

**PONDICHERRY UNIVERSITY**



**NEP SYLLABUS AND REGULATIONS  
FOR**

**B.COM. GENERAL (HONORS)**

**AFFILIATED COLLEGES**

**FROM THE ACADEMIC YEAR (2023-24)**

# **PONDICHERRY UNIVERSITY**

## **BACHELOR OF COMMERCE (B.COM) DEGREE COURSE- NEP REGULATIONS (WITH EFFECT FROM ACADEMIC YEAR 2023-24 onwards)**

### **AIM OF THE COURSE:**

The B. Com (General / Foreign Trade/Corporate Secretaryship / Co-operative Management/ Professional Accounting) Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry as well as to become future entrepreneurs and thus play thereof a key contributor to the economic development of the country.

### **DURATION OF THE COURSE:**

The duration of the B. Com (General / Foreign Trade / Corporate Secretaryship / Co-operative Management/ Professional Accounting) Degree programme shall be for four academic years of eight semesters with exit options.

### **ELIGIBILITY FOR ADMISSION:**

Candidates for admission to the first year of the B. Com (General / Foreign Trade / Corporate Secretaryship / Co-operative Management Professional Accounting)) Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having Accountancy with Commerce/Business Studies.

**For lateral entry**, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B. Com Degree Programme.

### **AGE LIMIT:**

The rules are as applicable to other Under Graduate Courses as prevailing in Pondicherry University.

### **COURSE OF STUDY**

The course of study for B. Com (General / Foreign Trade / Corporate Secretaryship / Co-operative Management/ Professional Accounting) Degree shall comprise the following.

**Part I** - Language (For the First two years only: Any one of the Part I language at the option of the candidate. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu, French and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University NEP guidelines from time to time.

**Part II** - English for First two years only). The syllabus and text books for the English courses areas prescribed by Pondicherry University NEP guidelines from time to time.

**Part III** – Includes Major Disciplinary courses (MJD compulsory) and Minor Disciplinary courses, (MID choose as per requirement given in the course structure), Multi-Disciplinary courses (MLD compulsory), Ability Enhancement Compulsory Courses(AECC), Skill Enhancement Courses(SEC) (any one) and NEP value Added Course (I & II compulsory). The syllabus and text books for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

### **EXAMINATION (In line with CBCS prescriptions with few changes)**

There shall be examinations at the end of each semester i.e. December / April. A student who does not pass the examination in any course (s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having

registered at the first appearance. In this regard, the rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the students through the principals of the respective Colleges.

### **PATTERN OF EXAMINATION**

The End-Semester examination for each course in a Programme of Study shall be conducted by the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

**1. Internal Assessment: Internal assessment for all courses which do not have practical** shall have twenty-five marks in total assessed through at least two Internal Assessment tests (15 marks), term courses / assignments / seminars / case demonstrations / presentations / write-ups/viva etc. (5 marks) and attendance (5 marks). Question paper for the First Internal Test is to be from the units covered in the syllabus up to the tests time to assess the knowledge of students and for these internal tests, question paper is to be from the Practical Exercises given in each paper of the syllabus The following weightage shall be given to attendance:

95%-100%	(5marks)
90%-94%	(4marks)
85%-89%	(3marks)
80%-84%	(2marks)
75%-79%	(1mark)

**Internal Assessment for the courses which have practical** like Computer Applications in Business / E-Commerce two practical exams (10marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. It required to add theory questions with the practical. Idea is to ensure that students are equipped with required skill of the subjects.

**Internal Assessment marks shall be displayed on the notice board** a week before the commencement of end- semester examinations and students are expected to sign on the internal marks prepared by the department for onward transmission to University when required.

**2. End Semester Examinations:** Students who have adequate attendance and participated in internal assessment process are eligible for end semester examinations. Student who did not take part in internal assessment process is not eligible for end semester examinations. It is the responsibility of the course teacher /Department/College for not registering them for end semester examinations.

- a) **Examinations for the Courses which do not have practical:** End-semester examination for all such courses which do not have practical shall be conducted by the University and the duration of the examination shall be 3 hours. Maximum marks are 75(Seventy-five). Student would be declared as pass only when he/she acquires minimum of 40(Forty) marks.
- b) **Examinations for the courses which have practical:** End Semester Examinations for all such courses which has practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses are responsible for conducting these examinations. Students' practical skills are to be assessed through only practical exams for three hours' duration; if needed, some theory questions can be added with practical. Maximum marks are 75 (Seventy-Five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- c) **Passing Minimum:** To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end – semester examination put together. A student who has earned the required number of 120/160 credits by clearing all the required courses shall be declared as pass and entitled to get B. Com Degree and B. Com (Honesty) respectively even if he/she could not clear optional courses which were taken in excess of the required number of courses.

## **SUPPLEMENTARY EXAMINATION**

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself. Students who have failed due to insufficient attendance should repeat the course as and when offered.

**EVALUATION:** Theory/Practical examinations will be evaluated by Pondicherry University.

## **ATTENDANCE:**

No student with less than 75% in any particular course shall be permitted to attend the end-semester examination and shall be given grade FA-failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of end- semester examination and confirm that such candidates are not permitted to write the examination.

## **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

Classification of a student into I Class, II Class and III Class based on CPGA will be according to the CBCS guidelines under NEP also.

## **AWARD OF THE DEGREE:**

The student should have undergone the prescribed course of study with the exit option for a period of not less than 4 years and passed the prescribed examination in all the courses / years. Further, a Student will get a maximum of 6/8 years only from the year of admission to pass all the courses and get the B. Com Degree and B. Com (Hons) respectively as prescribed by the NEP guidelines of Pondicherry University time to time.

## **REVISION OF REGULATIONS AND CURRICULUM:**

The University may, from time to time, revise, amend and change the Regulations and Curriculum, if found necessary.

## **QUESTION PAPER PATTERN UNDER CBCS**

### **FOR QUANTITATIVE SUBJECTS**

**SECTION A:** Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

**SECTION B:** Answer any 2 out of 3 questions (2X20 Marks = 40 Marks) **FOR**

### **OTHER SUBJECTS**

**SECTION A:** Answer all questions (5X2Marks=10Marks)

**SECTION B:** Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

**SECTION C:** Answer any 2 out of 3 questions (2X15 Marks = 30 Marks)

### **FACULTY REQUIREMENTS AND WORKLOAD:**

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities. Teachers shall associate with organizing practical lab sessions, internships, field visits, industrial tours, and guided project work etc., as per directives of the Principal/Head of the institution.

- As per the UGC guidelines for course with three credits minimum 45 (15 weeks' x 3 hours per week) hours, for four credit courses 60 hours (15 weeks' x 4 hours), and for two credit courses 30 hours (15weeksx2hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.

Faculty requirements in Departments shall be as per UGC guidelines and based on teachers and student's ratio of 1:20. Faculties are expected to have any M. Com and NET (Commerce) / Ph. D(Commerce) to teach B.Com courses (Commerce, Finance, Taxation, Business Mathematics, Business Economics, Cost and Financial Accountancy, Banking, Marketing Management, Business Management, Human Resources Management TALLY, Computerized Accounting). Allied subjects (like Indian Economy, Micro and Macro Economy, General Mathematics, General Statistics) and specialized subjects (like Foreign Trade, Cooperative Management and Corporate Secretaryship) are to be taught by the faculty who are qualified with respective degree and NET / Ph.D. in the respective subjects.

**Minimum Number of Faculty Required:**

Semester	Subject	No. of Faculty Required	Semester	Subject	No. of Faculty Required
<b>I</b>	Basic Language and Literature (AEC)	1	<b>II</b>	Basic Language and Literature (AEC)	1
	Functional Language (AEC)	1		Functional Language (AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	3		MJD Major Subjects	3
	Minor (MID) Subjects	1		Minor (MID) Subjects	1
	SEC Subjects	0		SEC Subjects	0
<b>III</b>	Basic Language and Literature (AEC)	1	<b>IV</b>	Basic Language and Literature (AEC)	1
	Functional Language (AEC)	1		Functional Language (AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	5		MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		WP/Internship	
<b>V</b>	MJD Major Subjects	5	<b>VI</b>	MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		-	
<b>VII</b>	MJD Major Subjects	3	<b>VIII</b>	MJD Major Subjects	2
	Minor (MID) Subjects	2		Minor (MID) Subjects	3

Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers from Business Establishments can be appointed as adjunct/visiting faculty.

## **INDUSTRIAL VISIT AND INTERNSHIP:**

During the first year and second year summer breaks all students are expected to take up internship for 30 days each with any business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, etc.) with monitoring by the faculty adviser from the Department. Students should receive certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day wise learnings during the internship. Students from Islands are to be brought to main land for such internship by the College/Government for such internships if no business establishments are available in adequate number. During the third semester students should be taken for industrial visit to enhance the practical knowledge and industrial visit report should be submitted to the college for further perusal and they are subjected to verification by University. Students from Islands are to be taken on visit to main land by the College/ Government. The head of the Department with the approval of the principal of college should certify and submit the list of students who have successfully completed internship and industrial visit.

**LEARNER SUPPORT SERVICES:** The ICT-based support services to be provided by the College for the learners of B.Com. Programme are listed below:

1. **Website:** The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learners through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stake holders.
2. **Community Radio Service:** The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. **Akashvani Phone-in Programme:** The College has to make arrangement to offer one-hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. **e-SLM:** An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programme can be assessed in this portal.
5. **Open Access Journals Search Engine (OAJSE)** may be developed to provide easy access to various open access Journals across the world.
6. **Mobile App:** The College has to develop a mobile application to connect the learners 24x7 with the College.
7. **SMS and e-mail Alert Facility:** The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.
8. Learners can write emails to any official's / faculty members through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
9. **TV programme:** The College has to initiate a half an hour live educational programme through a TV Channel.

## **REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:**

### **Laboratory Support:**

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the B. Com course. Adequate servers and power backup should also have installed.

### **Library Resources:**

Library services are to be offered to the learners through physical library facilities set up by the College. The Central Library has to have text books to add 5 books for each subject every year from the list of books provided in the syllabus for each paper.

**Magazines and Newspapers:** The following magazines should be subscribed by the college and made available in the central library for student's references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. Business Line
9. Currency and Finance
10. Economic Times
11. Nanayam (Tamil)

**E- Journals:** The Central Library should subscribe for e-journals from JSTOR([www.jstor.org](http://www.jstor.org)), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

**Digital Library:** Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference /Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.



# **PONDICHERRY UNIVERSITY**

**PUDUCHERRY**

**B. Com (GENERAL)  
DEGREE PROGRAMME  
SEMESTER PATTERN  
UNDER NEP**

**B. COM (GENERAL) COURSE STRUCTURE - UNDER NEP**

**SEMESTER WISE CREDITS AND HOURS OF WORK**

**WITH EFFECT FROM ACADEMIC YEAR 2023 - 2024**

**ANNEXURE II**

**SEMESTER WISE CREDITS AND HOURS OF WORK AS PER  
NEP B.Com (General)**

<b>SEMESTER I</b>				
<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 1	Major Disciplinary courses (compulsory)	MJD-1-Financial Accounting	4	5
MID 1	Minor Disciplinary courses (choose any one)	MID-1(A)-Business Economics	4	5
		MID-1 (B)-Financial Literacy		
		MID-1(C).-Business Environment		
MLD 1	Multi-Disciplinary courses (compulsory)	MLD-1.(Natural Sciences)-Commercial Geography/Basics of Accounting	3	4
AEC I & II	Ability Enhancement courses I & II English or Indian Language	AEC-1 (A). Basic Language and Literature	2+1	4
		AEC-1 (B). Functional Language		
		AEC-1©. Spoken communication		
		AEC-2 (A). Basic Language and Literature		
		AEC-2 (B). Functional Language		
AEC-2 ©. Spoken communication				
SEC	Skill Enhancement Course (Any one)	SEC-1(A)-Entrepreneurial Skills & Practices	3	4
		SEC-1(B)-Personality Dynamics		
		SEC-1(C)-Computational Skills		
VAC	NEP Value added common courses I & II (compulsory)	VAC-1. Environmental Education	2	4
		VAC-2. Understanding India (Theory/Field based)	2	4
		<b>Total Credits/ Total Hours of Work</b>	<b>20 Credit</b>	<b>30 Hours</b>

Department floats 2 to 3 streams of minor courses (Allied/specialisations/elective) and student chooses any one

<b>SEMESTER II</b>				
<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 2	Major Disciplinary courses (compulsory)	MJD-2-Business Organisations & Management	4	5
MID 2	Minor Disciplinary courses (choose any one)	MID-2(A)-Indian Economy	4	5
		MID-2 (B)-Principles of Insurance		
		MID-2(C)-Economics of Transportation		
MLD 2	Multi-Disciplinary courses (compulsory)	MLD-2.(Physical Sciences)-Personal Finance	3	4
AEC III & IV	Ability Enhancement courses III& IV English or Indian Language	AEC-3 (A). Basic Language and Literature	2+1	4
		AEC-3 (B). Functional Language		
		AEC-3©. Spoken communication		
		AEC-4 (A). Basic Language and Literature		
		AEC-4 (B). Functional Language		
		AEC-4©. Spoken communication		
SEC	Skill Enhancement Course (Any one)	SEC-2(A)-Accounting in Excel	3	4
		SEC-2(B)-E-Filling		
		SEC-2(C)-E-Commerce		
VAC	NEP Value added common courses I & II (compulsory)	VAC-3. Health & Wellness/Yoga Education	2	4
		VAC-4. Digital Technology Education (Theory/Field based)	2	4
		<b>Total Credits/ Total Hours of Work</b>	<b>20 Credit</b>	<b>30 Hours</b>

### SEMESTER III

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 3	Major Disciplinary courses (compulsory)	MJD 3: <u>Business Law</u>	4	5
MJD 4		MJD 4: <u>Marketing Management</u>	4	5
MID 3	Minor Disciplinary courses (choose any one)	MID-3(A): <u>Organizational Behaviour</u>	4	5
		MID-3 (B): <u>Basis of Logistics</u>		
		MID-3(C): <u>Environmental Legislation/WCM</u>		
MLD 3	Multi-Disciplinary courses (compulsory)	MLD-3.(Humanities & Social Sciences)- Business Communication	3	4
AEC V & VI	Ability Enhancement courses V& VI English or Indian Language	AEC-5 (A). Basic Language and Literature	2+1	4
		AEC-5 (B). Functional Language		
		AEC-5©. Spoken communication		
		AEC-6 (A). Basic Language and Literature		
		AEC-6 (B). Functional Language		
		AEC-6 ©. Spoken communication		
SEC	Skill Enhancement Course (Any one)	SEC-3(A)-E-Banking Practices	3	4
		SEC-3(B)-Tally -Prime		
		SEC-3(C)-Web Designing		
		<b>Total Credits/ Total Hours of Work</b>		

<b>SEMESTER IV</b>				
<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 5	Major Disciplinary courses (compulsory)	MJD 5: <u>Cost Accounting</u>	4	5
MJD 6		MJD 6: <u>Company Law</u>	4	5
MJD 7		MJD 7: <u>Business Statistics</u>	4	5
MID 4	Minor Disciplinary courses (choose any one)	MID-4(A): <u>Goods and Service Tax</u>	4	5
		MID-4 (B): <u>Foreign Trade</u>		
		MID-4(C): <u>Human Resource Accounting</u>		
AEC VII & VIII	Ability Enhancement courses VII& VIII English or Indian Language	AEC-7 (A). Basic Language and Literature	2+1	4
		AEC-7 (B). Functional Language		
		AEC-7©. Spoken communication		
		AEC-8 (A). Basic Language and Literature		
		AEC-8 (B). Functional Language		
		AEC-8 ©. Spoken communication		
Project	WP/Internship	Community Engagement	2	6
		<b>Total Credits/ Total Hours of Work</b>	<b>20 Credit</b>	<b>30 Hours</b>

<b>SEMESTER V</b>				
<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 8	Major Disciplinary courses (compulsory)	MJD 8: <u>Management Accounting</u>	4	5
MJD 9		MJD 9: <u>Indian Financial System</u>	4	5
MJD 10		MJD 10: <u>Income Tax Law &amp; Practice</u>	4	5
MID 5	Minor Disciplinary courses (choose any one)	MID-5(A): <u>Computer Application in Business</u>	4	5
		MID-5 (B): <u>Service Marketing</u>		
		MID-5(C): <u>Accounting Information System</u>		
SKD	Skill Enhancement Course	MJD 15 – Summer Internship	4	6
		<b>Total Credits/ Total Hours of Work</b>	<b>20 Credit</b>	<b>26 Hours</b>

<b>SEMESTER VI</b>				
<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 11	Major Disciplinary courses (compulsory)	MJD 11: <u>Money and Banking</u>	4	5
MJD 12		MJD 12: <u>Principles and Practice of Auditing</u>	4	5
MJD 13		MJD 13: <u>Financial Management</u>	4	5
MJD 14		MJD 14: <u>Corporate Accounting</u>	4	5
MID 6	Minor Disciplinary courses (choose any one)	MID-6(A): <u>Investment Analysis</u>	4	5
		MID-6(B): <u>Government Accounting</u>		
		MID-6(C): <u>Talent Management</u>		
		<b>Total Credits/ Total Hours of Work</b>	<b>20 Credit</b>	<b>25 Hours</b>

<b>SEMESTER VII</b>				
<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 16	Major	MJD 16: <u>Security Analysis &amp; Portfolio Management</u>	4	5
MJD 17	Disciplinary courses (compulsory)	MJD 17: <u>Corporate Tax Planning &amp; Management</u>	4	5
MJD 18		MJD 18: <u>Financial Statement Analysis</u>	4	5
MID 7	Minor	MID-7(A): <u>Rural Marketing</u>	4	5
MID 8	Disciplinary courses (choose any one)	MID-7(B): <u>Digital Marketing</u>		
		MID-7(C): <u>Contemporary Legal Framework</u>		
	MID-8(A): <u>Business Analytics</u>	4	5	
	MID-8(B): <u>MSME Management</u>			
MID-8(C): <u>Business Ethics &amp; Corporate Governance</u>				
		<b>Total Credits/ Total Hours of Work</b>	<b>20</b>	<b>25 Hours</b>

**SEMESTER VIII**

<b>Code No</b>	<b>Nature of Course</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Teaching Hours</b>
MJD 19	Major Disciplinary courses (compulsory)	MJD 19: <u>Project Management</u>	4	5
MJD 20		MJD 20: <u>Derivatives and Risk Management</u>	4	5
MID	Research Project or Major Disciplinary Course (Choose one)	Research Project (Alternatively) Or 1.International Accounting 2.International Taxation	12	15
	Or 3 Major Disciplinary Courses	3.Strategic Performance Management	4*3	5*3
<b>Total Credits/ Total Hours of Work</b>			<b>20</b>	<b>25 Hours</b>

**SEMESTER – I**  
**MJD 1 - FINANCIAL ACCOUNTING**

**Course Objectives:**

- To make the students learn the basic accounting records, statements and to prepare them.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
- Prepare Bank Reconciliation Statement and record the transactions
- To Analyse and prepare the final accounts of a sole traders.
- Familiarize with the various methods of depreciation as per AS 6

**UNIT I - Accounting** – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards – Preparation of Journal and Ledger.

**UNIT II - Subsidiary Books** – Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper. Trial Balance - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance - Rectification of Errors - Classification of errors – Suspense A/c.

**UNIT III - Bank Reconciliation Statement** – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.

**UNIT IV - Final Accounts of Sole Traders** - Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples.

**UNIT – V - Depreciation Accounting** - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

(Problems – 80% & Theory 20%)

**Text Book**

- T.S. Reddy & Dr. A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai

**Books for References**

- S.P. Jain, K. L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition
- Kalyani Publishers, Ludhiana
- R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Co.Ltd.
- New Delhi.
- Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S. Chand & Co., New Delhi,
- M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4th Edition, Mc Graw Hill Education, 2018.
- Kimmel, Weygandt, Kieso, International Student Version, 2018 6. T. Horngren Charles, L. Sundern Gary, A.Elliott John, Introduction to Financial Accounting, Pearson, 2019.

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

**SEMESTER – I**  
**MID 1(A) - BUSINESS ECONOMICS**

***Course Objective:***

- *To familiarize the students with basic concepts of Business Economics*

***Learning Outcomes:***

After completing the course the students would be able to:

- Understand Basic problems of an economy and concept of business cycles
- Learn the theory of Demand and related concepts
- Understand the theory of supply and Consumer Behaviour
- Obtain knowledge about the theory of Production, Costs and Revenue
- Identify various types of Markets.

**UNIT- I** Introduction to Business Economics: Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

**UNIT- II** Theory of Demand: Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

**UNIT- III** Theory of Supply and Consumer Behaviour - Meaning and determinants of supply- Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

**UNIT- IV** Theory of Production - Theory of Production - Meaning and Factors of production- Laws of Production - The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium -Theory of Cost - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

**UNIT- V** Market Structure - Various forms of markets - Meaning and characteristics – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

**Text Books:**

- Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai

**Reference Books:**

- Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc GrawHill Publishing Company Ltd, New Delhi
- C A.G. Sekar, C A. B.Saravana Prasath, Business Economics &- Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
- ICAI, Study Material, June, 2020.

**SEMESTER – I**  
**MID 1(B) – FINANCIAL LITERACY**

**Learning Objectives**

The Learning Objectives of this course are as follows:

- Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance
- Understand the relevance and process of financial planning
- Promote financial well-being

**Learning outcomes** The Learning Outcomes of this course are as follows:

- Develop proficiency for personal and family financial planning
- Apply the concept of investment planning
- Ability to analyse banking and insurance products
- Personal tax planning

**UNIT- I Financial Planning and Financial Products (3 Weeks)**

Introduction to Saving - Time value of money - Management of spending and financial discipline

**UNIT- II Banking and Digital Payment (4 Weeks)** - Banking products and services - Digitisation of financial transactions: Debit Cards {ATM Cards} and Credit Cards. - Net banking and UPI, digital wallets - Security and precautions against Ponzi schemes and online frauds

**UNIT- III Investment Planning and Management (4 Weeks)**

Investment opportunity and financial products - Insurance Planning: Life and non-life including medical insurance schemes

**UNIT- IV Personal Tax (4 Weeks)**

Introduction to basic Tax Structure in India for personal taxation - Aspects of Personal tax planning - Exemptions and deductions for individuals - e-filing

**Note: Some of the theoretical concepts would be dealt with during practice hours.**

Practical component (if any) - (15 Weeks)

Regular class activities to enhance students' understanding of topics and the application of concepts. The case study method may be followed as a teaching pedagogy.

Numerical questions pertaining to each. unit wherever applicable should be practiced.

- For the second unit, students may be assigned a project wherein they can log on to the website of various banks and conduct an in-depth analysis and comparison of various financial products offered.
- For Unit III, a Project related to building a dummy portfolio of stocks and tracking their returns may be given.
- An investment budget may be given to the students to select investment options that maximize the return and minimize the tax implications.
- For the last unit, students may also file a dummy IT return to get hands-on experience with e-filing.
- Students may conduct a financial literacy survey among at least 25 respondents to measure the level of financial literacy and share the findings in the awareness in the form of a report.
- Any other Practical/Practice as decided from time to time

**Essential/recommended readings**

- Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

**Suggested readings**

- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

## **SEMESTER – I**

### **MID 1(C) - BUSINESS ENVIRONMENT**

**Course Objectives:** To realize the importance of micro and macro environmental factors for business decisions.

**Learning Outcomes:** After completion of the course, the learners will be able to:

- Know and analysis different business environment
- Conduct a business analysis of the local environment
- Understand the major problems in Indian Economy
- Know about five year planning and LPG on different sectors
- Explain the concept of social and political responsibilities of Business

#### **UNIT I**

**Indian Business Environment:** Concept, components, and importance- Indian economy ; features of mixed economy- major problems in Indian economy – poverty, inequalities, unemployment and population.

#### **UNIT II**

**Economic Environment:** Business and economic environment – Economic Systems – Economic parameters and their impact on business – five year planning – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

#### **UNIT III**

**Industrial and Technological Environment:** Business Environment and IPRS – Industrial Licensing– Anti- social Trends and practices – Regulation Monopoly and Restrictive Trade Practices.

#### **UNIT IV**

**Social and Political Environment:** Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business – Business and society – Ethical issues and value in business – corporate social policies, issues and challenges.

#### **UNIT V**

**Natural and Technological Environment:** Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

**Practical Exercises:** The learners are required to:

- To visit Companies & collect details about technologies upgradation
- Suggest practical measures to overcome unemployment in India
- Prepare LPG Status in India vs Other countries.

#### **Text Book**

- K. Aswathappa, 2014: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

#### **Books for References**

- Francis Cherunilam, 2016: Business Environment Text and cases, 25<sup>th</sup> Edition, Himalaya Publishing House, Mumbai.
- Dr.K.Chidambaram and Dr.V.Alagappan, 2012: Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

**SEMESTER – I**  
**MLD1-COMMERCIAL GEOGRAPHY**

**Unit I**

Introduction to Commercial Geography - a. Meaning and Definition of Commercial Geography, b. Nature, Scope and Development of Commercial Geography, c. Importance of Applied Commercial Geography, d. Approaches to the study of Commercial Geography - Economic Activities in the Geographical Environment - a. Basic Economic Activities of Man Geographical Environment -

- i. Primary, ii. Secondary, iii. Tertiary, iv. Quaternary, v. Quinary  
b. Factors affecting Economic activities of Man - i. Physical or Natural ii. Cultural or Human.

**Unit II**

Economic Resources -i. Meaning, Importance and Types of Resources, ii. Classification of Resources. Natural – Renewable, Non- Renewable, etc., ii Man Made Resources – Quantitative and Qualitative iii. Major Resources- Water, Soil, Forests, Energy (w.r.t. related economic and commercial activities), iv. Crises and Conservation of Resources

**Unit III**

Human Resources - a. Meaning, Characteristics, Advantages and Disadvantages of - i. Over population, ii. Under population, iii. Optimum population. - b. Contemporary Issues of Population and Development, i. Dependency Ratio, ii. Human Development Index (HDI), iii. Migration and its effects, - c. Major Population Characteristics of India

**Unit IV**

Industry and Economic Development, a. Role of Industry in Economic Development, i. Classification of Industries, ii. Factors affecting Industrial Location, iii. Weber's theory of Industrial Location - b. Major Industries in India- i. Agro Based – Sugar, Cotton Textile  
ii. Assembly line Based – Automobile, iii. Footloose and I.T. Industry, - c. New Industrial Policy in India

**Unit V**

Trade, Transport and Communication - a. Types of Trade, Factors affecting and Communication Trade, Balance of Payments for India, Major Trade Blocs and the role of W.T.O. in International Trade, - b. Classification of various means of Transport. Advantages and Disadvantages. Latest developments in India for: i Land Transport (Road and Railway), ii Water Transport (Inland and Oceans), iii Air Transport - c. Types of Communications and their use in Commerce, i. Use of telecommunications, Internet, Mobile phones in Trade

**Reference Books.**

- Hartshorne T. N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
- Wheeler J. O. et., at (1995), Economic Geography, John wiley, New York.
- Robertson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
- Saxena, H. M., (1990), Marketing Geography, Rawat Publication, Jaipur.
- Khanna K. K. & Gupta V. K., (1982), Economic and Commercial Geography, Sultan Chand, New Delhi.
- **Reference Books:** Commercial Geography – Sir Dudley
- Stamp Commercial Geography – E.C. K. Gonner, Trieste Publishing
- Human and Economic Geography – Goh Cheng Leong & Gillian Morgan, Oxford University Press Indian Economy (Datt & Sundaram) – Gaurav Datt & Ashwani Mahajan, S.Chand and Company Ltd

**SEMESTER 1**  
**MLD-1-BASICS OF ACCOUNTING**

**Course Objectives:**

- To understand the basics Accountancy.
- To know the fundamental concepts of Cost Accounting and Management Accounting
- To gain the basics of Accounting Application package.

**UNIT -I**

Accounting – Introduction-Meaning-Accounting and book keeping distinguished- objectives of accounting- Branches of accounting-accounting concepts and conventions-accounting standards in India.

**UNIT - II**

Double Entry System of Book Keeping -Journal-Ledger-preparation of Trial balance-rectification of errors - Cash book and Petty cash book

**UNIT –III**

Preparation of Trading account- Preparation of Profit and loss account and Balance sheet- Final accounts with simple adjustments

**UNIT –IV**

Financial statement Analysis: Nature, significance and Types – Ratio Analysis and Cash Flow Analysis. Basics of Application Package-Tally, SAP, Excel programming

**UNIT –V**

Basics of cost Accounting – Basic Concepts- Elements of cost – prime cost – works cost – cost of production – Preparation of cost-sheet: Computation of total cost, total revenue and profit/loss.

**TEXT BOOKS**

- S.N. Maheswari, “Advanced Accountancy Vol I”, Vikas Publishing
- R.L. Gupta, “Advanced accounting”, S. Chand & Co. New Delhi
- Pillai and Baghawati, “Cost Accounting”
- Jain and Narang, “Cost Accounting”, Kalyani Publications
- T.S. Reddy & Murthy, “Financial Accounting”
- Jain & Narang, “Financial Accounting”
- M. C. Shukla & T.S.Grewal, “Financial Accounting”

**Note:** Theory 20 Marks; Problem 80 Marks

## SEMESTER 1

### SEC-1(A)-ENTREPRENEURIAL SKILLS & PRACTICES

**Course Objectives:** To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Discern distinct entrepreneurial traits;
  - Identify the parameters to assess opportunities and constraints for new business ideas;
  - Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
- Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.  
5. Create a Business Plan.

#### UNIT – I

**Entrepreneurship:** Meaning – Evaluation of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur –

Intrapreneur - Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development. **Women**

**Entrepreneurship:** Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

#### UNIT – II

**Entrepreneurial Development Programmes:** Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.

#### UNIT – III

**Institutional Finance & Support to Entrepreneur:** Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO.

#### UNIT – IV

**Micro & Small Enterprises:** Meaning – Definition – Micro & Macro units – Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises

#### UNIT – V

**Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non- financial institutions Mobilizing Resources: Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

**Practical Exercises:** The learners are required to:

- Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
- Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
- Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
- Develop a business idea and conduct a feasibility analysis of the same.
- Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

#### Text Book:

- S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
- Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
- Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

#### Books for Reference:

- Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

**SEMESTER – I**  
**SEC-1(B)-PERSONALITY DYNAMICS**

**Objectives**

- The meaning of the personality
- determinants of the personality
- Personality types and assessment to enhance mental health

**UNIT 1** - Personality-meaning-Definition-Determinants of personality-Genetic Determinants-Social Determinants-cultural Determinants- Psychological Determinants-Development of personality Need for personality development Guidelines to improve personality.

**UNIT -II** -Theories of personality-Freudian theory-Jung's analytical psychology-Defense mechanism-Displacement-Repression-Projection-Reaction formation-fixation and Regression-The dynamics of personality.

**UNIT III** - Stress –Concept of stress-Stressful situations and life transition-Stress arousing events-Personal crisis-Bereavement and grief- Stress coping skills-Assessing stress-social support.

**UNIT IV**- Mental Health-Concept-Definition-Factors that influence mental health Significance of youth period-Specific mental health problems of rural youth.

**UNIT V**- Personality -Approaches and personality assessment-Uses of personality assessment-Projective techniques-Rorschach inkblot test-Thematic apperception test (TAT)

**Reference books**

- Wittig,A.E. and Williams G III.Psychology-An introduction. New Delhi. Mc Graw Hill Book Co (international student edition) 1984.
- Baron, R.A, Byrne, D and Kantowitz, B.H. Psychology, understanding human Behaviour. NY. Holt, Rinehart and Winston,1980
- De fruyt, f. [2001]. personality and individual difference
- Hall, C.S., & Lindzey, G.theories of personality
- Halle, larry. A• &Ziegler Daniel.1981.personality theories, New Delhi ;mc craw hill ltd.

**SEMESTER – I**  
**SEC-1(C)-COMPUTATIONAL SKILLS**

**Course Objectives**

- To enable students to gain understanding of mathematical applications to business activities.

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

- Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems

**UNIT I**

Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

**UNIT II**

Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates– Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix– homogeneous system– Solution of non-homogeneous system of linear equations (not more than three variables)– Conditions for existence and uniqueness of solution–Solution using inverse of the coefficient matrix – Problems.

**UNIT III**

Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions– Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function– Profit function – Production function – Utility function – Consumption function.

**UNIT IV**

Arithmetical Logical Reasoning – Analogy- Blood Relation Directional Sense Number and Letter Series Coding – Decoding, Calendars, Clocks, Venn Diagrams, Seating Arrangement Syllogism, Mathematical Operations.

**UNIT V**

Competitive Exam Aspects – Quantitative Aptitude, Quantitative Ability (Basic Mathematics) Number Systems - LCM and HCF, Decimal Fractions, Simplification Square Roots and Cube Roots – Average, Problems on Ages, Surds & Indices, Percentages Problems on Numbers.

**Text Books**

- 1.Kappor.V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

**Books for References:**

- Agarwal.B.M.,BasicMathematics&Statistics,SultanChand&Sons,NewDelhi
- Rajagopalan.S&Sattanathan.R.,Businessmathematics,McGraw-Hill,NewDelhi
- Bari, Business Mathematics, New Literature Publishing Company, Mumbai.
- Bhardwaj .R.S(2019).Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
- Richard .I.L., Masood .H.S., David .S. R., & Rastog .S (2017). Statistics for Management. New Jersey: Pearson Education.
- Thukral .J.K(2017).Business Mathematics and Statistics, New Delhi; Maximax Publications.
- Vohra .N.D (2014). Business Mathematics and Statistics, New Delhi: Tata McGraw Hill Education India.
- K. Madhavan. (2023) Quantitative Aptitude for Competitive Examination, First Edition, Puducherry: Nithya Madhavan

**SEMESTER – I**  
**VAC-1. ENVIRONMENTAL EDUCATION**

**Course Objective:**

- The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology- society-economy.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Demonstrate skills in organizing projects for environmental protection and sustainability;
- Analyse various projects and initiatives with respect to ecosystem restoration;
- Interpret significance of carbon footprints;
- Describe the environmental issues and their possible repercussions on the planet in the next few decades;
- Summarize the green strategies and policies adopted by various business entities to preserve the environment.

**UNIT I**

Introduction Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

**UNIT II**

Environmental Concerns: Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

**UNIT III**

Measurement and Reporting ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

**UNIT IV**

Green Business Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

**UNIT V**

Emerging Trends Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

**Practical Exercises:** The learners are required to:

- Setup an Eco - Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
- Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
- Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
- Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
- Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;

- Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
- Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
- Analyse green reporting initiatives taken by a company of your choice;
- Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

### **Text Books**

- Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
- Basu, R. N. (2000). Environment. University of Calcutta.
- CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
- Winston, A. (2009). Energize Employees with Green Strategy. Harvard Business School Publishing. Enger, E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
- Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
- Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd

## SEMESTER – I

### VAC-2.UNDERSTANDING INDIA / INTRODUCTION TO PUBLIC ADMINISTRATION

(Compulsory Course designed as per the directions issued by Government of India, MHRD, Department of Higher Education (Central University Bureau) F.No.19-6.2014-Desk U  
Dated 19-05-2014)

#### Course Rationale:

This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework

**Unit I :** Introduction: Meaning, nature and Scope of Public Administration and its relationship with other disciplines Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947.

**Unit: II** Public Administration in India Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – NitiAyog –Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission –National Women’s Commission–CAG.

**Unit III:** State and Union Territory Administration Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration –Position of Lt. Governor in UT - Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

**UNIT IV:** Emerging Issues in Indian Public Administration Changing Role of District Collector – Civil Servants – Politicians relationship- Citizens Charter - Public Grievance Reddressal mechanisms — The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

#### References:

- R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
- Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
- Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 13
- Gerald. E. Caden. Public Administration. Pablid as Publishers, California, 1982.
- <http://cic.gov.in/>
- <http://www.mha.nic.in/>
- <http://rti.gov.in/>
- <http://www.cvc.nic.in/>
- R. B. Jain, Public Administration in India, 21st Century Challenges for Good Governance, New Delhi: Deep and Deep, 2002
- Ramesh K Arora, Indian Public Administration, New Delhi: Wishwa Prakashan Ramesh
- K. Arora. Public Administration, Fresh Perspective. Alekh publishers, Jaipur
- Rumki Basu, Public Administration: Concept and Theories, New Delhi: Sterling, 2013

**SEMESTER II**  
**MJD-2 - BUSINESS ORGANIZATION AND MANAGEMENT**

**Course Objectives:**

- To acquaint learners with the basics of business concepts and functions, forms of business organisation, and functions of management.

**Learning Outcomes:** After completion of the course, the learners will be able to:

- Distinguish and explain each form of business;
- Explain principles and functions of management implemented in the Organisation;
- Identify and explain the managerial skills used in business;
- Analyse the concept of Delegation of Authority, coordination, and control.

**Unit I** Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct &- Human Values. Forms of Business Organisation- Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.

**Unit II** Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter- Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses -Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

**Unit III** Principles and Functions of Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

**Unit IV** Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages– Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing- Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning -Determining Span - Factors influencing the Span of Supervision.

**Unit V** Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

**Text Books:**

- Koontz, H., &- Wehrich, H. (2008). Essentials of Management. New York: McGraw Hill .
- Gupta, C.B., Business Management by, Sultan Chand Publication.
- Drucker Peter., Practice of Management, Pan Books, London.

**Books for References**

- Drucker Peter., Practice of Management, Pan Books, London
- Maslow, A. H., Frager, R., &- Cox, R., Motivation and Personality Harper &- Row New York
- Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi.
- Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India

**SEMESTER II**  
**MID-2(A) - INDIAN ECONOMY**

**Course Objectives:** To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro- economic analysis and policy framework.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

- Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
- Evaluate the role of population as an economic resource;
- Explain the role and contribution of agriculture in economic development of India;
- Analyse contribution of industrial and service sector in Indian economy;
- Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

**UNIT I: Basic Issues and Features of Indian Economy: Basic Issues:** Concept and Measures of Development and Underdevelopment- Human Development- Composition of national income and occupational structure.

**Indian Economy:** Major features and problems. Role of public and private sector in Indian Economy- Functions and problems of public sector- dis-investment- Privatization –its importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy

**UNIT II: Policy Regimes:**

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

**UNIT III: Growth, Development and Structural Change**

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

**UNIT IV: Sectoral Trends and Issues**

- a) **Agriculture Sector:** Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution- Factors influencing productivity and growth- the role of technology and institutions- price policy, the public distribution system and food security.
- b) **Industry and Services Sector:** Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes- Public sector – its role, performance and reforms- the small scale sector- Role of Foreign capital.
- c) **Financial Sector:** Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments- Trade Policy Debate- Export policies and performance- Macro-Economic Stabilisation and Structural Adjustment- India and the WTO, Role of FDI, Capital account convertibility

**UNIT V:**

- a) Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation- Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system- Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
- b) Planning Process in India: Trends and Features Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

### **Text Book**

- Mishra &Puri, Indian Economy, Himalaya Publishing House.

### **Books for References:**

- Acharya, S., & Mohan, R. (2010). India's Economy: Performance and Challenges. New Delhi: OUP India.
- Puri, V. K., & Mishra, S. K. (2018). Indian Economy. Mumbai: Himalaya Publishing House. Datt, G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
- Hingra, I. C., Indian Economy, Sultan Chand & Sons
- Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
- Uma Kapila, Indian Economy since Independence, Relevant articles
- Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
- Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.

## SEMESTER – II

### MID 2(C) - PRINCIPLES OF INSURANCE

**Course Objectives:** To expose the students to imparts knowledge on principles and practices of insurance in India.

**Learning Outcomes:** After completing the course learners will be able to:

- Explain the Principles of Insurance.
- Compare and Contrast insurance with assurance and explain provisions relating to life insurance.
- Analyse the principles of Marine Insurance.
- Prepare Claim on fire insurance policies.
- Apply the acquired skills in marketing of Life Insurance business.

#### **UNIT I**

Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – At most good faith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.

#### **UNIT II**

Life Insurance: Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance- Features of each policy.

#### **UNIT III**

Marine Insurance – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

#### **UNIT IV**

Fire Insurance - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

#### **UNIT V**

Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

**Practical Exercise:** The learners are required to:

Prepare the documents of a hypothetical insurance claim.

Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their proficiency.

#### **Text Book:**

- P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd

#### **Books for References:**

- Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.
- Inderjit Singh, Rakesh Katyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
- Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education.
- Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
- Vaughan, E. J., & Vaughan, T. M. (2013). Fundamentals of Risk and Insurance. New Jersey: Wiley.

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

## **SEMESTER II**

### **MLD-2. (PHYSICALSCIENCES)-PERSONAL FINANCE**

**Objective:** The course aims to enable students to know the money and personal finance management.

**Learning Outcomes:** Upon successful completion of this course, the student will be able to do the following:

- Set financial goals and develop a financial plan which allows for the management of cash and savings and the appropriate use of credit
- Explain the time value of money
- Select appropriate types of insurance policies for specific needs
- Develop an investment plan for the future which may include saving for retirement, estate planning and the creation of a will

#### **UNIT I. FINANCIAL PLANNING**

Financial Planning - Measuring Your Financial Health and Making a Plan - Understanding the Time Value of Money - Tax Planning and Strategies

#### **UNIT II. MANAGING YOUR MONEY**

Cash and Liquid Asset Management - Using Credit Cards Personal Finance - Original- Using Consumer Loans - The Role of Planned Borrowing - The Home and Automobile Decision

#### **UNIT III. PROTECTING YOURSELF WITH INSURANCE**

Life and Health Insurance - Property and Liability Insurance

#### **UNIT IV MANAGING YOUR INVESTMENTS**

Investment Basics - Securities Markets - Investing in Stocks - Investing in Bonds and Other Alternatives - Mutual Funds: An Easy Way to Diversify

#### **UNIT V. LIFE CYCLE ISSUES**

Retirement Planning - Estate Planning

## **SEMESTER II**

### **SEC-2(A)-ACCOUNTING IN EXCEL**

#### **Course Objectives:**

This course provides an introduction to the role and use of models and modeling in managerial decision making, focusing on the functionality of Microsoft Excel.

#### **Course Outcome:**

- 1.Students will learn about using Excel to solve accounting problems.
- 2.Through solving problems, students will learn more about concepts and principles of accounting, including financial statements and financial analysis, as well as many accounting concepts.
- 3.Students will be able to navigate the Excel environment by managing workbooks, worksheets, and cells.
- 4.Students will be able to perform statistical and financial calculations using formulas and functions in Excel.
- 5.Students will be able to analyze data using logic and reference functions in Excel.
- 6.Students will be able to manipulate text, dates, and times using Excel functions.
- 7.Students will be able to develop appropriate and professional-looking charts using Excel

UNIT I Intro to Excel Accounting Application: Creation of Financials Statements, Linking Financial Statements - Formulas and Functions - Performing Quantitative Analysis Accounting Application - Ratio Analysis

UNIT II - Charts - Depicting Data - Visually Accounting Application: Summarizing Accounting Data - Datasets and Tables Managing Large Volumes of Data Accounting Application: Selecting Random Records for Audit

UNIT III Subtotals, PivotTables, and Pivot Charts Summarizing and Analyzing Data Accounting Application: Accounts Receivable Aging - What-if Analysis Using Decision-Making Tools Accounting Application: Financial Forecasting and Goal Setting

UNIT IV: Specialized Functions Logical, Lookup, Databases, and Finances Accounting Application: Bond Amortization Schedules - Statistical Functions Analyzing Statistics Accounting Application: Financial Trends and Relationships

UNIT V Data Validation, Auditing Formulas, Text Functions, Protecting Workbooks Accounting Application: Data Security - Templates, Styles, and Macros Automating Excel Accounting Application: Lease Schedules and Financial Effects

**SEMESTER II**  
**SEC-2(B)-E-FILLING**

**UNIT I:** Conceptual Framework: e-filing

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and Limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

**UNIT II:** Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assesses income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

**UNIT III:** TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

**UNIT IV:** Conceptual framework of GST & Filing of GST returns Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess, GST Network. Input tax credit utilization. Small supplies and composition scheme. Schedule for payment of GST. Interest/penalty for late/non-filing of return.

**UNIT V:** Payment of GST by electronic ledger: Electronic liability register, electronic credit ledger, electronic cash ledger. GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

## **SEMESTER II**

### **SEC-2(C)-E-COMMERCE**

**Objective:** The course aims to enable students to know the mechanism for conducting business through electronic means.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the concept of E-business and its various aspects;
- Acquire skills of designing a website for e-business;
- Explain about e-commerce activities and its applications;
- Comprehend about various payment gate way options;
- Assess the security issues and measures of e-business.

#### **UNIT I**

Introduction: Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system – Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

#### **UNIT II**

Website Designing and Publishing: Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E- Commerce website.

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.

#### **Unit III**

E-Commerce Activities and Operations: Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E- Commerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

#### **Unit IV**

Payment Gateways Management: Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

#### **Unit V**

Security and Legal Aspects of E-Business: E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

**Practical Exercises: The learners are required to:**

- Design a Web Page in Note pad and HTML;
- Design a web page for a hypothetical e-business model;
- Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
- Open internet banking account and operate it.

#### **Text Books**

- Chaffey. D (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.

#### **Books for References**

- Bajaj. K.K., & Nag. D (2017). E-Commerce, New Delhi: Tata Mc Graw Hill Pvt, Ltd.
- Marilyn. G.M., & Feinman .T (2000).Electronic Commerce: Security Risk Management and Control. New York: Mc Graw-Hill Education.

