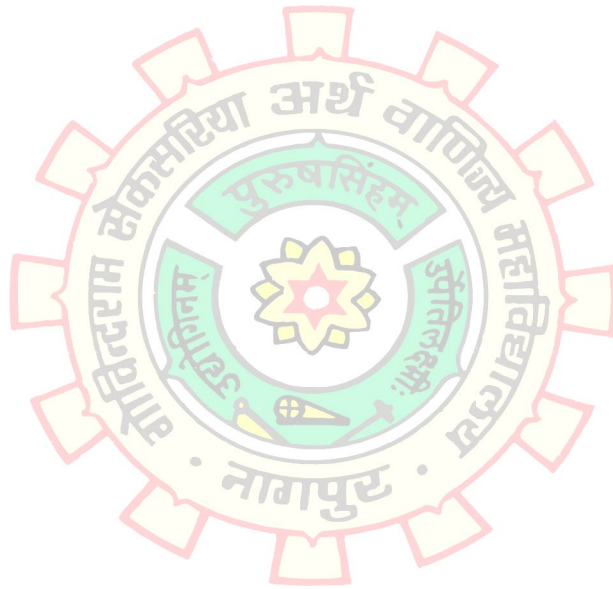


Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Evolution of Business & Business Environment (BCBA 1.1) | | | |
|--|---|----------------------------|-------------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30 =100 | Group: Major Core |
| Objectives: <div>1. To develop a holistic understanding of business fundamentals, organizational structures, and environmental dynamics.</div> <div>2. To analyze the socio-cultural, economic, and regulatory factors shaping the business landscape.</div> <div>3. To apply strategic frameworks and analytical tools to assess competitive forces and identify opportunities for growth and adaptation.</div> <div>4. To cultivate ethical leadership skills and critical thinking abilities to navigate complex business challenges responsibly and effectively.</div> | | | |
| Learning Outcomes: After learning this course, students will be able to – <div>1. Demonstrate a comprehensive understanding of various business entities, including their formation, characteristics, and impacts on economic landscapes, enabling informed decision-making in entrepreneurial endeavours. (Understand)</div> <div>2. Critically analyze and compare cooperative societies and joint stock companies, discerning their structural intricacies and socio-economic implications, fostering a nuanced perspective in business management contexts. (Analyze)</div> <div>3. Develop proficiency in evaluating the multifaceted business environment, integrating socio-cultural, economic, and regulatory factors to devise strategic responses, thereby enhancing adaptability and resilience in organizational settings. (Create)</div> <div>4. Evaluate the effects of liberalization, privatization, and globalization on business dynamics, employing strategic frameworks to navigate challenges and leverage opportunities in diverse global markets, fostering ethical decision-making and sustainable business practices. (Evaluate)</div> | | | |
| Unit | Content | | |
| I | Business: Meaning, Definition, Characteristics, Importance; Scope of business; Commerce, Trade & Aids to Trade, Need; Industrialization - Role & Impact on Economy & Nation. Forms of business: Sole trader – Characteristics, Formation, Advantages & Disadvantages; HUF – Meaning, Advantage & Disadvantages; Partnership: Meaning, Characteristics, Types of Partners, Status: Partnership Deed – Meaning, Importance, Contents | | |
| II | Co-operative Society: Meaning, Definition, Characteristics, Advantages & Disadvantages; Principles of Cooperation. Joint Stock Company: Meaning, Definition, Characteristics, Advantages & Disadvantages; Formation, Role of Promoters; Difference between Joint Stock Company and Cooperative Society. | | |
| III | Business Environment: Meaning of business, Concept of Business environment; Characteristics of Business environment; Components/factors of the Business Environment (internal environment & external environment) Socio-Cultural Environment: Introduction, nature of culture, impact of culture; Demographic environment. Economic Role of Government: Objectives of regulatory function of government; Regulatory authorities, purposes of regulation. | | |
| IV | Liberalization: Meaning, objectives, benefits and limitations. Privatization: Meaning of Privatization, Objectives, benefits and problems with Privatization, Obstacles to privatization in India. Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization. Analysis of Business Environment: PESTEL, STEEP, PORTER’S five forces model, SWOT analysis | | |
| Books Recommended: | | | |

1. **Business environment** – Veena K Pailwar; PHI
2. **Business Environment** – Francis Cherunilam, Himalaya Publishing House, New Delhi.
3. **Essentials of Business Environment** – Aswathappa, Himalaya Publishing House, New Delhi
4. **Business Organisation** – S A Sherlekar, Dr. Khushpat s. Jain, Dr. Apexa V. Jain.
5. **Forms of Business Organisation** – Prof. HR Ramanath, Prof. HA Bhaskar, Prof. HR Appannaiah; Himalaya Publishing House.
6. **Essential of Business Administration** – K Aswathapa; Himalaya Publishing House



Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Secretarial Practice (BCBA 1.2.1) | | | |
|--|---|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: 1. To understand the concept of Secretarial Practice and the role of a Company Secretary. 2. To gain insight on basic secretarial laws laid down by ICSI. | | | |
| Learning Outcomes: After learning this subject, 1. Define the role and qualifications of a company secretary, analyze their liabilities, understand the appointment and removal processes, and evaluate the role of a company secretary under The Companies Act, 2013. 2. Analyze the responsibilities of a company secretary in practice and employment, understand the application of secretarial standards, and overview the standards related to board meetings, general meetings, and dividends. | | | |
| Unit | Content | | |
| I | UNIT I Meaning of Secretary, Definition of Company Secretary, Qualifications of Company Secretary, Liabilities of Company Secretary. Company Secretary as a Key Managerial Personal (KMP), Process of Appointment of a Company Secretary, Removal Process of Company Secretary Role of a Company Secretary under The Companies Act, 2013. | | |
| II | UNIT II Company Secretary in Practice, Company Secretary in Employment – Meaning Responsibility of Company Secretary in Practice. Secretarial Standards – Meaning and Application. Overview of Secretarial Standards – Meeting of Board of Directors, Secretarial Standard- II – General Meetings, Secretarial Standard – III – Dividend | | |
| Books Recommended: 1. Company secretarial practice – Sangeet Kedia, Pooja Law Publishing Co. 2. Corporate & allied Laws – P.P.S. Gogna – S. Chand 3. Company Law – Dr. G. K. Kapoor, Dr. Sanjay Dhamija – Taxmann Publication | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Entrepreneurship Development (BCBA 1.2.2) | | | |
|---|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: 1. To understand the importance and significance of Entrepreneurship development. 2. To understand the process and opportunities available for new entrant and encourage the students to go for setting-up of new business. | | | |
| Learning Outcomes: After learning this subject, students would be able to understand: 1. Analyze entrepreneurship types, assess entrepreneurial roles and leadership characteristics, and apply idea generation techniques. 2. Outline franchising processes, understand business plan elements, and evaluate new venture proposals and expansion strategies. | | | |
| Unit | Content | | |
| I | Entrepreneurship: Meaning – Importance – Nature, Types, and Challenges. Role and Functions of Entrepreneur; Entrepreneurial Leadership – Meaning and Characteristics, Entrepreneurial Leadership, Significance and Impediment of Creativity in Entrepreneurship Process, Techniques of Idea Generation and Screening, Steps of Idea Generation. | | |
| II | 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. | | |
| Books Recommended: 1. Entrepreneurship – Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India 2. Entrepreneurship – Starting, Developing and Managing a New Enterprise, Hishrich, Peters, Irwin 3. Launching New Ventures – An Entrepreneurial Approach Cengage Learning, Allen, K.R., 4. Entrepreneurship Development – Ramachandran K., Tata McGraw Hill, New Delhi, India. 5. Entrepreneurship – Roy, Rajeev, Oxford University Press. 6. Entrepreneurship – Hisrich, Robert D., Michael Peters and Dean Shepherd, Tata McGraw Hill, New Delhi | | | |

| Intellectual Property Rights (BCBA 1.3.1) | | | |
|---|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: <div>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.</div> <div>2. To impart knowledge to students about the procedure of registration and protection of copyrights.</div> | | | |
| Learning Outcome: After learning this subject, the student will be able to understand: <div>1. Remember the concept of Intellectual Property Rights.</div> <div>2. Understand the Concept and use of Copyright.</div> | | | |
| Unit | Content | | |
| 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 Trade Agreements concerning IPR — WTO — TRIPS. | | |
| II | Copyrights: Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copy right in literary, dramatic and musical works, computer programmes and cinematograph films Rights of performers and broadcasters, etc., Use of copyrights law, Infringement of copyrights, Remedies for infringement of copyright. | | |
| Books Recommended: <div>1. Indian Patents Law – Legal & Business Implications, Ajit Parulekar and Sarita D’ Souza, McMillan India Ltd., 2006</div> <div>2. Law Relating to Patents, Trademarks, Copyright, Designs & Geographical Indications, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000</div> <div>3. Business Legislation for Management, MC Kuchhal; Vikas Publishing House</div> <div>4. Legal Aspects of Business, K Ramachandra; Himalaya Publishers.</div> | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Basics of FinTech (BCBA 1.3.2) | | | |
|--|---|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: 1. To enable students to understand the impact of environment on the business. 2. To understand the business strategies and environment, along with an exposure to elements of external business environment. | | | |
| Learning outcome: After learning this subject, students would be able to: 1. Define FinTech, explore its evolution and current trends, and assess its impact on banking and finance. 2. Analyze FinTech's role in payment and lending industries, including digital wallets, KYC applications, and various lending methods. | | | |
| Unit | Content | | |
| I | Introduction to Financial Technology: What is FinTech industry? Evolution of Financial Technology, Current trend and future of FinTech, Applications of FinTech, Use of FinTech in banks, Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector | | |
| II | FinTech and Financial Services: The use of FinTech in Payment Industry-Multichannel digital wallets, applications supporting wallets, onboarding and KYC application, FinTech in Lending Industry- Formal lending, Informal lending, P2P lending, POS lending, Online lending, Payday lending, Microfinance, Crowdfunding, | | |
| Books Recommended: 1. FinTech: The Technology Driving Disruption in the financial service industry , Parag Y Arjunwadkar (2018), CRC Press. 2. Fintech Future: The Digital DNA of Finance , Sanjay Phadke (2020), Sage Publications (Paperback) 3. Fintech: The New DNA of Financial Services , Pranay Gupta, T. Mandy Tham (2018). Paperback 4. Report of working group on FinTech and Digital Banking , RBI (2017). | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Computer Application in Business (BCBA 1.4) | | | |
|--|--|----------------------------|------------------------------------|
| Teaching Hours: 45 (Theory + Practical) | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Vocational Skill Courses |
| Objectives: 1. To enable students to understand the use of MS Word and MS Power Point. 2. To enable students to understand the use of MS Excel in data processing. | | | |
| Learning outcome: After learning this subject, students would be able understand: 1. Demonstrate proficiently a skill to navigate MS-Word and PowerPoint interfaces, utilize features like tables, mail-merge, templates, and slide management. 2. Demonstrate competence in data entry, formatting, formulas, sorting, filtering, and chart creation in MS-Excel, alongside understanding advanced functions like V-Lookup and pivot tables. | | | |
| Unit | Content | | |
| I | Microsoft Word: MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word. Microsoft Power Point: Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition. | | |
| II | Microsoft Excel: Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table. | | |
| Books Recommended: 1. Computer Fundamentals – P. K. Sinha, BPB Publication, New Delhi 2. A First Course in Computers – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi 3. I.T. Today, Encyclopedia – S. Jaiswal, Galgotia Publications, New Delhi 4. Learn Microsoft Office 2019 – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020) | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Basics of Communication Skills (BCBA 1.5.1) | | | |
|---|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Skill Enhancement Courses |
| Objectives: 1. To understand the basic concepts of communication 2. To understand the different types of communication and its media/channels 3. To comprehend and analyse an unseen passage and answer questions based on it 4. To instil creative writing skills of Dialogue writing 5. To apply the concepts of grammar and vocabulary to solve exercise based on it | | | |
| Learning outcome: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. 2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3 – Apply and CO4 – Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. CO5 and CO6 – Unit II- Dialogue writing and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create . | | | |
| Unit | Content | | |
| I (20M) | 1. Definition, Importance and features of communication 2. Process/ Cycle of communication---- sender, receiver, channel, feedback. 3. Verbal communication-Oral & Written communication---- Advantages & Disadvantages 4. Non-Verbal communication- Body Language (Gestures, postures, facial expressions and eye contact), Sign language, Para language, Space language and Touch Language 5. Print and Electronic media- Features, Advantages and disadvantages 6. Channels of communication- Vertical, horizontal, advantages and disadvantages | | |
| II (15M) | 1. Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) 2. Dialogue writing with 5 conversations/dialogues. 3. Vocabulary exercises based on match the synonyms/Antonyms | | |
| Books Recommended: 1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) 5. High School English Grammer – N. D. Prasada Rao | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Management Skills (BCBA 1.5.2) | | | |
|---|---|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Skill Enhancement Courses |
| Objectives: <ul style="list-style-type: none">1. To understand Management Skills2. To understand its importance3. To develop efficient Management system | | | |
| Learning outcome: After learning this subject, students would be able to understand: <ul style="list-style-type: none">1. The Importance and scope of Management and role of Managers2. The importance of planning and organizing3. Leadership for proper management | | | |
| Unit | Content | | |
| I | <ul style="list-style-type: none">i) Meaning, Objectives, Scope, Importance of Managementii) Functions of Management, Role of Managers, Quality of Managers.iii) Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans.iv) Organizing: Meaning, Principles, Importance and Types of Organization.v) Co-Ordination: Meaning, Concept, Importance, Need of Coordination. | | |
| II | <ul style="list-style-type: none">i) Types of Management Skills----Technical, personal, Human or Interpersonal etc.ii) Technical Skills-Use of gadgets for proper managementiii) Personal Skills-Integrity, dedication, empathyiv) Interpersonal Skills-communication Skills-Oral, written, non-verbal, listeningv) Leadership Skills-Personality skills, self-confidence, negotiation, persuasion skills | | |
| Books Recommended: <ul style="list-style-type: none">1. Essential of Business Administration – K. Aswathapa, Himalaya Publishing House.2. Management – Concept and Strategies, J. S. Chandan, Vikas Publishing.3. Principles of Management – Tripathi, Reddy, Tata McGraw Hill.4. Principles of Management – Ramasamy T, Himalaya Publishing House.5. Principles of Business Management – Sherlekar, Himalaya Publishing House. | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – I****Hindi (BCBA 1.6.1)**

Teaching Hours: 30

Total Credits: 2

Total Marks:
35+15 = 50Group: Ability
Enhancement Courses

उद्देश्य: कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों को सुवासित कर समाज में फैलाती है। आधुनिकता के इस युग में समय की मांग को देखकर युग के साथ कदम से कदम मिलकर चलने के लिए हिंदी ने अपने पुरातन रूप को परिवर्तित कर व्यावहारिक हिंदी को अपनाया।

परिणाम एक विश्लेषण:

- साहित्य अध्ययन द्वारा विद्यार्थियों में साहित्य रूचि जागृत हुई।
- इस व्यावहारिक हिंदी के माध्यम से हिंदी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैश्वीकरण के इस युग में व्यक्ति हिंदी के अध्ययन द्वारा चरित्र निर्माण के साथ-साथ जीविकोपार्जन भी कर सकता है।

| Unit | Content |
|----------------------------------|---|
| I साहित्यिक हिंदी | गद्य भाग ➤ गणेशप - नामवर सिंह ➤ अभाव - विष्णु प्रभाकर ➤ उखड़े खम्बे - हरिशंकर परसाई पद्य भाग ➤ सब उन्नति को मूल - भारतेन्दु हरिश्चंद्र ➤ कलम और तलवार - रामधारी सिंह दिनकर ➤ प्रथम रश्मि - सुमित्रा नंदन पंत |
| II व्यावहारिक हिंदी | ➤ साक्षात्कार : स्वरूप, परिभाषा, विशेषताएँ, प्रकार, पूर्व तैयारी, समस्याएँ, व्यावहारिक रूप ➤ हिंदी पत्रकारिता : परिचय और विकास, पत्रकारिता लेखन, समाचार लेखन, फीचर लेखन |

Books Recommended:**संदर्भ ग्रंथ :-**

- राष्ट्रसंत तुकडोजी महाराज नागपुर विद्यापीठ की B.COM हिंदी की पूर्व पाठ्य पुस्तक (पलाश).
- प्रयोजन मूलक हिंदी और जनसंचार : डॉ. राजेंद्र मिश्र - तक्षशिला प्रकाशन, दिल्ली.

Name of Course: B.Com. (Major in Business Administration)**Semester – I****Marathi (BCBA 1.6.2)**

Teaching Hours: 30

Total Credits: 2

Total Marks:
35+15 = 50Group: Ability
Enhancement Courses

उद्दिष्टे:- भाषा मानवाला परिष्कृत, परीमार्जीत आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करीत असते. विद्यार्थ्यांना उद्यमशील प्रेरणेबरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे. वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे. मराठी भाषेचा अभ्यास करणाऱ्या व त्यासोबतच स्पर्धापरीक्षेची तयारी करणाऱ्या विद्यार्थ्यांमध्ये लेखनाचे कौशल्य विकसित करणे.

Learning outcome:**साध्य (अध्ययन निष्पत्ती):**

घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग) लेखक, कवी आणि कवयित्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्यांची समाजोपयोगी मते जाणून घेतली.

घटक 2 – वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे

| Unit | Content |
|-------------------------|---|
| I साहित्यिक मराठी | गद्य विभाग <ul style="list-style-type: none">➤ आमची एक दुष्ट खोड: आळस – गोपाळ गणेश आगरकर➤ शील बनविणारे शिक्षण: स्वामी विवेकानंद➤ डॉ. पंजाबराव देशमुख – वि. भि. कोलते पद्य विभाग <ul style="list-style-type: none">➤ ज्ञानेश्वरांचे अभंग – संत ज्ञानेश्वर➤ नवा शिपाई – केशवसुत➤ पुतळे – वसंत आबाजी डहाके |
| II व्यावहारिक मराठी | <ul style="list-style-type: none">➤ मुलाखत लेखन: (स्वरूप, पूर्वतयारी, प्रकार, प्रात्यक्षिके)➤ जाहिरात लेखन: व्याख्या, कार्य, प्रकार, प्रतिमाननिर्मिती, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट |

Books Recommended:**संदर्भ ग्रंथ :-**

१. राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठाचे B.COM भाग १ (शब्द साधना) मराठी विषयाचे पाठ्य पुस्तक
२. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळंबे
३. जाहिरातीचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Ancient Indian Education System (BCBA 1.7) | | | |
|---|--|----------------------------|--------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Indian Knowledge System |
| Objectives: 1. To acquaint the students about our ancient Indian education system. 2. To understand the rich knowledge systems in the past. 3. To understand the development of education in India. | | | |
| Learning outcome: After learning this subject, students would be able to understand: 1. The rich knowledge systems in ancient India. 2. Changes in the education system over the years. 3. To understand our great culture and knowledge inheritance. | | | |
| Unit | Content | | |
| I | Introduction to ancient education systems – i) Vedic period, origin of Vedic education. ii) Features of education in the Vedic period. iii) Objectives and Importance of Vedic education. iv) The concept of Gurukuls, teaching-Learning systems at Gurukuls, duties of students in the Gurukuls v) Sources of Vedic Education- the Vedas, Upanishads-their brief introduction. vi) Reasons for the decline of Vedic period. | | |
| II | Buddhist Education i) Buddhist Period, origin of Buddhist education. ii) Features of education in the Buddhist period. iii) Objectives and Importance of Buddhist education. iv) Famous Universities in the Buddhist period- Takshshila, Kashi Nalanda, Valabhi, Vikramshila v) Main teachings of Buddhism. vi) Similarities and differences between Vedic education and Buddhist education. | | |
| Books Recommended: 1. Education in Modern India – Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005). 2. History of Education in India – Ghosh, S.C, Rawat Publications, (2007). 3. A Hindu View of Life – S. Radhakrishnan, Macmillan Publications, New Delhi (1927). 4. A History of Education in India – Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995) | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Environment and Sustainable Development (BCBA 1.8) | | | |
|--|--|----------------------------|-----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Value Education Courses |
| Objectives: 1. Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components. 2. Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same. | | | |
| Learning outcome: After learning this subject, students would be able understand: 1. The learner would understand the importance of sustainable development. 2. The learner would be able to comprehend sustainable challenges. | | | |
| Unit | Content | | |
| I | UNIT I: Multidisciplinary Nature of Environmental Studies – Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. Environmental issues and crisis – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming. | | |
| II | UNIT II: Sustainable Development – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. Sustainable Development Goals (SDGs): Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, SDG 6: Clean Water and Sanitation, SDG 7: Affordable and Clean Energy, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action, SDG 17: Partnerships for the goals | | |
| Books Recommended: 1. The Sustainability Revolution: Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005. 2. Sustainable development in India: Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011. 3. Report of the Department for Policy Coordination and Sustainable Development (DPCSD), United Nations Division for Sustainable Development. 4. Corporate Social Responsibility Part I, Part II, Part III – David Crowther and Guler Aras | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – I

| Physical Education – I (BCBA 1.9) | | | |
|--|--|----------------------------|---------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Co-Curricular Courses |
| Objectives: 1) To understand the principles of injury prevention and the basic first aid procedures for sports-related injuries and to recognize the importance of warm-up and cool-down exercises and incorporate them into physical activity routines. 2) To develop practical skills and theoretical knowledge in Volleyball, including measurements and techniques and to develop practical skills and theoretical knowledge in Ball Badminton, including measurements and techniques. | | | |
| Learning outcome: After learning this subject, student will be able to: 1) Analyze different types of sports injuries and apply appropriate first aid techniques and evaluate the significance of warm-up and cool-down exercises and design appropriate routines. 2) Recall the standard measurements for a volleyball court and the rules of the game and demonstrate and refine basic volleyball skills such as serving, passing, and setting. Recall the standard measurements for a ball badminton court and the rules of the game and demonstrate and refine basic ball badminton skills such as serving, rallying, and scoring. | | | |
| Unit | Content | | |
| I | A) Theory 1) Injuries and First Aid 2) Warmup/Cooling Down | | |
| II | B) Practical & Theory GAME 1) Volleyball: Measurements in Volleyball Skills in Volleyball 2) Ball Badminton: Measurements in Ball Badminton Skills in Ball Badminton | | |
| Books Recommended: 1. Tandon, D.K. (2010). Sports Injuries and First Aid. Khel Sahitya Kendra. 2. Sharma, O.P. (2015). First Aid for Sports Injuries. Sports Publication. 3. Singh, H. (2010). Science of Sports Training. DVS Publications. 4. Jain, A. (2013). Physical Fitness and Conditioning. Sports Publication. 5. Sharma, V.M. (2011). Volleyball: Skills and Techniques. Friends Publications. 6. Sethi, P. (2012). Coaching Volleyball: A Guide for Coaches. Sports Publication. 7. Singh, J. (2010). Ball Badminton: Skills and Techniques. Friends Publications. 8. Sathyaprabha, A. (2013). Ball Badminton for Beginners. NIS Publications. | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

Principles of Business Management (BCBA 2.1)

Teaching Hours: 60

Total Credits: 4

Total Marks:
70+30 = 100

Group: Major Core

Objectives:

1. To introduce students to the fundamental concepts of management, including its nature, functions, scope, and importance, and to enable them to critically analyze management as a discipline.
2. To equip students with the knowledge and skills necessary for effective planning, organizing, and staffing within organizations, focusing on understanding planning processes, organizing principles, and staffing procedures.
3. To enable students to understand the principles and practices of directing, including leadership styles, communication methods, and motivation techniques, and to develop their ability to apply these concepts in real-world scenarios.
4. To develop students' decision-making abilities, coordination skills, and understanding of control mechanisms, emphasizing the importance of efficient decision-making processes, coordination principles, and control techniques in achieving organizational objectives.

Learning Outcomes: After learning this subject, students will be able to:

1. **Demonstrate** the ability to differentiate between management and administration, analyze whether management is a science or art, and evaluate management as a profession.
2. **Demonstrate** effective planning, explain organizing principles, and understand staffing processes.
3. **Analyze** directing principles, leadership styles, communication types, and motivation factors.
4. **Apply** decision-making processes, understand coordination principles, and apply control techniques.

| Unit | Content |
|------|--|
| I | Introduction to Management: A. Management Concept: Nature, Functions, Scope and Importance of Management. Skills of Managers. B. Development of Management Thought: Contribution of F. W. Taylor and Henry Fayol. C. Management and Administration: Differentiate between Management and Administration. "Is management a science or art?", Management as a Profession. |
| II | Planning, Organizing and Staffing: A. Planning Concept: Importance, Types of Planning, and Process of Planning, Making Planning effective. B. Organizing Concept: Principles involved, Types of organization structure, Delegation of Authority, Centralization and decentralization of authority, Span of control. C. Staffing Concept: Importance, Steps in Staffing Process. |
| III | Directing: Importance, Principles, Limitations of Direction. Sub Functions of Directing: A. Leadership Concept: Leadership Styles, Leadership development. B. Communication Concept: Importance, Types of Communication. C. Motivation Concept: Objectives of Motivation, Factors of Motivation. |
| IV | Decision Making, Coordination and Controlling: A. Decision Making Concept: Process, Types of Decision Making, Approaches to Problem Solving. B. Co-Ordination Concept: Importance, Principles of Coordination. C. Controlling Concept: Need of Controlling, Process of Control, Control Techniques. |

Books Recommended:

1. **Essential of Business Administration** – K. Aswathapa, Himalaya Publishing House.
2. **Principles and Practice of Management** – L M Prasad, Sultan Chand & Sons educational, New Delhi
3. **Management** – Concept and Strategies – J. S. Chandan, Vikas Publishing.
4. **Principles of Management** – Tripathi, Reddy, Tata McGraw Hill.
5. **Principles of Management** – Ramasamy T, Himalaya Publishing House.
6. **Principles of Business Management** – Sherlekar, Himalaya Publishing House.

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Basics of Economics (BCBA 2.2.1) | | | |
|--|--|----------------------------|--------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Minor |
| Objectives: 1. To provide the students an understanding of basic concepts of business economics. 2. To make the students familiar with the fundamentals of economics. | | | |
| Learning Outcomes: 1. Understand the basic concepts of economics and contribution by traditional economists, and would be aware about the central problems of the economy. 2. Correlate how the individuals make decisions on the basis of choice, satisfaction and income level and understand application through realistic case studies. | | | |
| Unit | Content | | |
| I | Introduction to Economics <ul style="list-style-type: none">Economics - Meaning, Nature, Scope, ImportanceContribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, CriticismsEconomic Systems- Socialism, Capitalism, Mixed- Meaning, Merits and demeritsCentral Problems of Economic SystemProduction Possibility Curve - Meaning, Properties | | |
| II | Foundation of Economic Analysis <ul style="list-style-type: none">Micro & Macro Economic Analysis - Meaning, Definition, Features, Merits, DemeritsCase Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis)Utility Analysis - Meaning, Features, TypesLaw of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, ExceptionsLaw of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms. | | |
| Books Recommended: 1. An Introduction to Modern Economics , Hardwick, Khan & Langmead, Longman London & New York. 2. Modern Economics – H. L. Ahuja, S. Chand & Co Ltd, Latest Edition. 3. Micro Economics – P. N. Chopra, Kalyani Publishers. 4. Principles of Economics – D. M. Mithani, Himalaya Publishing House, Latest Revised Edition. 5. Modern Economic Theory – K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition. 6. Advance Micro Economic Theory – M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition. | | | |

| Basics of Computer Networking (BCBA 2.2.2) | | | |
|---|--|----------------------------|--------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Minor |
| Objectives: 1. To provide the students an understanding of basic concepts of hardware. 2. To make the students familiar with the concepts of Networking. | | | |
| Learning Outcomes: 1. Demonstrate the ability to differentiate between TCP/IP and OSI models, identify network layers, and classify network components, including routers, switches, and modems. 2. Summarize network security concepts, evaluate wireless technologies like 3G, 4G, and 5G, and predict the impact of emerging technologies such as AI and blockchain on networking. | | | |
| Unit | Content | | |
| I | Introduction to Computer Networking Overview of Computer Networking: Definition and importance of computer networking, Basics of Networking Protocols: Introduction to TCP/IP model and OSI model, Explanation of layers and their functions, Network Devices and Infrastructure: Understanding network components: routers, switches, hubs, modems, Local Area Network (LAN), Wide Area Network (WAN), and Metropolitan Area Network (MAN), Internet and World Wide Web: Basics of internet infrastructure and how it works, Web browsers, URLs, HTTP, and HTTPS | | |
| II | Advanced Topics in Computer Networking: Network Security Fundamentals: Introduction to network security concepts, Common threats and vulnerabilities, Wireless and Mobile Networking: Introduction to wireless communication technologies, Mobile networking standards: 3G, 4G, 5G. Emerging Trends and Future Directions: Recent developments in networking technologies, Potential impact of technologies like AI and blockchain on networking. | | |
| Books Recommended: 1. "Computer Networking: A Top-Down Approach" by James F. Kurose and Keith W. Ross (7th Edition) 2. "Computer Networks" by Andrew S. Tanenbaum and David J. Wetherall (5th Edition) 3. "Data Communications and Networking" by Behrouz A. Forouzan (5th Edition) 4. "Computer Networks and Internets" by Achyut S. Godbole and Atul Kahate (2nd Edition) 5. Cisco Networks – Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell 6. Computer Networks – Fourth Edition, Andrew S., Tsanebaum | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Legal Aspects of Business (BCBA 2.2.3) | | | |
|---|--|----------------------------|--------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Minor |
| Objective: 1. To develop a basic understanding of the business laws – Indian Contract Act, 1872. 2. To develop a basic understanding of business laws – Indian Sale of Goods Act, 1930. | | | |
| Learning Outcome: After learning this subject, the student will be able to: 1. Analyze the essential elements of a valid contract, distinguish between different types of contracts, and evaluate the performance, discharge, and remedies for breach of contracts through analysis. 2. Demonstrate the ability to differentiate sale types, classify goods, interpret conditions, and apply legal doctrines for ownership transfer. | | | |
| Unit | Content | | |
| I | Indian Contract Act, 1872 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. Performance of a contract, Types of performance, Discharge of contract, Breach of contract, Remedies for breach of contract. Quasi contract, Contingent Contract | | |
| II | Sale of Goods Act, 1930 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. | | |
| 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 | | | |

| Fundamentals of Financial Accounting (BCBA 2.3.1) | | | |
|---|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: 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 Outcomes: | | | |
| 1. Assess the meaning, scope, and development of accounting, apply principles, concepts, and conventions, and demonstrate proficiency in preparing journal entries following Accounting Standards through synthesis. | | | |
| 2. Construct various types of ledgers, including cash and bank books, compile trial balances, and evaluate the advantages and limitations of trial balances through evaluation. | | | |
| Unit | Content | | |
| I | Fundamentals 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; Meaning, importance and benefits of Accounting Standards. Practical Problems: Preparation of Journal of Sole Proprietor. | | |
| II | Ledger and Trial Balance: Theory: Meaning of Ledger, different types of ledgers, importance and objectives of ledgers, meaning of trial balance, importance and objectives of trial balance, uses of trial balance, advantages and limitations of trial balance. Practical Problems: Preparation of Ledgers, Simple Cash Book, Simple Bank Book and Trial Balance | | |
| 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 Publications, Delhi | | | |
| 6. Advanced Financial Accounting – R.S.N. Pillai, Bhagavathi, S. Uma, S. Chand | | | |
| 7. CA Foundation and Intermediate Modules by ICAI. | | | |

| Indian Financial System (BCBA 2.3.2) | | | |
|---|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: 1. To enable the students with the understanding of Indian Financial System. 2. To equip the students with knowledge of financial instruments, financial regulations and financial services. | | | |
| Learning Outcomes: After learning this subject, the students will be able to understand: 1. The concept of money markets, capital markets and various instruments of money and capital markets. 2. The instruments of capital markets, financial markets. | | | |
| Unit | Content | | |
| I | Components of formal financial system- Structure & Functions of Financial system, financial system and economic growth. Money Markets – Meaning and Instruments: - Treasury Bills, Commercial papers, Commercial bills, Call money market: Meaning and Features Capital Market Capital Market: Meaning and Features Types of Capital Market: Meaning and Features Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market | | |
| II | Financial Instruments: 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: Meaning and Features. Financial Regulations & Financial Services- Financial Regulation - SEBI, RBI and IRDA: Meaning and Functions. The Derivative Market in India: Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitrageurs and Speculators (concept & role), Types of Financial Derivatives – Forwards, Futures, Options and Swaps: Concept and Features. | | |
| Books Recommended: 1. Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2nd Edition), Pearson Education, New Delhi. 2. Financial Institutions and Markets, Growth and Innovation, Bhole L. M., Tata McGraw-Hill, New Delhi, 2008. 3. Financial Economics, Bodie, Z. et. el, Pearson Education, New Delhi, 2009. 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. Reserve Bank of India, Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai 1997. 9. Derivatives: An Introduction, Strong, R. A., Thomson Asia Pvt. Ltd, Bangalore, 2002. 10. Futures and Options, Sridhar, A. N., Equities and Commodities; Shroff Publishers, Mumbai 2006. | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Indian Banking and Insurance Systems (BCBA 2.4.1) | | | |
|--|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objectives: 1. This course aims at providing the understanding of basic principles followed in Banking and Insurance. 2. This course aims at providing the understanding of the need of insurance and its applicability. | | | |
| Learning Outcome: After learning this subject, the student will be able to: 1. Understand recent trends in Banking and principles of bank lending. 2. Understand the concept of insurance and its role. | | | |
| Unit | Content | | |
| 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, Correspondent banking: Meaning and Features. Principles of Bank Lending & Internet Banking: Types of advances - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit (Concept) - Types of Securities – Sound principles of Bank Lending. Internet Banking: RTGS, NEFT, Debit Card, Credit Card, UPI: Meaning, Benefits. | | |
| II | Insurance: Meaning, Need and Scope of Insurance, Concept of risks and types of business risks, Principles of Insurance General and Life Insurance: Meaning and Importance Re-Insurance: Meaning and Importance IRDA: Meaning and Objectives of IRDA | | |
| Books Recommended: 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., Himalaya 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 | | | |

| Quantitative Aptitude and Logical Reasoning (BCBA 2.4.2) | | | |
|--|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Generic/Open Electives |
| Objective: <div>1. To develop an understanding of the basic mathematical and statistical tools and their application in business and finance and develop logical reasoning skills and apply the same in simple problem solving</div> <div>2. The students should be able to evaluate various real-life situations by resorting to analysis of key issues and factors.</div> | | | |
| Learning Outcome: After learning this subject, the student will be able to understand: <div>1. Demonstrate proficiency in understanding and applying ratio, proportion, and indices concepts, including properties, laws, and easy applications, through analysis and synthesis.</div> <div>2. Apply factorial concepts, solve problems on permutations and combinations, and demonstrate logical reasoning skills by solving problems related to number series, alphabet series, letter coding, number coding, and blood relations at a basic to moderate level.</div> | | | |
| Unit | Content | | |
| 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 | Basic Concepts of Permutation & Combination Introduction, factorial, problems on permutations including circular permutation with restrictions and problems on combination (easy to moderate level). Logical Reasoning Number series, Alphabet series, letter coding, number coding and blood relations. (Basic & Moderate level) | | |
| Books Recommended: <div>1. Quantitative Aptitude for competitive exams, Dr. R. S. Agrawal, S. Chand.</div> <div>2. A Modern Approach to Logical Reasoning, Dr. R. S. Agrawal, S. Chand</div> <div>3. Quantitative Aptitude for all competitive exams, Abhijit Guha, Tata Mac Graw Hill.</div> <div>4. Quantitative Aptitude for CAT, Deepak Agrawal & D. P. Gupta.</div> <div>5. Quantitative Aptitude, Shripad Deo, Allied Publishers Pvt. Ltd.</div> <div>6. ICAI study module of CA Foundation course, Paper 3 Business Mathematics & Logical Reasoning & Statistics.</div> | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Basics of Tally Prime (BCBA 2.5) | | | |
|---|---|----------------------------|------------------------------------|
| Teaching Hours: 45 (Theory + Practical) | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Vocational Skill Courses |
| Objectives: 1) To acquaint students with the Basics use of Tally Prime. 2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc. | | | |
| Learning Outcomes: After learning this subject, students will be able to: 1) Demonstrate the ability to install Tally Prime, open it, and create a new company, as well as create accounting masters, including groups, ledgers, and vouchers, through application and synthesis. 2) Create inventory masters such as stock groups, items, and units, manage godowns, and perform inventory transactions. Additionally, they will understand the activation of GST in Tally Prime, set up GST ledgers, generate GST invoices, and work with GST reports. | | | |
| Unit | Content | | |
| I | Introduction to Tally Prime – Installation Procedure, Opening Tally Prime, Creating a Company. Creating Accounting Masters – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions. | | |
| II | Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary. | | |
| Books Recommended: 1. Tally Prime – Tally Education Private Ltd (TEPL). 2. Official Guide to Financial Accounting Using Tally Prime – BPB Publications. 3. Mastering in Tally Prime – Ascent Prime Publications. 4. Tally Prime GST – United Publications 5. Tally Prime Training Guide – BPB Publications. | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Correspondence Skills (BCBA 2.6.1) | | | |
|--|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Skill Enhancement Courses |
| Objectives to achieve after studying unit I and II: 1. To introduce Business correspondence. 2. To develop writing skills of correspondence. 3. To develop skills of analysis of a given text. 4. To develop creative writing skills. | | | |
| Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking questions on various business letters 2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions 3. CO5 and CO6- Unit II- Expansion of an idea and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create | | | |
| Unit | Content | | |
| I (20M) | Business Correspondence i) Business Enquiry Letters- Enquiry about products and services with seller, Reply to enquiries ii) Business Order Letters- placing order about products and services, Reply to orders iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products iv) Business Adjustment Letters- providing proper adjustment to the buyer v) Letters to Banks-Writing applications for bank loans, issuing of cheque book | | |
| II (15M) | i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary-(write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) ii) Expansion of an idea based on given points iii) Vocabulary exercise – Fill in the blanks with appropriate homonyms given in brackets | | |
| Books Recommended: 1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Public Administration (BCBA 2.6.2) | | | |
|--|---|----------------------------|-------------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Skill Enhancement Courses |
| Objectives: 1. To understand the concept of Public Administration 2. To understand its importance 3. Role of Public Administrators | | | |
| Learning Outcomes: After studying this subject, students would be able to understand the administrative systems in India. | | | |
| Unit | Content | | |
| I | i) Meaning, scope and significance of Public Administration ii) Public and Private Administration iii) Public Services-Central, State and Local Government iv) Constitutional Framework of Government | | |
| II | i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc. iii) Role of Public Administration in development- Concept of good governance iv) Union Government-Executive, Parliament, Judiciary | | |
| 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. | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – II**

| A Better India, A Better World (BCBA 2.7) | | | |
|---|--|----------------------------|---------------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Ability Enhancement Courses |
| Objectives: 1. To develop the comprehension and understanding skills of students. 2. To motivate students to acquire good values. 3. To develop the creative skills of students. 4. To develop the analytical and application skills of students. | | | |
| Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. 2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. CO5 and CO6- Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create. | | | |
| Unit | Content | | |
| I (20M) | Following 4 chapters from the book are prescribed i) Learning from Experience ii) The Indian of the Twenty-first Century iii) What Can We Learn from the West iv) The Role of Discipline in Accelerating National Development | | |
| II (15M) | Non-textual i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary -write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage). ii) Draft/prepare an Advertisement for marketing a product or service, for Job requirement, for accommodation on rent. iii) Arrange Jumbled words of a sentence in a correct order. | | |
| Books Recommended: A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010 | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – II

| Value Education (BCBA 2.8) | | | |
|---|---|----------------------------|--------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Value Education Courses |
| Objectives: 1. Understanding the moral values: To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today’s world. 2. Sensitization of students for Nation Building: Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc. | | | |
| Learning Outcomes: After learning this subject, students would be able - 1. To build a strong base of high moral values in life. 2. To appraise Indian values and to contribute to nation building. | | | |
| Unit | Content | | |
| I | UNIT I- Moral Values: 1. Meaning & definition of moral values, Types of values and need of value education. 2. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking. 3. Role of values in education. 4. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand. 5. Seven inspiring thoughts of Mother Teresa & Baba Amte. | | |
| II | UNIT II A – Values & Self: 1. Self-confidence - Theories of self confidence 2. Stress Management - Techniques of Stress Management 3. Self-acceptance – Techniques and importance 4. Self-growth – Role of spirituality, meditation, yoga in self-growth. B – Values & Nation Building: 1. Sensitization for social & human values, sensitization to constitutional obligations- rights & duties. 2. Dr. A. P. J. Kalam’s Ten points for enlightened citizenship. 3. Valuable thoughts on management - Shivaji Maharaj's eight valuable thoughts on management for nation building. 4. Ratan Tata's eight valuable thoughts on management. | | |
| Books Recommended: 1. Vivekananda, Swami. “Personality Development” – Advaita Ashrama, Kolkata, 2008. 2. “Value Education” – Dr. Kiruba Charles and V Arul Selvi 3. “Wings of Fire” – Dr. A. P. J. Kalam 4. Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur 5. Shivaji : The Management Guru, Prof. Namdev Jadhav, Rajmata Prakashan, Mumbai | | | |

| Physical Education – II (BCBA 2.9) | | | |
|--|--|----------------------------|---------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Co-Curricular Courses |
| Objectives: 1) To understand the different components of physical fitness and their significance. 2) To demonstrate proficiency in the techniques and skills associated with various athletic events, including throwing, jumping, and running. | | | |
| Learning outcome: After learning this course, students will be able to: 1) Identify and explain the different skill-related physical fitness components and their significance in sports performance (Understand, Analyze) and evaluate and apply health-related physical fitness components to enhance overall well-being and prevent lifestyle diseases (Evaluate, Apply). 2) Demonstrate proper techniques and skills in throwing, jumping, and running events, and evaluate their own performance in these events to improve their athletic abilities. (Remember, Apply). | | | |
| Unit | Content | | |
| I | 1) Physical Fitness a) Skill Related Physical Components b) Health Related Physical Components | | |
| II | Athletics – 1) Throwing Events: Shot Put (Measurements, Skills), Discus Throw, Javelin Throw, Hammer Throw. 2) Jumping Events: Long Jump, High Jump, Triple Jump, Pole Vault. 3) Running Events: Sprints: 100 meters, 200 meters, 400 meters. Middle Distance: 800 meters, 1500 meters. Long Distance: 3000 meters, 5000 meters, 10000 meters, 3000 meters Steeplechase Marathon (42.195 kms) Relay Race: 4 x 100 meters, 4 x 400 meters. Hurdles: 100 (Men), 100 (Women), 400 meters. | | |
| Books Recommended: 1) Singh, H. (2010). Science of Sports Training. DVS Publications. 2) Sharma, V.K. (2012). Health and Physical Education. Sports Publication. 3) Singh, M. (2011). Fundamentals of Track and Field. Khel Sahitya Kendra. 4) Sharma, P. (2013). Athletics: Skills and Techniques. Friends Publications. | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – III****Basics of Financial Management (BCBA 3.1)**

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30 = 100

Group: Major Core

Objectives:

1. **Evaluate** and discuss various financial management functions, as well as the nature, scope, and objective of the financial management function.
2. To **understand** the concepts of Working Capital Management.
3. To **Familiarize** students with Debtors and Creditors Management.
4. To **Use** a variety of theories comprehend the significance of dividend decisions.

Learning Outcomes:

1. To **introduce** the fundamentals and procedures of financial management to the students. Students will get a deeper **understanding** of finance as well as knowledge about how to manage risk in businesses.
2. To **define and understand** Working Capital Management, Calculation of working capital and its cycle.
3. Students will be able to **recognize and evaluate** Debtors and Creditors Management.
4. Students will **learn** dividend policy & will able to **take** crucial decision relation to dividend declaration.

| Unit | Content |
|------------|--|
| I | Introduction and Leverages: Theory: Finance - Definition – Nature, scope & function of finance. Financial Management - Meaning - Scope and Objectives- Profit Maximization Vs Wealth Maximization, Financial Environment, Role of chief financial officer in company., Leverage- Concept & Types. Practical Problems: Preparation of Income/Profitability Statement and Calculation of Operating Leverage, Financial Leverage and Combined Leverage. |
| II | Working Capital Management: Theory: WCM-Meaning, Concept, significance, types of working capital. Adequacy of working capital, Factors affecting working capital needs, Advantages & Disadvantages of WCM, Methods of forecasting working capital requirements:- Balance Sheet Method, Profit & Loss Adjustment Method, Percentage of Sales Method. Practical Problems: Calculation of requirement 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, Concept and importance of credit Policy, Factors affecting 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 Decisions: Theory: Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model & Modigliani-Miller models. Practical Problems: Problems based on Dividend Theories: Walter's Model, Gordon's Model & Modigliani-Miller models. |

Books Recommended:

1. **Financial Management**, Ravi Kishore, Taxman's, New Delhi.
2. **Financial Management: Problems and Solutions**, Ravi Kishore, Taxmann, New Delhi
3. **Financial Management**, I.M. Pandey, Vikas Publishing House, New Delhi.
4. **Financial Management & Policy**, V. K. Bhalla – (Anmol Publication, New Delhi)
5. **Financial Management**, M. Y. Khan & P. K. Jain – Tata McGraw Hill Education Pvt. Ltd. 6th Edition
6. **Business Finance – I**, Dr. Vishal Thangan – Sir Sahitya Kendra, Nagpur.
7. **Business Finance – II**, Dr. Vishal Thangan- Sir Sahitya Kendra, Nagpur.

Name of Course: B.Com. (Major in Business Administration)

Semester – III

Fundamentals of Marketing Management (BCBA 3.2)

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30 = 100

Group: Major Core

Objectives:

1. To **understand** the fundamental concepts, evolution, and significance of marketing and to **identify** its core principles, functions, and differences from selling.
2. To **understand** the components of the marketing mix and **apply** relevant strategies related to product, price, place, and promotion in real business scenarios.
3. To help students **understand** the dynamics of consumer behavior and **apply** appropriate segmentation, targeting, and positioning strategies for identifying and serving diverse market needs.
4. To understand and examine emerging marketing trends such as digital, green, social media, relationship, and services marketing, and differentiate between product and service marketing practices.

Learning Outcomes: After learning this subject student will be able to,

1. **Understand** and **differentiate** fundamental marketing concepts, including needs, wants, demand, and the evolution of marketing, and **analyze** the role and functions of marketing in a dynamic business environment.
2. **Analyze** the components of the marketing mix and **apply** appropriate 4Ps strategies—Product, Price, Place, and Promotion—in real-world marketing scenarios.
3. **Analyze** consumer buying behavior and **apply** market segmentation strategies to effectively identify and target specific customer segments using the STP (Segmentation, Targeting, Positioning) framework.
1. **Understand** emerging marketing trends and **analyze** the application of digital, green, social media, relationship, and services marketing in contemporary business practices

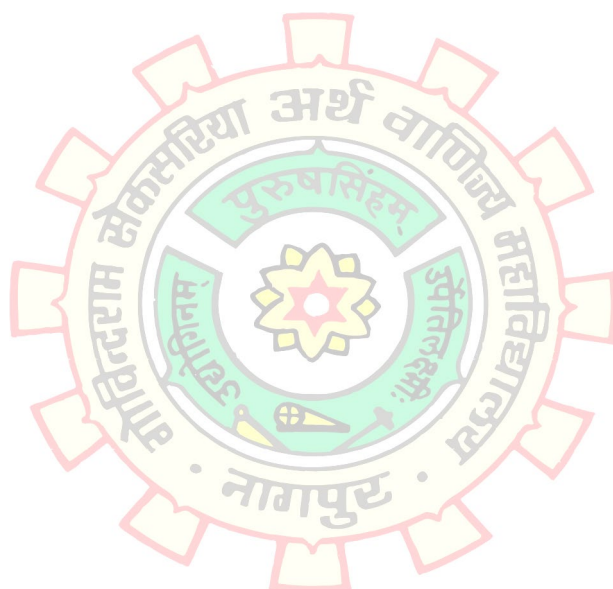
| Unit | Content |
|------|--|
| I | Unit - I: Introduction to Marketing Meaning, Definition, and Nature of Marketing, Core Concepts of Marketing: Needs, Wants, Demand, Value, Exchange, Marketing vs. Selling, Evolution of Marketing Concepts (Production, Product, Selling, Marketing, and Societal Concepts), Importance and Functions of Marketing |
| II | Unit - II: Marketing Mix – The 4Ps Product: Product Levels, Product Classification, Product Life Cycle, Price: Pricing Objectives, Factors Influencing Pricing, Pricing Methods, Place (Distribution): Channels of Distribution – Types, Role of Intermediaries, Promotion: Promotion Mix Elements – Advertising, Sales Promotion, Personal Selling, Public Relations |
| III | Unit - III: Consumer Behavior and Market Segmentation Understanding Consumer Behavior: Buying Motives and Decision-Making Process, Factors Influencing Consumer Behavior (Cultural, Social, Personal, Psychological), Market Segmentation: Meaning and Need, Bases for Segmentation: Geographic, Demographic, Psychographic, Behavioral, Targeting and Positioning (STP Strategy) – Basic Concepts |
| IV | Unit - IV: Recent Trends in Marketing Digital Marketing – Basic Concepts, Green Marketing-Concept, Scope Advantages. Social Media Marketing-Concept Nature and Elements, Relationship Marketing- Meaning & Advantages, Services Marketing – Basic Differences between Product and Service Marketing |

Books Recommended:

1. **Marketing Management**, Philip Kotler, Pearson.
2. **Marketing Management**, Sherlekar, Himalaya Publishing House.
3. **Marketing Management: Text & Cases**, Rajagopal, Vikas Publishing House.
4. **Modern Marketing**, Bhagwati, Pillai, S. Chand Publications.
5. **Principles of Marketing**, Philip Kotler, Gary Armstrong, Prafulla Agnihotri, Ehsan Haque, Pearson.
6. **Modern Marketing**, Bhagwati, Pillai, S. Chand Publications.
7. **Marketing Research & Consumer Behaviour**, S. Sumathi, P. Saravanel, Vikas Publishing House.
8. **Marketing Management**, Rajan Saxena, TMGH.

| Business Economics (BCBA 3.3.1) | | | |
|---|--|----------------------------|--------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30 =100 | Group: Minor |
| Objective: <ol style="list-style-type: none"> To provide the students an understanding of basic concepts of business economics and demand analysis. To help students understand the requirements of business decision making and production analysis. To make the students familiar with costing concepts and revenue analysis. To provide knowledge to the students regarding market structures and competition. | | | |
| Learning Outcomes: After learning this course, students will be able to – <ol style="list-style-type: none"> Understand the important concepts of Business Economics, and further delve deeper into concepts related to Demand analysis like, Elasticity of demand and Indifference curve. Analyse how the producers make decisions based on production function in short run and long run. Evaluate the importance of cost analysis and revenue analysis for a business. Apply the knowledge regarding various types of markets and how the companies function in a given nature of market & competition in realistic situations. | | | |
| Unit | Content | | |
| I | Introduction to Business Economics <ul style="list-style-type: none"> Concept, Nature, Scope of Business Economics Demand -Meaning of Demand, Determinants of Demand, Law of Demand, Expansion and Contraction of Demand, Increase and Decrease of Demand Elasticity of Demand - Concept, Methods, Types of Elasticity of Demand, Degrees of Price Elasticity of Demand, Factors affecting Elasticity of Demand, Case Study on Oil Refining Companies and Price Elasticity of Demand Indifference Curve - Meaning, Properties of Indifference curve, Indifference map | | |
| II | Business Decision-Making and Production Function <ul style="list-style-type: none"> Supply -Concept of Supply, Law of Supply , Elasticity of Supply, Determination of Equilibrium price through market forces (Demand and Supply), Case Study on Demand and Supply of Gold in India Production Function - Meaning of Production Function, Short Run & Long Run Production Function Isoquant - Meaning, Properties SDG 12 - Sustainable Consumption and Production - Concept, Targets and Indicators Case study on Inability in taking strategic timely decisions a cause for Nokia's failure | | |
| III | Costing Concepts & Revenue analysis <u>Costing Concepts</u> <ul style="list-style-type: none"> Cost Function - Meaning of Cost Function Introduction to Various Short & Long Run Costing Concepts : Concept of Total Cost, Average Cost, Marginal Cost, Supply chain costs and drivers of supply chain costs Relationship between Average Cost and Marginal Cost <u>Revenue Analysis</u> – Meaning of Revenue, Concept of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Average Revenue and Marginal Revenue <ul style="list-style-type: none"> Theory of Firm- Objectives of a firm and profit maximization | | |
| IV | Market structure and competition <u>Market:</u> <ul style="list-style-type: none"> Market - Meaning, Features, Types <u>Perfect Competition</u> - Meaning, features, Equilibrium of Industry and of Firm in short run (Price-Output Determination in short run) <u>Imperfect Competition</u> <ul style="list-style-type: none"> Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short | | |

| | |
|--|---|
| | <p>run), Price Discrimination- meaning, types, conditions for price discrimination to be profitable</p> <ul style="list-style-type: none"> • Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run) • Oligopoly - Meaning, features, kinked demand curve, Nash Equilibrium in Prisoner’s Dilemma- concept |
| Books Recommended: | |
| <ol style="list-style-type: none"> 1. Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, Revised Edition. 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. 5. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company. | |



Name of Course: B.Com. (Major in Business Administration)**Semester – III**

| MS-Office (BCBA 3.3.2) | | | |
|---|--|-----------------------------|--------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30 = 100 | Group: Minor |
| Objective: <ul style="list-style-type: none">1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents.2. To analyze large datasets through Excel sorting, filtering and different data analysis tools.3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively.4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow. | | | |
| Learning Outcomes: After learning this course, students will be able to – <ul style="list-style-type: none">1. Understand and recall the functionalities, tools and commands available in MS Word.2. Analyze financial data and perform functions to evaluate financial scenarios.3. Apply statistical analysis tools and technique to interpret data for business insights and faster decision making.4. Evaluate the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences. | | | |
| Unit | Content | | |
| I | Microsoft Word :- Introduction to MS-Office 2019, Installation, Word:- Introduction to MS-Word, Working with toolbars & ribbons, Components of MS-Word Window, Inserting Tables, Mail-merge, Macros, Templates. | | |
| II | MS-Excel:- Introduction to MS-Excel:- Introduction to MS-Excel, Elements of MS-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, V-lookup, H-lookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking. | | |
| III | Advanced Excel - INDEX and MATCH, IF with AND, OR, OFFSET combined with other functions, CHOOSE for creating scenarios, INDIRECT combined with other functions, XNPV and XIRR CELL, COUNTA, and MID functions combined together, PMT, IPMT, and principal payment calculations, Subtotal and Data Consolidation, Pivot Table, Protection. | | |
| IV | Microsoft PowerPoint: - Introduction to MS-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header & Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition. | | |
| Books Recommended: <ul style="list-style-type: none">1. A First Course In Computers, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi2. Mastering MS-Office, Bittu Kumar3. Mastering Advanced Excel, Ritu Arora | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – III****Company Law (BCBA 3.3.3)**

Teaching Hours: 60

Total Credits: 4

Total Marks:
70+30 = 100

Group: Minor

Objective:

1. To impart basic knowledge of the provisions of Companies Act 2013.
2. To familiarize students with the legal regulations related to registration of a company.
3. To impart knowledge about important documents that defines a company.
4. To impart knowledge of company functioning

Learning Outcomes: After learning this course, students will be able to –

1. Classify different types of companies under the Companies Act 2013, including registered, public, private, one-person, and others, and explain their respective features, privileges, and exemptions. **(Understand)**
2. Interpret the duties and liabilities of promoters, understand the preliminary steps involved in company incorporation, and explain the online registration process, issuance of certificates, and provisional contracts. **(Evaluate)**
3. Apply the principles of Memorandum of Association (MOA) and Articles of Association (AOA) to understand their clauses, alterations, and the legal implications of ultra vires transactions. Analyze the requirements and types of prospectuses and their significance. **(Apply)**
4. Analyze the concept of company meetings, including their requisites for validity, different types, and voting procedures. Evaluate the role of resolutions and assess the effectiveness of various voting methods, including postal ballot and e-voting. **(Analyze)**

| Unit | Content |
|------|--|
| I | Provisions of Companies Act 2013 (as amended from time to time), features, Kinds of companies: Registered company, Public company, private company-privileges and exemptions of a private company, Conversion of Private company to Public company, conversion of Public company to Private company, One person company: Provisions and exemptions of OPC, Conversion of OPCs into private and public companies, Holding and subsidiary company, Government company, Foreign Company, Sec 8 Company |
| II | Formation of company- Promotion: duty and liabilities of promoters, legal position of promoters; Incorporation: preliminary steps, online registration of a new company, certificate of incorporation, commencement of business, certificate of commencement of business, CIN, provisional contracts |
| III | Documents: Memorandum of association- clauses and alterations Articles of association- Content and alterations Doctrine of ultra vires- effects of ultra vires transactions Prospectus: Meaning, requirements of a prospectus, abridged prospectus, shelf prospectus, misleading prospectus |
| IV | Company meetings -Meaning of meeting, kinds of meetings, Requisites of a valid general meeting: notice, agenda, quorum, chairman, voting by poll, Voting through postal ballot, procedure to be followed for conducting business through postal ballot, E-voting, Proxy and its provisions. Resolutions: Types of resolutions |

Books Recommended:

1. **Company Law & Secretarial Practice.** Sultan Chand & Sons, Kapoor, N.D: 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 Laws,** Anil Kumar; Taxman Publications

Name of Course: B.Com. (Major in Business Administration)

Semester – III

| Business Analytics (BCBA 3.4.1) | | | |
|---|--|------------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35 + 15 = 50 | Group: Generic/Open Electives |
| Objective: 1. Understand the fundamentals and scope of business analytics in decision-making. 2. To equip the students with knowledge of tools, technologies and skills for business analytics. | | | |
| Learning Outcomes: After learning this course, students will be able to – 1. Understanding- To explain and describe business analytics and its role in various business functions. 2. Applying- To apply tools and technologies for business data analytics. | | | |
| Unit | Content | | |
| I | Introduction to Business Analytics: Meaning and Definition of Business Analytics, scope and importance of Business Analytics. Types of analytics: Descriptive, Diagnostic, Predictive, Prescriptive Analysis. Role of data analytics in commerce and business functions (Marketing, Finance, HR, Operations). Data and decision-making: structured vs. unstructured data. Various tools and technologies used for business data analytics. Recent Trends in business analytics. | | |
| II | Technology and data analytics: Use of mobile & cloud technology with their benefits & risks, cloud v/s owned hardware & software, use of big data, IT systems security; ethical use of data, Machine Learning and AI- concept, benefits and examples of Machine learning and artificial intelligence, 21 st – Century Skills for business analytics. | | |
| Books Recommended: 1. Business Analytics , Evans, J. R (Pearson) 2. Business Analytics: The Science of Data-driven Decision Making , U Dinesh Kumar, (Wiley) | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – III

| Financial Accounting – I (BCBA 3.4.2) | | | |
|--|---|------------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35 + 15 = 50 | Group: Generic/Open Electives |
| 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 Outcomes: After learning this course, students will be able to – 1. Understand the process of preparation of final accounts of sole trading concern. 2. Understand the process of preparation of final accounts of co-operative society. | | | |
| Unit | Content | | |
| I | Final Accounts of Sole Traders: Theory: Meaning of Final Accounts, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustments. Practical Problems: Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trial balance and Adjustments | | |
| II | 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 of 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. | | |
| 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, S. Chand Publications 4. Financial Accounting , Dr. V. K. Goyal, Excel Books Publications 5. Financial Accounting , Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 6. Financial Accounting , Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – III**

| Digital Marketing (BCBA 3.5) | | | |
|---|--|--------------------------|-----------------------------------|
| Teaching Hours: 45 (Theory + Practical) | Total Credits: 2 | Total Marks: 35+15=50 | Group: Vocational Skill Course |
| Objectives: 1. To provide students a foundational understanding of digital marketing concepts, tools, and techniques 2. To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals. | | | |
| Learning Outcomes: After learning this course, students will be able to 1. Understand the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing. 2. Apply the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives. | | | |
| Unit | Content | | |
| I | Foundation of Digital Marketing: Digital Marketing, Definition, and scope of digital marketing, Core Concepts of Digital Marketing: Search Engine Optimization (SEO), Online consumer behaviour. Legal and Ethical Considerations in Digital Marketing. Digital Marketing Strategy: Setting SMART objectives, Developing a digital marketing plan, Integration with traditional marketing strategies. | | |
| II | Digital Marketing Channels and Strategies Social Media Marketing (SMM): Social Media Marketing process, Social media platforms overview: Facebook, Instagram, Twitter, LinkedIn. Content Marketing: Content types Blog posts, videos, infographics. Email Marketing: Email campaign planning and execution. | | |
| Books Recommended: 1. Digital Marketing: Strategy, Implementation and Practice by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India. 2. Digital Marketing: A Practical Approach by Harpreet Kaur, published by Oxford University Press India. 3. Digital Marketing: Concepts and Strategies by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India. 4. Digital Marketing: Strategy, Implementation and Practice in India by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India. 5. Digital Marketing: An Indian Perspective by Kannan P.K and Chitra S, published by Pearson Education India. | | | |

Hindi (BCBA 3.6.1)

Teaching Hours: 30

Total Credits: 2

Total Marks:
35+15 = 50Group: Ability
Enhancement Courses**Course Objectives:**

1. To understand and appreciate the literary works in prose by renowned Hindi authors, focusing on their themes and messages.
2. To explore and comprehend the poetic expressions of various Hindi poets, delving into the emotions and ideas conveyed through their poems and develop practical skills in translation, advertisement writing, and business vocabulary enhancement in Hindi.

पाठ्यक्रम का उद्देश्य:

1. प्रमुख हिंदी लेखकों द्वारा गद्य में विभिन्न कृतियों को समझना और मूलभूत विषयों और संदेशों पर ध्यान केंद्रित करना।
2. विभिन्न हिंदी कवियों द्वारा की गई कविताओं की व्याख्या करना और उनके कविताओं के माध्यम से व्यक्त की गई भावनाओं और विचारों को समझना और हिंदी में अनुवाद, विज्ञापन लेखन, और व्यावसायिक शब्दावली में सुधार के प्रायोगिक कौशल विकसित करना।

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze** and **interpret** the prose works of Dr. Abdul Kalam, Dr. Krishna Kumar Mishra, and Narayan Murthy, identifying the central themes and moral values conveyed in their writings.
2. **Analyze** the poems of Santosh Kumar Badal, Sohan Lal Dwivedi, and Methili Sharan Gupta, discerning the emotions, philosophies, and societal concerns expressed in their verses and **demonstrate** proficiency in translating texts from English to Hindi, crafting effective advertisements in Hindi, and expanding their business vocabulary in Hindi, facilitating communication in professional contexts.

शिक्षा परिणाम: इस पाठ्यक्रम के अध्ययन के बाद, छात्र निम्नलिखित कार्य कर सकेंगे:

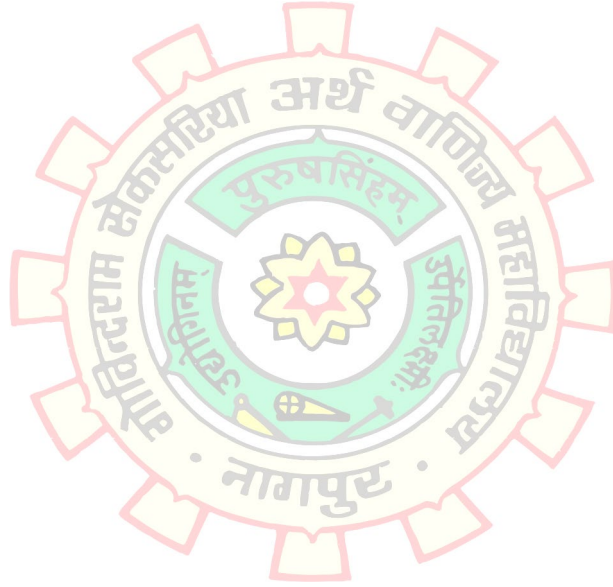
1. डॉ. अब्दुल कलाम, डॉ. कृष्ण कुमार मिश्र, और नारायण मूर्ति की गद्य रचनाओं का **विश्लेषण** और व्याख्या करके उनकी लेखनी में प्रमुख विषयों और नैतिक मूल्यों को **पहचान** सकेंगे।
2. संतोष कुमार बादल, सोहन लाल द्विवेदी, और मेथिली शरण गुप्त की कविताओं का **विश्लेषण** करके, उनकी पंक्तियों में व्यक्त भावनाओं, दार्शनिकताओं, और सामाजिक चिंताओं को **पहचान** सकेंगे और अंग्रेजी से हिंदी में पाठों का अनुवाद करके, हिंदी में प्रभावी विज्ञापन बनाने, और हिंदी में व्यावसायिक शब्दावली का विस्तार करने में **प्रवीण** होंगे, जो व्यावसायिक संदर्भों में संचार को सुगम बनाएगा।

| Unit | Content |
|----------------------------------|---|
| I साहित्यिक हिंदी | गद्य भाग <ul style="list-style-type: none"> ➤ शाश्वत जीवन मूल्य- अदम्य साहस – डॉ. अब्दुल कलाम ➤ जलवायु परिवर्तन तय करेगा धरती पर सभ्यता का भविष्य (निबंध) डॉ. कृष्ण कुमार मिश्र ➤ उद्यमशीलता- बेहतर भारत बेहतर दुनिया – नारायण मूर्ति पद्य भाग <ul style="list-style-type: none"> ➤ अवकाश - संतोष कुमार बादल ➤ लहरो से डरकर नौका पार नाही होती – सोहन लाल द्विवेदी ➤ मनुष्यता- मेथिली शरण गुप्त |
| II व्यावहारिक हिंदी | <ul style="list-style-type: none"> ➤ अनुवाद: - अर्थ - परिभाषा, स्वरूप, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ, अनुवाद प्रक्रिया, प्रकार। ➤ विज्ञापन लेखन - अर्थ - परिभाषा, गुण, लाभ, सावधानी आदि। ➤ पारिभाषिक शब्दावली (वाणिज्य विषयक) |

Books Recommended:

संदर्भ ग्रंथ :-

१. अदम्य साहस – डॉ. अब्दुल कलाम
२. बेहतर भारत बेहतर दुनिया – नारायण मूर्ति
३. विज्ञापन के मुल तत्व :- डॉ. जयश्री जोशी , केलाश पुस्तक सदन , भोपाल
४. मीडिया लेखन और अनुवाद विज्ञान : डॉ जगदीश शर्मा . डॉ धनबहादूर पाठक , हरीश प्रकाशन मंदिर



Marathi (BCBA 3.6.2)

Teaching Hours: 30

Total Credits: 2

Total Marks:
35+15 = 50Group: Ability
Enhancement Courses**Course Objectives:**

1. To understand and appreciate the literary works in prose by renowned Marathi authors, focusing on their themes and messages.
2. To develop practical skills in internet usage in Marathi language, news editing, and business vocabulary enhancement in Marathi.

पाठ्यक्रमाचे उद्देश्य:

1. प्रसिद्ध मराठी लेखकांच्या गद्य रचना समजून मूल्यांकन करणे, त्यांच्या विषय आणि संदेशांवर लक्ष केंद्रित करणे.
2. मराठी भाषेत इंटरनेट वापराचे कौशल्य विकसित करणे, बातम्या संपादन, आणि मराठीत व्यावसायिक शब्दकोश वाढवणे.

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze and interpret** the prose works of Dr. Abdul Kalam, Narayan Murthy, Shrinivas Thanedar, discerning the central themes and moral values conveyed in their writings.
2. **Demonstrate** proficiency in using the internet in Marathi language, editing news content effectively, and expanding their business vocabulary in Marathi, facilitating communication in professional contexts.

शिक्षण परिणाम: या पाठ्यक्रमाच्या अभ्यासानंतर विद्यार्थी खालील कार्ये करू शकतील:

1. डॉ. अब्दुल कलाम, नारायण मूर्ती, श्रीनिवास ठाणेदार यांच्या गद्य रचनांचा विश्लेषण आणि व्याख्या करून, त्यांच्या लेखनांमध्ये अडचणी आणि मूल्यांकन करून, मुख्य विषय आणि नैतिक मूल्ये ओळखून त्यांची समज करण्यात विद्यार्थी सक्षम होतील.
2. मराठी भाषेत इंटरनेट वापराचे कौशल्य, बातम्या संपादन योग्यतेत दक्षता, आणि मराठीत व्यावसायिक शब्दांचे विस्तार करणे, यात्रेत व्यावसायिक संदर्भात संवाद सुचारूप बनवण्यात विद्यार्थी सक्षम होतील.

| Unit | Content |
|----------------------------------|---|
| I साहित्यिक मराठी | गद्य विभाग <ul style="list-style-type: none"> ➤ चिरंतन मूल्ये : ए. पी. जे. अब्दुल कलाम ➤ उद्योजकतेविषयी : नारायण मूर्ती ➤ नक्षत्रांचे देणे : श्रीनिवास ठाणेदार पद्य विभाग <ul style="list-style-type: none"> ➤ पसायदान : संत ज्ञानेश्वर ➤ दोन पर्याय : दिलीप कुलकर्णी ➤ विश्वशांती : दिनेश काळे |
| II व्यावहारिक मराठी | <ul style="list-style-type: none"> ➤ इंटरनेट आणि मराठी भाषा : डॉ. नंदकिशोर मोरे ➤ वृत्त संपादन : प्रभाकर कोंडबतुनवार ➤ पारिभाषिक शब्दावली (वाणिज्य विषयक) |

Books Recommended (संदर्भ ग्रंथ):

१. शब्द साधना भाग -२
२. अदम्य जिद्द : ए- पी- जे- अब्दुल कलाम
३. अ बेटर इंडिया अ बेटर वर्ल्ड : नारायण मूर्ती
४. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळम्बे
५. जाहिरातींचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई

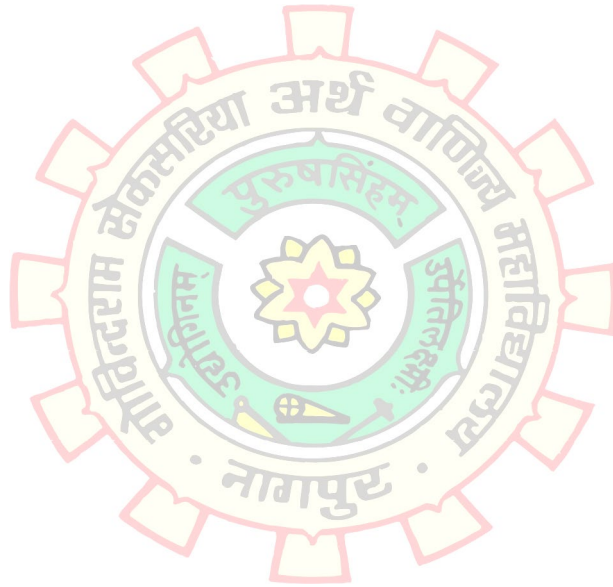
Name of Course: B.Com. (Major in Business Administration)

Semester – III

| Physical Education – III (BCBA 3.8) | | | |
|---|---|----------------------------|---------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Co-Curricular Courses |
| Objectives: 1) To understand and distinguish between skill-related and health-related physical fitness components. 2) To develop knowledge and practical skills in athletics, specifically in throwing events such as Shot Put, Discus Throw, and Javelin Throw. | | | |
| Learning outcome: After learning this course, students will be able to: 1) Explain the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating) 2) Demonstrate and practice specific asanas (such as Tadasana, Vrukshasana, Padmasana, Vajrasana, etc.) and relaxing asanas (Shavasana, Makarasana), and assess their impact on personal health and well-being. (Applying, Creating, Evaluating) | | | |
| Unit | Content | | |
| I | Yogasana – Meaning, Types of Asanas, Benefits of Yogasana | | |
| II | Asanas (Postures): (Practical) i) Standing Asanas - Tadasana, Vrukshasana, Virbhadrasana ii) Sitting Asanas - Padmasana, Vajrasana, Ardha Matsendrasana iii) Lying Asanas a) Supine Position – Naukasana, Setu Bandhasana b) Prone Position – Bhujangasana, Shalabhasana Relaxing Asanas: Shavasana, Makarasana | | |
| Books Recommended: 1. Iyengar, B.K.S. (2001). <i>Light on Yoga</i> . HarperCollins Publishers. 2. Saraswati, Swami Satyananda (2008). <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. Desikachar, T.K.V. (1999). <i>The Heart of Yoga: Developing a Personal Practice</i> . Inner Traditions. 4. Hatha Yoga Pradipika by Swami Muktibodhananda (2012). Yoga Publications Trust. 5. Sivananda, Swami (2004). <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press. | | | |

| Principles of Human Resource Management (BCBA 4.1) | | | |
|--|---|--------------------------|-------------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30 = 100 | Group: Major Core |
| Objectives: 1. To Understand the fundamental concepts of HRM and to explore Challenges and Trends of HRM in the Modern Business Environment. 2. To Apply the concept of Recruitment, Selection, and Employee Development. 3. To Analyse the Compensation, Employee Benefits, and Employee Relations. 4. To Evaluate the Strategic HRM and Contemporary Issues in HRM. | | | |
| Learning Outcomes: After learning this subject, student will be able to – 1. Understand the fundamental concepts of HRM, Exploring the evolution and functions of HRM and analysing current trends and challenges in HRM. 2. Apply the various training and employee development methods and Evaluating career development strategies. 3. Analyse to develop the compensation and Employee benefits systems, understanding performance management techniques and learning the principles of employee relations and conflict resolution. 4. Evaluate the strategic role of HRM in organizational success, exploring global HRM issues and technological advancements in HR and Analysing contemporary issues in HRM and their impact on organizations. | | | |
| Unit | Content | | |
| I | Unit 1: Introduction to Human Resource Management (HRM) <ul style="list-style-type: none">Overview of HRM: Definition, Nature, Objectives, Importance and Scope of HRM in organizations.Principles of HRM.Historical Evolution of HRM: From personnel management to strategic HRM.HR Manager: Qualities and Role of an HR Manager.HRM in the Modern Business Environment: Challenges and Trends in HRM | | |
| II | Unit 2: Recruitment, Selection, Training and Development <ul style="list-style-type: none">Recruitment: Definition, Sources of Recruitment (Internal and External Recruitment), Recruitment Process, Job analysis, and Job Description.Selection: Selection Process, Methods of Selection.Employee Onboarding and Induction: Meaning, Importance of effective onboarding, Benefits of Induction.Training and Development: Training Needs Assessment, Training Methods (on-the-job and off-the-job). | | |
| III | Unit 3: Compensation, Benefits, and Employee Relations <ul style="list-style-type: none">Compensation Management: Types of compensation (Direct vs Indirect), Components of Salary structure, Incentives, Bonus systems.Employee Benefits: Monetary and Non-Monetary Benefits.Performance Management: Methods of Performance Appraisals, Feedback Systems.Employee Relations: Managing Conflict, Employee Satisfaction, and Grievance Redressal.Workplace Diversity: Strategies for Managing Diverse Workforces. | | |
| IV | Unit 4: Strategic HRM and Contemporary Issues in HRM <ul style="list-style-type: none">Strategic HRM: Definition, link between HRM and Organizational Strategy, HR as a Strategic Partner.Global HRM: HRM in Multinational Corporations, Cross-Cultural Issues and managing cross cultural teams, Expatriate Management.Technological Advancements in HRM: HR Information Systems (HRIS), Artificial Intelligence, Data Analytics in HR.Contemporary Issues in HRM: Various Contemporary Issues in HRM (Remote Working, Flexible Work Arrangements, Employee Well-Being, Mental Health at Work, Leadership Development, Employee Engagement, Ethics in HRM). | | |
| Books Recommended: 1. Textbook 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, Biswajeet Pattanayak, Eastern Economy edition
5. Human Resource and Personnel Management – Text and cases, K. Aswathappa, TATA McGraw Hill Publication.

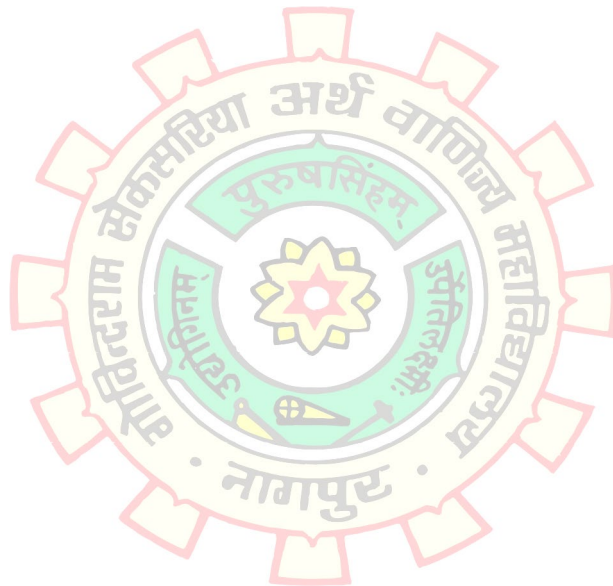


| Basics of Production and Operations Management (BCBA 4.2) | | | |
|---|---|-----------------|-------------|
| Teaching Hours: 4 | Total Credits: 4 | Total Marks: 70 | Group: Core |
| Objectives: <ol style="list-style-type: none"> To understand the fundamental concepts of Production and Operations Management. To Apply the concepts of Process Panning and Production Planning and Control (PPC). To Analyse the core ideas of Material and Inventory Management. To Evaluate the core concepts and techniques of Quality Control. | | | |
| Learning Outcomes: After learning this subject, <ol style="list-style-type: none"> Understand the fundamental concepts of Production and Operations Management, Analyze Strategic Decisions in Operations Management and Understand Operations Strategy and Key Performance Objectives. Apply the concepts of Plant Location Decisions, Plant Layout, Master Production Schedule (MPS) and Aggregate Planning, Capacity Planning and Production Planning and Control (PPC). Analyze the concepts of Material and Inventory Management and Inventory control techniques. Evaluate the tools and techniques and concepts of Quality Control. | | | |
| Unit | Content | | |
| I | Unit I: Introduction of Production and Operations Management: <ul style="list-style-type: none"> Definition, Scope and Importance of Productions and Operations Management. Role of Production Manager. Types of Production Systems (Jobs, Batch, Mass and Assembly Line). Concept of Productivity and types of productivity. Product Design and Development Process. Strategic Decisions in Operations Management. Operations Strategy- Key Performance Objectives: Cost, Quality, Flexibility, and Speed. | | |
| II | UNIT II: Process Planning: <ul style="list-style-type: none"> Plant Location Decisions: Factors affecting Plant Location. Plant Layout: Types of Layouts: Product, Process, Fixed-Position, and Cellular. Master Production Schedule (MPS) and Aggregate Planning: Meaning, Importance and Elements. Capacity Planning: Measurement and Strategies. Production Planning and Control (PPC): Objectives of Production Planning and Control, Phases of Production Planning and Control: Planning. Routing, Scheduling, Dispatching, Follow-up. | | |
| III | Unit III: Material and Inventory Management: Material Management: <ul style="list-style-type: none"> Meaning, Objectives and Elements of Material Management. Inventory Management: <ul style="list-style-type: none"> Concept of Inventory Management. Importance of Inventory in Production. Types of inventories: Raw materials, Work-in-progress (WIP), and Finished goods, Maintenance, Repair, and Overhaul (MRO) Inventory. Inventory control techniques: Just-In-Time (JIT) Inventory, Economic Order Quantity (EOQ), ABC Analysis, FIFO (First In, First Out), LIFO (Last In, First Out), Reorder Point (ROP), Safety Stock, Vendor-Managed Inventory (VMI), Kanban, Materials Requirement Planning (MRP). | | |
| IV | Unit IV: Quality Control: | | |

| | |
|--|--|
| | <ul style="list-style-type: none"> • Objectives of Quality Control in Production and Operations Management. • Basic principles of Quality Management. • Importance of Quality Control in Production and Operations Management. • Tools and techniques for quality control. • Concept of Total Quality Management (TQM) • Concept of Six Sigma. |
|--|--|

Books Recommended:

1. **Production and Operations Management** by K. Aswathappa and K. Shridhara Bhat, Himalaya Publishing House.
1. **Operations Management**, Shridhar, Himalaya Publishing House.
2. **Operations Management**, Nair: TMH.
3. **Production and Operations Management**, Adam & Ebert, Prentice Hall India.
4. **Operations Management**, Chary, McGraw Publications.
5. **Warehouse Management and Inventory Control**, JP Saxena, Vikas Publications.



Name of Course: B.Com. (Major in Business Administration)

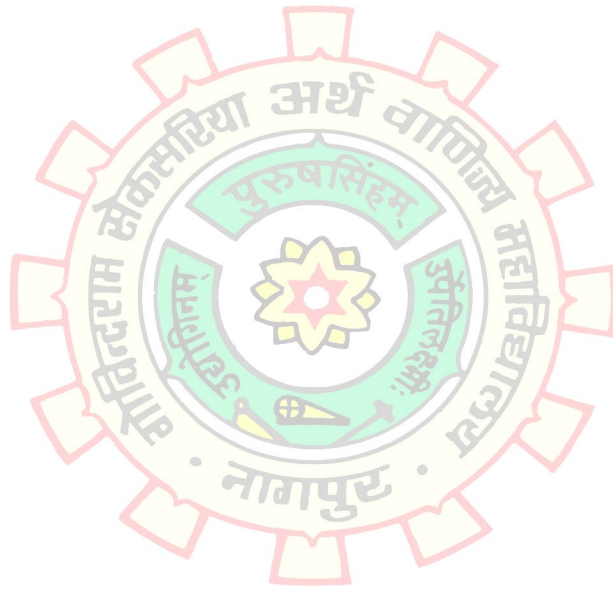
Semester – IV

| Monetary Economics (BCBA 4.3.1) | | | |
|--|--|----------------------------|--------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30 =100 | Group: Minor |
| Objective: <ol style="list-style-type: none"> 1. To help students understand the basic concepts related to money and the importance of money in growth and welfare. 2. The core objective is to provide the students with an understanding of apex banking institution, commercial banks, modern digital banking systems and other financial institutions 3. To provide students with an understanding of the functioning of Development Banks, Cooperative societies, NBFCs, Payment Banks and Neo Banks 4. To enable the students to understand the working of macroeconomic fundamentals business cycles, inflation and deflation. | | | |
| Learning Outcomes: After learning this course, students will be able to – <ol style="list-style-type: none"> 1. Understand the concepts of money, paper currency, methods of issue, Fisher's Quantity Theory, facilitating their ability to analyze their significance in economic contexts. 2. Correlate how changes in money supply can lead to changes in the dynamic economic system and analyze the measures taken by RBI to combat economic fluctuations 3. Classify the working of various banking institutions in the country and their functioning. 4. Evaluate parameters like National Income, Inflation, Deflation and Business Cycles to measure the performance of economy. | | | |
| Unit | Content | | |
| I | Money in Economics <ul style="list-style-type: none"> • Money - Meaning, Evolution of Money, Functions of Money • Paper Currency - Meaning, Merits, Demerits • Methods of note issue - Fixed Fiduciary Method - Merits & Demerits, Proportionate Reserve Method - Merits & Demerits, Minimum Reserve Method - Merits & Demerits • Fisher's Quantity Theory of Money and Criticism | | |
| II | Central Bank (Reserve Bank of India) and Commercial Banks <ul style="list-style-type: none"> • Reserve Bank of India - History, Meaning & Functions, • Role of Central Bank in a Developing Economy • Monetary Policy - Meaning, Objectives, Instruments of Monetary Policy in Credit Control by RBI, Recent Indian monetary policy trends • Indian Banking System - Introduction and Structure of Indian Banking System, • Commercial Banks - Meaning, Importance, Functions, Credit Creation by Commercial Banks, Banking schemes for Women. • Non-Performing Assets - Concept, Causes, Consequences & Remedies | | |
| III | Various Banking Institutions <ul style="list-style-type: none"> • Development Banks – NABARD, EXIM Bank: Meaning, Functions • Cooperative Banks – Concept, functions • NBFC – Concept, functions • Payment Banks – Introduction, Concept, Functions • Neo Banks – Introduction, Concept, Functions | | |
| IV | National Income <ul style="list-style-type: none"> • National Income – Meaning and Concepts of GDP, NDP, GNP, NNP (at factor cost and market price), Methods of Measurement of National Income, Limitations, National income is not a true indicator of welfare, Concept of Circular flow of national income, Impact of Growing global income inequalities. • Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation | | |

- | | |
|--|---|
| | <ul style="list-style-type: none">• Deflation – Meaning, Causes, Effects, Remedies.• Business Cycle – Meaning, Features, Phases, Financial crisis 2008 |
|--|---|

Books Recommended:

1. **Financial Institutions and Markets**, Agrawal & Gupta, Kalyani Publishers(2015).
2. **Money, Banking, Trade & Public Finance**, M. V. Vaish, New Age International Pvt. Ltd, Latest Edition.
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.



| Computer Fundamentals (BCBA 4.3.2) | | | |
|---|--|-----------------------------|--------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30 = 100 | Group: Minor |
| Objective: 1. To understand the basic concepts of computer Organization and Architecture. 2. To analyze the interaction between hardware and software to optimize system performance 3. To explore on the operating system facilitates navigation through files and directories. 4. To apply the different protocols to transmit the data over the internet with the help of network. | | | |
| Learning Outcomes: After learning this course, students will be able to – 1. Understand the fundamentals of different components of computer with memory hierarchy. 2. Analyze the needs of hardware and software required for a computation task. 3. Explore different types of operating system with its functions. 4. Apply networking concept involves configuring Hardware and software to establish connections between devices. | | | |
| Unit | Content | | |
| I | Computers: Basic Organization of Computer, Generation of Computer, Classification of Computer, Computer Organization and Architecture: Processor & Memory-Types of Processor, Memory Structure – Primary & Secondary, Input, Output Devices. | | |
| II | Computer Software and Hardware: Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter. | | |
| III | Operating Systems: Introduction, History of operating systems, Functions of operating systems, Process management, Memory management, File management, Device management, Security management, Types of operating systems, Providing user interface, Popular operating systems. | | |
| IV | Network: Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. Internet:- Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types. | | |
| Books Recommended: 1. Computer Fundamentals , P. K. Sinha, BPB Publication, New Delhi 2. Fundamentals of Computers , E Balgurusamy | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – IV****Business Law (BCBA 4.3.3)**

Teaching Hours: 60

Total Credits: 4

Total Marks:
70+30 = 100

Group: Minor

Objective:

1. To enable students to understand the basic mercantile law
2. To equip students with the knowledge of limited liability partnership as a way of business
3. To familiarize students with the concept of consumerism and the relevant consumer law
4. To provide students with an overview of the banking law in India

Learning Outcomes: After learning this course, students will be able to

1. **Remember** key provisions of Indian Contract Act and special contracts.
2. **Demonstrate** an understanding of Limited liability partnership and apply legal provisions for incorporating an LLP.
3. **Understand** and use the legal provisions available to consumers in India.
4. **Analyse** the banking structure and comment on the role of Banks.

| Unit | Content |
|------|--|
| I | Indian Contract Act, 1872 Essential elements of a valid contract, Capacity to contract, Performance of a contract, Discharge of contract, Remedies for breach of contract Contract of Indemnity - Definition, Rights of indemnity holder Contract of Guarantee – Definition, Rights of surety, Extent of Surety's liability Contract of Bailment – Definition, Kinds, Duties of Bailer and Bailee, Contract of Pledge – Definition, Rights and duties of Pawnor and Pawnee |
| II | Limited Liability Partnership Act, 2008 - meaning and Nature of LLP, features of LLP, small LLP and its advantages, Key Highlights of LLP (Amendment) Act, 2021, Process of incorporation of LLP (with recent amendments), Registration of LLP and effect of registration, Provisions relating to name of LLP Definition of partner, Qualification and disqualifications of becoming partner, designated partner, liability of partner. Conversion from Partnership firm into LLP- procedure for conversion |
| III | Consumer Protection Act, 2019 Definitions- Complaint, Complainant, Consumer, Person, Service, misleading advertisement, Deficiency in service, Unfair trade practices. Rights of consumers; Procedure to file complaint; Remedies available to consumers Consumer Protection Councils- Central, State and District Councils; Consumer Disputes Redressal machinery- District Forum, State Commission, National Commission- their jurisdiction. Relevant Case studies |
| IV | Banking Law Indian Banking Structure; Commercial banks, Functions of commercial banks; Effects of nationalization of commercial banks, RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; rights of bankers, obligations of bankers Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Reserve Fund; Cash reserve; Powers of RBI to give directions |

Books Recommended:

1. **Business Laws**, Kapoor N.D., Sultan Chand & Sons, New Delhi
2. **Business Laws**, Sushma Arora; Taxmann's (11th Edition)
3. **A Manual of Business Laws**, Dr S N Maheshwari; Himalaya Publishing House
4. **Banking Law and Practice**, E Gordon, K Natarajan

| Business Sustainability (BCBA 4.4.1) | | | |
|---|---|------------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35 + 15 = 50 | Group: Generic/Open Electives |
| Objective: <div>1. To provide a conceptual foundation for sustainable development in business and promote awareness of global and local sustainability challenges.</div> <div>2. To equip the students with knowledge of tools, frameworks and case studies that align business strategies with sustainability.</div> | | | |
| Learning Outcomes: After learning this course, students will be able to <div>1. Understanding- To explain and describe the strategies for green and sustainable business operations on the growth of enterprise.</div> <div>2. Applying- To apply green and sustainable business strategies for solving business problem and risk management.</div> <div>3. Evaluating- To assess the effectiveness of business strategies in the achievement of business objectives, growth and sustainability.</div> | | | |
| Unit | Content | | |
| I | Strategies for Business Sustainability: Meaning and definition of Business Sustainability, scope and importance of business sustainability, Triple Bottom Line approach- People, Planet, Profit. Strategic Management: Theories & Framework, Innovation & disruption strategies, Impact of technological advancements on business strategies, Competitive Advantage and Strategic positioning. Risk Identification techniques (SWOC analysis, Risk Breakdown Structure), Risk Management strategies, Disaster Recovery Planning, Crisis Management and Response strategies, strategies for Risk Mitigation, challenges to Risk Mitigation, Building strategies for organisational resilience. | | |
| II | Green and Sustainable Business Operations: Meaning and importance of Green and sustainable business operations, historical context and its evolution, key principles of sustainable business operations, Green Marketing and Product Innovation, Strategies for promoting eco-friendly products and services, Green Audit, Energy Audit & Benchmarking, Green Energy and Energy Efficiency strategies, Waste management and E-waste management. Case Study: Strategies for sustainability in the Indian Telecom Sector Strategies for sustainability in the Indian Automobile Sector | | |
| Books Recommended: <div>1. Business Environment: Text and cases by K. Aswathappa</div> <div>2. Business Environment and Policy by S. B. Gupta</div> <div>3. Business Environment: Concepts and Techniques by K. Aswathappa and G. Sudarsana Reddy.</div> <div>4. Green Marketing in India: Emerging Opportunities and Challenges, R. N. Ghosh & Shabana Ghaffar, New Century Publications</div> | | | |

| Financial Accounting – II (BCBA 4.4.2) | | | |
|---|--|------------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35 + 15 = 50 | Group: Generic/Open Electives |
| Objective: To give the knowledge about the preparation of various accounts and their practical utilization. | | | |
| Learning Outcomes: 1. To Understand the practical aspects in preparation of final accounts of joint stock company. 2. To Understand the practical aspects of issue, forfeiture and re-issue of shares. | | | |
| Unit | Content | | |
| I | Final Accounts of Public and Private Limited Companies: Theory: Meaning of Public Limited and Private Limited Companies, Characteristics, Merits and Demerits, Statutory Provision regarding preparation of Companies Final Account as per Amended Companies 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 | 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 of 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 | | |
| 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, S. Chand Publications 4. Financial Accounting , Dr. V. K. Goyal, Excel Books Publications 5. Financial Accounting , Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 6. Financial Accounting , Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – IV

| Advanced Business Writing Skills (BCBA 4.5.1) | | | |
|--|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Skills Enhancement Course |
| Objective: 1. To Develop Advanced Business and Academic Writing Skills 2. To Develop Functional English Skills 3. To develop Analytical and Presentation skills. | | | |
| Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. CO1 and CO2 – Unit I- will achieve the attaining of CO1, CO2 and CO3- Understand, apply and analyse by asking questions on correspondence. 2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. CO5 and CO6- Unit II- Designing a feedback questionnaire and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create . | | | |
| Unit | Content | | |
| I | i) Report Writing- Sales Report, Feasibility Report, Progress Report, Market Survey Report ii) E-mail writing iii) Drafting of Notice and agenda of a meeting iv) Job application with Bio-data | | |
| II | Non-textual: i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) ii) Make a precis of a given passage to one-third of its length and give a suitable title to it. iii) Idioms and phrases-make sentences using the idioms and phrases. | | |
| Books Recommended: 1. Business Communication – Urmila Rai, S.M. Rai – (Himalaya Publishing House) 2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) | | | |

Name of Course: B.Com. (Major in Business Administration)

Semester – IV

| Soft Skills (BCBA 4.5.2) | | | |
|---|--|----------------------------|----------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Skills Enhancement Course |
| Objective: <div>1. To develop essential skills in written communication for academic and business purposes, covering report writing, e-mail etiquette, and drafting official notices and agendas.</div> <div>2. To enhance proficiency in written communication through the creation of press releases, news reports, summaries, and idea expansions.</div> | | | |
| Learning Outcomes: After learning this course, students will be able to – <div>1. Effectively compose various types of reports and e-mails following professional standards and Draft clear and concise notices and agendas for official meetings.</div> <div>2. Write engaging press releases and news reports adhering to journalistic standards, Summarize information effectively within specified word limits, Expand upon given ideas coherently and concisely.</div> | | | |
| Unit | Content | | |
| I | <div>i) Definition and types of Soft Skills.</div> <div>ii) Importance of Soft Skills for the job market.</div> <div>iii) Important Soft Skills for success.</div> | | |
| II | <div>i) Interpersonal Skills- Communication skills, team-work, motivation, dependability and problem-solving, confidence.</div> <div>ii) Emotional Intelligence Skills- Stress Management, task delegation, planning, problem solving, empathy, patience.</div> <div>iii) Leadership Skills-Accepting responsibility, Planning, delegation of work, crisis management, decision making, coordination, risk taking ability.</div> | | |
| Books Recommended: <div>1. Soft Skills – Personality Development for Life Success by Prashant Sharma; BPB Publications</div> <div>2. Personality Development and Soft Skills by Shikha Kapoor; IK International</div> | | | |

Name of Course: B.Com. (Major in Business Administration)**Semester – IV**

| Turning Points – A Journey through Challenges (BCBA 4.6) | | | |
|--|--|----------------------------|--------------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Ability Enhancement Course |
| Objective: 1. To develop the comprehension and understanding skills of students. 2. To motivate students to acquire good values. 3. To develop the creative skills of students. 4. To develop the analytical and application skills of students. | | | |
| Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. 2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. CO5 and CO6 – Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create . | | | |
| Unit | Content | | |
| I (20M) | i) When Can I Sing a Song of India? ii) My Ninth Lecture at Anna University iii) Seven Turning Points of my Life iv) The Interactive President | | |
| II (15M) | Non-textual i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) ii) Write a paragraph in (60-75) words on any one of the given topics (Any one out of four based on Famous personalities, social topic, current topics, environment) iii) One word substitution with multiple choices in brackets | | |
| Books Recommended: 1. Turning Points – A Journey through Challenges by Dr. A. P. J. Abdul Kalam | | | |

| Physical Education – IV (BCBA 4.8) | | | |
|---|---|----------------------------|---------------------------------|
| Teaching Hours: 30 | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Co-Curricular Courses |
| Objectives: 1) To provide students with an understanding of the concept and benefits of yogasana, pranayama, meditation, and Suryanamaskar. 2) To enable students to learn and practice various pranayama techniques, meditation practices, and the sequence of Suryanamaskar. | | | |
| Learning outcome: After learning this course, students will be able to: 1) Explain the meaning and benefits of pranayama, meditation, and Suryanamaskar, and integrate these practices into their daily routine for overall well-being. (Understanding, Applying) 2) Demonstrate and practice different types of pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari), perform Om chanting, and execute the 12 poses of Suryanamaskar accurately, while evaluating their effects on respiratory health, mental focus, relaxation, physical fitness, and flexibility. (Applying, Analyzing, Evaluating) | | | |
| Unit | Content | | |
| I | Yogasana – Meaning and Benefits of Pranayama | | |
| II | Pranayama: Types of Pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari) Om Chanting Suryanamaskar: 12 Poses of Suryanamaskar | | |
| Books Recommended: 1. Iyengar, B.K.S. (2001). <i>Light on Yoga</i> . HarperCollins Publishers. 2. Saraswati, Swami Satyananda (2008). <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. Sivananda, Swami (2004). <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press. 4. Vasudevan, M. (2015). <i>Yoga for Health and Peace</i> . Khel Sahitya Kendra. 5. Desai, R.S. (2010). <i>Yoga and Meditation: A Holistic Approach to Perfect Homeostasis</i> . Sports Publication. | | | |