

# **HSNC University, Mumbai**

**(Established by Government of Maharashtra vide notification dated 30<sup>th</sup> October, 2019  
under section 3(6) of Maharashtra Public Universities Act)**



## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System (CBCS)**

**For the Programmes**

**Under**

**The Faculty of Commerce & Management**

**With effect from the  
Academic year 2021-22**



## HSNC UNIVERSITY, MUMBAI

### Board of Studies in Faculties of Commerce & Management

#### Board of Studies in Commerce and Management Subject

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- 2) Two to five teachers each having minimum five years teaching experience amongst the full time teachers of the Departments, in the relevant subject.
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- 3) One Professor / Associate Professor from other Universities or professor / Associate Professor from colleges managed by Parent Body; nominated by Parent Body;-
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- 4) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;
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5) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of syllabus of that subject or group of subjects for one year.

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# **HSNC University Mumbai**

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## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System (CBCS)**

**For the  
Programmes  
Under**

**The Faculty of Arts & Commerce**

**With effect from the  
The academic year 2021-22**

## Part I (Section A)

### **R. \*\*\*\* : The Definitions Of The Key Terms Used In The Choice Based Credit System And Grading System Introduced From The Academic Year 2020-2021 Are As Under:**

#### **Outline of the Choice Based Credit System as outlined by the University Grants Commission:**

1. **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. **Elective Course:** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

2.1 **Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of **interdisciplinary** nature (to be offered by main discipline/subject of study).

2.2 **Dissertation/Project:** An elective course designed to acquire Special/advanced knowledge, such as supplement study/support study to project work, and a candidate studies such a course on his own with advisory support by a teacher/faculty member is called dissertation/project. A Project / Dissertation work would be of 6 credits. A Project / Dissertation work may be given in place of a discipline-specific elective paper.

2.3 **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, to seek exposure is called a Generic Elective.

Note: A core course offered in a discipline/subject may be treated as an elective by another discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE)

Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement;

SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

#### **4. Choice Based Credit System (CBCS)**

CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill-oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

#### **5. Honours Program**

To enhance employability and entrepreneurship abilities among the learners, through aligning Inter-Disciplinary / Intra Disciplinary courses with Degree Program. **Honours Program will have 40 additional**

**credits to be undertaken by the learner across three years essentially in Inter / Intra Disciplinary course.**

A learner who joins Regular Undergraduate Program will have to opt for the Honours Program in the first year of the Program. However, the credits for honours, though divided across three years can be completed within three years to become eligible for award of honours Degree.

#### **6. Program:**

A Program is a set of course that are linked together in an academically meaningful way and generally ends with the award of a Degree Certificate depending on the level of knowledge attained and the total duration of the study.

#### **7. Course:**

A 'course' is essentially a constituent of a 'program' and may be conceived of as a composite of several learning topics taken from a certain knowledge domain, at a certain level. All the learning topics included in a course must necessarily have academic coherence, i.e. there must be a common thread linking the various components of a course. Several linked courses considered together are in practice, a 'program'.

#### **8. Bridge Course:**

Bridge course is visualized as Pre-semester preparation by the learner before the commencement of regular lectures. For each semester the topics, whose knowledge is considered as essential for effective and seamless learning of topics of the Semester, will be specified. The Bridge Course can be conducted in online mode. Online content can be created for the Bridge Course Topics.

#### **9. Module and Unit:**

A course which is generally an independent entity having its own separate identity is also often referred to as a 'Module' in today's parlance, especially when we refer to a 'modular curricular structure'. A module may be studied in conjunction with other learning modules or studied independently. A topic within a course is treated as a Unit.

#### **10. Self-Learning:**

**20% of the topics will be marked for Self-Learning.** Topics for Self-Learning are to be learned independently by the student, in a time-bound manner, using online and offline resources including online lectures, videos, library, discussion forums, fieldwork, internships etc.

Evaluative sessions (physical/online), equivalent to the credit allocation of the Self Learning topics, shall be conducted, preferably, every week for each course. Learners are to be evaluated in real-time during evaluative sessions. The purpose of evaluative sessions is to assess the level of the students' learning achieved in the topics earmarked for Self-Learning.

The teacher's role in these evaluative sessions will be that of a Moderator and Mentor, who will guide and navigate the discussions in the sessions, and offer concluding remarks, with proper reasoning on the aspects which may have been missed by the students, in the course of the Self-Learning process.

The modes to evaluate self-learning can be a combination of the various methods such as written reports, handouts with gaps and MCQs, objective tests, case studies and Peer learning. Groups can be formed to

present self-learning topics to peer groups, followed by Question and Answer sessions and open discussion. The marking scheme for Self Learning will be defined under Examination and Teaching.

The topics stipulated for self-learning can be increased or reduced as per the recommendations of the Board of Studies and Academic Council from time to time. All decisions regarding evaluation need to be taken and communicated to the stakeholders preferably before the commencement of a semester. Some exceptions may be made in exigencies, like the current situation arising from the lockdown, but such ad hoc decisions are to be kept to the minimum possible.

### **11. Credit Point:**

Credit Point refers to the 'Workload' of a learner and is an index of the number of learning hours deemed for a certain segment of learning. These learning hours may include a variety of learning activities like reading, reflecting, discussing, attending lectures/counselling sessions, watching especially prepared videos, writing assignments, preparing for examinations, etc. Credits assigned for a single course always pay attention to how many hours it would take for a learner to complete a single course successfully.

### **12. Credit Completion and Credit Accumulation:**

Credit completion or Credit acquisition shall be considered to take place after the learner has successfully cleared all the evaluation criteria concerning a single course. Learner level of performance above the minimum prescribed level (viz. grades/marks obtained) has no bearing on the number of credits collected or acquired. A learner keeps on adding more and more credits as he completes successfully more and more courses. Thus the learner 'accumulates' course wise credits.

### **13. Credit Bank:**

A Credit Bank in simple terms refers to stored and dynamically updated information regarding the number of Credits obtained by any given learner along with details regarding the course/s for which Credit has been given, the course-level, nature, etc. Also, all the information regarding the number of Credits transferred to different programs or credit exemptions given may be stored with the individual's history.

### **14. Credit Transfer:**

(Performance transfer) When a learner completes a program, he/she is allowed to transfer his/her past performance to another academic program having some common courses and Performance transfer is said to have taken place.

### **15. Course Exemption:**

Occasionally, when two academic programs offered by a single university or by more than one university, may have some common or equivalent course-content, the learner who has already completed one of these academic programs is allowed to skip these 'equivalent' courses while registering for the new program. The Learner is 'exempted' from 'relearning' the common or equivalent content area and from re-appearing for the concerned examinations. It is thus taken for granted that the learner has already collected in the past the credits corresponding to the exempted courses.

## **Part II (Section B)**

**Note: The Ordinances and Regulations given below apply to Under Graduate Programmes of the University.**

**O\*\*\*\*\***

The minimum duration of the Under Graduate Programme will be of 3 years in the Semester pattern i.e. from Sem. I to Sem. VI.

The degree will be awarded to a learner who completes 120 credits of the programme in a period of 3 to 6 years from the year of enrolment to semester VI.

If a learner does not earn 120 credits in 12 semesters from the year of enrolment to semester I, he/she may at his/her option transfer his/her performance in the existing/new program after establishing an equivalence between old and new syllabus. Such a performance transfer will be decided by the Board of Studies / Ad-hoc Board / Ad hoc Committee of the concerned subject. The admission to the program will be governed by the existing rules

**O\*\*\*\*\* The fees for the transfer of credits or performance will be based on the number of credits that a learner has to complete for the award of the degree.**

**R\*\*\*\*** Credits earned at one institution for one or more courses under a given program will be accepted under another program either by the same institution or another institution either through Direct Performance Transfer or Course exemption.

**R\*\*\*\* The Scheme of Teaching and Examination:**

The Scheme of Teaching and Examination shall be divided into **TWO** components, **internal assessment and External assessment** (semester-end examination) for each course of the program.

The performance of the learners shall be evaluated in two components: Internal Assessment with 40% marks by way of continuous evaluation and by Semester End Examination with 60% marks by conducting the theory examination.

**Internal Assessment:** - It is defined as the assessment of the learners based on continuous evaluation as envisaged in the credit-based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**A). Internal Assessment – 40%**

**40 marks**

**1. For Theory Courses**

Sr. No.	Particulars	Marks
1	<b>ONE</b> class test / online examination to be conducted in the given semester	15 Marks
2	One assignment based on curriculum (to be assessed by the teacher Concerned	10 Marks
3	Self-Learning Evaluation	10 Marks
4	Active participation in routine class instructional deliveries	05 Marks

## 2. For Practical Courses

Sr. No.	Particulars	Marks	
1	Semester End Practical Examination		15 Marks
	Journal	05 Marks	
	Viva	05 Marks	
	Laboratory Work	05 Marks	
2.	One assignment/project with the class presentation to be assessed by teacher concerned		10 Marks
	Presentation	05 Marks	
	Written Document	05 Marks	
3	Self-Learning Evaluation	10 Marks	
4	Active participation in routine class / Laboratory instructional deliveries	05 Marks	

### ➤ **Project and Assignment:**

- Project or Assignment, which can in the following forms
  - Case Studies
  - Videos
  - Blogs
  - Research paper (Presented in Seminar/Conference)
  - Field Visit Report
  - Presentations related to the subject (Moot Court, Youth Parliament, etc.)
  - Internships (Exposition of theory into practice)
  - Open Book Test
  - Any other innovative methods

### ➤ **Self-Learning Evaluation**

- 20% of the topics of the curriculum are learned by the student through self-learning using online/offline academic resource specified in the curriculum. hence 20% of the lectures shall be allocated for evaluation of students on self-learning topics.
- The identified topics in the syllabus shall be learnt independently by the students in a time-bound manner preferably from online resources. Evaluative sessions shall be conducted by the teachers and will carry 10 Marks.
- The self-learning topics can be evaluated into 3-4 student groups on the topics .
- Prescribe time duration (in days) for completion of each group of the topic and earmark self-learning evaluation lectures in the timetable. hence each group of the topic can be assigned 3 regular lectures for this evaluation for the entire class.

### 3 Sub Topics

Each evaluative session shall carry 3 Marks (3 x 3 Units = 9 Marks). Students who participate in all evaluative sessions shall be awarded 1 additional Mark.

### 4 Sub Topics

Each evaluative session shall carry 2.5 Marks (2.5 x 4 Units = 10 Marks).

- Evaluation of self-learning topics can commence in regular lectures assigned for self-learning evaluation in the timetable
- All students will actively participate in the presentation of each of the sub-topics.
- SUGGESTIVE Methods for Evaluation of Self-learning topics IN LECTURES:
  - Seminars/presentation (PPT or poster), followed by Q&A
  - Objective questions /Quiz / Framing of MCQ questions.
  - Debates
  - Group discussion
  - You-Tube videos (Marks shall be based on the quality and viewership)
  - Improvisation of videos
  - Role Play followed by question-answers
  - Viva Voce
  - Any other innovative method

Student can be evaluated based on the quality of presentation, quality of Q & A, the framing of the quiz, conduct of quiz, performance in debate etc

- Teachers can frame other methods of evaluation also, provided that the method, duly approved by the college examination committee, is notified to the students at least 7 days before the commencement of the evaluation session and is forwarded for information and necessary action at least 3 days before the commencement of the evaluation session.

**SEMESTER END EXAMINATION:** - It is defined as the examination of the learners based on performance in the semester-end theory / written examinations.

#### **B. Semester End Examination- 60 %**

**60 Marks**

- 1) Duration – These examinations shall be of 2 hours duration.
- 2) Question Paper Pattern: -
  - i. There shall be four questions each of 15 marks.
  - ii. All questions shall be compulsory with internal choice within the questions.
    - iii. The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.



**HSNC University, Mumbai**  
(2021-2022)

Ordinances and Regulations

With Respect to

Choice Based Credit System  
(CBCS)

For the Programmes Under

**The Faculty of Commerce and Management**

For the programme

**Bachelors of Commerce**

**Curriculum– Second Year Undergraduate Programme**  
**Semester-III and Semester -IV**

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# Section D

## Part 1- Preamble

The Bachelor of Commerce course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology.

The HSNC University follows the Choice Based Credit System (CBCS) which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training so as to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

### 1. Course Objectives:

#### Semester III

##### **UC-SCO-301 Accountancy and Financial Management III**

- To make the students aware about Indian Accounting Standards.
- To enlighten the students with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement and death of Partner/s.
- To acquaint learners about the process and accounting for Amalgamation of firms.
- To orient the learners with the process of payment of liabilities of the Partnership Firm upon its dissolution.

##### **UC-SCO-302 Financial Accounting and Auditing – Cost Accounting**

- To make the students understand difference between Financial Accounting and Cost Accounting.
- To give an insight to students into the basics of Costing Concepts and Principles to have the foot hold in Costing.
- To help the learners understand how to prepare Cost Sheet in accordance with appropriate standards of cost.
- To make students well versed with the procedures involved in Standard Costing & Marginal Costing.
- To give insight about the concept Process costing, Joint Products and By- Products.

##### **UC-SCO-303 -Business Management- Marketing Management I**

- To orient the learner on fundamentals of Marketing Management.
- To make learner aware of the role of environment in designing marketing strategies.
- To familiarize learner with competition and the marketing strategies.

- To provide the basic fundamental understanding of product and pricing strategies

### **UC-SCO-304 - Commerce III – Functions of Management**

- To orient the learner regarding the evolution from traditional to modern management.
- To appraise the learner with the functions in management
- To make the learner understand the importance of the management functions in the managerial role.

### **UC-SCO-305-Business Economics-III**

- To provide learners with a basic understanding of the principles of macroeconomics and to apply this knowledge to understanding of the decision-making process
- analyses relevant economic concepts and economic models which inform the study of macroeconomics.

### **UC-SCO-306 Advertising I**

- To understand and examine the growing importance of advertising.
- To understand the role of Integrated marketing communication for branding and marketing the products.
- To orient the students about legal and ethical standards related to advertising.
- To understand the future and career options available in advertising.

### **UC-SCO-307 Travel and Tourism Management I**

- To ensure that learners are able to understand the importance of tourism and economy
- To ensure that the learners are prepared with skills and content to choose a career in travel industry
- To sensitize them towards sustainable tourism as a solution.
- To create travel leaders for tomorrow
- To help students develop problem solving skills
- The assignments/projects, which will be part of internal assessment, aim at improving the practical approach of the student as also his/her ability to do teamwork. They will also help the student to get an in depth understanding of the topic.
- The presentations for the assignments/projects will improve presentation and interpersonal communication skills.

### **UC-SCO- 308 Computer Programming I**

- To make students aware of Computer Software
- It includes learning about computer network organization and implementation
- The course helps in obtaining a theoretical understanding of data communication and computer networks
- To make learners proficient in creating documents and presentations for printing and sharing
- The course is designed to provide Basic knowledge of Python which is an open source programming language which has high demand in industry.

### **UC-SCO-309 Foundation Course III (India as an emerging Global Power-I)**

- To help students understand the beginnings of globalisation and its impact.
- To sensitize the students on the human rights situation in India.

- To reflect on India's environmental status and commitments.
- To emphasize the need and relevance of scientific temper.

### **UC-SCO-310 Business Law I**

- The students will be able to understand how law is important in day to day life
- The students will be able to identify and understand various laws applicable to individual and business concerns
- The students will get elementary knowledge about process of various legal transactions that occurs in the business world
- The students will get knowledge of how to exercise their legal rights in case of breach / violation in transactions in the business world
- The Students will be able to know a understand the laws related to negotiable instruments which will help them in understanding the dealings in the business world
- The Students will be able to understand the rights of consumer

## **Semester IV**

### **UC-SCO-401 Accountancy and Financial Management IV**

- To make the students aware about Indian Accounting Standards.
- To familiarise learners about the accounting for Issue and Underwriting of Shares & Debentures.
- To make the students understand the treatment of Profit/Loss Prior to Incorporation.
- To acquaint learners about the treatment of Investment Accounting.

### **UC-SCO-402 Financial Accounting and Auditing –Auditing**

- To give an insight into the basics of Auditing Concepts and Techniques to students to gain skills needed to apply them in audit.
- To make the students aware about Standards on Quality Control (SQC)
- To orient the learners about the New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project
- To acquaint learners about the Standards on Auditing (SAs) and real-world problems through cases and examples.
- To learn reading of Annual Reports of the companies listed on BSE with reference SA 700-799 Audit Conclusions and Reporting

### **UC-SCO-403 Business Management- Marketing Management II**

- To provide the basic fundamental understanding of promotional and distribution strategy.
- To develop the understanding of buyer behavior and its application in marketing management.
- To familiarize learner with basic concepts of services and rural marketing.

### **UC-SCO-404 Commerce IV– Management: Production and Finance**

- To appraise the learner with the elementary concepts of Production, Inventory and Quality Management.
- To orient the learners about the Indian securities market
- To familiarize learner with the trends in financial market.
- To orient learner about Indian financial system and securities markets.

### **UC-SCO-405 Business Economics IV**

- To provide learners with a basic understanding of the fiscal policy and to apply this knowledge to understanding of the decision-making process
- To analyses relevant economic concepts and economic models which inform the study of public finance.

### **UC-SCO-406 Advertising II**

- To orient learners toward the practical aspects and techniques of advertising
- To study the process of building brands .
- To understand procedures, requirements, and techniques of media planning and buying and budgeting.
- To learn the various media mix and its implementation and understand the evaluation of advertising

### **UC-SCO-407 Travel and Tourism Management II**

- To ensure that learners are able to understand the importance the institutional role in tourism development in India
- To ensure that the learners are prepared for all exigencies considering the impact of Covid 19
- To skill them in new aspect of careers, particularly Travel Agency
- To initiate new learning platform that are futuristic.

### **UC-SCO- 408 Computer Programming II**

- To make students acquainted with the knowledge of Computer, Enterprise Resource Planning, Supply chain management, Customer Relationship Management etc.
- Database management is another requirement by many industries. So in this course learners are introduced to DBMS.
- Microsoft Access is a widely used and a popular DBMS so we aim to teach basic and advanced MS-Access to our students which will add value to their technical skills.

### **UC-SCO- 409 Foundation Course IV (India as an emerging Global Power-II)**

- Understanding the significant areas that contribute to India's economic growth
- Exploring India's strengths in strategic areas.
- Reflecting on India's strengthening position in the international arena.
- Analysing India's soft power status

### **UC-SCO-410 Business Law II**

- The students will be able to understand how law is important in day to day life.
- The students will be able to identify and understand various laws applicable to individual and business concerns.
- The students will get elementary knowledge about process of various legal transactions that occurs in the business world.
- The students will get knowledge of how to exercise their legal rights in case of breach / violation in transactions in the business world.

## **2. Process adopted for curriculum designing:**

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

## **3. Salient features, how it has been made more relevant:**

While designing of the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

## **4. Learning Outcomes:**

### **Semester III**

#### **UC-SCO-301 Accountancy and Financial Management III**

- Learners will be able to prepare financial statements in accordance with appropriate Indian Accounting Standards.
- Learners shall possess the knowledge of theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement and death of Partner/s.
- The learner shall be able to understand the process and accounting for Amalgamation of firms.
- Learners shall be acquainted with the process of payment of liabilities of the Partnership Firm upon its dissolution.

#### **UC-SCO-302 Financial Accounting and Auditing – Cost Accounting**

- Learners will be able to understand the difference between Financial Accounting and Cost Accounting.
- Learners shall be acquainted with the basics of Costing Concepts and Principles.
- Learners will be able to prepare Cost sheet in accordance with appropriate standards of Cost.
- Learners shall possess the knowledge to apply Standard costing & Marginal Costing which are commonly used in industries.
- Learners shall be able to understand the concept Process costing, Joint Products and By- Products.

#### **UC-SCO-303 Business Management- Marketing Management I**

- The learner will gain the broad understanding of marketing management concepts,
- competition and marketing strategies.
- The course highlights the role of environmental factors, SWOT analysis and Porter's Five forces in designing marketing strategies.
- The course provides an overview of competitive strategies, product and pricing strategies that will form the base for the advance application based studies.

### **UC-SCO-304 Commerce III – Functions of Management**

- The course aims to create an understanding of the levels of management and list the contribution of thought leaders like F.W.Taylor, Elton Mayo and Peter Drucker, Dr C K Pralhad, Prof Sumantra Ghoshal to management. The learner will have insights of the changing role of the manager.
- The learner will further understand the fundamental functions of management.
- At the end of the course the learner will be able to appraise the significance of Indian ethos in management and importance of various management functions in Managerial role.

### **UC-SCO-305 Business Economics III**

- The knowledge gained in the course will make students better informed citizens and allow them to follow the debates over various economic events and policies reported in the news media.
- This course will prepare students to be successful in advanced level studies in economics
- Students will be able to understand introductory macroeconomic theory, solve basic macroeconomic problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.
- It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers.

### **UC-SCO-306 Advertising I**

- Students will understand the concept of advertising in depth with the knowledge of growing importance of advertising in today's competitive world.
- To Develop advertising media buying and planning strategies.
- The course enables the students to pursue programs in Advertising, Media management at post graduate level.

### **UC-SCO-307 Travel and Tourism Management I**

At the end of the course, students will be able to

- Emerge as global citizens with the ability to handle the global service related issues better.
- Be informed and acquainted with the modalities of the tourism sector.
- To create and be able to become forward thinkers in the profession.
- Focus on problem solving skills through case study as incorporated in the course

### **UC-SCO- 308 Computer Programming I**

- Learners will get the knowledge of Computer Software and its components.
- They will get the knowledge of Data communication and Computer architecture that will be helpful in understanding the appropriate network design as per the requirements.
- Learners will be able to create professional-looking documents and presentations.
- Learners will be familiar with some advanced Word and PowerPoint functions and they will also understand the use of Word and PowerPoint in a variety of professional, educational, and personal situations.
- Learners will be acquainted with the basic knowledge of Python programming which will enhance their problem solving and programming capability.

### **UC-SCO- 309 Foundation Course III (India as an emerging Global Power -I)**

- An improved understanding of socio-economic and human rights issues in India after globalization.
- Awareness of India's environmental commitments
- A developed scientific attitude.

### **UC-SCO- 310 Business Law I**

- Role of law in economic, political and social context
- Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as employer
- Relevance of law to individuals, business and organization
- Understand the laws related to consumer protection

## **Semester IV**

### **UC-SCO-401 Accountancy and Financial Management IV:**

- Learners will be able to prepare financial statements in accordance with appropriate Indian Accounting Standards.
- Learners shall possess the knowledge of legal provisions regarding the Issue & Underwriting of shares & debentures along with its calculations and treatment in the books of accounts.
- Learners shall be able to understand the concept of Profit Prior to Incorporation and its effect in the books of accounts.
- The learner shall be conversant with the Investment Accounting for transactions of purchase and sale of investments of Shares and Debentures.

### **UC-SCO-402 Financial Accounting and Auditing – Auditing**

- Learners will be able to understand basics of Auditing Concepts and Techniques and their application in Audit
- The learner shall be able to comprehend Standards on Quality Control (SQC)s and New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project
- Learners shall possess the knowledge of interpreting the Audit Report of the Companies through cases and examples with reference to New/Revised Standards (Auditing, Review and Others)
- Learners shall be able to read and comment on Annual Reports of the companies listed on BSE with reference SA 700-799, Audit Conclusions and Reporting

### **UC-SCO-403 Business Management- Marketing Management II**

- The learner will gain the broad understanding of promotional and distribution strategies.
- The course provides an overview of services and rural marketing that will form the base for the advance application based studies.
- The course also introduces learners to the world of consumer behavior and how the understanding of buyer behavior is applied in designing strategies at marketplace.

### **UC-SCO-404 Commerce IV– Management: Production and Finance**

- The learner shall be able to comprehend the types of production system and list the inventory management systems.
- The learner will be able to describe the structure of Indian Securities Markets and its impact on economy.

- They course will enable the learner to reflect on the various investment avenues available in India and describe the recent trends in the world of finance.

### **UC-SCO-405 Business Economics-IV**

- The knowledge gained in the course will make students better informed citizens and allow them to follow the debates over various economic events and policies reported in the news media.
- This course will prepare students to be successful in advanced level studies in economics
- Students will be able to understand fiscal theory, solve basic fiscal problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.
- It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers

### **UC-SCO-406 Advertising II**

- To help students understand the creation of an advertising campaign.
- To Demonstrate the students about creation an advertising message that gets the attention of the prospective buyers in a segmented population.
- To understand the effectiveness of advertising by application of various techniques of evaluation.

### **UC-SCO-407 Travel and Tourism Management II**

At the end of the course, students will be able to

- Emerge as leaders of tomorrow, skilled and job ready
- Be informed and acquainted with the modalities of the risks and newer concepts in the tourism sector.
- To create and be able to become entrepreneurs
- Learners of a newer disciplines

### **UC-SCO- 408 Computer Programming II**

- The course will help student to be a professional when it comes to working with the banking sector and corporates world or they can plan to take a full-time course in any of the topics mentioned in the syllabus.
- We are making them professional in a way that one can be qualified to be a Literate in the Field of DBMS current industry and academia.
- ERP and MIS will be helpful for students to be market oriented. It will also develop the management skills of the learners.
- Technical skills will be developed in such a way that they will be Industry-ready at the end of final year.

### **UC-SCO- 409 Foundation Course IV (India as an emerging Global Power-II)**

- A better understanding of India's rise as an economic power.
- Developed awareness of India's strengths and capabilities on domestic and international front.
- Relevance of the wisdom of culture, political values and foreign policy for improved relations.

## **UC-SCO- 410 Business Law II**

- Role of law in economic, political and social context
- Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as employer
- Relevance of law to individuals, business and organization
- Understand laws related to Intellectual Property Rights

## **5. Input from stakeholders**

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized.

**Part 2 - The Scheme of Teaching and Examination**  
**Semester – III**  
**Summary**

Sr. No.	Choice Based Credit System		Subject Code	Remarks
1	Elective Course	<b>Discipline Specific Elective (DSE) Courses</b>	UC-SCO-301	Accountancy and Financial Management III
		<b>Discipline Specific Elective courses (Any one out of two electives)</b>	UC-SCO-302	Financial Accounting and Auditing - Cost Accounting or Business Management-Marketing Management I
			UC-SCO-303	Business Management-Marketing Management I
		<b>Discipline Related Elective (DRE) Courses</b>	UC-SCO-304	Commerce III – Functions of Management
UC-SCO-305	Business Economics III			
2	<b>Ability Enhancement Courses (AEC)</b>	<ul style="list-style-type: none"> <li>• Skill Enhancement Course (SEC) Group A (Any one of three electives)</li> <li>• Skill Enhancement Courses (SEC) Group B</li> </ul>	UC-SCO-306	Advertising -I
UC-SCO-307			Travel and Tourism Management I	
UC-SCO-308			Computer Programming I	
UC-SCO-309			Foundation Course III (India as an emerging Global Power -I)	
3	<b>Core Courses (CC)</b>		UC-SCO-310	Business Law I

### Third Year Year Semester III Internal and External Detailed Scheme

Sr. No.	Subject Code	Subject Title	Periods Per Week					Credit	SLE	Internals					Total Marks
			Units	SL PA	L	T	P			CT	AP	TA	SEE		
1	UC-SCO-301	Accountancy and Financial Management III	4	20%*	4	0	0	3	10	15	5	10	60	100	
2	UC-SCO-302	Financial Accounting and Auditing- Cost Accounting	4	20%*	3	0	0	3	10	15	5	10	60	100	
3	UC-SCO-303	Business Management- Marketing Management-I	4	20%*	3	0	0	3	10	15	5	10	60	100	
4	UC-SCO-304	Commerce III – Functions of Management	4	20%*	3	0	0	3	10	15	5	10	60	100	
5	UC-SCO-305	Business Economics III	4	20%*	3	0	0	3	10	15	5	10	60	100	
6	UC-SCO-306	Advertising-I	4	20%*	3	0	0	3	10	15	5	10	60	100	
7	UC-SCO-307	Travel and Tourism Management- I	4	20%*	3	0	0	3	10	15	5	10	60	100	
8	UC-SCO-308	Computer Programming I	3	20%*	3	0	3	3	10	15	5	10	60	100	
9	UC-SCO-309	Foundation Course III (India as an emerging Global Power -I)	4	20%*	3	0	0	2	10	15	5	10	60	100	
10	UC-SCO-310	Business Law I	5	20%*	4	0	0	3	10	15	5	10	60	100	
Total Hours / Credit								20**		Total Marks					700

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment

**\*One to two lectures to be taken for CONTINUOUS self -learning presentation and Assessment**

**\*\* Students to select any one subject from Sr. no 2 and 3.**

**Sr. No 6, 7 and 8 - From applied components students to select any one subject**

### Third Semester Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lectures	Total No. of lectures	Credit	Total Marks
1	UC-SCO-301	1	Indian Accounting Standards	15	60	3	100 (60+40)
		2	Partnership Final Accounts based on adjustment of Admission or Retirement/Death of a partner during the year	15			
		3	Amalgamation of Firms	15			
		4	Piecemeal Distribution of Cash	15			
2	UC-SCO-302	1	Introduction to Cost accounting	10	45	3	100 (60+40)
		2	Cost Sheet	10			
		3	Standard Costing & Marginal Costing	15			
		4	Process Costing	10			
3	UC-SCO-303	1	Marketing Management and Marketing Environment	10	45	3	100 (60+40)
		2	Understanding Competition and Strategic Marketing	15			
		3	Product	10			
		4	Pricing	10			
3	UC-SCO-304	1	Introduction to Management	13	45	3	100 (60+40)
		2	Planning and Decision Making	10			
		3	Organizing	12			
		4	Directing and Controlling	10			
5	UC-SCO-305	1	Introduction	10	45	3	100 (60+40)
		2	Basics concept of Keynesian Economics	10			
		3	Post Keynesian Developments in Macroeconomics	10			
		4	Money, Prices and Inflation	15			
6	UC-SCO-306	1	Introduction to Advertising	11	45	3	100 (60+40)
		2	Media in advertising	12			
		3	Economics and Social Aspects of Advertising	11			
		4	Advertising Agency	11			
7	UC-SCO-307	1	Introduction to Tourism	12	45	3	100 (60+40)
		2	Tourism Destination Planning and Management	12			
		3	Factors of Tourism Development	10			
		4	Impacts of Tourism and Solutions	11			

8	UC-SCO-308	1	Computer Software, Data Communication & Networking	15	45	3	100 (60+40)
		2	Document Preparation & Presentation	15			
		3	Python Programming	15			
		2	Document Preparation & Presentation (Practicals)	15	30		
		3	Python Programming (Practicals)	15			
9	UC-SCO-309	1	Globalisation and India	11	45	2	100 (60+40)
		2	Addressing issues in Human rights: Politics of identity	12			
		3	Environmental commitments	11			
		4	Developing Scientific Temper	11			
10	UC-SCO-310	1	Indian Contract Act – 1872 Part -I	12	60	3	100 (60+40)
		2	Indian Contract Act – 1872 Part -II	12			
		3	Special Contracts	12			
		4	The Sale of Goods Act - 1930	12			
		5	The Negotiable Instruments (Amended) Act 2015	12			
						20**	700

**\*\* Students to select any one subject from Sr. no 2 and 3.**

**Sr. No 6, 7 and 8 - From applied components students to select any one subject**

● **Lecture Duration – 48 Minutes**

UC-SCO-301	60 lectures equivalent to 48 hours	One credit = 16 hours
UC-SCO-302	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-303	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-304	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-305	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-306	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-307	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-308	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-309	45 lectures equivalent to 36 hours	One credit = 18 hours
UC-SCO-310	60 lectures equivalent to 48 hours	One credit = 16 hours

## Part 3 - Detailed Scheme

**Curriculum Topics along with Self-Learning topics** - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

### Course Code: UC-SCO-301 Accountancy and Financial Management III

Sr no	Units/Modules	No. of Lectures
1	<b>Indian Accounting Standards.</b> 1.1. Ind AS - 24 Related Party Disclosures; 1.2. Ind AS - 36 Impairment of Assets; 1.3. Ind AS - 113 Fair Value Measurement;	15
2	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b> 2.1. Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year; 2.2. Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales / other given basis; 2.3. Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.	15
3	<b>Amalgamation of Firms</b> 3.1. Realisation method only; 3.2. Calculation of purchase consideration; 3.3. Journal / ledger accounts of old firms; 3.4. Preparing Balance sheet of new firm; 3.5. Adjustment of goodwill in the new firm; 3.6. Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms.	15
4	<b>Piecemeal Distribution of Cash</b> 4.1. Excess Capital Method only; 4.2. Asset taken over by a partner; 4.3. Treatment of past profits or past losses in the Balance sheet; 4.4. Contingent liabilities / Realisation expenses / amount kept aside for expenses and adjustment of actual; 4.5. Treatment of secured liabilities; 4.6. Treatment of preferential liabilities like Government dues / labour dues etc. Excluding: Insolvency of partner and Maximum Loss Method.	15

### Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1	Ind AS - 24 Related Party Disclosures;
2	1.2	Ind AS - 36 Impairment of Assets;
3	1.3	Ind AS - 113 Fair Value Measurement.

### Online Resources

<a href="https://www.mca.gov.in/Ministry/pdf/Ind_AS24.pdf">https://www.mca.gov.in/Ministry/pdf/Ind_AS24.pdf</a>
<a href="https://resource.cdn.icai.org/23710IndAS-24.pdf">https://resource.cdn.icai.org/23710IndAS-24.pdf</a>
<a href="https://www.mca.gov.in/Ministry/pdf/Ind_AS36.pdf">https://www.mca.gov.in/Ministry/pdf/Ind_AS36.pdf</a>
<a href="https://resource.cdn.icai.org/23719IndAS-36.pdf">https://resource.cdn.icai.org/23719IndAS-36.pdf</a>
<a href="https://mca.gov.in/Ministry/pdf/INDAS113.pdf">https://mca.gov.in/Ministry/pdf/INDAS113.pdf</a>
<a href="https://www.wirc-icai.org/images/material/Valuation-Session-12062019.pdf">https://www.wirc-icai.org/images/material/Valuation-Session-12062019.pdf</a>

### Reference Books

- 1) "Financial Accounting" by M. Mukherjee.M.Hanif, Tata McGraw Hill Education Private Ltd; New Delhi
- 2) "Grewal's Accountancy" by M.P. Gupta and B.M.Agarwal; S.Chand Publishing
- 3) "Advanced Accounts" by T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition
- 4) "Financial Accounting" by P. C. Tulsian, Pearson Publications, New Delhi
- 5) "Financial Accounting for Business Managers" by Ashish K. Bhattacharyya, Prentice Hall of India Pvt. Ltd.
- 6) "Accounting Principles" by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- 7) "Financial Accounting" by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
- 8) "Compendium of Statement & Standard of Accounting", ICAI
- 9) "Indian Accounting Standards" by Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- 10) "Company Accounting Standards" by Shrinivasan Anand, Taxman
- 11) "Financial Accounting" by V. Rajasekaran, Pearson Publications, New Delhi
- 12) "Introduction to Accountancy" by T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
- 13) "Introduction to Financial Accounting" by Horngren, Pearson Publications.
- 14) "Advanced Accountancy" by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- 15) "Financial Accounting" by R. Narayanaswamy, Prentice Hall of India, New Delhi

**Course Code: UC-SCO-302****Financial Accounting and Auditing- Cost Accounting**

<b>Sr. No</b>	<b>Unit/Modules</b>	<b>No. of Lectures</b>
1	<b>Introduction to Cost Accounting</b> 1.1. Financial Accounting Vs. Cost Accounting; 1.2. Objectives and Scope of Cost Accounting; 1.3. Elements of Cost; 1.4. Material Cost - Inventory Control and Economic Order Quantity; 1.5. Labour Cost - Overtime, Idle time and incentives, Incentive Plans, Labour turnover, Remuneration system and incentive schemes; 1.6. Overheads Cost - Primary and Secondary distribution of overheads.	10
2	<b>Cost Sheet</b> Classification of Cost, Cost of sales, Cost Centres, Cost Units. Note-Simple practical problems on preparation of Cost Sheet.	10
3	<b>Standard Costing &amp; Marginal Costing</b> 3.1. Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. (Note-Simple Practical problems based on Material and Labour variances excluding sub-variances) 3.2. Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. (Note-Simple Practical problems based on Marginal Costing excluding decision Making)	15
4	<b>Process Costing</b> Process Loss, Abnormal Gain and Losses, Joint products and by- products Excluding Equivalent costing and inter process Units. Note-Simple Practical problems on Process Costing and joint and by-products	10

**Self-Learning topics (Unit wise)**

<b>Sr. No</b>	<b>Sub Unit</b>	<b>Topics</b>
1	1.1.	Financial Accounting Vs. Cost Accounting;
2	1.2.	Objectives and Scope of Cost Accounting;
3	1.3.	Elements of Cost;
4	1.4	Material Cost - Inventory Control and Economic Order Quantity;
5	1.5	Labour Cost - Overtime, Idle time and incentives, Incentive Plans, Labour turnover, Remuneration system and incentive schemes;
6	1.6	Overheads Cost - Primary and Secondary distribution of overheads.

## Online Resources

<https://resource.cdn.icai.org/38595bos28170mod1-cp1.pdf>

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

[https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)

## Reference Books

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Practical Costing by P C Tulsian, Vikas New Delhi
3. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
4. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
5. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
6. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
9. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
10. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi • Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
13. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
14. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
15. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
16. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
17. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
18. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
19. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

**Course Code :UC-SCO-303**  
**Business Management -Marketing Management**

Sr. no.	Units/Modules	No of lectures
<b>1</b>	<p><b><u>Marketing Management and Marketing Environment :</u></b></p> <p>1.1 Marketing management : Definition, need and importance of marketing management</p> <p>1.2 Distinguish between Marketing and Sales</p> <p>1.3 Functions of Marketing Management</p> <p>1.4 Micro and Macro Environment with specific reference to India</p> <p>1.5 Emerging Marketing opportunities in India – Marketing at the bottom of the pyramid, growing middleclass</p> <p>1.6 International marketing environment</p>	10
<b>2</b>	<p><b><u>Understanding Competition and Strategic Marketing:</u></b></p> <p>2.1 Marketing strategy : Definition and Features</p> <p>2.2 Steps in strategic marketing planning process</p> <p>2.3 SWOT Analysis</p> <p>2.4 Michael Porter’s Five Forces Model</p> <p>2.5 Analyzing competition</p> <p>2.6 Competitive Strategies</p>	15
<b>3</b>	<p><b><u>Product:</u></b></p> <p>3.1 Definition, Product Levels – Customer Value Hierarchy</p> <p>3.2 Product Classification : Based on durability and tangibility, consumer goods classification and industrial goods classification</p> <p>3.3 Product Strategy</p> <p>3.4 Product Life Cycle : Stages and features of each stage</p> <p>3.5 Product Positioning : Meaning and Importance</p> <p>3.6 Steps in Product Positioning</p>	10
<b>4</b>	<p><b><u>Pricing</u></b></p> <p>4.1 Meaning and objective of Pricing</p> <p>4.2 Factors affecting pricing decisions</p> <p>4.3 Methods of pricing : Mark-up pricing, Markdown pricing Target-return Pricing, Perceived-value Pricing, Value Pricing, Going-Rate Pricing and Auction Pricing</p> <p>4.4 Pricing Strategies</p> <p>4.5 Pricing Decisions, Online Price discrimination</p>	10

### Self Learning Topics

Unit	Topics
1	Distinguish between Marketing and Sales Functions of Marketing Management
2	SWOT Analysis
3	Product Classification: Based on durability and tangibility, consumer goods classification and industrial goods classification
4	Pricing Decisions

### Online Resources

Topics
Distinguish between Marketing and Sales Functions of Marketing Management 1. <a href="https://onlinecourses.swayam2.ac.in/cec20_mg06/preview">https://onlinecourses.swayam2.ac.in/cec20_mg06/preview</a> 2. <a href="https://onlinecourses.nptel.ac.in/noc19_mg48/preview">https://onlinecourses.nptel.ac.in/noc19_mg48/preview</a> 3. <a href="https://online-degree.swayam.gov.in/dyp20_d01_s2_mg10/preview">https://online-degree.swayam.gov.in/dyp20_d01_s2_mg10/preview</a>
SWOT Analysis <a href="https://onlinecourses.nptel.ac.in/noc19_mg48/preview">https://onlinecourses.nptel.ac.in/noc19_mg48/preview</a>
Product Classification: Based on durability and tangibility, consumer goods classification and industrial goods classification <a href="https://onlinecourses.swayam2.ac.in/cec20_mg06/preview">https://onlinecourses.swayam2.ac.in/cec20_mg06/preview</a>
Pricing Decisions <a href="https://onlinecourses.swayam2.ac.in/imb19_mg11/preview">https://onlinecourses.swayam2.ac.in/imb19_mg11/preview</a>

(\* for completed courses on swayam pl find all videos of course on YouTube by typing search name and Institution name/Prof. In charge name)

### Reference Books

1. Philip Kotler (2003). Marketing Management: Eleventh Edition. New Delhi : Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing : Planning, Implementation and Control (3rd Edition) New Delhi, Macmillan India
3. Michael Porter ( 1980) Competitive Strategy: Techniques for Analyzing Industries and Competitors, Free Press, University of Michigan.
4. William Stanton (2019) Fundamentals of Marketing Pearson Education South Asia, 2019

**Course Code: UC-SCO-304**  
**Commerce III – Functions of Management**

Sr. No.	Modules / Units	No. of lectures
1	<p><b><u>Introduction To Management</u></b></p> <p>1.1 Management- Concept, Nature, Functions, Managerial Skills &amp; Competencies</p> <p>1.2 Evolution of Management Thoughts            Classical Approach: Scientific Management – F.W.Taylor’s Contribution            Classical Organisation Theory: Henri Fayol’s Principles            Neo Classical: Human Relations Approach –Elton Mayo’s Hawthorne experiments</p> <p>1.3 Modern Management Approach-            Contribution of thought leaders in Management: Peter Drucker’s Dimensions of Management, Dr C K Pralhad, Prof Sumantra Ghoshal,            Indian Management Thoughts: Origin &amp; Significance of Indian Ethos to Management.</p>	13
2	<p><b><u>Planning &amp; Decision Making</u></b></p> <p>2.1 Planning - Steps, Importance, Components, Categories of Planning</p> <p>2.2 M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components</p> <p>2.3 Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.</p>	10
3	<p><b><u>Organizing</u></b></p> <p>3.1 Organizing-Steps, Organization Structures – Features of Line &amp; Staff Organization, Matrix Organization , Virtual Organization, Formal v/s Informal Organization. Principles of Organizing</p> <p>3.2 Departmentation-Meaning-Bases, Span of Management-Factors Influencing Span of Management, Tall and Flat Organization.</p> <p>3.3 Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralization :Factors Influencing Decentralization,</p>	12
4	<p><b><u>Directing And Controlling</u></b></p> <p>4.1 Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication</p> <p>4.2 Leadership- Concept, Functions, Styles, Qualities of a good leader.</p>	10

	4.3 Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit	
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**Self-Learning topics (Unit wise)**

Unit	Topics
1	<b>Evolution of Management Thoughts</b>
2	<b>M.B.O -Process, Advantages</b>
3	<b>Organizing Decentralization :Factors Influencing Decentralization, Centralization v/s Decentralization.</b>
4	<b>Leadership Styles</b>

**Online Resources**

Topics
<p><b>Evolution of Management Thoughts</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://onlinecourses.nptel.ac.in/noc20_mg58/preview">https://onlinecourses.nptel.ac.in/noc20_mg58/preview</a></li> <li>2. <a href="https://onlinecourses.nptel.ac.in/noc21_mg30/preview">https://onlinecourses.nptel.ac.in/noc21_mg30/preview</a></li> <li>3. <a href="https://www.youtube.com/results?search_query=principles+of+management+nptel">https://www.youtube.com/results?search_query=principles+of+management+nptel</a></li> </ol>
<p><b><u>M.B.O -Process, Advantages</u></b></p> <ol style="list-style-type: none"> <li>1. <a href="https://onlinecourses.nptel.ac.in/noc20_mg58/preview">https://onlinecourses.nptel.ac.in/noc20_mg58/preview</a></li> <li>2. <a href="https://onlinecourses.nptel.ac.in/noc21_mg30/preview">https://onlinecourses.nptel.ac.in/noc21_mg30/preview</a></li> <li>3. <a href="https://www.youtube.com/results?search_query=principles+of+management+nptel">https://www.youtube.com/results?search_query=principles+of+management+nptel</a></li> </ol>
<p><b><u>Decentralization :Factors Influencing Decentralization, Centralization v/s Decentralization.</u></b></p> <ol style="list-style-type: none"> <li>1. <a href="https://onlinecourses.nptel.ac.in/noc20_mg58/preview">https://onlinecourses.nptel.ac.in/noc20_mg58/preview</a></li> <li>2. <a href="https://onlinecourses.nptel.ac.in/noc21_mg30/preview">https://onlinecourses.nptel.ac.in/noc21_mg30/preview</a></li> <li>3. <a href="https://www.youtube.com/results?search_query=principles+of+management+nptel">https://www.youtube.com/results?search_query=principles+of+management+nptel</a></li> </ol>
<p><b>Leadership Styles</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://onlinecourses.nptel.ac.in/noc20_mg58/preview">https://onlinecourses.nptel.ac.in/noc20_mg58/preview</a></li> <li>2. <a href="https://onlinecourses.nptel.ac.in/noc21_mg30/preview">https://onlinecourses.nptel.ac.in/noc21_mg30/preview</a></li> <li>3. <a href="https://youtu.be/DTGekoI7Dug">https://youtu.be/DTGekoI7Dug</a></li> </ol>

(\* for completed courses on swayam pl find all videos of course on YouTube by typing search name and Institution name/Prof. In charge name)

**Reference Books**

1. Management Today Principles & Practice- Gene Burton, ManabThakur, Tata McGraw- Hill, Publishing Co.Ltd.
2. Management – James A.F.Stoner, Prentice Hall, Inc.U.S.A.

3. Management: Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
4. Essential of Database Management Systems –Alexis Leon ,Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
5. Management –Task, Resp, Practices – Peta Druche “William Heinemann LTD.  
Management 4.0 Handbook

**Course Code: UC-SCO-305**  
**Business Economics III**

Sr. No	Modules/Units	No. of Lectures
1	<p><b>MODULE 1: INTRODUCTION:</b></p> <p>1.1 Macroeconomics: Meaning, Scope and Importance.</p> <p>1.2 Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</p> <p>1.3 The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts - National Income and Economic Welfare. (Numerical examples of GNP, GDP, NDP, NNP at current prices, constant prices and factor cost).</p> <p>1.4 Trade Cycles: Features and Phases</p> <p>1.5 Classical Macro-economics: Say’s law of Markets - Features, Implications and Criticism (Give background of Great Depression of 1929-33 and failure of J. B. Say’s Law of Market, brief comparison with depression due to COVID19).</p>	10
2	<p><b>MODULE 2: BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b></p> <p>2.1 The Principle of Effective Demand: Aggregate Demand and Aggregate Supply</p> <p>2.2 Consumption Function: Properties, Assumptions and Implications</p> <p>2.3 Investment function and Marginal Efficiency of capital</p> <p>2.4 Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift. Acceleration Principle, Super Multiplier with examples</p> <p>2.5 Relevance of Keynesian theory tools to the developing countries</p>	10
3	<p><b>MODULE 3: POST KEYNESIAN DEVELOPMENTS IN MACROECONOMICS</b></p> <p>3.1 The IS-LM model of integration of commodity and money markets</p> <p>3.2 Inflation and unemployment: Philips curve</p> <p>3.3 Stagflation : meaning, causes, and consequences</p> <p>3.4 Supply side economics: Basic propositions and critical appraisal (brief discussion about sustainable economic growth).</p>	10

4	<p><b>MODULE 4: MONEY, PRICES AND INFLATION</b></p> <p>4.1 Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money. (Give numerical example of Money supply in India, latest figure from RBI).</p> <p>4.2 Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</p> <p>4.3 Money and prices: Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</p> <p>4.4 Inflation: Price Indices: CPI, WPI &amp; GDP Deflator, Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting. (Give latest examples of inflation from India, Core Inflation, Headline Inflation, inflation trend in India).</p>	15
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### Self-Learning topics (Unit wise)

Sr. No	TOPIC	SWAYAM / NPTEL SOURCE OF THE TOPICS
1	National income	<a href="https://onlinecourses.swayam2.ac.in/cec19_cm02/preview">https://onlinecourses.swayam2.ac.in/cec19_cm02/preview</a> <a href="https://onlinecourses.swayam2.ac.in/cec20_hs26/preview">https://onlinecourses.swayam2.ac.in/cec20_hs26/preview</a> <b>by Principles of Macroeconomics - I</b> By Prof. Kamlesh Gakhar   Maharshi Dayanand University, Rohtak <a href="https://onlinecourses.nptel.ac.in/noc19_ge23/preview">https://onlinecourses.nptel.ac.in/noc19_ge23/preview</a> by Ecology and Environment By Prof. Abhijit Deshpande and Prof. R. Ravi Krishna   IIT Madras
2	TRADE CYCLES	<a href="https://onlinecourses.swayam2.ac.in/cec19_mg37/preview">https://onlinecourses.swayam2.ac.in/cec19_mg37/preview</a> <b>BY</b> Course in Business Economics Macro By Dr. Manasi Kurtkoti   Savitribai Phule Pune University
3	AGGREGATE DEMAND & SUPPLY INVESTMENT FUNCTION	<a href="https://onlinecourses.swayam2.ac.in/cec20_hs26/preview">https://onlinecourses.swayam2.ac.in/cec20_hs26/preview</a> <a href="https://onlinecourses.swayam2.ac.in/cec20_hs26/preview">https://onlinecourses.swayam2.ac.in/cec20_hs26/preview</a> <b>BY Principles of Macroeconomics - I</b> By Prof. Kamlesh Gakhar   Maharshi Dayanand University, Rohtak
4	IS-LM MODEL (also refer for Module 1, 2, 3)	<a href="https://nptel.ac.in/courses/109/104/109104073/">https://nptel.ac.in/courses/109/104/109104073/</a> BY Prof Surjit Sinha IIT KANPUR

### Online Resources

<https://nptel.ac.in/courses/109/104/109104073/>

<u><a href="#">NOC: An Introduction to Macroeconomics</a></u>	Humanities and Social Sciences	Prof. Surjit Sinha	IIT Kanpur
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### References

- Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.

3. Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
4. Bouman John, Principles of Macro Economics
5. Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition
6. 2004 Tata-Mac Graw Hill, New Delhi.
7. Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New
8. Delhi.
9. Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
10. Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York: Worth Publishers
11. Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
12. Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
13. Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd
14. <https://www.rbi.org.in> for latest data on inflation, national income, money supply.

**Course Code: UC-SCO-306**  
**Advertising I**

Sr No	Units/Modules	No. of lectures
1	<p><b>Introduction to Advertising</b></p> <p><b>1.1 Integrated Marketing communication:</b> Concept , Features- Elements- IMC Process, Role advertising of IMC.</p> <p><b>1.2 Concept of Advertising</b> Concept ,Features, Importance Evolution ,Active Participants- Advantages of advertising to business firm and consumers, Five M’s of Advertising(Mission, Measure, Media, Message, Money)</p> <p><b>1.3 Classification of Advertising ;</b> Geographic, Media, Target, audience and Functions</p>	12
2	<p><b>Media in Advertising</b></p> <p><b>2.1 Traditional Media:</b> Print Media(Newspaper, Magazine advantages and disadvantages) Broadcasting-(T.V ,Radio Advantages and Disadvantages) Out of Home advertising- Posters, Bill boards, Hoarding, Transit- Advantages and Disadvantages.</p> <p><b>2.2 New age advertising</b> Out of Home Advertising: Blimps, Balloons, Drones, Wraps, Event sponsorship, Merchandise, Digital media - types -advantages -limitations Social Media advertising : You tube video advertising - Instagram ads and Facebook ads. Immersive technology- Virtual reality and Augmented reality</p> <p><b>2.3 Special Purpose advertising:</b> Rural Advertising ,Financial Advertising, Corporate Image Advertising, Institutional Advertising, Native Advertising, Green Advertising, Advocacy Advertising, Surrogate Advertising, Covert Advertising ,Celebrity Advertising , Public Service Advertising.</p>	11

3	<p><b>Economics and Social aspects of advertising</b></p> <p><b>3.1 Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price, Impact of advertising on the Indian Economy</p> <p><b>3.2 Advertising and Society :</b> Social issues in advertising, positive and negative influence of advertising on Indian values and culture., Impact of advertising on Kids and Women</p> <p><b>3.3 Ethics in Advertising-</b> Importance of Truth in advertising- Forms of unethical advertising- Puffery, Shock ads, subliminal advertising, Weasel claims, comparative advertising code of ethics. Self Regulatory Bodies: ASCI – Meaning and Importance</p>	11
4	<p><b>Advertising Agency</b></p> <p><b>4.1 Ad Agency -Features -Structures and Services offered – Types of Advertising Agency-Agency Selection Criteria.</b></p> <p><b>4.2 Agency and client- Maintaining Agency -Client relationship, reasons and ways of avoiding client turn over, creative pitch, Agency Compensation</b></p> <p><b>4.3 Careers in advertising:</b> Skills required for a career in advertising, various career options, Free lancing career Options-Graphics, Animations, Modeling, Dubbing.</p> <p><b>Top most advertising agencies in India and popular advertising designed by them</b></p>	11

#### Self-Learning topics (Unit wise)

Sr.No	Unit	Topics
1	1	Importance of advertising and Classification of advertising
2	2	Types of advertising agency
3	3	Advertising and Society

#### Online Resources

[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/222](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/222) (Classification of advertising)

[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/195](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/195) (Importance of advertising)

[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/195](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/195)(Types of advertising agency)

[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/195](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/195) (Advertising and Society)

#### Reference Books

1. Rajeev Batra, John G. Myers, David A. Aaker, Advertising Management, Pearson Education
2. Manendra Mohan- Advertising Management; Tata McGraw Hill
3. Promotion- Stanley
4. George E. Belch, Micheal A. Belch, KeyoorPurani: Advertising and Promotion; Tata McGraw Hill
5. Handbook of Journalism and Mass Communication by Vir Bala Aggarwal, V.S. Gupta

6. Advertising And Sales Promotion - S H HKazmi, Satish K Batra)
7. Kleppner, Otto Advertising Procedure. Englewood Cliffs, New jersey, Prentice Hall, Inc., 1986.
8. Ogilvy, David, Ogilvy on Advertising. London Longman, 1983.
9. Sen gauptha, Subroto. Brand Positioning, Strategies for Competitive Advantages. New Delhi, Tate Me Graw Hill, 1990.
10. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
11. Advertising – Sontakki – Himalaya Publishing House.
12. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall

**Course Code: UC-SCO-307**  
**Travel and Tourism Management I**

Sr No	Units/Modules	No. of Lectures
1	<p><b>Introduction to Tourism</b></p> <p>1.1 Concept, emergence of the discipline, types, new concepts in tourism; MICE, medical tourism, rural, urban tourism, adventure tourism, Jail tourism, vaccine tourism.</p> <p>1.2 Significance of tourism, Scope and importance, Careers in tourism&amp; travel for commerce students</p> <p>1.3 Motives in Travel: basic travel motivators, Tourism Demand, Motivation of Tourism Demand. Measuring Tourism Demand. Pattern and characteristic of tourism supply; Factors influencing tourism demand and supply in tourism.</p> <p>1.4 Tourism Development in India: Plan period to Niti Aayog</p> <p>1.5 Influence of Technology and the emergence of social &amp; electronic media in Tourism</p> <p>1.6 Theories in Tourism and their present day relevance</p>	12
2	<p><b>Tourism Destination Planning and Management</b></p> <p>2.1 Indian tourism resources: Natural, Cultural and manmade</p> <p>2.2 Supporting Infrastructure for tourism: Transport</p> <p>2.3 Supporting Infrastructure for tourism: Accommodation</p> <p>2.4 Supporting Infrastructure for tourism: Ancillary Services</p> <p>2.5 Tourism as a packaged product- Creating a Product</p> <p>2.6 Case Studies</p>	12
3	<p><b>Factors of Tourism Development</b></p> <p>3.1 Environmental Factors</p> <p>3.2 Economic factors</p> <p>3.3 Social and Cultural</p> <p>3.4 Political Factors</p> <p>3.5 Case Studies</p>	10
4.	<p><b>Impacts of Tourism and Solutions</b></p> <p>4.1 Impacts of tourism at the destination: : sociocultural, environmental and economic.</p> <p>4.2 Risks in tourism</p>	11

	4.3 Sustainable Tourism- Responsible Tourism, Relating tourism to the SDGs 4.4 Eco Tourism 4.5 Case Studies on Impacts and discussion	
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### Self-Learning Topics (Unit wise)

Sr. No.	Topics
1	Adventure tourism Foundation Course in tourism: Dr Sonia Sharma
2	Infrastructure in tourism- Transport
3	Tourism Factors
4	Mass tourism

### Online Resources

<a href="https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/184">https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/184</a> <a href="https://onlinecourses.swayam2.ac.in/nou21_ge03/preview">https://onlinecourses.swayam2.ac.in/nou21_ge03/preview</a>
<a href="https://www.classcentral.com/course/swayam-tourism-transport-and-travel-services-14342">https://www.classcentral.com/course/swayam-tourism-transport-and-travel-services-14342</a> <a href="https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/147">https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/147</a>
<a href="https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/188">https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/188</a>
<a href="https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/337">https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/337</a>

### Reference Books

1. Mishra SK, (1990), Tourism Principles, Practices.
2. Singh YK, (2006) Environmental Science, New Age International Publishers.
3. Bharucha E, (2013) Textbook of Environmental Studies for Undergraduate Courses Paperback, Second Edition. UGC.
4. Basu M, & Xavier Savarimuthu (2017), Fundamentals of Environmental Studies.
5. Kumar P, (2017) Fundamentals of Ecology and Environment, 2nd edition.
6. Odum E & Barret W, (2004) Fundamentals of Ecology, 5<sup>th</sup> Edition, Cengage Learning.
7. Bhatia A.K. (1986), Tourism Development-Principles and Practices, Sterling Publishers Pvt. Ltd., New Delhi.
8. Batra K.L. [1990] – Problems and Prospects of Tourism, Printwell Publisher, Jaipur.
9. Chopra Sunita (1991)- Tourism Development of India, Ashish Publishing House, New Delhi.
10. Gupta S.P., Krishna Lal (1999)- Tourism Museums and Monuments in India, Oriental Publishers, Dehli.
11. Matheson, Alistair and Wall Geoffery (1983) Tourism – Economic, Physical and Social Impact, Orient Longman, London

**Course Code: UC-SCO-308**  
**Computer Programming I**

Unit	Content	No. of Lect.
1	<p><b>Computer Software, Data Communication &amp; Networking</b></p> <p>1.1 Software and its Need, Types of Software – System Software, Application software,</p> <p>1.2 System Software – Operating System, Utility Program,</p> <p>1.3 Algorithms, Flow Charts – Symbols, Rules for making Flow chart,</p> <p>1.4 Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.</p> <p>1.5 Data Communication Component, Data representation, distributed processing. (Concepts only)</p> <p>1.6 Network Basics and Infrastructure</p> <p>1.6.1 Definition, Types (LAN, MAN, WAN) Advantages.</p> <p>1.6.2 Network Structures – Server Based, Client server, Peer to Peer.</p> <p>1.6.3 Topologies – Star, Bus, Ring.</p> <p>1.6.4 Network Media, Wired-Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared.</p> <p>1.6.5 Network Hardware: Hubs, Bridges, Switches, and Routers.</p> <p>1.6.6 Network Protocols – TCP/IP, OSI Model.</p>	15
2	<p><b>Document Preparation &amp; Presentation</b></p> <p>2.1 MS-Word 2016</p> <p>2.1.1. Word processor,</p> <p>2.1.2. Features of word processor,</p> <p>2.1.3. Creating and editing word documents,</p> <p>2.1.4. Formatting documents,</p> <p>2.1.5. Working with tables,</p> <p>2.1.6. Using tools, working with menus,</p> <p>2.1.7. Creating flowchart, creating templates,</p> <p>2.1.8. Working with mail – merge, creating macro.</p> <p>2.1.9. Referencing</p> <p>2.2 MS-PowerPoint 2016</p> <p>2.2.1. Creating presentation, working with slides, different types of slides,</p> <p>2.2.2. Setting page layout, selecting background and applying design,</p> <p>2.2.3. Adding graphics to slide, adding sound and movie,</p> <p>2.2.4. Working with table, creating chart and graph,</p> <p>2.2.5. Playing a slideshow, slide transition, advancing slides,</p> <p>2.2.6. Setting time, rehearsing timing,</p> <p>2.2.7. Animating slide, animating objects, Running the show from windows.</p>	15
3	<p><b>Python Programming</b></p> <p>3.1 Introduction to Python Programming</p> <p>3.2 Input and Output Statements</p> <p>3.3 Keywords, Identifiers, Constants and Variables</p> <p>3.4 Basic Data Types in Python</p> <p>3.5 Lists, Tuples, Strings, Dictionaries and Sets</p> <p>3.6 Arithmetic, Logical and Relational Operators</p>	15

	3.7 Conditional Statements and Loops in Python: if, if-else, if-elif, while loop and for loop	
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### Self-Learning topics (Unit wise)

Unit	Topics
1	1.6.4. Network Media, Wired-Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. 1.6.5. Network Hardware: Hubs, Bridges, Switches, and Routers. 1.6.6. Network Protocols – TCP/IP, OSI Model.
3	3.1 Introduction to Python Programming 3.2 Input and Output Statements 3.3 Keywords, Identifiers, Constants and Variables

### Online Resources

1. NOC:The Joy of Computing using Python, Prof. Sudarshan Iyengar, IIT Ropar: <a href="https://nptel.ac.in/courses/106/106/106106182/">https://nptel.ac.in/courses/106/106/106106182/</a>
2. NOC:Programming, Data Structures and Algorithms using Python, Prof. Madhavan Mukund, IIT Madras: <a href="https://nptel.ac.in/courses/106/106/106106145/">https://nptel.ac.in/courses/106/106/106106145/</a>
3. Computer Networks: An Overview - <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=7">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=7</a>

### Reference Books

1. Computer Networks 3rd Edition by Andrew S. Tanenbaum, Prentice Hall
2. Flowchart and Algorithm Basics: The Art of Programming by A. B. Chaudhuri, Mercury Learning & Information
3. How to think like a Computer Scientist: Learning with Python, by Downey, A. et al John Wiley, 2015.
4. Fundamentals of Python - First Programs, by Lambert K. A., Cengage Learning India,, 2015

### Software Requirements:

1. Office 2016 or Higher Version
2. Python Editor

### Detailed Scheme Practical

#### Practical of Semester III

Paper Code	Title	No. of Lectures
AEC – Computer Programming	<ol style="list-style-type: none"> <li>1. Generate a Document explaining details of Software. Add appropriate Smart art diagrams.</li> <li>2. Prepare a presentation to explain OSI and TCP/IP Model.</li> <li>3. Writing algorithms and drawing flowcharts (Input-process-output).</li> <li>4. Writing algorithms and drawing flowcharts (Input-decision-process-output).</li> <li>5. Writing algorithms and drawing flowcharts (Simple Loops).</li> </ol>	03 Lectures per Practical per Batch

	6. Loading a Python editor program-Entering and Executing a simple Python program. 7. Python program to input name-and sales & then print name and commission. 8. Python program to compute commission, discount etc using if() condition. 9. Computing income tax based on given criterion. 10. Printing numbers and summing number using loops. 11. Printing interest and depreciation tables	
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**Course Code: UC-SCO-309**

**Foundation Course III (India as an emerging Global Power -I)**

Sr. No.	Modules / Units	No. of lectures
<b>1</b>	<b>Globalisation and India</b> 1.1 End of Cold War and changing world scenario –WTO, GATT 1.2 L-P-G and its impact on agriculture, industry, employment sector (formal and informal). 1.3 L-P-G and its impact on education and health.	11
<b>2</b>	<b>Addressing issues in Human rights: Politics of identity</b> 2.1. Rights of Scheduled Castes, Scheduled Tribes and Minorities. 2.2. Rights of Women and Children. 2.3. Rights of Elders and Disabled	12
<b>3</b>	<b>Environmental commitments</b> 3.1. Dealing with disasters: Role of National Disaster Management Cell. 3.2. Environmental externalities and state regulation of environment-Planning and Coordination. 3.3 India’s international commitments- The Kyoto Protocol, The Paris Agreement.	11
<b>4</b>	<b>Developing Scientific Temper</b> 4.1. Scientific temper: meaning and significance 4.2. Understanding relation of science and society. 4.3. Nation building and role of scientific societies.	11

**Self-Learning topics (Unit wise)**

Sub Unit	Topics
1.	Migration
2.	Redressal mechanisms for Human rights issues

3.	Environmental movements in India and role of environmental NGOs
4.	Applying scientific temper to address social issues

### Online Resources

Unit 1 Migration <a href="http://egyankosh.ac.in/bitstream/123456789/18994/1/Unit-5.pdf">http://egyankosh.ac.in/bitstream/123456789/18994/1/Unit-5.pdf</a>
Unit 2: Rights of Special Categories include redressal mechanism, available on: <a href="http://egyankosh.ac.in/handle/123456789/43186">http://egyankosh.ac.in/handle/123456789/43186</a> which include Women; <a href="http://egyankosh.ac.in/handle/123456789/43827">http://egyankosh.ac.in/handle/123456789/43827</a> Old and disabled; <a href="http://egyankosh.ac.in/handle/123456789/43831">http://egyankosh.ac.in/handle/123456789/43831</a> Minorities: <a href="http://egyankosh.ac.in/handle/123456789/43830">http://egyankosh.ac.in/handle/123456789/43830</a> Dalits and tribes; <a href="http://egyankosh.ac.in/handle/123456789/43829">http://egyankosh.ac.in/handle/123456789/43829</a> Children: <a href="http://egyankosh.ac.in/handle/123456789/43828">http://egyankosh.ac.in/handle/123456789/43828</a>
Unit III. Environmental movements in India <a href="http://egyankosh.ac.in/bitstream/123456789/42059/1/Unit-3.pdf">http://egyankosh.ac.in/bitstream/123456789/42059/1/Unit-3.pdf</a> <a href="http://www.egyankosh.ac.in/bitstream/123456789/24715/1/Unit-16.pdf">http://www.egyankosh.ac.in/bitstream/123456789/24715/1/Unit-16.pdf</a>
Unit IV Scientific Temper <a href="http://egyankosh.ac.in/bitstream/123456789/62591/2/Unit-34.pdf">http://egyankosh.ac.in/bitstream/123456789/62591/2/Unit-34.pdf</a>

### List of reference books and online articles

1. Chandoke, Neera (1999), *Beyond secularism: The rights of religious minorities*. Delhi: Oxford University Press.
2. Deshta Sunil, Kashyap Sunita (2014), *Fundamental Duties of Citizens*. Delhi: Regal Publications.
3. Disaster Management in India, Ministry of Home Affairs, Government of India, 2011 (A report file:///C:/Users/hrc/Downloads/disaster\_management\_in\_india.pdf)
4. Forster Christine, Sagade Jaya (2019), *Women's Human Rights in India*, Routledge India.
5. Furer Christoph Von-Haimendorf (1992), *Tribes of India, the Struggle for Survival*, Berkely: University of California Press.
6. Globalisation Background and Features, IGNOU Notes.  
<http://egyankosh.ac.in/bitstream/123456789/20982/1/Unit-28.pdf>
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10. Krishnan P.S. (2019), *Social Exclusion and Justice in India*, Routledge India.
11. Mahanti Sobodh, "Nehru's Vision of Scientific Temper", *Journal of Scientific Temper* Vol. 4 (3&4) July-Sept & Oct-Dec, 2016, pp. 154-166.
12. National Institute for Disaster Management, Ministry of Home Affairs, Government of India, NIDM publications <https://nidm.gov.in/books.asp>
13. Nayar, Baldev Raj (2014), *Globalization and India's Economic Integration*, Washington: Georgetown University Press.
14. Parikh, Jyoti and Parikh Kirit, (2004), The Kyoto Protocol: An Indian Perspective, *International Review for Environmental Strategies* Vol. 5, No. 1, pp. 127 – 144.  
[https://www.iges.or.jp/en/publication\\_documents/pub/peer/en/1161/IRES\\_Vol.5-1\\_127.pdf](https://www.iges.or.jp/en/publication_documents/pub/peer/en/1161/IRES_Vol.5-1_127.pdf)
15. Srivastava Deepak, (2003), *Globalization Privatization and WTO with Reference to India*, Delhi; Sarup & Sons Publishers.

## **II Journals and Magazines**

1. Economic and Political Weekly of India
2. Journal of Scientific temper
3. Frontline
4. Down to Earth
5. Man and Development
6. One India One People

### **Course Code: UC-SCO-310 Business Law I**

<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of lectures</b>
<b>1</b>	<b>Indian Contract Act – 1872 Part –I</b> 1.1 Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. 1.2 Offer and Acceptance – Rules of valid offer and acceptance, Counteroffer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) 1.3 Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)	12
<b>2</b>	<b>Indian Contract Act – 1872 Part –II</b> 2.1 Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. 2.2 Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. 2.3 Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)	12
<b>3</b>	<b>Special Contracts II</b> 3.1 Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety. 3.2 Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee 3.3 Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee. ( Ss.173, 174, 177)	12

	Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights & Duties of Principal and Agent.	
<b>4</b>	<p><b>The Sale of Goods Act - 1930</b></p> <p>4.1 Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</p> <p>4.2 Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions. 4.3 Property – Concept, Rules of transfer of property (Ss. 18-26)</p> <p>4.3 Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</p>	12
<b>5</b>	<p><b>The Negotiable Instruments (Amended) Act 2015</b></p> <p>5.1 Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</p> <p>5.2 Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139,142)</p> <p>5.3 Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) – Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</p>	12

#### Self-Learning topics (Unit wise)

Sub Unit	Topics
<b>1.2</b>	Offer and Acceptance – Rules of valid offer and acceptance, Counteroffer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)
<b>2.4</b>	Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)
	Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142)

#### Online Resources

<a href="https://legislative.gov.in/sites/default/files/A1872-09.pdf">https://legislative.gov.in/sites/default/files/A1872-09.pdf</a>
<a href="https://www.indiacode.nic.in/handle/123456789/2187?locale=en">https://www.indiacode.nic.in/handle/123456789/2187?locale=en</a>
<a href="https://legislative.gov.in/sites/default/files/A1881-26.pdf">https://legislative.gov.in/sites/default/files/A1881-26.pdf</a>
<a href="https://www.indiacode.nic.in/handle/123456789/2189?locale=en">https://www.indiacode.nic.in/handle/123456789/2189?locale=en</a>

### **Reference Books**

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law: N.D.Kapoor
4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis
10. Indian Contract Act, Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
11. The Principles of Mercantile Law – Singh Avtar – Eastern Books Co.
12. Business Law – P.C. Tulsian
13. Business Law – SS Gulshan
14. Indian contract Act – Dr. Avtar Singh
15. Majumdar, P.K. (1992) Commentary on the Consumer protection Act, Prentice, New Delhi.

## Part 4 - The Scheme of Teaching and Examination

### Semester – IV

#### Summary

Sr. No.	Choice Based Credit System		Subject Code	Remarks
1	Elective Course	Discipline Specific Elective (DSE) Courses	UC-SCO-401	Accountancy and Financial Management IV
		Discipline Specific Elective courses (Any one out of two electives)	UC-SCO-402  UC-SCO-403	Financial Accounting and Auditing – Auditing or Business Management - Marketing Management II
		Discipline Related Elective (DRE) Courses	UC-SCO-404  UC-SCO-405	Commerce IV– Management: Production and Finance Business Economics IV
2	Ability Enhancement Courses (AEC)	<ul style="list-style-type: none"> <li>• Skill Enhancement Course (SEC) Group A (Any one of three electives)</li> <li>• Skill Enhancement Courses (SEC) Group B</li> </ul>	UC-SCO-406	Advertising -II
			UC-SCO-407 UC-SCO-408	Travel and Tourism Management II Computer Programming II
			UC-SCO-409	Foundation Course IV (India as an Emerging Global Power – II)
3	Core Courses (CC)		UC-SCO-410	Business Law II

## Fourth Year Semester IV Internal and External Detailed Scheme

Sr. No.	Subject Code	Subject Title	Periods Per Week					Credit	SLE	Internals					Total Marks
			Units	SLP A	L	T	P			CT	AP	TA	SEE		
1	UC-SCO-401	Accountancy and Financial Management IV	4	20%*	4	0	0	3	10	15	5	10	60	100	
2	UC-SCO-402	Financial Accounting and Auditing - Auditing	4	20%*	3	0	0	3	10	15	5	10	60	100	
3	UC-SCO-403	Business Management- Marketing Management II	4	20%*	3	0	0	3	10	15	5	10	60	100	
	UC-SCO-404	Commerce IV– Management: Production and Finance	4	20%*	3	0	0	3	10	15	5	10	60	100	
5	UC-SCO-405	Business Economics IV	4	20%*	3	0	0	3	10	15	5	10	60	100	
6	UC-SCO-406	Advertising II	4	20%*	3	0	0	3	10	15	5	10	60	100	
7	UC-SCO-407	Travel and Tourism Management II	4	20%*	3	0	0	3	10	15	5	10	60	100	
8	UC-SCO-408	Computer programming II	3	20%*	3	0	3	3	10	15	5	10	60	100	
9	UC-SCO-409	Foundation Course IV(India as an Emerging Global Power – II	4	20%*	3	0	0	2	10	15	5	10	60	100	
10	UC-SCO-410	Business Law II	5	20%*	4	0	0	3	10	15	5	10	60	100	
Total Hours / Credit								20**	Total Marks					700	

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,

CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment

**\*One to two lectures to be taken for CONTINUOUS self -learning presentation and Assessment**

**\*\* Students to select any one subject from Sr. no 2 and 3.**

**Sr. No 6, 7 and 8 - From applied components students to select any one subject**

### Fourth Year Semester – IV Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lectures	Total No. of lectures	Credit	Total Marks
1	UC-SCO-401	1	Indian Accounting Standards	15	60	3	100 (60+40)
		2	Issue & Underwriting of Shares	15			
		3	Profit Prior to Incorporation	15			
		4	Investment Accounting	15			
2	UC-SCO-402	1	Introduction to Auditing	10	45	3	100 (60+40)
		2	Standards on Quality Control (SQC) - Basic Understanding	10			
		3	Standards on Auditing (SAs)	15			
		4	Audit Report	10			
3	UC-SCO-403	1	Distribution	11	45	3	100 (60+40)
		2	Promotion	12			
		3	Understanding Buyer's Behaviour	11			
		4	Marketing of Services and Rural Marketing	11			
4	UC-SCO-404	1	Production and Inventory Management	12	45	3	100 (60+40)
		2	Quality Management	11			
		3	Indian Securities Market	11			
		4	Recent Trends in Finance	11			
5	UC-SCO-405	1	The Role of Government in an Economy	10	45	3	100 (60+40)
		2	Public revenue	10			
		3	Public Expenditure and Debt	10			
		4	Fiscal Policy and Management	15			
6	UC-SCO-406	1	Brand Building and Media Research	11	45	3	100 (60+40)
		2	Planning Advertising Campaign	12			
		3	Fundamentals of Creativity in Advertising	11			
		4	Execution and Evaluation of Advertising	11			
7	UC-SCO-407	1	Tourism Planning and Marketing	12	45	3	100 (60+40)
		2	Travel agency and Tour Operators	12			
		3	Organisations in Tourism	10			
		4	Tourism Policy and Development	11			
8	UC-SCO-408	1	MIS and ERP	15	45	3	100 (60+40)
		2	DBMS and Basics of MS-Access	15			
		3	Advanced MS-Access	15			

		2	DBMS and Basics of MS-Access (Practicals)	15	30		
		3	Advanced MS-Access (Practicals)	15			
9	UC-SCO-409	1	India's Economic Growth	11	45	2	100 (60+40)
		2	Strategy, Security and Strengthening capabilities	12			
		3	India's expanding role	11			
		4	Image building	11			
10	UC-SCO 410	1	Indian Companies Act – 2013 Part-I	12	60	3	100 (60+40)
		2	Indian Companies Act – 2013, Part –II	12			
		3	Indian Partnership Act – 1932	12			
		4	Consumer Protection Act, 1986 & Competition Act 2002	12			
		5	Intellectual Property Rights	12			
			Total			20**	700

\*\* Students to select any one subject from Sr. no 2 and 3.

Sr. No 6, 7 and 8 - From applied components students to select any one subject

● **Lecture Duration – 48 Minutes**

UC-SCO-401	60 lectures equivalent to 48 hours	One credit = 16 hours
UC-SCO-402	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-403	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-404	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-405	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-406	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-407	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-408	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-SCO-409	45 lectures equivalent to 36 hours	One credit = 18 hours
UC-SCO-410	60 lectures equivalent to 48 hours	One credit = 16 hours

## Part 5

**Curriculum Topics along with Self-Learning topics** - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

### Detailed Syllabus

**Course Code: UC-SCO-401**

#### Accountancy and Financial Management IV

Unit	Content	No. of Lectures
1	<b>Indian Accounting Standards</b> 1.1 Ind AS - 32 Financial Instruments Presentation: Definitions of Financial Assets, Financial Liabilities & Equity; Special items for consideration; 1.2 Ind AS - 107 Financial Instruments Disclosures; 1.3 Ind AS - 109 Financial Instruments: Classification of Financial Assets, Financial Liability & Equity.	15
2	<b>Issue &amp; Underwriting of shares &amp; Debentures</b> 2.1 Company Law/ Legal Provisions regarding Issue of shares; 2.2 Accounting treatment for Issue of Shares including Right Shares and Bonus Shares; 2.3 Introduction, Underwriting, Underwriting Commission; 2.4 Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues; 2.5 Types of underwriting, Abatement Clause; 2.6 Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems.	15
3	<b>Profit Prior to Incorporation</b> 3.1 Principles of ascertainment; 3.2 As preparation of separate, combined and columnar profit and loss account including different basis of allocation of expenses/ incomes.	15
4	<b>Investment Accounting</b> 4.1 For shares (variable income bearing securities) 4.2 For debentures/Preference. shares (fixed income bearing securities) 4.3 Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). 4.4 Columnar format for investment account.	15

#### Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1	Ind AS - 32 Financial Instruments Presentation: Definitions of Financial Assets, Financial Liabilities & Equity;

		Special items for consideration.
2	1.2	Ind AS - 107 Financial Instruments Disclosures.
3	1.3	Ind AS - 109 Financial Instruments: Classification of Financial Assets, Financial Liability & Equity.

### Online Resources

<a href="https://www.mca.gov.in/Ministry/pdf/IndAS32_2020_10112020.pdf">https://www.mca.gov.in/Ministry/pdf/IndAS32_2020_10112020.pdf</a>
<a href="https://resource.cdn.icai.org/23716IndAS-32.pdf">https://resource.cdn.icai.org/23716IndAS-32.pdf</a>
<a href="https://mca.gov.in/Ministry/pdf/INDAS107.pdf">https://mca.gov.in/Ministry/pdf/INDAS107.pdf</a>
<a href="https://resource.cdn.icai.org/23730IndAS-107.pdf">https://resource.cdn.icai.org/23730IndAS-107.pdf</a>
<a href="https://www.mca.gov.in/Ministry/pdf/IndAS109_2020_10112020.pdf">https://www.mca.gov.in/Ministry/pdf/IndAS109_2020_10112020.pdf</a>
<a href="https://www.wirc-icai.org/images/material/IND-AS-109-Financial-Instruments.pdf">https://www.wirc-icai.org/images/material/IND-AS-109-Financial-Instruments.pdf</a>

### Reference Books

1. "Financial Accounting" by M. Mukherjee.M.Hanif, Tata McGraw Hill Education Private Ltd; New Delhi
2. "Grewal's Accountancy" by M.P. Gupta and B.M.Agarwal; S.Chand Publishing
3. "Advanced Accounts" by T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition
4. "Financial Accounting" by P. C. Tulsian, Pearson Publications, New Delhi
5. "Financial Accounting for Business Managers" by Ashish K. Bhattacharyya, Prentice Hall of India Pvt. Ltd.
6. "Accounting Principles" by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. "Financial Accounting" by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
8. "Compendium of Statement & Standard of Accounting", ICAI
9. "Indian Accounting Standards" by Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
10. "Company Accounting Standards" by Shrinivasan Anand, Taxman
11. "Financial Accounting" by V. Rajasekaran, Pearson Publications, New Delhi
12. "Introduction to Accountancy" by T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
13. "Introduction to Financial Accounting" by Horngren, Pearson Publications.
14. "Advanced Accountancy" by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
15. "Financial Accounting" by R. Narayanaswamy, Prentice Hall of India, New Delhi

**Course Code: UC-SCO-402**

**Financial Accounting and Auditing -Auditing**

<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of lectures</b>
<b>1</b>	<p><b>Introduction to Auditing</b></p> <p><b>1.1 Basics Financial Statements</b> Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion</p> <p><b>1.2 Errors and Frauds</b> Detection of Frauds and Errors, Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</p> <p><b>1.3 Internal Control</b> Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control</p> <p><b>1.4 Internal Check</b> Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> <p><b>1.5 Audit working Papers</b> Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p><b>1.6 Test Check</b> Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</p>	10
<b>2</b>	<p><b>Standards on Quality Control (SQC) -Basic Understanding</b></p> <p><b>2.1 Standards on Quality Control</b> Leadership responsibilities for quality within the firm, Ethical Requirements, Acceptance and Continuance of client relationship, Human Resources, Engagement Performance, Monitoring</p> <p><b>2.2 Use of SAs for obtaining Reasonable Assurance</b> Ethical requirements including those pertaining to independence, relating to financial statements audit engagements, Professional Skepticism, Professional Judgment, Sufficient appropriate audit evidence and audit risk, Complying with SAs relevant to the Audit, Achieving the objectives stated in the individual SAs</p>	10

	<p><b>2.3 Standards on Review Engagements (SREs)</b> Review of historical financial statements -SRE 2400, Review of interim financial statement by independent auditor -SRE 2410</p> <p><b>2.4 Standards on Assurance Engagements (SAEs)</b> Examination of prospective financial information -SAE 3400, Assurance report on controls at service organization -SAE 3402, Assurance on financial information provided in prospectus -SAE 3420</p> <p><b>2.5 Standards on Related Services (SRSs)</b></p>	
<b>3</b>	<p><b>Standards on Auditing (SAs)</b></p> <p><b>3.1 General Principles &amp; Responsibilities – SA 200 to SA 299</b> SA 200,210,220,230, 240</p> <p><b>3.2 Risk Assessment &amp; Response to the assessed risks – SA 300 to SA 499</b> SA 300,315,320,330,450</p> <p><b>3.3 Audit Evidence – SA 500 to SA 599</b> SA 500,501,505,520</p> <p><b>3.4 Using work of others – SA 600 to SA 699</b> SA 610, SA 620</p>	15
<b>4</b>	<p><b>Audit Conclusions &amp; Reporting</b></p> <p>4.1 SA 700(Revised) Forming an Opinion and Reporting on Financial Statements</p> <p>4.2 SA 701 Communicating Key Audit Matters in the Independent Auditor’s Report</p> <p>4.3 SA 705(Revised) Modifications to the Opinion in the Independent Auditor’s Report</p> <p>4.4 SA 706(Revised) Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report</p> <p>4.5 SA 710 Comparative Information - Corresponding Figures and Comparative Financial Statements</p> <p>4.6 SA 720(Revised) The Auditor’s Responsibilities Relating to Other Information</p>	10

**Self-Learning topics (Unit wise)**

<b>Subunit</b>	<b>Topics</b>
4.1	SA 700(Revised) Forming an Opinion and Reporting on Financial Statements
4.2	SA 701 Communicating Key Audit Matters in the Independent Auditor’s Report
4.3	SA 705(Revised) Modifications to the Opinion in the Independent Auditor’s Report

4.4	SA 706(Revised) Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
4.5	SA 710 Comparative Information - Corresponding Figures and Comparative Financial Statements
4.6	SA 720(Revised) The Auditor's Responsibilities Relating to Other Information

### Online Resources

<a href="https://resource.cdn.icai.org/57013bos46206ap-part1b.pdf">https://resource.cdn.icai.org/57013bos46206ap-part1b.pdf</a>
<a href="https://www.icai.org/post/auditing-review-and-other-standards-formerly-known-as-aas-complete-text">https://www.icai.org/post/auditing-review-and-other-standards-formerly-known-as-aas-complete-text</a>
<a href="https://eirc-icai.org/mybackoffice/background_Material/SQC1,%20SA200,210,220,%20299.pdf">https://eirc-icai.org/mybackoffice/background_Material/SQC1,%20SA200,210,220,%20299.pdf</a>
<a href="https://ca-final.in/wp-content/uploads/2018/09/Chapter-8-Audit-Report.pdf">https://ca-final.in/wp-content/uploads/2018/09/Chapter-8-Audit-Report.pdf</a>

### Reference Books

1. Auditing and Assurance Services by Alvin A. Arens, Randal J. Elder, et al. Pearson Publications, New Delhi.
2. Advanced Auditing and Professional Ethics by CA Surbhi Bansal, Bestword Publications Pvt. Ltd., Mumbai.
3. Practical Auditing by B. N. Tandon, S. Sudharsanam, S. Sundharabahu– S. Chand & Company Ltd. New Delhi
4. Taxmann's Auditing & Assurance by CA Pankaj Garg, Taxmann, New Delhi. Systematic Approach to Auditing & Assurance by CA Kamal Garg., Bharat Law House Pvt Ltd, Delhi.
5. Auditing by Dr. K. R. Dixit– Vishwa Publishers & Distributors, Nagpur
6. Auditing by L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade. – Sheth Publishers Private Limited, Mumbai.
7. Notes on Auditing & Assurance by CA Tapan Jindal, Bharat Law House Pvt Ltd, Delhi.

**Course Code: UC-SCO-403**

**Business Management -Marketing Management II**

Sr. No.	Modules / Units	No. of lectures
<b>1</b>	<p><b><u>Distribution</u></b></p> <p>1.1 Types of middle men                      1.2 Factors affecting channel by middle men                      1.3 Functions performed by middle men                      1.4 Distribution Channels ,                      1.5 E-marketing distribution strategies</p>	11
<b>2</b>	<p><b><u>Promotion</u></b></p> <p>2.1 Elements of promotion mix                      2.2 Objectives of promotion and marketing communication                      2.3 Factors affecting promotion mix decisions                      2.4 Steps in designing a marketing communication program                      2.5 Significance of various social media platforms in business communication.</p>	12
<b>3</b>	<p><b><u>Understanding Buyer Behaviour</u></b></p> <p>3.1 Comparing consumer markets (individuals and households) with organizational buyers (Industrial / Business houses)                      3.2 Factors affecting consumer behavior                      3.3 Steps in consumer purchase decision process (with respect to high involvement and low involvement products)                      3.4 Factors affecting organizational buyer behavior                      3.5 Steps in the organizational purchase decision process (with respect to different buying situations)                      3.6 Consumer Research</p>	11
<b>4</b>	<p><b><u>Marketing of services and Rural Marketing</u></b></p> <p>4.1 Services : definition and features                      4.2 Marketing mix for services.                      4.3 Communicating And Positioning In Rural Markets                      4.4 Managing service quality and productivity                      4.5 Rural market scenario in India                      4.6 Factors contributing to the growth of rural markets in India                      4.7 Challenge of Rural Marketing                      4.8 Strategies to cope with the challenges of rural marketing.</p>	11

**Self Learning Topics**

Unit	Topics
1	Distribution - Distribution <b>Channels:</b>
2	Promotion Promotion-Elements of Promotion Mix:
3	Understanding Buyer Behavior- Factors Affecting Consumer Behavior

4	Marketing of Services and Rural Marketing-Managing Service Quality and Productivity:
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### Online Resources

Topics
<p><b>Distribution- Distribution Channels:</b></p> <p>1. <a href="https://onlinecourses.swayam2.ac.in/imb19_mg11/preview">https://onlinecourses.swayam2.ac.in/imb19_mg11/preview</a></p> <p><b>Promotion-Elements of Promotion Mix:</b></p> <p><a href="https://onlinecourses.swayam2.ac.in/imb19_mg11/preview">https://onlinecourses.swayam2.ac.in/imb19_mg11/preview</a></p> <p><b>Understanding Buyer Behaviour- Factors Affecting Consumer Behaviour:</b></p> <p>1. <a href="https://onlinecourses.swayam2.ac.in/imb19_mg11/preview">https://onlinecourses.swayam2.ac.in/imb19_mg11/preview</a></p> <p>2. <a href="https://onlinecourses.swayam2.ac.in/cec20_mg06/preview">https://onlinecourses.swayam2.ac.in/cec20_mg06/preview</a></p> <p>3. <a href="https://onlinecourses.nptel.ac.in/noc19_mg48/preview">https://onlinecourses.nptel.ac.in/noc19_mg48/preview</a></p> <p><b>Marketing of Services and Rural Marketing-Managing Service Quality and Productivity:</b></p> <p>1. <a href="https://onlinecourses.nptel.ac.in/noc20_mg07/preview">https://onlinecourses.nptel.ac.in/noc20_mg07/preview</a></p>

(\* for completed courses on swayam pl find all videos of course on YouTube by typing search name and Institution name/Prof. In charge name)

### Reference Books

1. Philip Kotler (2003). Marketing Management: Eleventh Edition. New Delhi : Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing : Planning, Implementation and Control (3rd Edition) New Delhi, Macmillan India
3. Michael Porter ( 1980) Competitive Strategy: Techniques for Analyzing Industries and Competitors, Free Press, University of Michigan.
4. William Stanton (2019) Fundamentals of Marketing Pearson Education South Asia, 2019

### Course Code: UC-SCO-404

### Commerce IV– Management: Production and Finance

Sr. No.	Modules / Units	No. of lectures
1	<p><b><u>Production &amp; Inventory Management</u></b></p> <p>1.1 Production Management: Objectives, Scope Production Planning &amp; Control : Steps, Importance</p> <p>1.2 Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</p> <p>1.3 Inventory Management- Objectives, Inventory Control- Techniques.</p> <p>1.4 Scientific Inventory Control System - Importance</p>	12

<b>2</b>	<p><b><u>Quality Management</u></b></p> <p>2.1 Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</p> <p>2.2 Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000– Certification Procedure, Kaizen – Process</p> <p>2.3 Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.</p>	11
<b>3</b>	<p><b>Indian Securities Market</b></p> <p>3.1 Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialization: Process, Role of Depositories : NSDL and CDSL</p> <p>3.2 SEBI: Functions of SEBI Stock Exchange – Functions, Speculators.</p> <p>3.3 Financial Literacy – Need &amp; Importance – Financial Literacy initiatives and investor protection measures by SEBI, IRDA, RBI, NABARD, PFRDA</p> <p>3.4 Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</p>	11
<b>Unit 4</b>	<p><b>Recent Trends In Finance</b></p> <p>4.1 Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</p> <p>4.2 Commodity Market: Categories, Derivatives Market: Types of Derivatives, Participants, Types of Derivative Instruments.</p> <p>4.3 Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups &amp; Role of NABARD in SHG</p>	11

### Self- Learning Topics

Unit	Topics
1	Production & Inventory Management
2	Quality Management
3	Indian Securities Market
4	Recent Trends In Finance

### Online Resources

Topics
<p>Production &amp; Inventory Management : Production Systems: Concept, Types – Continuous and Intermittent:</p> <ul style="list-style-type: none"> <li>● <a href="https://onlinecourses.nptel.ac.in/noc21_me18/preview">https://onlinecourses.nptel.ac.in/noc21_me18/preview</a></li> </ul> <p>Quality Management: Quality Management Tools: TQM – Importance</p> <ul style="list-style-type: none"> <li>● <a href="https://onlinecourses.nptel.ac.in/noc21_me18/preview">https://onlinecourses.nptel.ac.in/noc21_me18/preview</a></li> </ul> <p>Indian Securities Market – SEBI: Functions of SEBI Stock Exchange- Functions, Speculators</p>

- <https://www.sebi.gov.in/powers-and-functions.html>
- [https://onlinecourses.nptel.ac.in/noc20\\_mg10/preview](https://onlinecourses.nptel.ac.in/noc20_mg10/preview)

Recent Trends In Finance- Derivatives Market: Types of Derivatives:

- [https://onlinecourses.nptel.ac.in/noc20\\_mg10/preview](https://onlinecourses.nptel.ac.in/noc20_mg10/preview)

(\* for completed courses on swayam pl find all videos of course on YouTube by typing search name and Institution name/Prof. In charge name)

### Reference Books

1. Production and Operations Management –Prof. L.C.Jhamb, Event Publishing House.
2. Production Planning & Control- Prof. L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases) - K.Ashwathappa & G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventures : An Entrepreneurial Approach-Kathleen R.Allen, Cengage Learning
5. Essentials of Inventory Management-Max Muller, Amacon Publishes
6. Indian Financial System—Bharathi Pathiak, Pearson Publication
7. Financial Institutions and Markets: Structure Growth& Innovations – L.M. Bhole , Jitendra Mahakad, Tata McGraw Hill.
8. The Indian Financial System and Financial Market Operator-Vasant Desai, Himalaya Publishing
9. Indian Financial System – M.Y.Khan, Tata McGraw–Hill
10. Production and Operations Management –Anand kumar Sharma, Anmol Publication
11. Mutual Funds in India: Emerging Issues-Nalini PravaTripathy, Excel Books New Delhi.
12. Start up Stand up: A step by step guide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai
13. A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.
14. NCFE, SEBI, RBI, IRDA & PFRDA (2020) National Strategy for Financial Education – 2020-2025, A Multi-stakeholder led approach for creating a financially aware and Empowered India.

### Course Code: UC-SCO-405

### Business Economics IV

Sr No	Modules/units	No. of Lectures
I	<p><b>MODULE 1: THE ROLE OF GOVERNMENT IN AN ECONOMY</b></p> <p>1.1 Meaning and Scope of Public finance.</p> <p><b>1.2</b> Major fiscal functions: allocation function, distribution function &amp; stabilization function</p> <p><b>1.3</b> Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p><b>1.4</b> Relation between Efficiency, Markets, Market Failure and Governments</p> <p><b>1.5</b> The concept of Public Goods and the role of Government.</p>	10
II	<p><b>MODULE 2: PUBLIC REVENUE</b></p> <p>2.1 Sources of Public Revenue: tax and non-tax revenues, RECENT TAX AND NON-TAX REVENUE SOURCES in India with data.</p>	10

	<p>2.2 Objectives of taxation - Canons of taxation - Types of taxes: direct and indirect - Tax Base and Rates of taxation: proportional, progressive and regressive taxation</p> <p>2.3 Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p>2.4 Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p>2.5 Redistributive and Anti – Inflationary nature of taxation and their implications.</p>	
III	<p><b>MODULE 3: PUBLIC EXPENDITURE AND PUBLIC DEBT</b></p> <p>3.1 Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization</p> <p>3.2 Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth – Recent public expenditure data of central government of India.</p> <p>3.3 Significance of Public Expenditure: Low Income Support and Social Insurance Programmes.</p> <p>3.4 Public Debt: Classification - Burden of Debt Finance: Internal and External- Public Debt and Fiscal Solvency, recent internal and external public debt data of India.</p>	10
IV	<p><b>MODULE 4: Fiscal policy and Management</b></p> <p><b>4.1</b> Fiscal Policy: Meaning, Objectives, constituents and Limitations.</p> <p><b>4.2</b> Contra cyclical Fiscal Policy and Discretionary Fiscal Policy: Principles of Sound and Functional Finance</p> <p><b>4.3</b> Budget- Meaning objectives and types - Structure of Union budget, latest Union Budget of India - Deficit concepts, fiscal deficit trends in India.</p> <p><b>4.4</b> Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization – central &amp; state financial relations, latest Finance Commission of India.</p>	15

### Self-Learning topics (Unit wise)

Sr. No	TOPICS	SWAYAM / NPTEL source of the Topics
1	<p>MODULE 1: Lecture 3 : Market Failure Analysis: Public Goods &amp; Externalities (Part-I) Lecture -4: Market Failure Analysis: Public Goods &amp; Externalities (Part-II) By Prof. A. A. Shaikh   B.K. School of Business Management, Gujarat University</p>	<p><a href="https://onlinecourses.swayam2.ac.in/cec20_hs13/preview">https://onlinecourses.swayam2.ac.in/cec20_hs13/preview</a></p>

2	Impact, incidence and shifting of taxation ON ECONOMIC PATHSHALA	<a href="https://www.youtube.com/watch?v=XX-GAjstzMc">https://www.youtube.com/watch?v=XX-GAjstzMc</a>
3	Public Debt: how much is too much?   The Economist	<a href="https://www.youtube.com/watch?v=AaS3ywvuuTQ">https://www.youtube.com/watch?v=AaS3ywvuuTQ</a>
4	<b>MODULE 4:</b> 1.In Depth - Finance Commission  2.N.K. Singh on key themes and recommendations of 15th Finance Commission report <b>3. Check out Live videos of Budget 2021</b>	<a href="https://www.youtube.com/watch?v=xQm7UgL_Trg">https://www.youtube.com/watch?v=xQm7UgL_Trg</a> <a href="https://www.youtube.com/watch?v=xTOXsfXDUL4">https://www.youtube.com/watch?v=xTOXsfXDUL4</a> <a href="https://cleartax.in/s/budget-2021">https://cleartax.in/s/budget-2021</a>

#### Reference Books

1. Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
2. David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
3. Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
4. Hajela T.N: Public Finance – Ane Books Pvt.Ltd
5. Hugh Dalton(1997), Principles of Public Finance, Allied Publishers
6. Jha, R (1998) : Modern Public Economics, Route Ledge, London
7. Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
8. Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai  
Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi.
9. Latest UNION BUDGET OF India & ECONOMIC SURVEY OF India.

**Course Code: UC-SCO-406**  
**Advertising II**

Sr No	Units/ Modules	No. of lectures
1	<p><b>Brand Building and Media Research</b></p> <p><b>1.1 Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image , Brand Equity, and Managing Brand Crisis, Brand Positioning Strategies.</p> <p><b>1.2 Media Research:</b> Concept, Importance.</p> <p><b>1.3 Media Research Organizations:</b> Print -ABC- National Readership survey/IRS ,Businessmen’s Readership Survey, Broadcasting Media : Doordarshan Code , Television Audience Measurement – TRP.</p>	12
2	<p><b>Planning Advertising Campaign</b></p> <p><b>2.1 Advertising Campaign:</b> Concept, Advertising campaign planning – Importance- Steps- Advertising Objectives- DAGMAR Model</p> <p><b>2.2 Advertising Budget :</b> Concept- Factors Determining Advertising Budget-Methods of Advertising Budget- Media Objectives- Reach, Frequency, GRP, Top 10 advertising spenders in India.</p> <p><b>2.3Media Planning:</b> Concept -Process-Factors ,Media Scheduling Strategies.</p>	11
3	<p><b>Fundamentals of Creativity in Advertising</b></p> <p><b>3.1 Creativity:</b> Concept and Importance, Creative Brief meaning and process, Creative Strategy Development, Concept of Visualization and techniques of Visualization.</p> <p><b>3.2 Creative aspects :</b> Buying Motives and Types, Selling points, Advertising Appeals and Types, Concept of Unique Selling Proposition (USP)</p> <p><b>3.3 Product Involvement:</b> High involvement product and Low involvement Products , Meaning and Features, Story Telling in advertising – Needs and importance</p>	11
4	<p><b>Execution and Evaluation of Advertising</b></p> <p><b>4.1 Preparing Print ads:</b> Essentials of copy writing, Advertising copy-Elements, types, Layout – principles, Illustration – Functions and importance.</p> <p><b>4.2 Creating Broad cast Ads-</b> Execution styles, Jingles and Music-Importance, Concept of Story board.</p> <p><b>4.3 Evaluation :</b> Advertising effectiveness- Objectives,-Needs , Pre-testing and Post testing methods of Advertisement.</p>	11

**Self-Learning topics (Unit wise)**

Sr.No	Unit	Topics
1	1	Method of advertising budget
2	2	Post testing advertising techniques
3	3	Advertising appeals

### Online Resources

[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/195](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/195) (advertising Budget)  
[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/195](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/195) (Post test methods )  
[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/195](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/195) (advertising appeals)

### Reference Books

1. Rajeev Batra, John G. Myers, David A. Aaker, Advertising Management, Pearson Education
2. Manendra Mohan- Advertising Management; Tata McGraw Hill
3. Promotion- Stanley
4. George E. Belch, Micheal A. Belch, KeyoorPurani: Advertising and Promotion; Tata McGraw Hill
5. Handbook of Journalism and Mass Communication by Vir Bala Aggarwal, V.S. Gupta
6. Advertising And Sales Promotion - S H HKazmi, Satish K Batra)
7. Kleppner, Otto Advertising Procedure. Englewood Cliffs, New jersey, Prentice Hall, Inc., 1986.
8. Ogilvy, David, Ogilvy on Advertising. London Longman, 1983.
9. Sen gauptha, Subroto. Brand Positioning, Strategies for Competitive Advantages. New Delhi, Tate Me Graw Hill, 1990.
10. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
11. Advertising – Sontakki – Himalaya Publishing House.
12. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall

### Course Code: UC-SCO-407

### Travel and Tourism Management II

Sr No	Units/Modules	No. of Lectures
1.	<b>Tourism Planning and Marketing</b> 1.1 Planning- Concept, Need , Importance, Process Approaches 1.2 Organising- Concept, Need, Importance, Allocation of Resources 1.3 Marketing- Concept, Elements, Segmentation, Integrated Management Communications 1.4 Case Study	12
	<b>Travel Agency and Tour Operators</b> 2.1 Essentials , Need , Importance, Functions of Travel agency and Tour operator 2.2 Procedures and Documentation- Need and Importance 2.3 Customer Relationship Management 2.4 Service Quality Management 2.5 Changing Roles of the travel agency post covid	12
3.	<b>Organizations in Tourism</b> 3.1 Organizations in tourism- need & factors, National Tourist Organizations( NTOs)	12

	<p>3.2 Role and functions of Important World Tourism Organizations: WTO, IATA, PATA, WTTC.</p> <p>3.3 Role of the Indian Tourism Organizations: ITDC, HAI, TAAI</p> <p>3.3. Role of State tourism Development Corporation: MTDC</p> <p>3.4. Challenges in Tourism Development in India</p>	
4.	<p><b>Tourism Policy and Development</b></p> <p>4.1 International Tourism Trends and India relation with the world</p> <p>4.2 Tourism Development Policies in India</p> <p>4.3 Maharashtra Tourism Development Policy</p> <p>4.4 New possibilities in tourism development: PPP in tourism, tourism entrepreneurship</p> <p>4.5. Case Studies</p>	12

#### Self-Learning Topics (Unit wise)

Sr. No	Topics
1	Tourism Planning, Concept & Need
2	Travel Agency Roles
3	National tourism Organizations
4	International Tourism Trends

#### Online Resources

<p><a href="https://www.classcentral.com/course/swyam-ts-1-foundation-course-in-tourism-20006">https://www.classcentral.com/course/swyam-ts-1-foundation-course-in-tourism-20006</a></p> <p><a href="https://swyam.gov.in/nd1_noc20_ge16/preview">https://swyam.gov.in/nd1_noc20_ge16/preview</a></p> <p><a href="https://www.youtube.com/channel/UCFIAhZrrc4TPy11gKdo3Ngw">https://www.youtube.com/channel/UCFIAhZrrc4TPy11gKdo3Ngw</a></p> <p><a href="https://www.youtube.com/watch?v=sCesagHB19w&amp;t=414s">https://www.youtube.com/watch?v=sCesagHB19w&amp;t=414s</a></p>
<p><a href="https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/188">https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/188</a></p> <p><a href="https://onlinecourses.swyam2.ac.in/cec20_ge19/preview">https://onlinecourses.swyam2.ac.in/cec20_ge19/preview</a></p>
<p><a href="https://www.youtube.com/watch?v=qxY0FqzzC5o">https://www.youtube.com/watch?v=qxY0FqzzC5o</a></p>
<p><a href="https://www.youtube.com/channel/UCFIAhZrrc4TPy11gKdo3Ngw">https://www.youtube.com/channel/UCFIAhZrrc4TPy11gKdo3Ngw</a></p>

#### Reference Books

1. Mishra SK, (1990), Tourism Principles, Practices.
2. Singh YK, (2006) Environmental Science, New Age International Publishers.
3. Bharucha E, (2013) Textbook of Environmental Studies for Undergraduate Courses Paperback, Second Edition. UGC.
4. Basu M, & Xavier Savarimuthu (2017), Fundamentals of Environmental Studies.
5. Kumar P, (2017) Fundamentals of Ecology and Environment, 2nd edition.

6. Odum E& Barret W, (2004) Fundamentals of Ecology, 5<sup>th</sup> Edition, Cengage Learning.
7. Bhatia A.K. (1986), Tourism Development-Principles and Practices ,Sterling Publishers Pvt. Ltd.. New Delhi.
8. Batra K.L.[1990] –Problems and Prospects of Tourism,Printwell Publisher, Jaipur.
9. Chopra Sunita(1991)-Tourism Development of India, Ashish Publishing House, New Delhi.
- 10.Gupta S.P., Krishna Lal (1999)-Tourism Museums and Monuments in India, Oriental Publishers, Dehli.
- 11.Matheson, Alistair and Wall Geoffery (1983) Tourism –Economic, Physical and Social Impact, Orient Longman, London

**Course Code: UC-SCO-408**  
**Computer Programming II**

Unit	Units/ Modules	No. of Lectures
1	<p><b>MIS and ERP</b></p> <p>1.1.MIS</p> <p>1.1.1. Overview of MIS : Definition, Characteristics</p> <p>1.1.2. Subsystems of MIS (Activity and Functional subsystems)</p> <p>1.1.3. Structure of MIS</p> <p>1.1.4. Reasons for failure of MIS.</p> <p>1.1.5. Understanding Major Functional Systems</p> <p>1.1.5.1.Marketing &amp; Sales Systems</p> <p>1.1.5.2.Finance &amp; Accounting Systems</p> <p>1.1.5.3.Manufacturing &amp; Production Systems</p> <p>1.1.5.4.Human Resource Systems</p> <p>1.1.5.5.Inventory Systems</p> <p>1.1.6. Sub systems, description and organizational levels</p> <p>1.1.7. Decision support system :Definition, Relationship with MIS</p> <p>1.1.8. Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS</p> <p>1.2.ERP</p> <p>1.2.1. Concepts of ERP</p> <p>1.2.2. Architecture of ERP</p> <p>1.2.3. Generic modules of ERP</p> <p>1.2.4. Applications of ERP</p> <p>1.2.5. ERP Implementation concepts</p> <p>1.2.6. ERP lifecycle</p> <p>1.2.7. Concept of XRP (extended ERP)</p> <p>1.2.8. Features of commercial ERP software</p>	<b>15</b>

2	<p><b>DBMS and Basics of MS-Access</b></p> <p>2.1 What is a database?</p> <p>2.2 Relational databases (Relation, Attribute, Instance, Relationship, Join)</p> <p>2.3 Database capabilities: Data definition, data manipulation,</p> <p>2.4 Access as an RDBMS</p> <p>2.5 Exploring the Office menu, Working with ribbon,</p> <p>2.6 Opening an access database Exploring database objects, Creating database,</p> <p>2.7 Changing views. Printing database objects. Saving and closing database file.</p> <p>2.8 Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records,</p> <p>2.9 Using the PIVOT chart View, Saving and closing tables.</p> <p>2.10 Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary key, Using the input mask wizard. Saving design changes,</p> <p>2.11 Importing data (From Excel)</p>	15
3	<p><b>Advanced MS-Access</b></p> <p>3.1 What is a Query?, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties,</p> <p>3.2 Joining Tables.</p> <p>3.3 What is a Form?, Using the form tool, Creating a form</p> <p>3.4 with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.</p> <p>3.5 What is a report tool?, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.</p>	15

### Self-Learning topics (Unit wise)

Unit	Topics
1	<p>1.1.1 Overview of MIS: Definition, Characteristics</p> <p>1.1.2 Subsystems of MIS (Activity and Functional subsystems)</p> <p>1.1.7 Decision support system: Definition, Relationship with MIS</p> <p>1.2.1 Concepts of ERP</p> <p>1.2.2 Architecture of ERP</p> <p>1.2.4 Applications of ERP</p> <p>1.2.5 ERP Implementation concepts</p> <p>1.2.6 ERP lifecycle</p>
2	<p>2.1 What is a database?</p> <p>2.2 Relational databases (Relation, Attribute, Instance, Relationship, Join)</p> <p>2.3 Database capabilities: Data definition, data manipulation</p>

### Online Resources

1. Management Information System. Prof. Kunal Kanti Ghosh, Prof. Surojit Mukherjee, Prof.
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Saini Das, IIT Kharagpur: <a href="https://nptel.ac.in/courses/110/105/110105148/">https://nptel.ac.in/courses/110/105/110105148/</a>
2. Data Base Management System, Prof. Partha Pratim Das, IIT Kharagpur: <a href="https://nptel.ac.in/courses/106/105/106105175/">https://nptel.ac.in/courses/106/105/106105175/</a>
3. ERP, Source: Science Supercourse, <a href="http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UUXhCeU05akdSRHR2MTRvc3ZUUmYwZ3hqTINnUW5CU2lWQkp2Qk1EYWhTSHIPRlpyaXFvUmVaR3IvNmxJQ0RQY2c9PQ">http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UUXhCeU05akdSRHR2MTRvc3ZUUmYwZ3hqTINnUW5CU2lWQkp2Qk1EYWhTSHIPRlpyaXFvUmVaR3IvNmxJQ0RQY2c9PQ</a>
4. Management Information System (MIS), <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23</a>

### Reference Books

1. Concepts in Enterprise Resource Planning , Third Edition, Bret Wagner, Ellen Monk, Course Technology
2. Management Information Systems, Managing the Digital Firm, Kenneth C. Laudon, Jane P. Laudon, Prentice Hall
3. Access Database Design & Programming: What You Really Need to Know to Develop with Access (Nutshell Handbooks), Steven Roman, O'Reilly, 1997
4. Data base Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGrawHill 3rd Edition
5. Data base System Concepts, Silberschatz, Korth, McGraw hill, Sixth Edition.

### Software Requirements:

1. Office 2016 or Higher Version

### Detailed Scheme Practicals

#### Practical of Semester IV

Paper Code	Title	No. of Lectures
	<ol style="list-style-type: none"> <li>1. Presentation on MIS</li> <li>2. Presentation on ERP</li> <li>3. MS-Office 2007 basics: Office menu, ribbon, quick access tool bar.</li> <li>4. Opening an access database, creating blank database, using featured online templates, familiarizing all Access objects in navigation pane, opening an existing database and closing database.</li> <li>5. Creating tables and adding details. (Design view - Learners should enter at least 10 meaning full records to the table. These tables should be common to all the learners so that continuity is maintained)</li> <li>6. Using a form as object for data entry.</li> <li>7. Adding a table to a database, adding fields to a table, adding a Lookup field, setting a Primary Key, using the input mask wizard, saving design changes.</li> <li>8. Understanding different views.</li> <li>9. Adding and saving records to an existing table, adding fields, deleting fields, modifying fields.</li> <li>10. Sorting &amp; Filtering tables, creating a query, running a query and saving a query.</li> <li>11. Importing data from Excel sheet.</li> <li>12. Designing and changing report</li> </ol>	03 Lectures per Practical per Batch*

**Course Code: UC-SCO-409**  
**Foundation Course IV (India as an emerging Global Power-II)**

Sr No	Units/Modules	No. of Lectures
1.	<b>India's Economic Growth</b> 1.1. FDI- meaning, objectives, pros and cons of FDI for India. 1.2. Making India a manufacturing hub. 1.3. Infrastructural issues, challenges and progress.	11
2.	<b>Strategy ,Security and Strengthening capabilities</b> 2.1. India's potential - Demography, democracy, rising economic power, historical connections and strategic position. 2.2. Role of Indian defence forces as net provider of regional security; participation in UN peacekeeping forces. 2.3. India's technological advancement- IT, genetics and biotechnology, satellite, DRDO.	12
3.	<b>India's Expanding Role</b> 3.1. India and the Indo-Pacific region. 3.2. India and the Big Powers- US, Russia, China. 3.3. International Organisations – BRICS, G-20, World Economic Forum.	11
4.	<b>Image Building</b> 4.1. Global Governance and visionary Leadership. 4.2. Enhancing soft power status – films, cuisine, yoga and diaspora. 4.3. India's world view.	11

**Self-Learning topics (Unit wise)**

Sub Unit	Topics
1.	FDI success stories
2.	Artificial Intelligence/ nanotechnology/ IT and telecommunication
3.	India's peacekeeping operations - Sri Lanka, Maldives
4.	India's vaccine diplomacy

**Online Resources**

Unit 1 <a href="http://egyankosh.ac.in/bitstream/123456789/18754/1/Unit-18.pdf">http://egyankosh.ac.in/bitstream/123456789/18754/1/Unit-18.pdf</a>
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Unit 2: <a href="http://egyankosh.ac.in/bitstream/123456789/10522/1/Unit-1.pdf">http://egyankosh.ac.in/bitstream/123456789/10522/1/Unit-1.pdf</a> (AI) <a href="http://www.egyankosh.ac.in/bitstream/123456789/21273/1/Unit-11.pdf">http://www.egyankosh.ac.in/bitstream/123456789/21273/1/Unit-11.pdf</a> (Nanotechnology) <a href="http://egyankosh.ac.in/bitstream/123456789/33161/1/Unit-3.pdf">http://egyankosh.ac.in/bitstream/123456789/33161/1/Unit-3.pdf</a> (Telecommunications)
Unit 3: <a href="https://nios.ac.in/media/documents/Military_Studies_374/Book-2/Chapter-16.pdf">https://nios.ac.in/media/documents/Military_Studies_374/Book-2/Chapter-16.pdf</a>
Unit 4: <a href="https://mea.gov.in/vaccine-maitri.htm">https://mea.gov.in/vaccine-maitri.htm</a> <a href="https://pubmed.ncbi.nlm.nih.gov/33870417/">https://pubmed.ncbi.nlm.nih.gov/33870417/</a> (for related articles)

### **List of reference books and online articles**

1. Bhasin Niti, (2012), *Foreign Direct Investment (FDI) in India: Policies, Conditions, and Procedures*, New Century Publications.
2. Chitalkar, Poorvi and Malone, David M. (2015), “India and Global Governance”, in David M. Malone, C. Raja Mohan, and Srinath Raghavan (Eds), *The Oxford handbook of Indian Foreign Policy*. Oxford University Press.
3. Cohen Stephen (2002), *India: Emerging Power*, Washington D.C: Brookings Institution.
4. “Evolution of India’s World View”, E-Gyankosh,  
<http://egyankosh.ac.in/bitstream/123456789/24435/1/Unit-1.pdf>
5. Kalam, A.P.J & Tiwari, Arun (1999), *Wings on Fire*, Universities Press.
6. Kogila Balakrishnan and Saurabh Kukreja, (2020) “Can India be the Next Global Manufacturing Hub?” <https://idsa.in/issuebrief/india-next-global-manufacturing-hub-kogila-saurabh-131120> IDSA Issue Briefs, Manohar Parrikar Institute for Defence Studies and Analysis.
7. Kumar, Yogendra, “India’s Soft Power as a pillar of Foreign Policy”, Embassy of India, Kabul, Afghanistan, <https://eoi.gov.in/kabul/?11226?000>
8. Pande Aparna, (2020), *Making India Great: The Promise of A Reluctant Global Power*, HarperCollins.
9. Pant Manoj and Srivastava Deepika (2015), *FDI in India: History, Policy and the Asian Perspective*, Orient Blackswan
10. Paskal, Cleo, (2021), *Indo-Pacific Strategies, Perceptions and Partnerships*, Chatham House.  
<https://www.chathamhouse.org/2021/03/indo-pacific-strategies-perceptions-and-partnerships>.
11. Rana TS Chhina Squadron Leader, “For the Honour of India: A History of Indian Peacekeeping”, *Journal of the United Service Institution of India*, Vol. CXXXIX, No. 576, April-June 2009.
12. Rao, U. R. (2013), *India’s Rise as a Space Super Power*, Cambridge University Press India
13. Sanwal, Mukul, “India's need for a new world view”, *The Economic Times*, Jul 23, 2018,  
<https://economictimes.indiatimes.com/news/defence/india-needs-a-world-view-as-great-powers-shift-approaches-and-alignments/articleshow/65102972.cms?from=mdr>
14. Tharoor, Shashi and Saran, Samir (2020), *The New World Disorder and the Indian Imperative*, Aleph Book Company.
15. Viswanathan, H.H. S. (2019) “India’s Soft Power Diplomacy”, Distinguished Lectures, Ministry of External Affairs, <https://mea.gov.in/distinguished-lectures-detail.htm?850>

## **II Journals and Magazines**

1. Economic and Political Weekly of India
2. Journal of Scientific temper
3. The Economist

4. Frontline
5. Down to Earth
6. One India One People

**Course Code: UC-SCO-410**  
**Business Law II**

Sr No	Units/Modules	No. of Lectures
1.	<p><b>Indian Companies Act – 2013 Part–I</b></p> <p>1.1 Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</p> <p>1.2 Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company,</p> <p>1.3 Memorandum of Association (MOA) &amp; Article of Association (AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</p> <p>1.4 Prospectus – Concept, Kinds, Contents, Private Placement</p>	12
2.	<p><b>Indian Companies Act – 2013 Part–II</b></p> <p>2.1 Member of a Company –Concept, who can become a member, Modes of acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</p> <p>2.2 Director – Qualifications&amp; Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</p> <p>Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting</p>	12
3.	<p><b>Indian Partnership Act – 1932</b></p> <p>3.1 Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</p> <p>3.2 Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</p> <p>3.3 Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</p> <p>3.4 Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership</p>	12
4.	<p><b>Consumer Protection Act, 2019 &amp; Competition Act 2002</b></p>	12

	<p>4.1 Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</p> <p>4.2 Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</p> <p>4.3 Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</p> <p>4.4 Abuse of Dominant Position, Competition Commission of India, Anticompetition Agreements.</p>	
5	<p><b>Intellectual Property Rights</b></p> <p>5.1 Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</p> <p>5.2 IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</p> <p>5.3 IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</p> <p>5.4 IPR relating to Trademarks –Concept, Functions of Trademark, types, trademarks that cannot be registered, Registration of Trademarks and rights of the proprietor of Trademarks. Procedure for registration of Trademarks., Infringement of Trademarks &amp; Remedies</p>	12

### Self-Learning topics (Unit wise)

Sub Unit	Topics
2.3	Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting
3.1	Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF).
3.2	Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.
3.3	Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation
3.4	Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership

### Online Resources

<a href="https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf">https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</a>
<a href="http://ebook.mca.gov.in/default.aspx">http://ebook.mca.gov.in/default.aspx</a>
<a href="https://www.indiacode.nic.in/handle/123456789/2114?view_type=browse&amp;sam_handle=123456789/1362">https://www.indiacode.nic.in/handle/123456789/2114?view_type=browse&amp;sam_handle=123456789/1362</a>
<a href="https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf">https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf</a>

### Reference Books

1. Guide to the Companies Act,2013 by A Ramaiya, Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor. Company Law by P.C. Tulsian.
4. Law and practice of Intellectual Property in India by Dr.Vikas Vashishth,Bharat Law House.
5. Law of Partnership along with Limited Liability Partnership by Avatar Singh, Eastern Book Company.
6. Laws Relating to Intellectual Property, Dr. B.L.Wadhera Universal Law Publishing Co.
7. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
8. Competition Law by Avatar Singh, Eastern Book Company
9. Competition Law in India by T. Ramappa, Oxford University Press.
10. Intellectual Property Rights by Narayan.
11. Indian Contract Act, Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
12. Publication from ICAI
13. E Books of ICSI



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