of complaint; Remedies available to consumers</p> <p>Consumer protection Councils; Consumer Disputes Redressal agencies- District Forum, State Commission, National Commission, their jurisdiction.</p>
IV	<p>INTELLECTUAL PROPERTY LAW</p> <p>Copyright- meaning of copyright, infringement of copyright;</p> <p>Trademark Act 1999- Definition of trade mark; Doctrine of deceptive similarity; infringement of trademark; Remedies in case of infringement</p> <p>Patents Act- Definition, patentable inventions; Procedure for obtaining patent; opposition to grant of patents; infringement of patents; Offences under the Patent Act; penalties</p>

Books Recommended:

1. **Business Laws**, Kapoor N.D., Sultan Chand & Sons, New Delhi
2. **Intellectual property Rights & Law**, G.B. Reddy –Gogia Law agency Hyderabad.
3. **Law and Practice of intellectual Property**, Vikas Vashisht, Bharat Law House Delhi, 1999.
4. **I.T. Rules with Information Technology Act, 2000**, Taxmann Publication Pvt. Ltd. New Delhi
5. **Law of Information Technology**, Paintall D; Taxmann Publication Pvt. Ltd., New Delhi

SEMESTER IV

Entrepreneurship Development (BCC 4.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none">1. To acquaint with basics of subject.2. To impart the knowledge and scope of entrepreneur.3. To motivate the students for self-employment			
Learning Outcome: <ol style="list-style-type: none">i) Historical evolution of entrepreneurship.ii) Various entrepreneurship trends.iii) Procedures of opportunity scouting and idea generation.iv) The concept, need, problems of Rural entrepreneurship and measures to develop the same.			

Unit	Contents
I	Introduction: Entrepreneur - Meaning- importance- nature, types, and challenges. Economic difference between Entrepreneur and Intrapreneur. Entrepreneurship development-its importance- Role of Entrepreneurship in economic development Characteristics of successful entrepreneurs. Social entrepreneurs, meaning and importance, Women Entrepreneurs, reasons for low/no women entrepreneur, their Problems and Prospects.
II	Entrepreneurial skills:- Entrepreneurial leadership- meaning and characteristics,

	entrepreneurial leadership, Significance and impediment of creativity in entrepreneurship process, Techniques of Idea generation and screening.
III	New Venture planning and financing:- Franchising-process and opportunities, Business plan-need, perspective, elements, Business plan failures, Managing growing and ending the new venture - Preparing for the new venture launch, criteria for evaluating new venture proposals; Early management decisions; New venture expansion strategies and issues - Going public - ending the venture.
IV	International Entrepreneurs:- Global Entrepreneurs- Opportunities and challenges, Disruptive innovation- meaning and process, Business models; Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various; incentives, subsidies and grants - Export Oriented Units – Government Schemes.
Books Recommended:	
1. Entrepreneurship 6th edition , Robert D Hisrich, Tata McGraw-Hill. 2. Entrepreneurship Development , S. S. Khanka, S. Chand & Co. 3. Entrepreneurship , Roy, Oxford University Press. 4. Entrepreneurship Development , Shiba Charan, Anmol Publication.	

SEMESTER IV

Environment Studies (BCSFC 4.0)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core Skill Foundation</i>
<u>Objectives:</u> At the end of the course it is expected that the students will be <ul style="list-style-type: none"> • Proficient and knowledgeable about the understanding of natural system. • Familiar with the issues and problems in environment, causes of such problems, effect of such issues and pollution on human life and remedies for these problems and pollution. 			

Learning Outcome:

- i) The concept of Ecosystems and Environment
- ii) The facts about use and over exploitation of Natural resources and the role of individual in conservation of such natural resources
- iii) The concept of biodiversity and its conservation and environmental pollution.

iv) Population issues and environment, role of information technology in environment and human health.

Unit	Contents
I	Multidisciplinary Nature of Environmental Studies- Environment, Environment Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. Natural Resources- Introduction, Types of Natural Resource, Forest Resources, Water Resources, mineral Resources, Food Security Resources, Energy resources, Land Resources, Conservation of Natural Resources, Sustainable Lifestyles, Sustainable Water Management (SWM), Biogeochemical Cycle.
II	Natural resources & Conservation: Natural resources (overview, challenges, conservation strategies) – renewable and non-renewable, energy, water, forest, soil, mineral resources; Role of an individual in conservation of natural resources; the rights of animals – basic rights, arguments for and against animal rights.
III	Biodiversity and its Conservation a) Definition, Genetic, Species and Ecosystem diversity, Bio- geographical classification of India. b) Value of biodiversity: Consumptive use, Productive use, Social, Ethical, Aesthetic and option values. Environmental pollution a) Definition, Causes, effects and control measures of Air pollution. Water pollution and Soil pollution. b) Causes, effects and control measures of Marine pollution, Noise pollution, Nuclear Hazards.
IV	Social Issues and the Environment- Introduction, Sustainable Development, Urbanization, Water Conservation, Resettlement and Rehabilitation of People ; Its Problems and Concerns, Social Issues and The Environment, Wasteland Reclamation, ACTs for Environmental Protection, Carbon Credits, Industrial Symbiosis, Initiatives and Roles of Nongovernmental Organization (NGOs) in Environmental Protection, Issues Involved in Enforcement of Environmental Legislation ,Animal Husbandry. Human population and the Environment- Population Growth, Family Welfare Programs, Environment and Human Health, Fundamental Rights, Human Rights, Value Education, HIV/AIDS, Environmental Education, Women's Education, Role of Information Technology in Environment and Human Health.

Books Recommended:

1. **Text Book of Environmental Studies**, Bharucha Erach (ed), University Press (India) Pvt. Ltd.
2. **The Biodiversity of India**, Bharucha Erach, Mapin Publishing Pvt. Ltd, Ahmedabad 2003,
3. **Environmental Science**, IndiaSantra S.C(ed), New Central Agency Pvt Ltd. Kolkata, India.
4. **Perspectives in Environmental Studies**, Kaushik, Anubha & Kaushik, C.P., New Age International (P) Ltd. Publisher, New Delhi, 2006.

SEMESTER V**Corporate Accounting (BCC 5.1)***Teaching Hours: 4**Total Credit: 4**Total Marks: 80**Group: Core***Objectives:** To give practical knowledge about corporate accounting**Learning Outcome:**

1. To understand the practical aspects in preparation of final accounts of joint stock company
2. To understand the concept of holding companies and procedure of preparation of consolidated financial statement
3. To understand the procedure of calculation of loss of stock and insurance claims
4. To get acquainted with the concept of goodwill and its valuation

Unit	Contents
I	Final Account of Joint Stock Company: Theory: Meaning of Joint Stock Company, Characteristics, types of Share Capital, Statutory Provision regarding preparation of Companies Final Account as per Amended Company Act, 2013, Provision for Interest on Debenture, Proposed Dividend, and Interim Dividend. Practical Problems: Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.
II	Holding Company Accounts: Theory: Meaning of Holding and Subsidiary Company, Objectives of Holding Company, Advantages and Disadvantages of Holding Company, Status of Subsidiary Company, Meaning of Minority Interest, Capital Profit, Revenue Profit, Issue of Bonus Shares, Inter-company Transaction, Goodwill, Capital Reserve and consolidated Balance Sheet

	Practical Problems: Preparation of Consolidated Balance sheet from the adjustments of Issue of Bonus Share and Inter-company Transactions
III	Insurance Claims: Theory: Meaning, Need and Advantages of Insurance, Meaning of Fire Insurance, Loss of Stock, Salvage Stock, Average Cause and Gross Profit. Meaning of Memorandum Trading A/c, Meaning of Average Gross Profit and Weighted Average Gross Profit. Practical Problems: Calculation of Loss of Stock, Preparation of Creditors A/c and Debtors A/c.
IV	Valuation of Goodwill: Theory: Meaning and features of Goodwill, Need for valuation of goodwill, factors influencing valuation of goodwill. Methods of valuation of goodwill - Average profit method, Weighted average profit method, Super profit method, Annuity Method, Capitalization method. Practical Problems: Calculation goodwill by Average profit method, Weighted average profit method, Super profit method, Annuity Method, Capitalization method
Books Recommended:	
1. Financial Accounting , Paul, S. K, New Central Book Agency, 2. Financial Accounting For Managers , Ghosh, T. P, Taxman Allied Service. 3. Financial Accounting , Mohammed Hanif, Amitabh Mukherjee, Tata McGraw-Hill Education. 4. Financial Accounting , Dr.V.K.Goyal, Published by Excel Books. 5. Financial Accounting , Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 6. Financial Accounting , Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi 7. Corporate Accounting , Dr. R.K. Mittal, Dr. Shagun Ahuja, VK Publications 8. Corporate Accounting , Mukherjee & Hanif, Amitabha Mukherjee Mohammed Hanif Tata McGraw-Hill Education.	

SEMESTER V

Indian Financial System (BCC 5.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: To enable and equip the students with the understanding of Indian Financial System.			

Learning Outcome:

After learning this subject, the students will be able to understand:

- i) The concept of money markets, capital markets and various instruments of money and capital markets.
- ii) The instruments of global capital markets, financial markets.
- iii) The meaning and working of derivative market in India.

Unit	Contents
I	<p>Components of formal financial system- Structure & Functions of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth.</p> <p>Money Markets - Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monetary policies in India.</p> <p>CAPITAL MARKET</p> <p>Capital Market: Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market - Interlink between Money Market and Capital Market - Overview of Debt Market in India</p>
II	<p>Financial regulations & financial services-</p> <p>Financial Regulation - SEBI – Management, powers and functions, Investor protection measures, RBI – objectives, organization, role. Financial services: Meaning, need and importance Factoring, Securitization of debt, Plastic money, Venture Capital, Credit rating</p>
III	<p>Financial Instruments:</p> <p>Traditional Instruments: Equities, Debentures and Bonds; Hybrid Instruments: Different types of bonds such as Floating Rate Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds</p>
IV	<p>The Derivative Market in India:</p> <p>Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitraders and Speculators; Significance of Derivative Market; Types of Financial Derivatives – Forwards, Futures, Options and Swaps; Derivatives Trading in India</p>
Books Recommended:	
<p>1. The Indian Financial System – Markets, Institutions, and Services, (2nd Edition), Pathak Bharati, Pearson Education, New Delhi, 2008.</p> <p>2. Financial Institutions and Markets, Growth and Innovation, Bhole L. M., TataMcGraw-Hill, New Delhi, 2008.</p> <p>3. Financial Economics, Bodie, Z. et. al., Pearson Education, New Delhi, 2009.</p>	

4. **Introduction to Futures and Options Market**, Hull John, Prentice Hall of India, Delhi, 2002.
5. **Financial Services**, Khan, M.Y., Tata McGraw Hill, New Delhi, 2007.
6. **Management of Banking and Financial Services**, Paul, J. and P. Suresh, Pearson Education, Delhi, 2008.
7. **Reserve Bank of India (various issues) Report on Currency and Finance**, RBI, Mumbai.
8. **Futures and Options – Equities and Commodities**; Sridhar, A. N., Shroff Publishers, Mumbai 2006.

SEMESTER V

Human Resource Management (BCC 5.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Foundation</i>
Objective: Students will learn the basic concepts and frameworks of human resource management (HRM), and understand the role that HRM has to play in effective business administration. This syllabus will also improve students' ability to think about how HRM should be used as a tool to execute strategies.			

Learning Outcome: Students would be able to build understanding about the Aspects of managing Human Resources in an organisation.

Unit	Contents
I	Introduction: Concept, Nature, Scope, Objective, Scope and Importance of HRM, role of personnel Manager, evolution of the concept of HRM in India.
II	Human Resource Planning: Introduction, process of HRP; recruitment - definition, sources & process; orientation; Selection- selection process, new tools & methods of selection, interview, test & assessment of effectiveness of selecting tools; induction and placement. Training & Development – Meaning, definition, importance, needs, types of training , evolution & effectiveness of training, task analysis, man analysis, organizational analysis, responsibility of training areas identified by trainers.
III	Employment Remuneration and Compensation: Introduction, nature & purpose of wage determinations process, incentive plans & profit sharing, exit policy – VRS, resignation, termination.

	<p>Job Evolution and Design: concept, objectives, limitations, importance; methods and procedures. Competency approach to Job evolution, Job design, job specification & role analysis, factors affecting Job design, Techniques of Job Design. Cases & exercise in understanding Job analysis.</p> <p>Personal Records, Audit and Research: introduction, purpose and fundamental principles of record keeping.</p>
IV	<p>Performance Appraisal and Merit Rating: Nature, objective, limitation- various methods- modern & traditional, multiple person evolution methods, performance test & field review techniques, appraisal, praise, recognition, rewards and incentives, promotion. HR record , MIS, HR report, HR formats, personal files, attendance, leave, medical records, absenteeism, Merit rating- concepts, methods, difference between job evolution and merit rating.</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. A Text book of Human Resource Management, C. B. Mamoria & S. V. Gankar. Himalaya Publishing House 2. Personnel and human Resource management - Text & cases, P Subba Rao, Himalaya Publishing House 3. Human resource Management, P. Jyothi, Oxford University Press. 4. Human Resource Management, Ninth Edition, R.WayneMondy, Robert M, Noe, Pearson Education . 5. Human Resource and Personnel Management – Text and cases, K. Aswathappa, Publication. 	

SEMESTER V

Direct Taxes (BCC 5.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p><u>Objectives:</u></p> <p>After studying this paper, the student will be able to –</p> <ol style="list-style-type: none"> 1. know the various provisions relating to Income and Incomes tax computation 2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India 3. compute Income and Tax of an Individual assessee under the Act. 			

<p>Learning Outcome:</p> <ol style="list-style-type: none"> i) Understand the provisions of Income Tax Act 1961 as amended from time to time. ii) Understand the provisions and procedure to compute total income under the heads of income i.e. salaries, house property, and other sources

- iii) Understand the various deductions to be made from gross total income of an Individual Assessee under Chapter VI-A under the provisions of Section 80C to 80U in computing total income.
- iv) Compute Taxable Income and Tax Liability of an Individual Assessee as per the provisions of Income Tax Act, 1961

Unit	Contents
I	<p>Introduction of Income Tax Act 1961 and basic concepts</p> <p>a) Study of basic concepts – Introduction of Income Tax Act 1961; Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Difference between Exemptions and Deductions; Introduction to Heads of Income.</p> <p>b) Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax; Problems on determining residential status.</p>
II	<p>Income from Salary</p> <p>a) Income from Salary –Scope of Chargeability (Section 15); Salary, Allowances, perquisites, exemptions and deductions.</p> <p>b) Allowances to be studied – House Rent Allowance, Transport Allowance, Children Education Allowance, Medical allowance.</p> <p>c) Perquisite to be studied – Valuation of Rent-free Accommodation; Motor Car; Facility of domestic servant; Facility of Gas, electricity and water supply; Free and concessional education facilities; Free or concessional tickets; Facility of travelling, touring and accommodation; Free or concessional food or non-alcoholic beverages; Valuation of gift, voucher or token in lieu of gift, Facility of credit card payment; Facility of club expenses; Facility of use and transfer of movable asset; Valuation of medical facility; Other benefit and amenity.</p> <p>d) Practical problems on computation of income from salary (excluding retirement benefits).</p>
III	<p>Income from House Property</p> <p>a) Income from House Property –Scope of Chargeability (Section 22); Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions (Standard deduction and deduction in respect of payment of interest on borrowed capital)</p> <p>b) Computation of house-property income – Practical problems on computation of income from house property</p>

	<p>Income from Other Sources</p> <p>a) Scope of Chargeability [Section 56]; Admissible Deductions (Section 57), Disallowances (Section 58)</p> <p>b) Computation of Income under the head other sources: Practical problems on computation of income from other sources (Taxation of winnings from lotteries, crossword puzzles, horse races & card games; Taxation of interest on securities.)</p>
IV	<p>Computation of Taxable Income and Income tax of an Individual Assessee</p> <p>a) Computation of Gross Total Income, Deductions under sections 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EEA, 80GG, 80TTA, 80TTB and 80U.</p> <p>b) Income tax slabs and rates including Education cess, Higher education cess, surcharge (as applicable for relevant assessment year)</p> <p>c) Problems on Computation of Gross Total Income, Taxable Income and Income Tax liability of an Individual assessee considering the income under the heads of Salary, House Property and Other Sources.</p> <p><i>Note: Academic year will be considered as Assessment Year.</i></p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Students Guide to Income Tax, Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi. 2. Systematic Approach to Taxation, Dr Girish Gupta, Dr Ravi Ahuja, Bharat Publications 3. Students Handbook on Income tax, T. N. Manoharan and G. R. Hari, Snow White Publications. 4. Direct Tax Laws, T. N. Manoharan and G. R. Hari, Snow White Publications. 5. Students Guide to Income Tax, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi. 6. STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS (COMBO), Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi. 7. Income Tax Law & Accounts, Mehrotra, Sahitya Bhavan, Agra. 8. Law and Practice of Income-tax in India, Bhagavati Prasad, New Age International Publishers, New Delhi. 9. Direct Tax Laws, Dr. Girish Ahuja & Ravi Gupta, Bharat Publications 	

SEMESTER V

Indian Banking and Insurance Systems (BCDE 5.51)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Discipline Specific Elective

Objective: This course aims at providing the understanding of basic principles followed in Banking and Insurance.

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Principles of borrowing and lending.
- ii) Internet banking.
- iii) Concepts of insurance.

Unit	Contents
I	Introduction to Banking: Basic Concepts: Origin, Need, Types, Scope and Functions of Banking, Brief history, Forms of banking – unit banking, branch banking, Group banking, Chain banking, Satellite and affiliate banking, Correspondent banking, Managerial functions in banks.
II	Principles of Bank Lending & Internet Banking: Types of advances - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – Sound principles of BankLending, Internet Banking – Meaning, Benefits, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.
III	Introduction to Insurance: Need and Scope of insurance - - Basic concept of risk, Life cycle needs including solutions, Kinds of business risks, Principles of insurance - Types of insurance and policies: Life and Non-life, Re-insurance - Risk and Return relationship
IV	Insurance Business Environment in India- Evolution of Insurance -Growth of Insurance Business - Actuarial Role- Claim and Settlement Procedures - Power, functions and Role of IRDA.
Books Recommended:	
<ol style="list-style-type: none"> 1. Banking and Insurance, Agarwal, O.P., Himalaya Publishing House 2. Financial Services Banking and Insurance, Satyadevi, C., S.Chand 3. Practical and Law of Banking, Suneja, H.R., , Himalya Publishing House 4. Elements of Banking Law, Chabra, T.N., Dhanpat Rai and Sons 5. Elements of Banking and Insurance, Jyotsna Sethi and Nishwan Bhatia, PHI Learning 	

SEMESTER V

Organizational Behavior (BCDE 5.52)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
Objective: The main objective is to familiarize the students with the basic concepts and factors underlying organizational behaviour so as to make them understand what shapes the way, organisations' work. Thus, it aims to provide better understanding of human behaviour in organisations.			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Personality and attitudes.
- ii) Effects of stress.
- iii) Concept of organisational development.

Unit	Contents
I	Introduction to Organizational Behaviours - Organizational Behaviours – Definition, nature, importance & role of Organizational Behavior, relationship of Organizational Behavior with other sciences
II	Foundations of Individual Behavior and Group Behavior - Perception Process - Nature & Importance - Perceptual Selectivity - Perceptual Organization Personality & Attitudes - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Values. Learning - Process of Learning - Principles of Learning – Theories of Learning. Foundations of Group Behavior: The nature of groups- formal and informal groups, stages of group formation, group dynamics, group norms, group cohesiveness, small groups in organization, leadership and its theories.
III	Conflict and Organisational Change Management: Conflict: concept, goal conflict, conflict levels, sources of conflict in organizations, symptoms and causes of conflict, strategies for the management of conflict, functional and dysfunctional aspects of organizational conflict. Management of Change - Importance - Forces responsible for change - Resistance to change - Overcoming resistance to change -

	<p>Introduction of change in the organization -Organizational Development as a tool for introduction of change.</p> <p>Work Stress: Concept, Sources of Stress, Effects of stress and stress management.</p>
IV	<p>Organizational Development Techniques: Organizational Development Techniques: Goals of organizational development, principles underlying Organizational Development and process of Organizational Development, Organizational Development interventions.</p> <p>Organizational Culture - Organizational Effectiveness.</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. The Process of Management: Concepts, Newman and Warren, Behaviour and Practice, Prentice Hall of India Ltd., New Delhi. 2. Organisational Behaviour, Shashi K. Gupta, Kalyani Publications. 3. Organisational Behaviour, Stephen Robbins & Timothy Judge, Pearsons Publication. 	

SEMESTER V

Security Analysis & Portfolio Management (BCDE 5.53)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific elective</i>
<p>Objective: This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.</p>			

Learning Outcome:

Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.

Unit	Contents
I	<p>INTRODUCTION TO INVESTMENT AND SECURITY ANALYSIS</p> <p>Meaning of investment – speculation and Gambling – Investment avenues - Types of investors – Investment objectives – The investment process – Security Analysis– Meaning of security – Types of securities – Meaning of security analysis</p> <p>Risk and Return – Computation of return – Meaning and definition of risk – Types: (Systematic risk- Market risk, Purchasing power risk,</p>

	<p>Interest rate risk, Unsystematic risk- Business risk (Internal, External), Financial risk) – Minimizing risk exposure</p> <p>Risk measurement - Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns. (Including simple problems)</p>
II	<p>FUNDAMENTAL ANALYSIS & TECHNICAL ANALYSIS</p> <p>Economic analysis: Factors in Domestic and International economy – Economic forecasting and stock-investment decisions – Types of economic forecasts – Forecasting techniques – Anticipatory surveys – Barometric or Indicator approach (Delhi School of Economics- ECRI methodology) – Money supply approach – Econometric model building – Opportunistic model building.</p> <p>Industry analysis: Industry classification schemes –Classification by product and according to business cycle – Key characteristics in industry analysis – Industry life cycle–Sources of information for industry analysis.</p> <p>Company analysis: Sources of information for company analysis (Internal, External) – Factors in company analysis – Operating analysis – Management analysis – Financial analysis – Earnings quality.</p>
III	<p>SECURITIES RETURN AND VALUATION ANALYSIS</p> <p>Fixed-Income Securities – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – Bond analysis – Types of bonds–Major factors in bond rating process – Bond returns – Holding period return - Concept of yield – Current yield – Yield-to-Maturity – Price-yield relationship – Convexity - Term structure of interest rates and yield curve – Duration - Valuation of preference shares.</p> <p>Stock Return and Valuation – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model, Valuation through P/E ratio.</p>
IV	<p>PORTFOLIO MANAGEMENT AND CAPITAL MARKET THEORY</p> <p>Efficient Market Hypothesis (EMH) – Random Walk theory – Forms of EMH – EMH and empirical findings – Implication of EMH on fundamental and technical analysis – Market inefficiencies.</p> <p>Portfolio Analysis – Selection and Evolution – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios – Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio evolution measures – Sharpe's Performance Index – Treynor's Performance</p>

	<p>Index – Jensen’s Performance Index.</p> <p>Capital Market Theory – CAPM theory: Assumptions – CAPM Model – Capital Market Line (CML) – Security Market Line (SML) – Evolution of securities – Present validity of CAPM – Arbitrage Pricing Theory (APT) – Assumptions – APT model – AP equation – Factors affecting return – APT and CAPM.</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Security Analysis and Portfolio Management, Fischer & Jordan, Prentice Hall India. 2. Security Analysis and Portfolio Management, P. Chapter havathy Pandian, Vikas Publishing House Pvt. Ltd. 3. Financial Management, I.M.Pandey, VikasPublishingHousePvt.Ltd. 4. Investment and Securities Market in India, V.A.Avadhani, Himalaya Publishing House. 5. Options and Futures: Indian Perspective, D.C.Patwari, Jaico Publishing House. 6. Introduction to Futures and Options, Hull, PrenticeHall. 7. An Introduction to Commodity Trading, Richard Waldron, Quantum Publishing. 8. Introduction to Commodity Futures and Options, NickBattley, Irwin 9. Security and Portfolio Analysis, French,Don, MerrilPublishingCo. 10. Investment Management, PreetiSingh, HimalayaPublishing. 11. Portfolio Management, DevinS., PrenticeHall. 12. Portfolio Analysis and Management, V.K.Bhalla, Sultan Chand & Sons 	

SEMESTER V

Production Management (BCDE 5.54)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<p>Objectives:</p> <ol style="list-style-type: none"> 1. To introduce students with various techniques of production planning and management. 2. To introduce students with various tools for material management 			

Learning Outcome:

Students would be able to understand the dynamics of Production Management in an organisation.

Unit	Contents
I	An Introduction to Production/Operations Management <ul style="list-style-type: none"> a) Meaning & Introduction to Production & Operations Management b) Scope of Operations Management w.r.t. Design & Selection of Product, Selection & Planning for Process as well as Layout, Selection of Location, Capacity Planning, Types of Production systems and Operational/Short Term Decisions. c) Criteria of Performance d) Operations Strategy <ul style="list-style-type: none"> i) Product selection & Product selection Process ii) Product development & design–Form & functional Design, Design w.r.t. Cost, Design for Volume w.r.t. Reparability, Redesign & Miniaturization. e) The comparison between Product Innovation & Process Innovation.
II	Services <ul style="list-style-type: none"> a) Meaning of Service & Intangibility of Service b) Customer's view w.r.t. Service c) Comparison between Services & Goods. d) Non-inventor ability of services & Customer Involvement e) Service Matrix & Implications for Operations Policy f) Determinants of Service Quality
III	Productivity <ul style="list-style-type: none"> a. Introduction & Meaning of Productivity & Output b. The concepts of Inputs & Productivity Measures c. The concept of Multi Factor Productivity & Efficiency & Effectiveness d. Introduction to - <ul style="list-style-type: none"> i. Business Process Re-engineering(BPR) ii. Benchmarking & its classification e. Introduction to various measures to increase Productivity f. Meaning of Pursuit of Excellence
IV	Materials Management <ul style="list-style-type: none"> a) Concept, Importance & Functions of Inventory Management b) Various Costs associated with Inventory c) The concepts of– EOQ & Safety/Buffer stock

	d) Classification of Materials – ABC,VED,FSN,SDE&HML e) Latest terminology in Inventory management–JIT & its philosophy, Kanban f) Concepts of Materials Requirement Planning (MRP), Master Production Schedule (MPS) & Bill of Materials (BOM).
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Books Recommended:

1. **Production & Operations Management**, S.N.Chary, TataMcGrawHill
2. **Production & Operations Management**, Chunawala&Patel, Himalaya Publishing House
3. **Production & Operations Management**, K.Ashwathappa & K.ShridharBhat, Himalaya Publishing House.
4. **Production & Operations Management**, Upendra Kachru, ExcelBooks
5. **A Modern Approach To Operations Management**, Dr Ram Naresh Roy,New Age International
6. **Production and Operations Management**, Everette E. Adam, Jr. Ronald J. Ebert; Prentice Hall of India
7. **Production and Operations Management**, N.G. Nair; Publisher: Tata Mc. Graw Hill
8. **Production and Operations Management**, Panneerselvam R; Publisher, Prentice Hall of India
9. **Operations Management**, Shafer Scott M; Publisher, John Wiley
10. **Succeeding in Project-Driven Organizations**, Knutson Joan; Publisher, John Wiley

SEMESTER V

Quantitative Aptitude and Logical Reasoning (BCGE 5.61)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective
Objectives: <ol style="list-style-type: none"> 1. To develop an understanding of the basic mathematical and statistical tools and their application in business and finance. 2. To develop logical reasoning skills and apply the same in simple problem solving. 3. The students should be able to evaluate various real life situations by resorting to analysis of key issues and factors 			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Concept of ratio and proportion.
- ii) Concept of interest.
- iii) Logical reasoning.

Unit	Contents
I	Ratio & Proportion and Indices Ratio - Meaning, properties, the concept & application of inverse ratio. Proportion – Meaning, properties of proportion, laws on proportion (Invertendo, Alternendo, Componendo, Dividendo) Indices – Meaning of indices & laws of indices (Easy applications)
II	Simple & Compound Interest & Annuity Concept of interest, reasons why interest is charged, definition of Interest, Principal, Rate of interest & Accumulated amount. Simple interest & Compound interest, difference between SI & CI, effective rate of interest, basic concept of Annuity & Future value, future value of an annuity regular, basic concept of present value.
III	Basic Concepts of Permutation & Combination Introduction, factorial, problems on permutations including circular permutation with restrictions and problems on combination (easy to moderate level).
IV	Logical Reasoning Number series, Alphabet series, letter coding, number coding and blood relations. (Basic & Moderate level)
Books Recommended:	
1. Quantitative Aptitude for competitive exams , Dr. R. S. Agrawal, S. Chand. 2. A Modern Approach to Logical Reasoning , Dr. R. S. Agrawal, S. Chand 3. Quantitative Aptitude for all competitive exams , Abhijit Guha, Tata Mac Graw Hill. 4. Quantitative Aptitude for CAT , Deepak Agrawal & D. P. Gupta. 5. Quantitative Aptitude , Shripad Deo, Allied Publishers Pvt. Ltd. 6. ICAI study module of CA Foundation course , Paper 3 Business Mathematics & Logical Reasoning & Statistics.	

SEMESTER V

Econometrics (BCGE 5.62)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
Objectives: The course is designed to equip students with basic econometric skills required for applied research in Economics.			

Learning Outcome:

Students would be able to build clarity on application of statistical techniques to analyse and solve economic issues.

The students would build an attitude towards the applicability of statistical techniques to various economic issues to evolve with a concrete solution.

Unit	Contents
I	Introduction Concept, Meaning and Definition; Methodology of Econometrics-Statement of Theory or Hypothesis, Specification of the Econometric Model of Consumption, Forecasting or Prediction, Use of the Model for Control or Policy Purposes. Types of Econometrics.
II	Classical Linear Regression Model Types of Data: Cross-Section, Time Series, Panel Data; Steps in Empirical Econometric Analysis; Concept of Population Regression Function and Sample Regression Function;
III	Estimation and Results Estimation of the SRF using OLS; Analysis of Variance; Coefficient of Determination R^2 ; Assumptions underlying Classical Linear Regression Model; Gauss Markov Theorem
IV	Multiple Linear Regression Model –I Interpretation of Partial Regression Coefficients; Interval Estimation and Hypothesis Testing; Parametric and Non-Parametric Tests (F-test, t-test, Z-test, chi-square test)
Books Recommended:	
1. Basic Econometrics , Gujarati, Damodar N.; Porter, Dawn C. & Gunasekar, Sangeetha: (5th ed.) New Delhi. Tata McGraw Hill Education Private Limited, 2012. 2. Introduction to econometrics , Dougherty, Christopher: (4th ed.) New Delhi. Oxford University Press, 2011. 3. Econometric models, techniques and applications , Intriligator, Michael D.: New Delhi. Prentice-Hall Of India Private Limited, 1980. 4. Elements of econometrics , Kmenta, Jan: (2nd ed.) New York. Macmillan Publishing Company, 1986.	

SEMESTER V

E-Governance (BCGE 5.63)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective
Objectives: To aware students about the application of information and communication technology (ITC) for delivering government services, exchange of information, communication transaction, etc.			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Compliance norms of e-governance related to tax filings.
- ii) Compliance norms of e-governance related to GST filings.
- iii) Compliance norms of e-governance related to Companies and LLP.

Unit	Contents
I	Introduction to E-Governance: <ol style="list-style-type: none"> Overview of e-governance and role of ICT in Good Governance Objectives, Need and Importance of E-Governance
II	E-governance Compliance in Direct Taxes: <ol style="list-style-type: none"> Procedure for registration for online portal of Income Tax; Procedure for e-filing of Income Tax Returns; Various types of forms of income tax return; E-verification of Income Tax Returns, E- payment of Income Tax: Due Dates; Various Challans for E-payment of Income Tax. E-filing of audit Report: Various forms of Audit Report: 3CA, 3CB, annexures to Audit Report 3CD.
III	E-governance Compliance in Indirect Taxes: <ol style="list-style-type: none"> GST Network: Meaning, Facilities provided by GSTN Procedure for online registration of a dealer for Good and Service Tax Procedure for filing GST returns; Various types of GST Returns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08.
IV	E-governance Compliance for Companies and Limited Liability Partnerships (MCA21 Portal): <ol style="list-style-type: none"> Services provided by Ministry of Corporate Affairs online portal; Procedure for online application for Director's Identification Number (DIN); Procedure for online application for Corporate Identification Number (CIN), E-filing of Annual returns of Company Services for Limited Liability Partnership (LLP): Check LLP name; Annual E-filing for LLP; Change LLP Information etc.
Books Recommended:	
<ol style="list-style-type: none"> E-Governance and Social Inclusion – Concepts and Cases, Scott Baum and Arun Mahizhnan, IGI Publications. E-Governance, Pankaj Sharma, APH Publishing E-Governance in India – Initiatives and Cases, R. P. Sinha 	

SEMESTER V

Introduction to Travel and Tourism (BCGE 5.64)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
Objectives: 1. To make students understand the scope in travel and tourism and various aspects related to it. 2. To give brief description about the Indian tourism vis-à-vis world tourism. 3. To aware about basic concepts and types of travel and tourism.			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Tourism development.
- ii) Impact of tourism.
- iii) Rural tourism and other related aspects.

Unit	Contents
I	Tourism Concepts & Significance Definitions, Tourist, Tourism, Leisure, Recreation, Terminology, An overview of Tourism, Historical Development of Tourism, A historical perspective. of travel, Famous travelers, The Industrial revolution and travel, History of transport and its impact on tourism development
II	Tourism Systems, Scope, & Impacts System approach to Tourism; Tourism Industry; Structure and Components: Attractions, Accommodation, Activities, Transportation, F&B, Shopping, Entertainment, Infrastructure and Hospitality, Ideals of • Responsible Tourism, Alternate Tourism, Tourism Impacts, Tourism Area Life Cycle (TALC), Demonstration Effect, Push and Pull Theory
III	Travel Motivations & Types Major motivations and deterrents to travel; Typology of Tourism, Emerging areas of tourism - Rural, Eco, Medical, MICE, Literary, Indigenous, Wellness, • Film, Golf, etc., Classification of Tourists; Tourism Destinations of India: Ecotourism, Rural Tourism, Golf Tourism, Wine Tourism, Camping Tourism, Medical Tourism, MICE

	Tourism, Pilgrimage Tourism
IV	<p>Tourism Communication System</p> <p>Process of Communication, Formal and Informal Communication, Verbal and non-Verbal Communication, Barriers to Communication, Role of Language in Tourism Communication, Communication Process, Tourism Communication System, Methods of achieving Effective Communication, Measurement of Impact of Communication, Mass Media, Media Relations</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. International Tourism Management, Bhatia, A.K. (2001), Sterling Publishers, New Delhi. 2. Tourism Operations and Management, SunetraRoday, et al (2009), Oxford University Press. 3. Tourism - Past, Present and Future, Burkart A.J., Medlik S. (1974), Heinemann, London. 4. The Travel Industry, Chuck Y. Gee, James C. Makens & Dexter J. L. Choy (1989), Van Nostrand Reinhold, New York. 5. Effective Business Communication, Kaul, Asha (2005), PHI, New Delhi. 	

SEMESTER VI

Auditing and Corporate Governance (BCC 6.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p>Objective: To imbibe the knowledge of Corporate Governance and good governance practices to the students. It will help the students in better understanding of Corporate World and its outcome based ethical business practices.</p>			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Mechanisms of Corporate Governance.
- ii) Role of Board of Directors in Corporate Governance
- iii) Corporate Governance in Indian context.

Unit	Contents
I	<p>Introduction: Definition of audit, Objectives and Advantages of auditing, Basic principles of auditing, Types or Classification of auditing, Techniques of Auditing.</p> <p>Internal control system – Features, Objectives, Advantages &</p>

	<p>Disadvantages.</p> <p>Internal check – Fundamental Principles & Advantages.</p> <p>Internal audit – Need and function of internal auditing.</p> <p>Audit Plan & documentation of audit plan. Audit programme & constructing an audit programme, Audit evidence.</p>
II	<p>Company Audit: Qualification, Disqualification, Appointment & Removal of auditors. Ceiling on number of audits, rights, powers & duties of a company auditor, remuneration of auditor, Audit Committee. Civil liabilities of an auditor, professional negligence.</p>
III	<p>Audit Reports</p> <p>Introduction and Basic elements of an auditor's report, Form of opinion (Modified, Unmodified, Qualified, Adverse and Disclaimer of opinion) and basis for opinion, Introduction to Standards on Auditing (SA).</p> <p>Companies (Auditor's Report) Order, 2020</p> <p>Introduction to CARO 2020, Applicability of CARO 2020, Overview of reporting requirement under CARO 2020</p>
IV	<p>Corporate Governance:</p> <p>Meaning, definition, need & objectives, importance, features of good corporate governance. Role of SEBI in corporate governance, Good corporate governance companies in India, Models & Theories of corporate governance.</p> <p>Reforms & Committees:</p> <p>Corporate governance reforms in India, Types of Committee Reports on Corporate Governance, Principles of corporate governance, Corporate Governance Failure (Case Studies of ENRON, WAL-MART & SATYAM)</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Corporate Governance, Inderjit Dube, LexisNexis Butter worths Publications 2. Corporate Governance Concept & Dimensions, Sanjiv Agarwal, Snow white Publications 3. Law of Corporate Governance: Principles and Perspective, K R Sampath, Snow white Publications P. Ltd. 4. Corporate Governance and Stewardship, N Balasubramanian, Tata McGrawHill 5. Business Ethics and Value System, H C Mruthyunjaya, PHI 	

SEMESTER VI

Financial Management (BCC 6.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: To familiarize the students with the principles and practices of financial			

management.

Learning Outcome:

Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.

Unit	Contents
I	Introduction and Leverages: Theory: Conceptual Framework- Finance - Definition - Nature and scope of finance function. Financial Management - Meaning - Scope and Objectives Organizational framework of financial management- Relationship of finance Department with other department- Role of finance manager Practical Problems: Preparation of Income/Profitability Statement and Calculation of Operating Leverage, Financial Leverage and Combined Leverage.
II	Working Capital Management: Concept, significance, types of working capital. Adequacy of working capital, Factors affecting working capital needs, Financing approaches for working capital, Methods of forecasting working capital requirements. Practical Problems: Calculation of Working capital and working capital cycles.
III	Debtors and Creditors Management: Theory: Meaning of Debtors and Creditors Management, Need, Importance and Objectives of Debtors Management, Various cost associate to the debtors management. Concepts and importance of credit policy Credit policy, factors affecting to credit policy. Practical Problems: Problems on Deciding Credit Policy, Calculation of Average Collection Period, Debtors Turnover Ratio, Average Payment Period and Creditor Turnover Ratio.
IV	Dividend policies : Theory: Concept, determinants and factors affecting, relevance and irrelevance concept, dividend valuation models – Gordon, Walter and Modigliani-Miller models. Practical Problems: Calculation of dividend valuation models by Gordon, Walter and Modigliani-Miller models.
Books Recommended:	
1. Financial Management , P.V. Kulkarni, Himalaya Publishing House, Mumbai.	

2. **Corporation Finance**, S.C. Kucchal, Chaitanya Publishing House, Allahabad.
3. **Financial Management**, I.M. Pandey, Vikas Publishing House.
4. **Financial Management**, M.Y. Khan and P.K. Jain, Tata - McGraw Hill Publishing co. Ltd., New Delhi.
5. **Financial Management**, Prasanna Chandra, Tata - McGraw Hill Publishing co. Ltd., New Delhi.

SEMESTER VI

Marketing Management (BCC 6.3)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing			

Learning Outcome:

Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application.

Unit	Contents
I	Concepts & Application: Core concepts of Marketing, Company orientation towards market place, New Concepts-Relationship Marketing, Database Marketing, Online Marketing, Green Marketing.
II	Market Segmentation- Concept, Types of Market Segmentation (Consumer & Industrial) Marketing Plan: Steps in Marketing Process, Content of Marketing Plan, Marketing Mix.
III	Product Management: Meaning of product, Product classification, Product Policies, Product life Cycle, Importance of Product Life Cycle. Branding: Meaning of Branding, types of branding, benefits of branding. Packaging: Meaning, Types of Packaging, advantages of Packaging, factors that influence packaging decision.
IV	Pricing Strategies: Pricing policies, Objectives of Pricing policy, factors affecting pricing policy, methods of Pricing policies. Distribution Strategies: Channel Design and management, Channels of Distribution, Types of Channels. Promotion Strategies: Promotion decisions, Promotion mix, Importance of promotion. Techniques of Promotion: advertising, sales promotion, Public relations (meaning & objectives)
Books Recommended:	
1. Marketing Management , Philip Kotler, Prentice Hall India, New Delhi.	

2. **Marketing Management**, Sherlekar, Himalaya Publishing House.
3. **Marketing Management: Text & Cases**, By Rajagopal, Vikas Publishing House.
4. **Modern Marketing**, Bhagwati, Pillai- S.Chand Publications.
5. **Marketing Management: Text & Cases**, Chandrashekar, McGraw Hill.

SEMESTER VI

Indirect Taxes (BCC 6.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: After studying this paper, the student will be able to – <ol style="list-style-type: none"> 1. know the various provisions relating to Goods and Service Tax Law 2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India 3. compute Income and Tax of an Individual assessee under the Act. 			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Concept of Indirect Taxes and GST
- ii) Laws of Customs
- iii) Foreign Trade Policy

Unit	Contents
I	<p>Theory: Concept of Indirect Taxes: Genesis of GST in India; Concept of GST; Need for GST in India; Framework of GST in India: Dual GST; CGST/SGST/UTGST/IGST; Legislative Framework; Classification of Goods and Services (Harmonised System of Nomenclature); Benefits of GST; Constitutional Background of GST; Need for Constitutional Amendment</p> <p>Registration: Concept of Aggregate Turnover; Persons not liable for registration; Procedure for registration of a dealer under GST; Problems on Registration of a dealer under GST; Determination of aggregate turnover and eligibility of a dealer for registration under GST.</p>
II	<p>Supply under GST: Concept of Supply; Supply with consideration in course/furtherance of business; Supply without consideration; Activities or transactions treated as supply of goods or supply of services; Activities neither supply of goods nor supply of services.</p> <p>Charge of GST: Taxable event under GST; Concept of Levy and Collection of CGST [Section 9(1)]; Levy and collection of IGST</p>

	<p>[Section 5(1) of IGST Act, 2017]; (Excluding reverse charge mechanism and E-Commerce operator).</p> <p>Taxable Supply: Value of Taxable Supply; Inclusions in the value of supply; Exclusions in the value of supply; Computation of value of taxable supply.</p>
III	<p>Exemptions from GST:</p> <p>Power to grant exemption from Tax; Problems on Services exempt from CGST: Services by Charitable Institutions; Education Services; Health Care Services; Performance by Artist</p> <p>Input Tax Credit:</p> <p>Eligibility and conditions for availing Input Tax Credit; Time limit for availing of ITC, Reversal of Input Tax credit in case of non-payment of consideration; Concept of ineligible credit or blocked credits; Problems on Computation of admissible Input Tax Credits including Ineligible or blocked credits; Time limit for availment of ITC. (Excluding apportionment of credit.)</p>
IV	<p>Value Added Tax: Introduction to Value Added Tax(VAT); Advantages and disadvantages of Value Added Tax; Cascading effect of Tax; Commodities under the purview of VAT.</p> <p>Practical problems on computation of Input Tax Credit and VAT liability.</p> <p>Custom Law: Constitutional authority for levy of customs duty and the body of Customs Law; Taxable event; Concept of classification of goods, Customs Tariff Act, 1975, Types of Customs Duty: Basic Customs Duty, CVD, Special CVD; Anti-dumping Duty; Protective Duty; Safeguard Duty; Social welfare Surcharge on imported goods; Road and Infrastructure Cess on imported goods.</p> <p>Valuation: Computation of Assessable Value and Custom Duty.</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Indirect Taxes – Law and Practice, V. S. Datey– Publisher, Taxmann Publications Pvt. Ltd, New Delhi. 2. Students Guide to Indirect Taxes, Written by CA Vineet Sodhani, Taxmann Publications. 	

SEMESTER VI

Goods and Service Tax (BCDE 6.51)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<p>Objectives: Equips the students to be aware of the latest trends in the Project Financing and give a broader view to subject both on a National & Global prospective. Thus encouraging them to become Project managers in the future.</p>			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) The concept of charge and levy of Goods and Service Tax
- ii) The concept of supply and computation of tax liability of Goods and Service Tax.

Unit	Contents
I	<p>Introduction to GST: Constitutional Background of GST; GST Network (GSTN); GST online portal.</p> <p>Registration: Procedure of registration; Procedure for making application of registration; Procedure of verification of application and its approval; Physical verification of business premises; Procedure for issuance of registration certificate; Suo Motu Registration; Method of authentication; Assignment of unique identity number to certain special entities; Deemed Registration; Amendment of Registration; Cancellation or suspension of Registration.</p>
II	<p>Concept of Taxable Supply; Exempt Supply; Non-taxable Supply; Inward supply; Outward Supply; inter-State and Intra-State supplies; Zero-rated supplies; Taxability of mixed and composite supply.</p> <p>Place of Supply: Need for determination of place of supply; Place of supply of goods in domestic transactions i.e. within India; Place of Supply of Services: General provisions [Section 12(1) and (2)]</p> <p>Time of Supply: Time of supply of goods under forward charge; Time of supply of services under forward Charge; change in the rate of tax in respect of supply of goods or services.</p> <p>Taxable Supply: Value of Taxable Supply; Inclusions in the value of supply; Exclusions in the value of supply; Computation of value of taxable supply.</p>
III	<p>Input Tax Credit: Concept of Input Tax Credit; Eligibility and conditions for availing Input Tax Credit; Time limit for availing of ITC, Reversal of Input Tax credit in case of non-payment of consideration; Case studies on input tax credit eligibility; Tax liability for Goods in transit.</p> <p>Accounts & Records: Accounts and other records; E-Records, Records prescribed by the Rules; Period of retention of accounts; Manner of maintaining accounts; Procedure of Generation and maintenance of electronic records; Invoice; Credit Note and Debit Note.</p> <p>GST Returns: Returns and due dates for filing GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08; Procedure of e-filing of GST Returns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08.</p>
IV	Payment of Tax, TDS and TCS:

	Manner of payment of tax, interest, penalty and other amounts [Section 49]; Electronic Cash Ledger; Electronics Credit Ledger; Electronic Liability Ledger; Concept of Common Portal Identification Number (CPIN), Challan Identification Number (CIN), Bank Reference Number (BRN), Electronic Focal Point Branch (E-FPB); Interest on delayed payment of tax; Concept of Tax deduction at source (TDS) and Tax Collection at Source (TCS); Difference between TDS and TCS; Due dates of payment of GST; Process of Online Payment of GST through Challans.
Books Recommended:	
3. Indirect Taxes – Law and Practice , V. S. Datey– Publisher, Taxmann Publications Pvt. Ltd, New Delhi.	
4. Students Guide to Indirect Taxes , Written by CA Vineet Sodhani, Taxmann Publications.	

SEMESTER VI

Industrial and Labour Law (BCDE 6.52)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific elective</i>
Objective: To familiarize and impart primary knowledge of Industrial Laws.			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Functioning of factories and industries.
- ii) Compensation Laws.
- iii) Union Laws.

Unit	Contents
I	Indian Factories Act 1948 Provisions regarding workers health, safety and welfare; rules relating to employment of young persons, employment of women, adult; Provisions relating to hours of work for adult and young person; Rules of annual leave Industrial Disputes Act, 1947 Definition of Industry; Meaning of industrial dispute; Concept of Strike, lockout, Lay-off and Retrenchment, Difference between strike and lockout; Closure, authorities for settlement of industrial dispute namely- Works committee, Conciliation Officer, Conciliation Board, Court of Enquiry, Labor Court, Industrial Tribunal, National Tribunal
II	Labour Welfare: Meaning and objectives of labour welfare, theories of labour welfare, welfare officer in Indian industry, qualification

	and role of welfare officers Workmen's Compensation Act: Object, definition of employer and employee, partial disablement and total disablement, occupational disease, employer's liability for compensation
III	Payment of Bonus (as per Code on wages 2019): meaning of bonus, eligibility for bonus, disqualification for bonus, minimum and maximum bonus, available surplus, allocable surplus, set on and set off of allocable surplus, Time limit for payment of bonus Payment of Gratuity Act: Concept, Scope and application of the act, Provisions relating to payment of gratuity, nomination, Employers duty to pay gratuity
IV	Child Labour (Prohibition Regulation) Act, 1986: Object, Scope, application, Provisions regarding hours and period of work, Provisions regarding health and safety of working children Trade Unions Act 1926 Objectives of the Act, Definitions of the Trade Unions; Trade Disputes, Registration of Trade Unions, Advantages of Registered Trade Unions, Rights and Liabilities of Office Bearers; Functions of Trade Union in India
Books Recommended:	
1. Industrial Law , J. K. Bareja, Galgotia Publishing Company, New Delhi. 2. Hand Book of Industrial Law , N. D. Kapoor; S Chand & Sons, New Delhi. 3. Labour Legislation , Dr. M.M.Verma & R.K.Agrawal; King Books, New Delhi. 4. General & Commercial Laws , Taxmann Publication. 5. Industrial Relation & Labour Law , P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons.	

SEMESTER VI

Retail Management (BCDE 6.53)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific elective</i>
Objectives: To introduce the student to the world of retailing from a managerial viewpoint. The subject will also provide an understanding to the integration of merchandise management and supply chain strategies leading to excellent customer service.			

Learning Outcome:

The students will be able to determine concept of Retailing, operation and behaviour in retail management.

Unit	Contents
I	Introduction to Retailing , Meaning of retailing, Types of Retailers, Retailing in India, Changes impacting Retailing in India, Opportunities to the Indian Retail Industry.
II	Retail Location. Store design, & Store Layout. Retail Store Operations. Applications of IT in Retail, Retail management Information system, Benefits of Database marketing. Merchandising & Warehousing. Retail Distribution & SCM.
III	Retail Formats – Types – Convenience Store, Supermarket, Discount Store, Off-price retailer, Department Store, Corporate chains, Consumer co-operatives, Shopping malls, Hypermarkets, Catalogue showroom, Franchising. Non retail formats – Multi-Level marketing, e-tailing (online shopping), Tele-shopping, Automatic Vending Machines, Direct Mail Marketing
IV	Retail Branding. CRM and Retail Services. Human Resource Management in Retail, Managing Service Quality in Retail. Consumer decision making Process and Retail Services Marketing.
Books Recommended:	
<ol style="list-style-type: none"> Retail Management – A Strategic Approach, Barry Bermans and Joel Evans, 8th edition, PHI Private Limited, New Delhi, 2002. Retail Management, Suja Nair: HPH. The Art of Retailing, A.J. Lamba, 1st edition, Tata McGrawHill, New Delhi, 2003. Retailing Management, Swapna Pradhan, 2/e, 2007 & 2008, TMH Retail Management, K. Venkatramana, SHBP. Retail Marketing, A. Siva Kumar; Excel Books. Integrated Retail Management James, R. Ogden & Denise T. Ogden, Biztantra Cengage Learning, 2007. Retail Management, R.S. Tiwari : HPH. Retail Management, Araif Sakh: HPH. Retail Management, Levy & Weitz, TMH 5th Edition 2002. 	

SEMESTER VI

Logistics and Supply Chain Management (BCDE 6.54)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific elective</i>
Objective: To focus on management and improvement of supply chain processes and performance. It will be valuable for students who would like to pursue a career in consulting or take a position in operations, marketing or finance functions in a			

manufacturing or distribution firm.

Learning Outcome:

Learners will be able to apply knowledge in evolution and improve supply chain process.

Unit	Contents
I	<p>Introduction to Logistics Management:- Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Logistical Competency, Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment.</p> <p>Introduction to Supply Chain Management: - Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management</p>
II	<p>Elements of Logistics Mix</p> <p>Transportation, Warehousing & Packaging:- Introduction, Principles and Participants in Transportation, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Objectives of Packaging, Functions/Benefits of Packaging.</p>
III	<p>Inventory Management, Logistics Costing, Performance Management-Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numericals – EOQ and Reorder levels). Logistics Costing: - Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing. Performance Measurement in Supply Chain: - Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement, Characteristics of Ideal Measurement System.</p>
IV	<p>Information Technology in Logistics:- Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System.</p> <p>Logistics Outsourcing:- Meaning, Objectives, Benefits/Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Drawbacks of Outsourcing, Selection of Logistics Service Provider, Outsourcing-Value Proposition</p> <p>Logistics in the Global Environment: - Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain</p>

	Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management.
Books Recommended:	
1. Logistics and Supply Chain Management , MacMillan 2003, 1st Edition 2. Supply Chain Management concepts and case , Rahul V Altekar, PHI, New Delhi. 3. Supply Chain Management , Robert B Handfield and Ernest L Nichols, PHI, New Delhi. 4. Logistics and Supply Chain Management - Cases and Concepts .G Raghuram & N Rangaraj, Mac Millan.	

SEMESTER VI

Gandhian Economics (BCOE 6.61)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: 1. To familiarize the students with the application of Gandhiji's principles and value in economics. 2. To imbibe the teaching and thoughts of Gandhiji that are applicable to present day economic and financial aspect in overall economy.			
Learning Outcome: Students would be acquainted with the understanding about the various aspects of socio-economic principles of Gandhian ideology related to economics Students would be able to understand the implications of Gandhian ideology with respect Economics			

Unit	Contents
I	Introduction & basic concepts underlying Gandhian Thought, Truth, Non-violence and purity of ends and means. Fundamental Principles of Gandhian Economic thought. Labour capital relations, Theory of trusteeship, use of local energy sources. Gandhi's views on distribution of wealth. Concept of Economic Equality. Economic problems of India, Welfare Economics.
II	Gandhian Concept of Rural Economic development, Role of Co-operative Sector in Rural Development, Micro planning and Village Swaraj, Community Development, Concept of Self-sufficient Villages through local industries development, Economics of Khadi and Small-Scale Industries Development, Agricultural Sector Reforms, Economic Reconstruction of Villages.

III	Swadeshi Economic Pattern And Sarvodaya Economics; Decentralisation and its present relevance; Economics ideas of Gandhi; Gandhian theory and Business Ethics; Social Responsibility of Corporates; Economics and Ethics; Relevance of Gandhian Economic Thought in Indian and Global Content.
IV	Ethical Man vs Economic Man; Simplicity of Life and Limitation of wants; Use of Appropriate Technology; and Alternative Development; Sustainable Development. Importance and Co-operation in Economic Development; Economic Value Based Approach.
Books Recommended:	
<ol style="list-style-type: none"> 1. "Foundations and Gandhian Thought", Mahajan P. M. and Bhakti K. S. – Dattson, Nagpur 2. "Gandhian Economics: A Human Approach", Sharma R: Deep & Deep Publishers, New Delhi 3. "A Critical Study of Gandhian Economic Thought", Jha S. N.: Agra Publication. 4. Gandhi M.K.: "The Story of my Experiments with Truth", Navjeevan Publishing House, Ahmedabad. 	

SEMESTER VI

Introduction to Public Administration (BCOE 6.62)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: <ol style="list-style-type: none"> 1. To introduce to the students three types of administration in India Democratic Republic. 2. To acquaint students of principles of administration. 3. To acquaint the students the scalar chain applicable in Indian Government. 			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Functioning of Public Administrative Authorities
- ii) The Concept of Democratic Governance.
- iii) Functioning of Parliament.

Unit	Contents
I	Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services, Central, State and Local Government
II	Constitutional framework of government: Salient features and value premises; Constitutionalism;

	Political culture; Bureaucracy and democracy; Fundamental rights and duties; Directive principles of State policy.
III	Public administration and governance: government and governance; Good Governance-concept, evolution and applications; Democratic Governance-concept and contextualization; E-Governance and M-Governance.
IV	Union Government and Administration: Executive, Parliament, Judiciary- structure, functions, work processes; The Prime Minister's Office; Central Secretariat; Ministries and Departments.

Books Recommended:

1. **Indian Public Administration: Institutions and Issues**, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.
2. **From Government to Governance**, Kuldeep Mathur: National Book Trust, New Delhi, 2010.
3. **Indian Administration**, Hoshiar Singh: Kitab Mahal, New Delhi, 2004.
4. **Indian Administration**, S.R. Maheshwari: Orient Longman, Delhi, 2005.
5. **Public Administration in India**, S.R. Maheshwari: Oxford University Press New Delhi, 2005.
6. **Public Administration in India**, Padma Ramchandran: National Book Trust, New Delhi, 2006.
7. **Indian Administration**, Ashok Chanda: George Allen & Unwin, London, 1958.
8. **State Governments in India**, S.R. Maheshwari: Orient Longman, Delhi, 2005.
9. **Agenda for Improving Governance**, Bibek Debroy (ed.): New Delhi, Academic Foundation, New Delhi, 2004.
10. **Public Institutions in India**, Devesh Kapur and Pratap Bhanu Mehta (eds.): OUP, New Delhi, 2005.
11. **District Administration in India**, M.I. Khan: Anmol Publication, New Delhi, 1997.
12. **Indian Administration-Politics, Policies and Prospects** Kamala Prasad:, Pearson Education, New Delhi, 2000.
13. **Bharatiya Prashashan**, K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)
14. **Bharatiya Prashashan**, Satish Dandge: Chinmay Prakashan, Aurangabad, 2007. (Marathi)
15. **Prashashanache Pailu, Vol. I and II**, Mahav Godbole: Shreevidya Prakashan, Pune, 1999 and 2000. (Marathi)
16. **Bhartiya Prashasanachi Roopresha**, Shyamsunder Waghmare and others: Rajmudra Prakashan, Latur, 2008. (Marathi)

SEMESTER VI

Intellectual Property Rights (BCOE 6.63)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: 1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries. 2. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc. 3. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registered under regulations of IPR.			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) The concept of Intellectual Property Rights.
- ii) Functioning of Patents.
- iii) Concepts of Copyright and Trademarks

Unit	Contents
I	Overview of Intellectual Property Introduction of IPR, Scope of IPR, Need for intellectual property right (IPR), Intellectual property related problems in India, Introduction to the leading International instruments concerning Intellectual Property Rights: The Berne Convention, The World Intellectual Property Organization (WIPO); International TradeAgreements concerning IPR — WTO — TRIPS
II	Patents Definition of patent, invention and new invention; Need for patent, Inventions not patentable, Classification of patents in India, Classification of patents by WIPO, Categories/types of Patent, procedure for grant of patent,opposition to grant of patent, Patent Rights, Regulatory authority, Patent misuse, Penalties, Macro-economic impact of the patent system
III	Copyrights Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copyright in literary,dramatic and musical works, computer programmes and cinematograph films Neighbouring rights, Rights of performers and broadcasters, etc, Infringement of copyrights,

	Remedies for infringement of copyright
IV	Trademark Concept of Trademark, Definition, Types of Trademark, Importance, Registration process for Trademark, Grounds for refusal of registration, Rights of Trademark, Duration of Trademark, Infringement of Trademark Geographical indication Concept of Geographical indication (GI), Difference between GI and Trade marks, Need for GI, Registered GI in India,
Books Recommended:	
1) Indian Patents Law – Legal & Business Implications , Ajit Parulekar and Sarita D' Souza, Macmillan India Ltd., 2006 2) Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications , B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000 3) Law of Copyright and Industrial Designs , P. Narayanan; Eastern law House, Delhi, 2010. 4) Handbook of Indian Patent Law and Practice , Subbaram N. R., S. Viswanathan, Printers and Publishers Pvt. Ltd., 1998.	

SEMESTER VI

Constitution of India and Human Rights (BCOE 6.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: 1. To understand the significance of constitution of India. 2. To understand the concept of Human rights. 3. To understand the role of constitution of India in protection and promotion of human rights			

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) The basics of the Constitution.
- ii) Citizenship rights
- iii) Human rights

Unit	Contents
I	Meaning of Constitution, Need for constitution, Salient features of Indian Constitution, Union and State Legislatures - Composition,

	Powers, Functions and Privileges, President and Union Council of Ministers, Governor and State Council of Ministers - Powers of President and Governor
II	Citizenship under Indian Constitution -Person vis-s-vis Citizen; Fundamental Rights- Meaning, Nature and Significance Right to Equality: Concept and Significance; Equality before Law and Equal Protection of Law, Right against discrimination, Equality in Public Employment, Right to Education, Right Against Exploitation
III	Meaning and definition of Human Rights, Sources of Human Rights, Universal Declaration of Human Rights, UN Charter Right to development, Right to Healthy Environment, Protection of human rights of Women, Protection of human rights of child, Protection of human rights of migrant workers and disabled persons
IV	Human Rights Protection in India- Steps taken to protect human rights in India, Salient features of National Human Rights Commission of India (NHRC); Functions of NHRC, Role of NGOs in protection of human rights, Role of UN in Protection and Promotion of Human Rights
Books Recommended:	
<ol style="list-style-type: none"> 1. Indian Constitutional Law, M.P. Jain, Wadhwa & Co, Nagpur 2. Constitution of India, V.N. Shukla, Eastern Book Company, Lucknow 3. Indian Constitutional Law, G.C. V. Subba Rao, S.Gogia & Co., Hyderabad 4. Constitutional Law of India, N.Pandey, Central Law Agency, Allahabad 5. Human Rights and International Law: Legal and Policy Issues, Meron Theodor 6. Human rights Under International Law and Indian Law, S.K. Kapoor 7. Human Rights in India, C. J. Nirmal, Oxford 8. International Human Rights Documents, P.R. Gandhi, Universal, Delhi 	

PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

Time: 3.00 Hours

Marks: 80

- *Note: All questions are compulsory.*

		THEORY SUBJECTS	NUMERICAL SUBJECTS		
Q. No.	Sub-Question	Nature		Unit	Marks
1.		LAQ	LAQ	-	
	A	Theory	Problem	Unit No. I	10
	OR		OR		
	B	Theory	Problem	Unit No. I	10
2.		LAQ	LAQ		
	A	Theory	Problem	Unit No. II	10
	OR		OR		
	B	Theory	Problem	Unit No. II	10
3.		LAQ	LAQ		
	A	Theory	Problem	Unit No. III	10
	OR		OR		
	B	Theory	Problem	Unit No. III	10
4.		LAQ	LAQ		
	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	B	Theory	Problem	Unit No. IV	10
5.		SAQ (Any Two)	SAQ (Any Two)	-	
	A	Theory	Theory	Unit No. I	4
	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
6.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4
	C	Theory	Theory	Unit No. II	4
7.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4

	C	Theory	Theory	Unit No. III	4
8.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. IV	4
	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
9.		VSAQ/OBJECTIVE (All)	VSAQ (All)		
	A & B	Theory	Theory	Unit No. I	2
	C & D	Theory	Theory	Unit No. II	2
	E & F	Theory	Theory	Unit No. II	2
	G & H	Theory	Theory	Unit No. IV	2
TOTAL					80



B.Com. (Semester I)

(Time: 3 Hours)

English Language Skills

(Total Marks: 80)

Unit	Unit Marks	Q. No.	Sub.Q. No.		Marks
I	48	1		Answer the following questions in about 150-200 words each:	
			A	Lesson 1	8
				OR	
				Lesson 2	
			B	Lesson 3	8
				OR	
				Lesson 4	
		2		Answer the following questions in about 75-100 words each (Any Four).	16
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 6	
			d.	Lesson 6	
			e.	Lesson 1	
			f.	Lesson 2	
		3	A	Answer the following questions in about 3-4 sentences each:	
			a.	Lesson 3	8
			b.	Lesson 4	
			c.	Lesson 5	
			d.	Lesson 6	
			B	Use the following idioms and phrases into sentences of your own (Any FOUR)	8
II	16	4		Six options; idioms/phrases from the text-book.	
			A	Answer the following question in about 150-200 words:	
				Topic 1 (LAQ)	
				OR	8
				Topic 2(LAQ)	
			B	Give short notes on the following in about 75-	8

				100 words (Any Two):	
			a.		
			b.		
			c.		
			d.		
III	8	5		Do as directed:	
			A	Grammar	8
			a.		
			b.		
			c.		
			d.		
			e.		
			f.		
			g.		
			h.		
IV	8		B	Vocabulary: e.g. Noun from verbs (Any Four):	4
			C	Vocabulary: e.g. Adjectives from nouns (Any Four):	4
	TOTAL				80

B.Com. (Semester I)

(Time: 3 Hours)

Supplementary English

(Total Marks: 80)

Unit	Unit Marks	Q. No.	Sub.Q. No.		Marks
I	32	1	Answer the following questions in about 150-200 words each:		
			A	Lesson 1	8
				OR	
				Lesson 2	
			B	Lesson 3	8
				OR	
				Lesson 4	
		2	A. Answer the following questions in about 75-100 words each (Any Two).		8
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 1	
			d.	Lesson 2	
			B. Answer the following questions in about 3-4 sentences each:		8
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 3	
			d.	Lesson 4	
II	16	3	A	Answer the following question in about 150-200 words:	
				Poem 1	8
				OR	
				Poem 2	
			B	Answer the following questions in about 75-100 words each: (Any Two)	8
			a.	Poem 3	
			b.	Poem 4	
			c.	Poem 5	
			d.	Poem 1	

III	16	4	Answer the following questions in about 150-200 words each:		
			A		8
				OR	
			B		8
				OR	
III	8	5	A	Answer the following questions in about 75-100 words each: (Any Two)	8
			a.		
			b.		
			c.		
			d.		
IV	8	5	B	Write an essay in about 250-300 words on ANY ONE of the following topics:	8
			a.		
			b.		
			c.		
			d.		
TOTAL					80

(Time: 3 Hours)**Marathi****(Total Marks: 80)**

Unit	Unit Marks	Q. No.	Sub.Q. No.		Marks
I	32	1	Answer the following questions in about 150-200 words each:		
			A	Lesson 1	8
				OR	
				Lesson 2	
			B	Lesson 3	8
				OR	
				Lesson 4	
		2	A. Answer the following questions in about 75-100 words each (Any Two).		8
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 1	
			d.	Lesson 2	
			B. Answer the following questions in about 2-3 sentences each:		4
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 3	
			d.	Lesson 4	
			C.	Use the following idioms in your own sentences: (Any Four)	4
			Out of Six choices		
II	16	3	A	Answer the following question in about 150-200 words:	
				Poem 1	8
				OR	
				Poem 2	
			B	Answer the following questions in about 75-100 words each: (Any Two)	8

			a.	Poem 3	
			b.	Poem 4	
			c.	Poem 5	
			d.	Poem 1	
III	16 Gandhiji	4	A	Answer the following question in about 150-200 words:	8
				OR	
			B	Answer the following questions in about 75-100 words each: (Any Two)	8
			a.		
			b.		
			c.		
			d.		
IV	8	5	A	Write a letter to ---- (Business letter)	8
			a.		
			b.		
			c.		
			d.		
I	8		B	Write an essay in about 250-300 words on ANY ONE of the following topics:	8
			a.		
			b.		
			c.		
			d.		
	TOTAL				80

Unit	Unit Marks	Q. No.	Sub.Q. No.		Marks
I	32	1	Answer the following questions in about 150-200 words each:		
			A	Lesson 1	8
				OR	
				Lesson 2	
			B	Lesson 3	8
				OR	
				Lesson 4	
		2	A. Answer the following questions in about 75-100 words each (Any Two).		8
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 1	
			d.	Lesson 2	
			B. Answer the following questions in about 2-3 sentences each:		4
			a.	Lesson 5	
			b.	Lesson 5	
			c.	Lesson 3	
			d.	Lesson 4	
			C.	Use the following idioms in your own sentences: (Any Four)	4
				Out of Six choices	
II	16	3	A	Answer the following question in about 150-200 words:	
				Poem 1	8
				OR	
				Poem 2	
			B	Answer the following questions in about 75-100 words each: (Any Two)	8
			a.	Poem 3	
			b.	Poem 4	

			c.	Poem 5		
			d.	Poem 1		
III	16 Gandhiji	4	A	Answer the following question in about 150-200 words:	8	
				OR		
			B	Answer the following questions in about 75-100 words each: (Any Two)	8	
				a.		
				b.		
				c.		
				d.		
IV	8	5	A	Write a letter to ---- (Business letter)	8	
			a.			
			b.			
			c.			
			d.			
I	8		B	Write an essay in about 250-300 words on ANY ONE of the following topics:	8	
				a.		
				b.		
				c.		
				d.		
	TOTAL				80	