# F.Y.B.COM SEMESTER-I (NEP 2023)

## **COURSE STRUCTURE**

Sr. No	Particular	Credits	Page. No.				
MAJOR CORE (Optional)							
	Cost & Works Accounting - I	23BC1-A031	4	1			
	Business Administration - I	23BC1-A051	4	3			
1	Banking and Finance - I (Fundamentals of Banking - I)	23BC1-A021	4	5			
1	Marketing and Salesmanship - I (Fundamentals of Marketing)	23BC1-A041	4	7			
	Business Environment and Entrepreneurship - I	23BC1-A061	4	9			
	Tax Procedure & Practices (Vocational) (Goods & Services Tax – I)	23BC1-A081	4	11			
	Business Laws & Practice - I	23BC1-A071	4	12			
2	MAJOR CORE (Compulsory)						
Z	Financial Accounting - I	23BC1-A011	2	14			
	VSC - VOCATIONAL SKILL COURSE (0	VSC - VOCATIONAL SKILL COURSE (Optional)					
3	Business Management - I (Organisational & Managerial Skills)	23BC1-C091	2	16			
	Business Communication - I	23BC1-C101	2	17			
4	IKS - INDIAN KNOWLEDGE SYSTEMS (Compulsory)						
4	Ancient Indian Textile Industry	23BC1-D111	2	19			
	GE/OE- GENERIC/OPEN ELECTIVE (O						
5	Business Mathematics and Statistics - I	23BC1-G141	4	20			
3	Computer Concepts and Application - I	23BC1-G181	4	22			
	Mercantile Laws - I	23BC1-G151	4	24			
6	SEC - SKILL ENHANCEMENT COURSE (C	ompulsory)					
0	Business Economics (Micro) - I (Micro Decision Making) - I	23BC1-H171	2	26			
7	AEC - ABILITY ENHANCEMENT COURSE (	Compulsory)					
7	Compulsory English - I	23BC1-H191	2	27			
8	VEC - VALUE EDUCATION COURSE (Co	mpulsory)					
0	Environmental Studies - I	23BC1-J201	2	28			
9	CC - CO-CURICULAR (Compulsor	y)					
9	Co-Curricular (Social Orientation)	23BC1-K231	2	30			
	Total Credits		22				

Note: Click on the subject name or subject code to access the link to subject details.

F.Y.B.COM SEMESTER-I (	<b>NEP 2023</b>	) SUBJECT GROUP
------------------------	-----------------	-----------------

	SUB.		Subjects & Credits								
DIV.	GROUP	MAJOR	CORE	VSC	IKS	GE/OE	SEC	AEC	VEC	CC	Total Credits
	Α	C.W.A -I (4)	F/A-I (2)	BM-I (2)	Com-I (2)	Maths -I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
Α	В	BA-I (4)	F/A-I (2)	BM-I (2)	Com-I (2)	Maths -I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
В	С	B & F-I (4)	F/A-I (2)	BM-I (2)	Com-I (2)	Maths -I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
D	D	Mktg-I (4)	F/A-I (2)	BM-I (2)	Com-I (2)	Maths -I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
	E	BE-I (4)	F/A-I (2)	BM-I (2)	Com-I (2)	Maths -I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
С	F	BE-I (4)	F/A-I (2)	BC-I (2)	Com-I (2)	CCA-I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
C	G	V. Tax-I (4)	F/A-I (2)	BM-I (2)	Com-I (2)	Maths -I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
	Н	V. Tax-I (4)	F/A-I (2)	BC-I (2)	Com-I (2)	CCA-I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
D	Ι	C.W.AI (4)	F/A-I (2)	BC-I (2)	Com-I (2)	M.Law-I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
Е	J	B&F-I (4)	F/A-I (2)	BC-I (2)	Com-I (2)	M.Law-I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22
Ľ	K	BLP-I (4)	F/A-I (2)	BC-I (2)	Com-I (2)	M.Law-I (4)	Eco-I (2)	Eng-I (2)	EVS-I (2)	SO (CC) (2)	22

See below expansion of above-mentioned subject name with subject code					
F/A-I	FINANCIAL ACCOUNTING-I (23BC1-A011)	BC-I	BUSINESS COMMUNICATION - I (23BC1-C101)		
B & F-I	BANKING & FINANCE - I (23BC1-A021)	Com-I	IKS - ANCIENT INDIAN TEXTILE INDUSTRY (23BC1-D111)		
C.W.AI	COST & WORKS ACCOUNTING - I (23BC1-A031)	Maths -I	BUSINESS MATHEMATICS & STATISTICS - I (23BC1-G141)		
Mktg-I	MARKETING AND SALESMANSHIP - I (23BC1-A041)	M.Law-I	MERCANTILE LAW – I (23BC1-G151)		
BA-I	BUSINESS ADMINISTRATION - I (23BC1-A051)	CCA-I	COMPUTER CONCEPTS & APPLICATION - I (23BC1-G181)		
BE-I	BUSINESS ENTREPRENEURSHIP - I (23BC1-A061)	Eco-I	BUSINESS ECONOMICS (MICRO) - I (23BC1-H171)		
BLP-I	BUSINESS LAWS & PRACTICES - I (23BC1-A071)	Eng-I	COMPULSORY ENGLISH - I (23BC1-H191)		
V. Tax-I	VOCATIONAL TAX - I (23BC1-A081)	EVS-I	ENVIRONMENT AWARENESS COURSE - I (23BC1-J201)		
BM-I	BUSINESS MANAGEMENT - I (23BC1-C091)	SO (CC)	SOCIAL ORIENTATION (CC) (23BC1-K231)		

# **MAJOR CORE (Optional)**

Course Code: 23BC1-A031	Cost and Works Accounting- I	Marks: 100 Credits: 04				
Course Objectives:						
1. To acquaint the students with basic Concepts of Cost, Cost Accounting and its importance						
2. To enable the students	to classify the costs and prepare the Cost Sheet					
3. To acquaint the studen	nts with the Purchase Procedure and Material Control System					
4. To provide insights or	the Inventory Control System.					
Course Outcome:						
After completing the C	ourse, the students will be able to:					
<b>CO 1:</b> Understand the b	asic Concepts of Cost, Cost Accounting and its importance					
<b>CO 2:</b> Classify the costs and prepare the Cost Sheet						
CO 3: Get knowledge of Purchase Procedure and Material Control System						
<b>CO 4:</b> Get insights on Inventory Control System						

Unit	Unit Title	Contents	No of lectures
I	<b>Basics of Cost Accounting</b>	<ul> <li>1.1 Concept of Cost, Types of Cost, Items excluded from Cost</li> <li>1.2 Costing, Cost Accounting and Cost Accountancy</li> <li>1.3 Limitations of Financial Accounting</li> <li>1.4 Objectives and Importance of Cost Accounting</li> <li>1.5 Relationship between Cost Accounting, Financial Accounting</li> <li>and Management Accounting</li> <li>1.6 Cost Objects, Cost Units and Cost Centers</li> <li>1.7 Role of a Cost Accountant in an organization</li> <li>1.8 Introduction to Cost Accounting Standards (CAS)</li> </ul>	14
П	Elements of Cost & Preparation of Cost Sheet	<ul> <li>2.1 Classification of Cost, CAS 1</li> <li>2.2 Elements of Cost: Material, Labour and other Expenses</li> <li>2.3 Preparation of Cost Sheet, Tender (including E-Tender), Quotation and Estimates</li> </ul>	16
Ш	Purchase Procedure and Documentation	<ul> <li>3.1 Need and Essentials of Material Control</li> <li>3.2 Functions of the Purchase Department</li> <li>3.3 Principles of Purchasing and Purchase Procedure</li> <li>3.4 Purchase Documentation</li> </ul>	12
IV	Inventory Control	<ul> <li>4.1 Meaning and Importance of Inventory Control</li> <li>4.2 Methods of Inventory control</li> <li>4.2.1. Stock Levels</li> <li>4.2.2. Economic Order Quantity (EOQ)</li> <li>4.2.3. ABC analysis</li> <li>4.2.4. Perpetual and Periodic Inventory Control</li> <li>4.2.5. Physical Verification</li> <li>4.2.6. Inventory Turnover Ratio</li> </ul>	18
I	1	Total	60

Sr. No	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material, ICAI, Kolkata	Institute of Cost Accountants of India, Kolkata
2	Cost and Management Accounting	Study Material, ICAI, New Delhi	Institute of Chartered Accountants of India, New Delhi
3	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4	Advanced Cost Accounting and Cost Systems	Ravi M. Kishor	Taxmann, New Delhi
5	Purchasing Strategy Text and Cases	P. Gopalkrishnan and M. S. Sandhya	Streling Publications (P) Ltd.
6	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
7	Purchasing and Inventory Control	K. S. Manon	Shroff Publications
8	Cost Accounting- Principles & Practices	Dr. M. N. Arora	Vikas Publishing House, New Delhi
9	Principles and Practice of Cost Accounting	N.K. Prasad	Book syndicate Private Ltd, Kolkata
10	Cost Accounting: Methods and Problems	B. K. Bhar	Academic Publications, Kolkata

## **E-Learning Resources:**

Sr. No.	Торіс	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Basics of Cost Accounting	https://onlinecourses.nptel.ac.in/no c20_mg53/preview	https://icmai.in/upload/Students/Syllabus2016/Inter/Pap er-8-January-2021.pdf https://www.icsi.edu/media/webmodules/publications/2. %20CMA-Executive.pdf Articles from the Professional Journals like: The Management Accountant The Chartered Accountant The Chartered Secretary

Course Code: 23BC1-A051	Subject: Business Administration - I	Marks:100 Credits: 04			
Course Objectives:					
1. To understand the concept of business and various functions of business administration					
2. To provide basic knowledge about various forms of business organizations					

3. To acquaint the students about business environment and its implications.

4. To make students aware about the recent trends in business and study the various stages in business promotion,

documents required for starting the business.

#### **Course Outcome:**

After completing the course, the student shall be able to

CO1: Understand the concept of business and commerce and various functions of business administration.

CO2: Gain basic knowledge about various forms of business organizations.

CO3: Get acquainted with the concept and constituents of business environment and implications.

**CO4:** Understand the recent trends in business, various stages in business promotion as well as the documents required for starting the business

Unit	Unit Title	Contents	No of lectures	
Ι	Introduction to Business Administration	<ul> <li>1.1 Business-Definition, Characteristics, Scope and Objectives of Business-Economic &amp; Social Perspectives.</li> <li>1.2 Commerce-Meaning, Concept, Trade &amp; Aids to trade</li> <li>1.3 Meaning &amp; Definition of the Term: Administration, Management and Organization, Functions of Administration.</li> </ul>	14	
п	Types of Business Organizations	<ul> <li>2.1 Types of Business organizations :</li> <li>2.2 Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non-Profit Joint Stock Company under Section 25 of the Companies Act, NGO, One Person Company, MNC, MSME Unorganized (informal)v/s Organized sector(registered/incorporated)</li> <li>2.3 MSME policy and various schemes</li> <li>2.4 Entrepreneurship: Meaning, definition and importance, objectives, skills and qualities required of an entrepreneur, case study of a successful local entrepreneur.</li> </ul>	19	
ш	Business Environment	<ul> <li>3.1 Meaning of Business Environment Constituents of Business Environment Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and international.</li> <li>3.2 Impact of New Policies on Business Administration</li> </ul>	15	
IV	Business Promotion and Development	<ul><li>4.1 Business unit- Promotion, Concept, Stages in business promotion,</li><li>4.2 Business development: Concept, process. Business components to be focused for development like markets, customers and relationships.</li></ul>	12	
Total				

Sr.No.	Title of the Book	Authors/s	Publication
1	Modern Business Organisation & Management	N. Mishra, Majestic Books Hounslow	Allied Publishers Pvt. Ltd
2	Essentials of Business Administration	K. Ashwathappa-	Himalaya Publication
3	Business Administration	S.C.Saxena-	Sahitya Bhavan,Publication
4	<b>Business Administration</b>	Sharma D. K.	Centrum Press
5	<b>Business Administration</b>	Pardeshi P. C.	Nirali, Pune
6	Business Administration	Robinson Maurice Henry	Forgotten Books
7	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition
8	Business Organization and Management	P C Tulsian	McGraw Hill Education
9	Modern Business Administration	Robert C.	Pitman Publication
10	Handbook of Business Administration	Maynard, H.B	McGraw-Hill

### Suggested Web / E-learning Resources:

Sr. No.	Topic of the Course	Lectures available on YouTube/MOOC	Journals/Articles/Case studies
1	Introduction to Business Administration	https://www.udemy.com/courses/search/ ?src=ukw&q=business+administation+	https://doi.org/10.2307/2548975
2	Types of Business Organizations	https://www.udemy.com/course/intro-to- business-administration-for-deca/	
3	Business Environment	https://www.youtube.com/watch?v=EK5 3DG6BRJ8	https://openknowledge.worldbank.org/hand le/10986/8253 https://www.ukessays.com/essays/internati onal-business/analysis-of-indias-business- environment.php
4	Business Promotion and Development	https://www.youtube.com/watch?v=pEF 11SI340M https://www.udemy.com/courses/search/ ?src=ukw&q=Business+Promotion+and +Development	

Course Code: 23BC1-A021	Subject: Banking and Finance – I (Fundamentals of Banking - I)	Total Marks: 100 Credits: 04			
<b>Course Objective</b>	Course Objectives:				
1. To inform about	t evolution of Banking				
2. To illustrate bar	king structure in India.				
3. To describe grov	wing banking functions.				
4. To conceptualiz	4. To conceptualize banking operations.				
Learning Outcom	Learning Outcome:				
After completing t	After completing the Course, the student shall be able to				
LO1: Summarize t	he evolution of banking.				
LO2: Understand the structure of the Indian Banking System.					
LO3: Assess functions of banks for the utility purpose.					
LO4: Operate the	LO4: Operate the bank accounts.				

Unit	Unit Title	Contents	No of lectures	
Ι	Evolution of Banking	<ul><li>1.1 Meaning, Definition and Origin of 'Bank'</li><li>1.2 Evolution of Banking in Europe and Asia</li><li>1.3 Evolution of Banking in India</li></ul>	15	
п	Indian Banking Structure	<ul> <li>Structure of Indian Banking System</li> <li>2.1 The Central Bank - RBI</li> <li>2.2 Commercial Banks</li> <li>2.2.1 Nationalised Banks and Public Sector Banks</li> <li>2.2.2 Private Sector Banks and Foreign Banks</li> <li>2.3 Co-operative Banks</li> <li>2.3.1 Scheduled &amp; Non Scheduled Banks</li> <li>2.3.2 Rural &amp; Urban Banks</li> <li>2.4 Small Finance Banks &amp; Payment Banks</li> <li>2.5 Meaning &amp; Concept of Development Banking</li> </ul>	15	
III	Functions of Banks	<ul> <li>3.1 Primary Functions:</li> <li>3.1.1 Accepting Deposits: i) Demand Deposits - Current Deposits and Savings Deposits; ii) Time Deposits - Fixed Deposits and Recurring Deposits (Auto Sweep)</li> <li>3.1.2 Granting Loans and Advances –</li> <li>Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills</li> <li>Term Loan</li> <li>Loan against FD &amp; RD</li> <li>3.2 Secondary Functions : <ul> <li>a. Agency Functions- Payment and Collection of a Cheque, Bill of Exchange and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor</li> <li>b. General Utility Functions- Safe Custody, Safe DepositVaults, Remittance of Funds, Pension Payments, Acting as a Dealer in Foreign Exchange (FOREX) Market. Changing nature of Remittance of Funds, Issuance of Credit Card and Debit Card</li> <li>d. Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment.</li> <li>e. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.</li> </ul> </li> </ul>	15	

IV	Procedure for Opening and Operations of Deposit Accounts	<ul> <li>4.1 Procedure for Opening of Deposit Account : Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Identity Proof, Proof of Residence, PAN Card, Specimen Signature and Nomination Facility: Their Importance. No Frill Account, 'Jan DhanYojana'</li> <li>4.2 Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Recurring Deposit, Loan against Fixed Deposit &amp; Recurring Deposit</li> <li>4.3 Closure of Account</li> <li>4.4 Transfer of Account</li> <li>4.5 Death Claim Procedure</li> </ul>	15
		Total	60

#### **Mandatory Readings:**

1. Fundamentals of Modern Banking. Majumdar N. C., New Central Book Agency (P) Ltd., New Delhi., 2010.

2. Banking - Law and Practice'. Varshney P.N. Sultan Chand & Co. New Delhi, 2017. 3. Tannan's Banking Law & Practice in India. Kothari V. Lexis Nexis Publication., (26th Edition - 2020)

4. Managing Indian Banks. Joshi Vasant & Joshi Vinay. Sage Publication, New Delhi. (3rd Edition-2009)

#### **Books Recommended:**

5. Banking and Insurance Agarwal O.P. Himalaya Publishing House,2018. 6. Principles & Practices of Banking. Srinivasan D. & Others. Macmillan India Pvt. Ltd. (3rd Edition 2015)

7. Banking Principles and Operations. Gopinath M. N.Snow White Publications Pvt. Ltd, Mumbai. (7th Edition, 2017)

8. Principles of Banking. Arondekar A.M. & Others. Macmillan India Pvt. Ltd., 2019 9. Banking - Theory, Law and Practice. Gordon E. & Natarajan K.Himalaya Publishing House. (25 Revised Edition-2017)

10.IIM Ahmedabad Business Books:" Why I am Paying more?" Dr.Satish Deodhar, Randam House India, 2013.

11. RBI Bulletins, Reserve Bank of India Publications, Mumbai.

12. RBI Annual Reports, Reserve Bank of India Publications, Mumbai.

#### Web references Recommended:

- 1. www.rbi.org
- 2. www.sbi.org

Course Code: 23BC1-A041	Subject: Marketing and Salesmanship - I (Fundamentals of Marketing)	Marks: 100 Credits: 04			
<b>Course Objectives</b>	:				
1. To provide the f	undamental knowledge about the concept of Market and Marketing				
2. To develop the u	understanding of Market Segmentation and Marketing Mix.				
3. To provide the k	nowledge about Product Mix and Price Mix.				
4. To enable the stu	idents to explore various factors of Place Mix and Promotion Mix.				
<b>Course Outcome:</b>	Course Outcome:				
After completing th	ne course, the student shall be able to				
CO1: Get acquaint	ed with the fundamentals of the Marketing world.				
CO2: Analyze the b	CO2: Analyze the bases used for Market Segmentation and Elements of Marketing Mix.				
CO3: Understand different variables of Product Mix & Price Mix.					
CO4: Explore and of Promotion.	CO4: Explore and understand various factors of Place and Promotion Mix including distribution channels and techniques				

Unit	Unit Title	Contents	No of lectures
I	IIntroduction to Market and Marketing1.1 Meaning and Definition of Market, Classification of Markets 1.2 Marketing Concept: Traditional and Modern, Importance of Marketing 		15
Π	Market Segmentation & Marketing Mix	<ul> <li>2.1 Market Segmentation – Introduction, Meaning, Definition, Importance, Limitations</li> <li>2.2 Bases for Segmentation</li> <li>2.3 Marketing Mix – Introduction, Meaning, Definition, Elements (Product, Price, Place &amp; Promotion), Importance</li> </ul>	15
III	Product Mix & Price Mix	<ul> <li>3.1 Product Mix – Meaning and Definition, Product Line and Product Mix,</li> <li>3.2 Product Classification</li> <li>3.3 Product Life Cycle</li> <li>3.4 Factors Considered for Product Management</li> <li>3.5 Price Mix - Meaning and Definition, Pricing Objectives</li> <li>3.6 Factors Affecting Pricing Decision</li> <li>3.7 Pricing Method</li> </ul>	15
IV	Place Mix & Promotion Mix	<ul> <li>4.1 Place Mix - Meaning and Definition, Importance</li> <li>4.2 Types of Distribution Channels – consumer goods and Industrial Goods</li> <li>4.3 Factors Influencing selection of Channels</li> <li>4.4 Promotion Mix - Meaning of Promotion Mix</li> <li>4.5 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion</li> <li>4.6 Factors Affecting Market Promotion Mix</li> <li>4.7 Promotion Techniques or Methods</li> </ul>	15
Total			

Sr. No.	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler& Gary Armstrong	Pearson Publication
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication
5	Advertising Management	Rajiv Batra	Pearson Publication
6	Retail Management	Swapna Pradhan	McGraw Hill Publication
7	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication

Course Code: 23BC1-A061	Subject: Rusiness Environment and Entrepreneurshin - I				
Course Objectives:	Course Objectives:				
1. To impart the know	ledge regarding various aspects of Entrepreneur.				
2. To acquaint the stud	dents with various dimensions of Business Environment.				
3. To familiarize the st	tudents with different environmental issues like Globalization, Industry 4.0, etc.				
4. To make students understand the importance of Entrepreneurship					
Course Outcome:					
After completing the co	purse, the student shall be able to				
CO1: Understand comp	CO1: Understand competencies, capability and strengths required to become an entrepreneur				
CO2: Understand various dimensions of Business environment.					
CO3: Recognize the importance of various environmental issues like Globalization, Industry 4.0, etc.					
CO4: Experience the en	nirit of antronronourchin				

CO4: Experience the spirit of entrepreneurship

Unit	Unit Title	Contents	No of lectures	
Ι	The Entrepreneur	<ul> <li>1.1 Evolution of the term entrepreneur–Entrepreneur in Indian society Definition-Competencies and skills of an Entrepreneur</li> <li>1.2 Distinction between entrepreneur and manager Entrepreneur and Enterprise Intrapreneur</li> <li>1.3 Concept of Technopreneur, Social Entrepreneur Intrapreneur and importance</li> <li>1.4 Distinction between Entrepreneur and Intrapreneur</li> <li>{Case studies of successful entrepreneurs, first generation entrepreneurs}</li> </ul>	16	
п	Business Environment	<ul> <li>2.1 Concept Importance-Interrelationship, between environment and entrepreneur,</li> <li>2.2 Contemporary Aspects of Environment (Natural-Economic-Political-Social-Technical-Cultural-Educational-Legal &amp; Cross-cultural–Geographical)</li> <li>2.3 Contemporary issues/challenge</li> </ul>	14	
III	Environment Issues	<ul> <li>3.1 Various aspects of Globalization, Digitization</li> <li>3.2 Industry 4.0-opportunities, AI, Start-up ecosystem in India-recent advances</li> <li>3.3 Introduction to Sustainable Development Goals-{SDG-4}</li> <li>3.3 Protecting the natural environment-Conservation of natural resources</li> <li>3.4 Opportunities in Environment</li> </ul>	16	
IV	Entrepreneurship	<ul><li>4.1 Concept–Need and importance of entrepreneurship</li><li>4.2 Economic development and Industrialization</li><li>4.3 Role of entrepreneurship in economy</li><li>4.4 Entrepreneur as a catalyst</li></ul>	14	
	Total			

Sr. No	Title of the Book	Author/s	Publication	Place
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
2	Dynamics of Entrepreneurship Development and Management	DesaiVasant	Himalaya Publishing House	New Delhi
3	Entrepreneurial Development	Khanka S.S.	S.Chand	New Delhi
4	Entrepreneurial Development	Gupta, Shrinivasan	S.Chand	New Delhi
5	Udyog		Udyog Sanchanalaya	Mumbai
6	Indian Economy	Ruddar Datt, K.P.M. Sundharam	S.Chand	New Delhi

## Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)	Journals/Articles/Case studies
1	The Entrepreneur	https://www.youtube.com/watch?v=92ZmzD70sOU	
2	Business Environment	https://www.youtube.com/watch?v=N0yqQ9QZKAc	https://www.researchgate.
3	Environmental Issues	https://www.youtube.com/watch?v=oV74Najm6Nc https://www.youtube.com/watch?v=QQYgCxu988s	net/publication/272365567_Entr epreneurship_and_innovation
4	Entrepreneurship	https://www.youtube.com/watch?v=e1rEHiuDtuc&t=17s	

Course Code: 23BC1-A081	Subject: Tax Procedure & Practices (Vocational) (Goods & Services Tax – I)	Marks: 100 Credits : 04		
<b>Course Objectives:</b>				
1. To develop basic u	inderstanding of the Goods & Services Tax Law			
2. To enable students	to analyze and interpret the provisions of the Goods & Services Tax Law			
3. To equip with the	knowledge of online procedures under Goods & Services Tax Law			
4. To familiarize with	4. To familiarize with Administrative set up under Goods & Services Tax			
<b>Course Outcome:</b>				
After completing the	course, the student shall be able to			
CO1:Understand Cor	CO1:Understand Constitutional Background of GST			
CO2: Comprehend definitions & concepts under CGST Act, 2017				
CO3:Acquire the abi	CO3:Acquire the ability to register under Goods & Services Tax Laws			
CO4:Understand Adı	ninistrative set up under Goods & Services Tax			

Unit	Unit Unit Title Contents		No of lectures
Ι	IConstitutional Background of GSTConstitutional Background & Introduction of Goods & Services Tax in India (CGST Act, 2017& IGST Act, 2017)		14
II	IIImportant definitions & concepts2.1 Important definitions & concepts under CGST Act, 2017 2.2 Types of GST		16
ш	GST Registration	<ul><li>3.1 Applicability &amp; Exemptions for GST Registration</li><li>3.2 Procedure for GST Registration</li><li>3.3 Cancellation of GST Registration</li></ul>	18
IV	Administration of GST	GST Council Administration of GST	12
	Total		

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Bare Act CGST, SGST, IGST	-	-	-
2	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House	New Delhi
3	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy	Jaipur

## Suggested Web / E – Learning Resources:

Sr. No	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)	Journals/Articles/C ase studies
1	Constitutional Background of GST		
2	Important definitions & concepts	https://m.youtube.com/playlist?list=PLmk5Tb	www.icai.org www.icsi.edu
3	GST Registration	K mSHAVuwoZ1AcalzvQghT0ArZB_	www.icsi.edu www.icmai.in
4	Administration of GST		www.ieinai.iii

Course Code: 23BC1-A071	Subject: Business Laws and Practices – I	Marks: 100 Credits - 04			
<b>Course Objectives:</b>	Course Objectives:				
	1. To make students understand basic concepts, administrative setup, and functionality of the Maharashtra Agricultural Produce Marketing Act, 1963.				
2. To introduce basic terms	s and principles of insurance, the claim settlement procedure, etc.				
3. To make the students understand the features and principles of life insurance, various types of life insurance, the nomination of policy, etc.					
4. To acquaint the students with applications of Motor Vehicle Act 2019.					
Course Outcome:	Course Outcome:				
After completing the course, the student shall be able to					
CO1: Understand basic co	ncepts, administrative setup, auctioning process, etc. of MAPM Act, 1963				

**CO2:** Understand the basic terms of insurance, various types of insurance, and claim settlement process.

**CO3:** Get an insight into life insurance, its principles, types, nominations, etc.

**CO4:** Gain knowledge about the applications of Motor Vehicle Act 2019.

Unit	Unit Title	Contents	No of lectures
Ι	Maharashtra Agricultural Produce Marketing (development and regulations) Act, 1963	<ul> <li>1.1 Introduction; Meaning of Agricultural Produce, Agriculturist, Broker, Buyer, bye-laws, Commission Agent, Director, Coolee, Local Authority, Market Area, Market Committee, Processor, Secretary, Retail sales.</li> <li>1.2 State Marketing Board, Establishment of National Integrated Produce Market, Direct Marketing.</li> <li>1.3 Establishment of private market and farmer-consumer market and redressal of disputes.</li> <li>1.4 Contract Farming Agreement (Sec. 5), Marketing of Agricultural Produce (Sec 6 to 10)</li> </ul>	16
Π	General Insurance	<ul> <li>2.1 Characteristics of Insurance, Importance of Insurance, Basic Principles of General Insurance.</li> <li>2.2 Contract of Insurance, Type of Insurance.</li> <li>2.3 Important terms – Insurer, Insured, Premium, Policy subject matter of Insurance, Claim and Proposal, Insurance Interest.</li> <li>2.4 Double Insurance and Reinsurance.</li> <li>2.5 Meaning of Fire Insurance, Marine Insurance &amp; Miscellaneous Insurance</li> </ul>	15
III	Life Insurance	<ul> <li>3.1 Meaning, Definition of Life Insurance, Features of Life Insurance, Importance of life insurance.</li> <li>3.2 Basic Principles of Life Insurance, Advantages of Life Insurance, Types of Life Insurance Policy.</li> <li>3.3 Procedure of Life Insurance Policy.</li> <li>3.4 Settlement of Claims of Life Insurance Policy, Nomination of Policy.</li> <li>3.5 LIC: Objectives, Constitution &amp; Functions, Challenges before LIC, Social Responsibility of LIC.</li> </ul>	15
IV	The Motor Vehicle (Amendment) Act 2019	<ul><li>4.1. Meaning and important Definition</li><li>4.2. Licensing of Driving of Motor Vehicles</li><li>4.3. Registration of Motor Vehicles</li></ul>	14
		Total	60

Sr. No.	Title of the Book	Author/s	Publication
1	MAPM	Bare Act	Government Publication
2	General Insurance	Dr. L P Gupta	Dr. L P Gupta,
3	Economic, Business & Commercial Laws	Amit Vohra and Rachit Dhingra	Bharat Law House
4	Business Law for Managers	Prof. P. K. Goel	Dreamtech Press India

### Web References:

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in Ministry of Corporate Affairs	
2	https://www.icai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India
4	https://indiacode.nic.in/	Bare Acts

# **MAJOR CORE (Compulsory)**

Course Code: 23BC1-A011	Subject: Financial Accounting - I	Marks : 50 Credits: 02		
Course Objectives :				
1. To familiarise the students with the basic Accounting concepts and Accounting Standards along with their application and emerging trends in Accounting.				
2. To develop the understanding of the procedural aspects of dissolution of partnership firm.				
<b>Course Outcome :</b>				
After completing the course, the student shall be able to				
CO1: Understand the basic A emerging trends in Accounting	ccounting concepts and Accounting Standards along with their appliag.	ications and also		

CO2: Understand procedural aspects of dissolution of partnership firm.

Unit	Unit Title	Contents	No of lectures
Ι	Accounting Fundamentals and Emerging Trends	<ul> <li>1.1 Accounting Concepts, Conventions and Principles</li> <li>1.1 Accrual / Cash Concept</li> <li>1.1 2 Consistency Concept</li> <li>1.1 3 Conservatism Principle</li> <li>1.1.4 Materiality Concept</li> <li>1.5 Going Concern Concept</li> <li>1.6 Historical Cost Concept</li> <li>1.6 Historical Cost Concept</li> <li>2.1 AS 01 : Disclosure of Accounting Standards</li> <li>1.2.1 AS 01 : Disclosure of Accounting Policies</li> <li>1.2.3 AS 07 : Construction Contracts</li> <li>1.2.4 AS 10 : Property, Plant and Equipment</li> <li>1.2.5 AS 13 : Accounting for Investments</li> <li>1.3 Emerging Trends in Accounting</li> <li>1.3.1 Inflation Accounting</li> <li>1.3.2.Creative Accounting</li> <li>1.3.4 Human Resource Accounting</li> <li>1.3.5 Forensic Accounting</li> </ul>	18
Π	Piecemeal Distribution of Cash	<ul> <li>2.1 Meaning , Introduction to Methods</li> <li>2.2 Surplus Capital Method :</li> <li>2.2.1 Asset taken over by a partner.</li> <li>2.2.3 Treatment of past profits or past losses in the Balance sheet,</li> <li>2.2.4 Contingent liabilities</li> <li>2.2.5 Realization expenses/amount kept aside for expenses</li> <li>2.2.6 Adjustment of actual, Treatment of secured liabilities,</li> <li>2.2.7 Treatment of preferential liabilities like Govt. dues / labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method.</li> <li>(Problems on Surplus Capital Method Only )</li> </ul>	12
	1	Total	30

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C.	S. Chand Publication	New Delhi.
2	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian, S.C. Gupta	S. Chand Publication	New Delhi.
3	Fundamentals of Advanced Accounting Vol-I	R.S. N Pillai &Bhagavathi	S.Chand& Company Ltd	New Delhi
4	Advanced Accountancy	S. N. Maheshwari	Vikas Publishing House	
5	Guidance Notes on AS by ICAI		The Institute of Chartered Accountants of India	New Delhi

## Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)	Journals/Arti cles/Case studies
1	Introduction to Accounting Standards	https://youtu.be/dLUz0X-MF-U	https://www.ic ai.org/post.ht ml?post_id=15769
2	Accounting Concepts	https://youtu.be/XKBWtDjGMvw	
3	Piecemeal Distribution of Cash	https://m.youtube.com/watch?v=uV6Jo1bdVZc &list=PLZ FRdjhw0xpcGlBIIcZSolH- SAE2rlWvk&index=1	

## VSC - VOCATIONAL SKILL COURSE (Optional)

Course Code: 23BC1-C091	Subject: Business Management – I (Organisational & Managerial Skills)	Marks: 50 Credits: 02		
Course Objectives:				
1) To provide basic knowledge and understanding about various concepts of modern business management.				
2) To help the students to get an idea about the process of planning, basics of decision-making skills and forecasting.				
Course Outcome:				

After completing the course, the student shall be able to

CO1: Develop a basic understanding of the term modern business management.

CO2: Understand the steps in planning, decision-making and forecasting.

Unit	Unit Title	Contents	No of lectures
I	Introduction of Management	<ul> <li>1.1 Meaning definition of Management</li> <li>1.2 Need for Management study</li> <li>1.3 Process and Levels of Management</li> <li>1.4 Functions of Management</li> <li>1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker.</li> </ul>	15
п	Planning and Decision-Making	<ul> <li>2.1 Meaning, Definition and Nature of Planning</li> <li>2.2 Forms and Types of Planning</li> <li>2.3 Steps in Planning</li> <li>2.4 Limitations of Planning</li> <li>2.5 Various Ways to Overcome the Limitations in Planning</li> <li>2.6 Meaning and Techniques of Forecasting</li> <li>2.7 Meaning, Types and Steps in Decision-Making.</li> </ul>	15
Total			

### **Suggested Readings:**

Sr.	Title of the Book	Author/s	Publication	Place
1	Essentials of Management	Horol Koontz and Iteinz Weibrich	McGrawhills International	-
2	Management Theory & Practice	J.N.Chandan	N/A	N/A
3	Principles & Practice of Management	Dr. L.M.Prasad	Sultan Chand & Sons	New Delhi
4	Business Organization & Management	Dr. Y.K. Bhushan	N/A	
5	Business Environment and Policy– A Book on Strategic Management	Francis Cherunilam	Himalaya Publishing House	-
6	Principles of Management	Tripathi, Reddy	Tata McGraw Hill	-

Course Code: 23BC1-C101	Subject Rusiness Communication – I	
<b>Course Objectives:</b>		

1. To enable students to understand the meaning, importance, process, principles and importance of Communication.

2. To make the students understand the Methods and Channels of Communication used in an organization.

3. To develop awareness among students regarding technologies used in Business Communication.

#### **Course Outcomes:**

After completing the course, the student shall be able to:

**CO1:** Gain knowledge on meaning, importance, process, principles and importance of communication used in an organization.

CO2: Understand different methods and channels of communication used in an organization.

CO3: Understand technologies used in Business Communication.

Unit	Unit Title	Contents	No of lectures	
I	Introduction of Business Communication	<ul> <li>1.1 Meaning of Communication and Business Communication.</li> <li>1.2 Characteristics and Importance of Communication</li> <li>1.3 Process of Communication</li> <li>1.4 Principles of Effective Communication</li> <li>1.5 Barriers to Effective Communication and remedies to overcome them.</li> </ul>	15	
п	Methods and Channels of Communication.	<ul> <li>2.1 Methods of Communication – Internal Communication</li> <li>External Communication</li> <li>2.2 Forms of Communication –</li> <li>Verbal Communication: Meaning and types</li> <li>Non-Verbal Communication: Meaning and types</li> <li>2.3 Technologies in Business Communication</li> <li>Social media Platforms</li> </ul>	15	
Total				

#### **Suggested Readings:**

Sr. No.	Title of the Book	Authors/s	Publication
1	Business Communication	Sehgal, M. K. Khetarpal, Vandana	Excel Books, New Delhi
2	<b>Business Communication</b>	Dr.Asha Kaul	PHI Learning Pvt. Ltd.
3	Modern Business Communication (Principles And Techniques)	Jain, J. N.,Singh, P. P. B .Tia, S. K.	New Delhi : Regal Publications
4	Basic Business Communication Skills For Empowering The Internet Generation	Lesikar, Raymond V. Flatley, Marie E	Tata Mc Hill Publishing Company Limited
5	Business Communication	Alurkar,SudhirJoshi,V.A.	Narendra Publication
6	Business Communication	Dr.,Rhoda.A. ,Dr.Aspi.H	Seth Publishers
7	Business Communication	H.Pradhan, D.S.Bhende& V. Thakur	Himalaya Pub. House
8	Business Communication	Natu, V G ,Shetty, R. V.	Vipul Prakashan ,Bombay
9	Communication For Business (A Practical Approach)	Taylor, Shirley	Pearson Edu

### **E-Learning Resources:**

Sr. No.	Торіс	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/Case Studies
1	Introducti on of Business	https://onlinecourses.swayam2.ac.i n/imb22_mg12/preview https://www.udemy.com/course/bu	http://eclm.unipune.ac.in/Vi ew.aspx?vid=212	https://www.managementstudyg uide.com/business- communication-articles.htm
	Communi cation siness-communication-course-irina- ketkin/	http://eclm.unipune.ac.in/Vi ew.aspx?vid=215	https://hbr.org/2022/01/commun icating-authentically-in-a- virtual-world	
2	Methods and Channels of Communi cation.	Nil	http://eclm.unipune.ac.in/Vi ew.aspx?vid=213 http://eclm.unipune.ac.in/Vi ew.aspx?vid=214	10.1016/j.intcom.2006.07.007 ,https://www.jstor.org/stable/208 8276

## **IKS - INDIAN KNOWLEDGE SYSTEMS (Compulsory)**

Course Code: 23BC1-D111	Subject: Ancient Indian Textile Industry	Marks: 50 Credits: 02			
Course Objectives					

#### **Course Objectives:**

 To impart the information about the evolution of the ancient Indian textile industry and provide exposure to the students about the economic strength of Indian economy in the past gained from the manufacturing of textile and its exports.
 To Aquent students with the knowledge of sourcing of raw material and various textile art forms in various regions ancient India.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1.** Perceive the glory of India as a leading exporter on the front of textile and know the relative importance of Indian textile industry since last number of centuries and will feel proud of about it.

**CO2.** Aquent students with the knowledge of sourcing of raw material and various textile art forms in various regions of ancient India.

Unit	Unit Title	Contents	No of lectures
I	Evolution of Indian Textiles Industry	<ul> <li>1.1 History of Indian Textile Trade and Exchange in Ancient India.</li> <li>1.2 Textile Industry in India during: Indus Valley Civilisation</li> <li>1.3 Vedic and post-Vedic period</li> <li>1.4 Mauryan periods (Kautilya's Arthashatra) later Mauryan period</li> <li>1.5 Gupta period</li> <li>1.6 Later period</li> <li>1.7 Contribution of Textile Industry in Ancient</li> <li>1.8 Medieval Indian Economy.</li> </ul>	16
II Study of Ancient Indian Textile		<ul><li>2.1 India as the ancient home of cotton and silk fabrics.</li><li>2.2 Major woven fabrics in ancient India</li><li>2.3 Major Variety of Textile developed in different parts of India</li><li>2.4 Variety of Dye in India</li></ul>	14
Total			30

#### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Textile Industry in Ancient India - An Analysis (From Maurya Period to 7th Century)	Nidhi Sidharth	Shri Natraj Prakashan	Delhi
2	Textiles in Ancient India From Indus Valley Civilization to Maurya Period	Kiran Singh	Vishwavidhyalaya Prakashan	Varanasi
3	History of the Indian Cotton Textile Industry	V. B. Kulkurni	Millowners' Association	

#### Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)
1	Ancient Indian Textile Technology	https://youtu.be/xp5GbJ9-t98
2	2 Textiles and Fabrics in Ancient India https://indianculture.gov.in/node/273014	
3	History   INDIAN CULTURE	https://indianculture.gov.in/textiles-and-fabrics-of-india/history
4	Indian textiles · V&A (vam.ac.uk)	https://www.vam.ac.uk/articles/indian-textiles
5	Natural Fiber: Backbone of Indian Textile Industry	https://youtu.be/SShVl-O0ZbQ
6	How India transformed Global Fashion	https://youtu.be/RGnPGTkNrj8
7	Movie: Bunkar: The Last of Varanasi Weavers	https://tubitv.com/movies/650967/bunkar-the-last-of-the- varanasi-weavers

## **GE/OE- GENERIC/OPEN ELECTIVE (Optional)**

Course Code: 23BC1-G141	Subject: Business Mathematics and Statistics-I	Marks: 100 Credits: 04					
<b>Course Objectives :</b>	Course Objectives :						
1. To develop the unde	erstanding of the concept of Interest and Annuity with its applications in l	Business and Finance					
2. To introduce to the c	concept of Shares and Mutual funds for Systematic Investment Planning						
3. To introduce to Statis	stics and Sampling methods of data collection						
4. To impart the knowle	edge about the properties, techniques and applications of Measures of Cer	ntral Tendency					
5. To learn some eleme	ntary statistical methods for analysis of data	-					
<b>Course Outcome :</b>							
After completing the cou	rrse, the student shall be able to						
CO1: Apply concepts of interest and annuities to calculate Equated Monthly Instalment (EMI), insurance premiums etc.							
CO2: Identify the contribution of investment in Shares and Mutual funds in Systematic Investment Planning (SIP) and to select best investment options							

CO3: Scientifically select the sample using suitable methods of Sampling.

CO4: Calculate Measures of Central Tendency and Measures of Dispersion and understand some elementary statistical methods for analysis of data

Unit	Unit Title	Contents	No of lectures	
I	Interest and Annuity	<ul> <li>1.1 Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems</li> <li>1.2 Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems</li> </ul>	18	
п	Shares and Mutual Funds	<ul> <li>2.1 Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems</li> <li>2.2 Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems</li> </ul>	12	
ш	Population and Sample	<ul> <li>3.1 Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry.</li> <li>3.2 Concept of population and sample, methods of data collection: Census and sampling with illustration. Methods of random sampling – Simple Random Sampling with Replacement (SRSWR) Simple Random Sampling without Replacement (SRSWOR), Stratified, Systematic (Description of sampling procedures only).</li> </ul>	10	
IV	Measures of Central Tendency and Measures of Dispersion	<ul> <li>4.1 Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves. Requisites of ideal measures of central tendency, Arithmetic Mean (A.M.), Median and Mode for ungrouped and grouped data. Combined mean 4.2 Merits and demerits of measures of central tendency, Geometric mean (G.M.): definition, merits and demerits, Harmonic mean (H.M.): definition, merits and demerits, Choice of A.M., G.M. and H.M. Concept of dispersion</li> <li>4.3 Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation, Examples</li> <li>4.4 Use of Excel for graphical representation through diagrams and graphs and computations of Measures of Central Tendency</li> </ul>	20	
Total				

Sr. No	Title of the book	Author	Publication	Place
1	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand	New Delhi.
2	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi.
3	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi.
4	Operations Research	P. K. Gupta & D. S. Hira	S. Chand	New Delhi.
5	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge.
6	Financial Mathematics and Its Applications	Ahmad NazriWahidudin	Ventus Publishing ApS	Denmark.
7	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002.

## Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)	Journals/Articles/Case studies
1	Interest and Annuity	Youtube https://youtube.com/c/IcaiOrgtube	SIAM Journal on Financial Mathematics
2	Shares and Mutual Funds	Youtube https://youtube.com/c/IcaiOrgtube	SIAM Journal on Financial Mathematics
3	Population and Sample	Swayam(Business Statistics) https://onlinecourses.swayam2.ac.in/cec21_mg2 0/preview	Case studies
4	Measures of Central tendency and measures of Dispersion	Swayam(Business Statistics) https://onlinecourses.swayam2.ac.in/cec21_mg2 0/preview	Case Studies

Course Code: 23BC1-G181	Subject: Computer Concepts and Application - I	Marks: 100 Credits: 04			
<b>Course Objectives:</b>					
To make the students fa	miliar with Computer environment.				
To know the basics of G	Dperating System and business communication tools.				
To make the students fa	miliar with basics of Network, Internet and related concepts.				
To make awareness among students about applications of Internet in Commerce.					
To make students understand concepts and importance of Internet Security					
<b>Course Outcome:</b>					
After completing the co	After completing the course, the student shall be able to				
CO1: To know more about Hardware, Software and operating system components.					
CO2: Learn more about office automation tools.					
CO3: Understand computer networking concepts, tools and components .					
CO4: Understand basics of Internet security with system security and cyber laws					

Unit	Unit Title	Contents	No of lectures
Ι	Introduction to Computer and Operating system	<ul> <li>Introduction to Computer</li> <li>Definition, Block Diagram, Computer Hierarchy, (Classification),</li> <li>Characteristics of Computer</li> <li>Computer System Hardware</li> <li>Computer Memory</li> <li>Input and Output Devices</li> <li>Definition – Software</li> <li>Software Types - System Software, Application Software</li> <li>Definition of Operating System</li> <li>Types of Operating Systems,</li> <li>Functions of Operating Systems</li> <li>Working with Windows Operating System:</li> <li>Introduction, The Desktop, Structure of Windows, Windows Explorer,</li> <li>File and Folder Operations, The Search, The Recycle Bin,</li> <li>Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)</li> <li>Introduction to Free and Open Source Software</li> <li>Definition of Computer Virus,</li> <li>Types of Viruses, Use of Antivirus software.</li> </ul>	15
П	Office automation tools	<ul> <li>Office automation tools</li> <li>MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word</li> <li>MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS- Excel</li> <li>Screen and Its Components, Elementary Working with MS-Excel</li> <li>MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint,</li> <li>MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint</li> <li>Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index )</li> </ul>	15

ш	Introduction to Computer Network	Introduction Importance of Networking Computer Network (LAN, WAN, MAN) Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) Network Topology, Wireless Network Internet and Internet application Introduction, Internet evolution, Working of Internet, Use of Internet Overview of World Wide Web (Web Server and Client) Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same)	15
IV	Introduction to Internet Security	Introduction to Internet Security Information Security Concepts: Information security issues, goals, architecture, attacks, Security Services and Mechanisms Security, Privacy, Ethical Issues, System Security Desktop Security, Programming Bugs and Malicious code, Database Security, Operating System Security: Designing Secure Operating Systems, OS Security Vulnerabilities. Cyber Law and Standards (Information Technology Act, 2000), International Standards maintained for Cyber Security, Digital Signature, Ethical Hacking, Cyber Security Solutions	15
		Total	60

Sr No	Name of the Book	Author	Publication	Place
1	Computer Fundamentals	Anita Goel	Pearson Education India ISBN: 9788131742136.	New Delhi
2	Computer Fundamentals P. K. Sinha & Priti Sinha PBP Publications			
3	Connecting with Computer ScienceGreg Anderson, David Ferro		Cengage Learning, ISBN: 9781439080351	New Delhi
4	Computer ScienceDavid FelloInternet: The Complete ReferenceMargaret Levine Young,Tata McGraw Hill Education Private Limited, ISBN: 9780070486997		New Delhi	

## Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)
1	Computer Fundamentals	https://onlinecourses.swayam2.ac.in/cec21_cs15/preview
2	Introduction to Computer Networks & Internet Protocols	https://onlinecourses.swayam2.ac.in/cec21_cs19/preview

Course Code: 23BC1-G151	Subject: Mercantile Laws - I	Marks: 100 Credits - 04

#### **Course Objectives:**

1. To provide conceptual knowledge about the legal system in India, historical development of business laws & their types

2. To introduce the students to Indian Contract Act 1872: Essential elements of contract

3. To understand various modes of discharge of contracts

4. To acquaint the students with the provisions of the Information Technology Act 2000 as regards E Contracts, electronic signature, E-governance etc.

#### **Course Outcome:**

After completing the course, the student shall be able to-

CO1: Know the concept of law, legal system in India & the historical development of business laws.

**CO2:** Get an insight into the essential elements of contract as per the Indian Contract Act 1872

CO 3: Understand the various modes of discharge of contracts

**CO4:** Know the provisions of the Information Technology Act 2000 as regards E Contracts, electronic signature, E-governance etc.

Unit	Unit Title	Contents	No of lectures
I	Introduction to Business Laws	<ul> <li>1.1 Concept of law &amp; legal system, Hierarchy of courts, Sources of laws, Object &amp; functions of laws, Classification of laws</li> <li>1.2 Historical development of various Business &amp; Commercial laws</li> <li>1.3 Indian Constitution: provisions related to trade &amp; business</li> </ul>	12
п	Indian Contract Act, 1872: Essentials of contract	<ul> <li>2.1 Introduction to Indian Contract Act 1872</li> <li>2.2 Definitions, Nature &amp; kinds of the contract</li> <li>2.3 Essential elements of Contract- proposal &amp; acceptance, consideration, capacity to contract, free consent, legality of object &amp; consideration, not declared as a void agreement (Sec. 1-30)</li> </ul>	16
ш	Indian Contract Act, 1872: Discharge of Contract	<ul> <li>3.1 Meaning of discharge of contract</li> <li>3.2 Various modes of discharge of the contract</li> <li>3.3 Breach of contract and Remedies (Including damages, meaning, kinds and rules for ascertaining damages)</li> </ul>	16
IV	E-Contracts (E-Transactions/ E-Commerce)	<ul> <li>4.1 Information Technology Act, 2000 – aim, objectives, &amp; scope of IT Act</li> <li>4.2 Significance, Nature &amp; Legality of E Contracts, Provisions relating to attribution, acknowledgement &amp; dispatch of E-Records (Ss. 11-13)</li> <li>4.3Electronic signature, Electronic Signature Certificate- meaning &amp; significance (Ss. 35-39)</li> <li>4.4 Legal issues in E Contracts &amp; personal data protection S. 43A</li> </ul>	16
Total			

Sr. No.	Title of the Book	Author/s	Publication	
1	Business Law: Principles of Mercantile Law	Singh, Avtar	Eastern Book Company, Lucknow, 11th Edition 2018	
2	Business and Commercial Laws	Sen And Mitra	The World Press Pvt. Ltd.(2018)	
3	Business Laws	Kuchhal M.C.& Kuchhal Vivek	Vikas Publishing House (2013)	
4	Business Regulatory Law	Chaudhari, Zalte, Bhawari, Dagade	Prashant Publication (2021)	
5	Law Relating To Electronic Contracts	R.K.Singh	LexisNexis (2019)	

### Web References:

Sr. No.	Website Address	Institution
1	https://www.indiacode.nic.in/	Govt. of India Bare Acts Link
2	https://legislative.gov.in/sites/default/files/A1872-09.pdf	Indian Contract Act
3	https://indiankanoon.org/doc/107341/	Indian Partnership Act 1932

## **SEC - SKILL ENHANCEMENT COURSE (Compulsory)**

Course Code: 23BC1-H171	Subject : Business Economics (Micro)-I (Micro Decision Making) - I	Total Marks: 50 Credits: 02
Course Objectives :		

1. To provide basic knowledge and inculcate curiosity amongst the students about Business Economics (Micro).

2. To impart the skills to analyze and interpret schedules, graphs and equations.

#### **Learning Outcome :**

After completing the Course, the student shall be able to

LO1: Understand basic information and knowledge about the area of Business Economics (Micro)

LO2: Apply the economic world through the basics of economics and to establish correlation between these two with logical reasoning.

Unit	Unit Title	Contents	No of lectures
I	Introduction and Basic Concepts	<ul> <li>1.1 Meaning, Nature, Scope and Importance of Business Economics - Micro and Macro</li> <li>1.2 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations, Mathematical Problems.</li> <li>1.3 Basic Concepts: Household, Consumer, Firm, Plant and Industry</li> <li>1.4 Goals of Firms- Economic and Non-Economic</li> <li>1.5 Production Possibility Curve- Concept and Importance</li> <li>1.6 Concept and types of 'Utility'</li> </ul>	15
п	Consumer Behaviour	<ul> <li>2.1 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equimarginal Utility</li> <li>2.2 Consumer Surplus: Concept and Measurement, 'Budget Line'</li> <li>2.3 Ordinal Approach: Indifference Curve Analysis- Concept, Characteristics, Consumer Equilibrium</li> <li>2.4 Concepts: Demand, Supply, Cost and Revenue</li> </ul>	15
Total			30

#### **Mandatory Readings:**

1. Principles of Economics, Richard G. Lipsey, Colin Harbury: Gerorge Weidenfeld and Nicolon Ltd, London. (12th Edition, 1999).

2. Modern Microeconomics. Koutsoyiannis, A. MacMillan Press India. (2nd Edition, 2003). 3. Principles of Microeconomics. H.L. Ahuja ,S. Chand New Delhi., 2019.

3. Principles of Economics. Stiglitz, J.E. and C.E. Walsh, Oxford Univ. Press, United Kingdom **People Recommended** 

#### **Books Recommended:**

4. IIM Ahmedabad Business Books:" Why I am Paying more?" Dr.Satish Deodhar, Randam House India, 2013.

5. IIM Ahmedabad Business Books "Day To Day Economics". Dr.Satish Deodhar, Randam House India, 2016.

6. Microeconomic Theory and Applications. Sen, Anindya, Oxford Univ. Press, United Kingdom., (2nd Edition, 2006)

7. Microeconomics. B. Douglas Bernheim and Michael D.Whinston, Tata McGraw Hill, New York., (2nd Edition, 2013)

8. Microeconomics. Pindyck, R.S. and D.L. Rubinfeld ,Pearson Education, London., (8th Edition, 2017).

9. Microeconomics: Theory and Applications. Salvatore, D.L.Oxford Univ. Press, United Kingdom., (5th Edition, 2008).

10. Intermediate Microeconomics: A Modern Approach. Varian, H.R., W.W. Norton United Kingdom, United States., (8th Edition 2009).

11. Rosser, Mike. (2003). Basic Mathematics for Economists, Second Edition, Routledge, Taylor & Francis Group

## **AEC - ABILITY ENHANCEMENT COURSE (Compulsory)**

Course Code: 23BC1-H191	Subject: Compulsory English - I	Marks: 50 Credits: 02	
Course Objectives:			
1. To make students grasp the beauty and communicative power of English			
2. To impart them value education through the exposure to various contemporary socio-economic and cultural issues			
3. To hone their Oral communication skills to increase their employability			
4. To introduce them to the Basics of English Phonetics			
5. To reinforce the correct grammar usage			
6. To enhance their overall linguistic competencies			
Course Outcome:			
After completing the course, the student shall be able to			
CO1: Understand the beauty and communicative power of English			
CO2: Imbibe universal ethical values			
CO3: Enhance their oral communication skills			
CO4: Read IPA transcriptions of words from dictionaries and pronounce them correctly			
CO5: Use grammatically corr	CO5: Use grammatically correct English		
CO6: Enhance their overall linguistic competencies			

Unit	Unit Title	Contents	No of lectures
Ι	The Beggar - Anton Chekov	Short Story	3
II	Muhammad Yunus: An Economics for Peace - Farida Khan	Prose	3
III	Stay Calm - Grenville Kleiser	Poem	2
IV	<b>Basics of English Phonetics</b>	<ol> <li>Introduction to IPA</li> <li>English Consonants</li> <li>English Vowels &amp; Diphthongs</li> <li>Transcription of words into IPA</li> </ol>	4
v	Grammar Units	<ol> <li>English tenses</li> <li>Voices</li> <li>Narration</li> </ol>	5
VI	Conversation skills & dialogue writing	10 basic speech acts required in daily life	8
VII	<b>Group Discussions</b>	GD as an instance of Formal Oral Communication	5
Total			30

### **Suggested Readings:**

- 1. Text Book Pathways to Success
- 2. Select Units from: High School English Grammar and Composition NDV Prasad Rao
- 3. Basics of Phonetics and English Phonology Frank Lorenz

# **VEC - VALUE EDUCATION COURSE**

	Course Code: 23BC1-J201	Subject: Environmental Studies - I Marks Credit	
Cours	se Objectives:	·	
1. To a	acquire the knowledge, v	values, attitudes, commitment and practices needed to protect and improve the en	vironment
2. To 1	make students conscious	s towards better Ecosystem.	
3. To (	create awareness of vario	ous natural resources	
4. To l issues	0	necessary bio-diversity and ecological conservations and to address complex envir	ronmental
Cours	se Outcome:		
After	completing the course, th	he student shall be able to	
CO1:	understand how their act	tions effect on the environment.	
CO2:	Develop Consciousness	about the Eco-system	
CO3:	build knowledge and im	plement necessary practices for utilization of various natural resources	
		various practices of bio-diversity and to preserve ecological conservations of com	plex
enviro	onmental issues.		<u> </u>
			-
Unit	Unit Title		-
	emi ritic	Contents	No of lectures
Ι	Introduction to environmental stu	0 1.1 Multidisciplinary nature of environmental studies 1.2 Scope and importance: Concept of sustainability and sustainable	
I II	Introduction to	<ul> <li>1.1 Multidisciplinary nature of environmental studies</li> <li>1.2 Scope and importance; Concept of sustainability and sustainable</li> </ul>	lectures

Total			30
IV	Biodiversity and Conservation	<ul> <li>4.1 Levels of biological diversity : genetic, species and ecosystem diversity</li> <li>4.2 Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots</li> <li>4.3 India as a mega-biodiversity nation; Endangered and endemic species of India</li> <li>4.4 Threats to biodiversity: Habitat loss, poaching of wildlife, manwildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</li> </ul>	10
III	Natural Resources: Renewable and Non- renewable Resources	<ul> <li>3.1 Land resources and land use change</li> <li>3.2 Land degradation, soil erosion and desertification</li> <li>3.3 Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations</li> <li>3.4 Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies</li> </ul>	8

- 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- 3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- 4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.

- 6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339 : 36-37.
- 7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
- 8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
- 9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- 11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- 12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
- 13. Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tripathi 1992.
- 14. Sengupta, R. 2003. Ecology and economics : An approach to sustainable development. OUP.
- 15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.

16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology : Voices from the Tropics. John Wiley & Sons.

- 17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
- 18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
- 19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York : Norton.
- 20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

## **<u>CC - CO-CURRICULAR (Compulsory)</u>**

Course Code: 23BC1-K231	Subject: Co-Curricular (Social Orientation)	Marks: 50 Credits: 02
----------------------------	---	--------------------------

#### **Course Objectives:**

1. To educate students about the significance of physical fitness, encourage the adoption of an active lifestyle, and provide insights into the diverse career opportunities within the field of Physical Education & Sports.

2. To provide students with an understanding of the history, philosophy, aims, objectives, and organizational structure of the National Service Scheme, fostering a comprehensive appreciation of its role in promoting social responsibility and community engagement.

3. To equip students with an understanding of the National Cadet Corps' aims, objectives, organization, training methodologies, incentives, and its role in fostering national integration and cultivating a sense of dedicated service towards the nation.

4. To cultivate students about the Youth Red Cross, covering its objectives, origin, growth, emblem, fundamental principles, involvement in Geneva Conferences, and various activities, fostering an appreciation for its humanitarian values and roles.

#### **Course Outcome:**

#### After completing the course, the student shall be able to...

1. Possess an understanding of physical fitness, be motivated to lead an active lifestyle, and be well-informed about the various career avenues available within the realm of Physical Education & Sports.

2. Achieve a grasp of the National Service Scheme's history, philosophy, aims, objectives, and organization, enhancing their awareness of its role in fostering civic consciousness and community engagement.

3. Possess comprehension of the National Cadet Corps' aims, objectives, organizational structure, training methods, and incentives, while also recognizing its pivotal role in nurturing national integration and fostering a strong dedication to the nation.

4. Adeptly understand the Youth Red Cross, including its objectives, origins, emblem, principles, involvement in Geneva Conferences, and activities, fostering recognition of its role in advancing humanitarian values and global cooperation.

Unit	Unit Title	Contents	No of lectures
I	Physical Education & Sports	<ul> <li>i. Physical Fitness</li> <li>ii. Active Lifestyle</li> <li>iii. Career Opportunities in Physical Education &amp; Sports</li> </ul>	7
Π	National Service Scheme	i. History, Philosophy, Aims & Objective, and Organization of National Service Scheme	8
ш	National Cadet Corps	i. Aims and Objectives of NCC, Organization & Training, Incentives ii. National Integration and Dedication Towards Nation	8
IV	Youth Red Cross	i. Objectives of Red Cross Society- Origin- Growth-Emblem ii. Fundamental Principles- Geneva Conferences- Activities	7
Total		30	