

F.Y.B.COM SEMESTER-II (NEP 2024)

COURSE STRUCTURE

Sr. No.	Particular	Subject Code	Credits	Page No.
MAJOR CORE (Optional)				
1	Cost & Works Accounting - II	24BC2-A103	4	1
	Business Administration - II	24BC2-A104	4	3
	Banking and Finance - II (Fundamentals of Banking - II)	24BC2-A105	4	5
	Marketing and Salesmanship - II (Fundamentals of Marketing)	24BC2-A107	4	7
	Business Environment and Entrepreneurship- II	24BC2-A106	4	9
	Business Laws & Practice - II	24BC2-A108	4	11
MAJOR CORE (Compulsory)				
2	Financial Accounting - II	24BC2-A101	4	13
MAJOR CORE (Compulsory)				
3	Business Economics (Micro) - II	24BC2-A102	4	15
GE/OE- GENERIC/OPEN ELECTIVE (Optional)				
4	Business Mathematics and Statistics - II	24BC2-G109	4	17
	Business Regulatory Framework - II	24BC2-G110	4	18
SEC - SKILL ENHANCEMENT COURSE (Compulsory)				
5	Computerized Accounting	24BC2-H101	2	19
AEC - ABILITY ENHANCEMENT COURSE (Compulsory)				
6	English - II	24BC2-I115	2	21
VEC - VALUE EDUCATION COURSE (Compulsory)				
7	Environment Studies - II	24BC2-J118	2	22
CC - CO-CURRICULAR (Compulsory)				
8	Physical Education & Sports	24BC2-K119	2	24
Total Credits			22	

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

F.Y.B.COM SEMESTER-II (NEP 2024) SUBJECT GROUP (Grant-in-Aid)

DIV.	SUB. GROUP	Subjects & Credits								
		MAJOR CORE			GE/OE	SEC	AEC	VEC	CC	Total Credits
A	A	CWA (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	B	CWA (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	C	BA (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	D	BA (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
B	E	B&F (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	F	B&F (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
C	G	BE (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	H	BE (4)	F/A (4)	ECO (4)	Maths (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	I	Mktg (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	J	Mktg (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
D	K	CWA (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	L	CWA (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
E	M	B&F (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	N	B&F (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	O	BLP (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	P	BLP (4)	F/A (4)	ECO (4)	BRF (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22

See below expansion of above-mentioned verticals and subject name with subject code

MAJOR CORE	CWA (4)	Cost & Works Accounting - II (24BC2-A103)	BE (4)	Business Entrepreneurship - II (24BC2-A106)
	BA (4)	Business Administration - II (24BC2-A104)	BLP (4)	Business Laws & Practice - II (24BC2-A108)
	B & F (4)	Banking and Finance - II (Fundamentals of Banking - II) (24BC2-A105)	F/A (4)	Financial Accounting - II (24BC2-A101)
	Mktg (4)	Marketing and Salesmanship - II (Fundamentals of Marketing) (24BC2-A107)	ECO (4)	Business Economics (Micro) - II (24BC2-A102)
GE/OE-GENERIC/OPEN ELECTIVE	Maths (2)	Business Mathematics and Statistics - II (24BC2-G109)	BRF (2)	Business Regulatory Framework - II (24BC2-G110)
SEC-SKILL ENHANCEMENT COURSE	A/C Tally (2)	Computerized Accounting (24BC2-H101)		
AEC- ABILITY ENHANCEMENT COURSE	Eng (2)	English - II (24BC2-I115)		
VEC- VALUE EDUCATION COURSE	EVS (2)	Environment Awareness Course - II (24BC2-J118)		
CC- CO-CURRICULAR COURSE	PE&S (2)	Physical Education & Sports (24BC2-K119)		

F.Y.B.COM SEMESTER-II (NEP 2024) SUBJECT GROUP (Non-Grant)

DIV.	SUB. GROUP	Subjects & Credits								
		MAJOR CORE			GE/OE	SEC	AEC	VEC	CC	Total Credits
F	<i>Q</i>	CWA (4)	Maths (2)	ECO (4)	IKS (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22
	<i>R</i>	B&F (4)	Maths (2)	ECO (4)	IKS (2)	A/C Tally (2)	Eng (2)	EVS (2)	PE&S (2)	22

See below expansion of above-mentioned verticals and subject name with subject code

<i>MAJOR CORE</i>	CWA (4)	Cost & Works Accounting - II (24BC2-A103)
	B & F (4)	Banking and Finance - II (Fundamentals of Banking - II) (24BC2-A105)
	F/A (4)	Financial Accounting - II (24BC2-A101)
	ECO (4)	Business Economics (Micro) - II (24BC2-A102)
<i>GE/OE-GENERIC/OPEN ELECTIVE</i>	Maths (2)	Business Mathematics and Statistics - II (24BC2-G109)
<i>SEC-SKILL ENHANCEMENT COURSE</i>	A/C Tally (2)	Computerized Accounting (24BC2-H101)
<i>AEC- ABILITY ENHANCEMENT COURSE</i>	Eng (2)	English - II (24BC2-I115)
<i>VEC- VALUE EDUCATION COURSE</i>	EVS (2)	Environment Awareness Course - II (24BC2-J118)
<i>CC- CO-CURRICULAR COURSE</i>	PE&S (2)	Physical Education & Sports (24BC2-K119)

MAJOR CORE (Optional)

Course Code: 24BC2-A103	Cost and Works Accounting - II	Marks: 100 Credits: 04
Course Objectives:		
1. To introduce to Material Accounting and control 2. To acquaint the students with ascertainment of labour cost. 3. To introduce to students Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts. 4. To introduce to the concepts of Just In Time (JIT), Six Sigma and Computer Aided manufacturing (CAM) and Enterprise Recourse Planning (ERP).		
Course Outcome:		
After completing the Course, the students will be able to:		
CO 1: Understand Material Accounting including Pricing Methods, Material Records and Material Control		
CO 2: Ascertain the Labour Cost		
CO 3: Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with Financial Accounts		
CO 4: Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided Manufacturing (CAM), Enterprise Recourse Planning (ERP)		

Unit	Unit Title	Contents	No of lectures
I	Material Accounting	1.1 Classification and Codification of Material 1.2 Introduction to CAS-6 1.3 Stores and Material Records 1.4 Bin Card & Store Ledger etc. 1.5 Issue of Material and Pricing Methods for Issue of Material: 1.5.1. FIFO 1.5.2. LIFO 1.5.3. Simple Average Methods 1.5.4. Weighted Average Methods 1.6 Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives	18
II	Labour Cost and Payroll	2.1 Concept of Labour Cost, Definition of Wages 2.2 Records and Methods - Time Keeping and Time Booking 2.3 Methods of Wage Payment: Time Rate System and Piece Rate System 2.4 Taylor's Differential Piece Rate System. 2.5 Incentive Plan: Halsey Plan, Rowan Plan, Group Bonus scheme 2.6 Performance based incentive plan 2.7 Payroll meaning and components Labour Turnover, Overtime and idle time	18
III	Cost Book Keeping	3.1 Cost Accounting Records 3.2 Cost Ledgers 3.3 Integrated and Non-Integrated Accounts 3.4 Reconciliation of Cost Accounting records with Financial Accounts	16
IV	Introduction to JIT, Six Sigma, CAM and ERP	4.1 Introduction to- Just In Time (JIT), Six Sigma 4.2 CAM (Computer Aided Manufacturing) 4.3 Enterprise Resource Planning (ERP)	8
Total			60

Suggested Readings:

Sr. No	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material ICAI Kolkata	Institute of Cost Accountant of India, Kolkata
2	Cost and Management Accounting	Study Material ICAI New Delhi	Institute of Chartered Accountant 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	Fundamentals of Cost Accounting	S. N. Maheshwari	Mittal Problems Shree Mahavir Book Depot, New Delhi
6	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
7	Hornngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson, Noida Up
8	Cost Accounting- Principles & Practices	Dr. M.N. Arora	Vikas Publishing House, New Delhi
9	Principles and Practice of Cost Accounting	N.K. Prasad	Booksyndicate Private Ltd, Kolkata
10	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications, Kolkata

E-Learning Resources:

Sr. No.	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Basics of Cost Accounting	https://onlinecourses.nptel.ac.in/noc20_mg53/preview	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf https://www.icsi.edu/media/webmodules/publications/2020CMA-Executive.pdf Articles from the Professional Journals like: The Management Accountant The Chartered Accountant The Chartered Secretary

Course Code: 24BC2-A104	Subject: Business Administration - II	Marks: 100 Credits: 04
Course Objectives:		
1. To provide knowledge on compliances of legal requirements for business.		
2. To make students aware, the term Productivity and its importance.		
3. To develop understanding of business liasoning.		
4. To provide basic knowledge of mergers, acquisition get acquainted with growth strategies.		
Course Outcome:		
After completing the course, the student shall be able to:		
CO1: Gain knowledge on compliances of legal requirements for business.		
CO2: Be aware of the meaning productivity and its importance in business administration.		
CO3: Understand the meaning and importance of business liasoning.		
CO4: Gain basic knowledge of mergers; acquisition get acquainted with growth strategies.		

Unit	Unit Title	Contents	No of lectures
I	Legal Aspects (Recent Trends)	1.1 Compliance of legal requirements in promoting business unit 1.2 Licensing, Registration Filing returns and other documents	16
II	Productivity	2.1 Meaning, Importance & measurements of productivity, Factors affecting productivity 2.2 Role of National Productivity Council (NPC), Product Quality Control (QPC)	18
III	Business Liasoning	3.1 Interface between business and government, society and natural environment; etc 3.2 Business strategy -- meaning and importance and steps in developing strategies	13
IV	Business Alliances (growth strategies)	4.1 Merger, Acquisition, Franchising 4.2 Outsourcing-concept and characteristics, 4.3 Public Private Partnership, Business Engineering	13
Total			60

Suggested Readings:

Sr.No.	Title of the Book	Authors/s	Publication
1	Modern Business Organization & 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-	SahityaBhavan
4	Business Administration	Sharma D. K.	Centrum Press
5	Business Administration	Robinson Maurice Henry	Forgotten Books
6	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition
7	Business Organization and Management	P C Tulsian	McGraw Hill Education
8	Modern Business Administration	Robert C.	Pitman Publication
9	Handbook of Business Administration	Maynard, H.B	McGraw-Hill

E- Learning Resources:

Sr. No.	Topic of the Course	Lectures available on YouTube/MOOC/Udemy	Journals/Articles/Case studies
1	Legal Aspects (Recent Trends)	https://www.youtube.com/watch?v=hR82OnxdUsA	https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&contextData=(sc.Default)&firstPage=true
2	Productivity	https://www.youtube.com/watch?v=gk5mnAuO5BA	SAKSENA, J. (1991). Director, National Productivity Council, New. Recent Developments in Mathematical Programming, 359.
3	Business Liasoning	https://www.youtube.com/watch?v=XAfbNJxW6cM	https://study.com/academy/lesson/business-government-society-interactions-and-influences.html https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13_t
4	Business Alliances (growth strategies)	https://www.udemy.com/courses/search/?src=ukw&q=mergers+and+acquisition	https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/ www.jetir.org (ISSN23495162)

Course Code: 24BC2-A105	Banking and Finance - II (Fundamentals of Banking - II)	Marks: 100 Credits: 04
Course Objectives:		
1. To illustrate various bank accounts and related procedures of operations. 2. To understand banking principles with respect to the balance sheet of a bank. 3. To recognize the modalities related to negotiable instruments. 4. To review the technological transformation in banking field.		
Learning Outcome:		
After completing the course, the student shall be able to		
CO1: Compare various bank accounts as per specific requirements.		
CO2: Justify the structure of the balance sheet in connection with the banking Principles.		
CO3: Choose and operate different negotiable instruments.		
CO4: Assess the effectiveness of changing technology and use it. cautiously.		

Unit	Unit Title	Contents	No of lectures
I	Account Holders of Banks	1.1 Bank as an intermediary 1.2 Individual Account Holders – Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardansheen Woman, Non- Resident Account, etc. Power of Attorney 1.3 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Limited Liability Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.	15
II	Lending Principles and Balance Sheet of a Bank	2.1 Principles of Banking - Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety , Balance Sheet of a Bank. 2.2 Customer assessment through CIBIL and other similar agencies 2.3 Size of Banking Institution – Unit Banks , Branch Banking.	15
III	Negotiable Instruments & Endorsement	3.1 Definition , meaning and characteristics of Negotiable Instruments, Definition, meaning and applicabilities of Promissory Note, Bill of Exchange and Cheque. Types of Cheque – Bearer, Order and Crossed. Types of Crossing – General and Special, Cheque Clearing, Truncation, MICR Cheques. 3.2 Dishonour of Instruments & Penalties thereon 3.3 Endorsement – Definition, meaning & types	15
IV	Digitalisation of Banking : New Technology	4.1 Role and Uses of Technology in Banking. Automated Teller Machine (ATM) – onsite and offsite ATM, White Label ATM, Cash Deposit Machine, Cheque, Deposit Machine, Passbook Printing Machine, Note and Coin Counting Device, Fake Currency Detector, PIN Security to Credit & Debit Card. 4.2 Mobile Banking – Mobile Banking Applications – BHIM (Bharat Interface for Money) UPI (Unified Payments Interface), Net Banking , Core Banking, RTGS,NEFT 4.3 Precautions in using Technology in Banking, Computer Security, Payment & Settlement System. 4.4 Current Trends in Banking Technology	15
Total			60

Mandatory Readings:

1. Fundamentals of Modern Banking. Majumdar N. C., New Central Book Agency (P) Ltd., New Delhi, 2015.
2. Banking - Law and Practice'. Varshney P.N. Sultan Chand & Co. New Delhi, 2017. 27th, 2017.
3. Tannan's Banking Law & Practice in India. Kothari V. Lexis Nexis Publication. Edition –

Books Recommended:

4. Managing Indian Banks. Joshi Vasant & Joshi Vinay. Sage Publication, New Delhi. Edition – 3rd, 2009
5. Banking and Insurance Agarwal O.P. Himalaya Publishing House. Edition 4th, 2017.
6. Principles & Practices of Banking. Srinivasan D. & Others. Macmillan India Pvt. Ltd. Edition – 5th, 2021.
7. Banking Principles and Operations. Gopinath M. N. Snow White Publications Pvt. Ltd, Mumbai. Edition – 7th, 2021
8. Principles of Banking. Arondekar A.M. & Others. Macmillan India Pvt. Ltd.
9. Banking - Theory, Law and Practice. Gordon E. & Natarajan K. Himalaya Publishing House. Revised Edition – 28th, 2021.
10. Legal & Regulatory Aspect of Banking. Indian Institute of Banking & Finance. Edition 4th, 2021

Web references Recommended:

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

Course Code: 24BC2-A107	Subject: Marketing and Salesmanship - II (Fundamentals of Marketing)	Marks: 100 Credits: 04
Course Objectives:		
1. To inculcate concept of salesmanship amongst students 2. To make students understand the process of salesmanship and various techniques required for the salesman 3. To create awareness about the importance of rural marketing 4. To acquaint the students with recent trends in marketing and social media marketing.		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Develop Disciplinary Knowledge about Salesmanship		
CO2: Understand process of Salesmanship through Self Directed Learning.		
CO3: Establish/Recognize the importance of rural marketing.		
CO4: Understand the recent trends in marketing.		

Unit	Unit Title	Contents	No of lectures
I	Salesmanship	1.1 Meaning and Definition of Salesmanship 1.2 Features of Salesmanship 1.3 Scope of Salesmanship 1.4 Modern Concept of Salesmanship 1.5 Utility of Salesmanship 1.6 Elements of Salesmanship 1.7 Salesmanship: Arts or Science 1.8 Salesmanship – a Profession 1.9 Qualities of Salesman	15
II	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – 2.2.1 Pre-Sale Preparations 2.2.2 Prospecting 2.2.3 Pre-Approach 2.2.4 Approach 2.2.5 Sales Presentation 2.2.6 Handling of Objections 2.2.7 Close 2.2.8 After Sales Follow-up	15
III	Rural Marketing	3.1 Introduction of Rural Marketing 3.2 Definition of Rural Marketing 3.3 Features of Rural Marketing 3.4 Importance of Rural Marketing 3.5 Present Scenario of Rural Market 3.6 Challenges and Opportunities in Rural Marketing	15
IV	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social media marketing – Challenges and opportunities	15
Total			60

Suggested Readings:

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: 24BC2-A106	Subject: Business Environment and Entrepreneurship - II	Marks: 100 Credits: 04
Course Objectives:		
1. To acquaint the students with various dimensions of Entrepreneurial Behavior. 2. To facilitate the students to explore innovative business ideas 3. To familiarize the students with various Institutions promoting Entrepreneurship. 4. To provide inspiration through biographies of successful entrepreneurs and develop the entrepreneurial personality		
Course Outcome:		
After completing the course, the student shall be able to CO1: Understand the difference between entrepreneurial and non-entrepreneurial, personality. CO2: Understand the process of idea generation and evaluation CO3: Recognize the functions performed by various Institutions promoting Entrepreneurship. CO4: Get inspired from successful entrepreneurs and Develop the entrepreneurial mindset.		

Unit	Unit Title	Contents	No of lectures
I	Entrepreneurial Behavior	1.1 Meaning and Nature of Entrepreneurial Behavior 1.2 Comparison between entrepreneurial and non- entrepreneurial Personality 1.3 Habits of Entrepreneurs 1.4 Dynamics of Motivation	15
II	Idea v/s Opportunity	2.1 Meaning of Idea 2.2 Meaning of opportunity 2.3 Difference between idea and opportunity 2.4 Idea generation and evaluation	15
III	Institutions working for promoting entrepreneurship	3.1 Entrepreneurship Development Institute of India (EDII) 3.2 Maharashtra Centre for Entrepreneurship Development (MCED) 3.3 District Industries Centre (DIC) 3.4 Maharashtra Chamber of Commerce, Industries and Agriculture (MCCIA) 3.5 Role of local NGO in promoting Entrepreneurship	15
IV	Study of entrepreneurs	4.1 Hanumant Gaikwad (BVG) 4.2 Kiran Mazumdar Shaw 4.3 Suwasini Kirloskar Any successful Entrepreneur from your area	15
Total			60

Suggested Readings:

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

E-Learning Resources:

Sr. No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCS/ etc.)	Journals/ Articles/ Case Studies
1	Entrepreneurial Behavior	https://www.youtube.com/watch?v=Ihs4VFZWwn4	https://www.emerald.com
2	Idea v/s Opportunity	https://www.youtube.com/watch?v=QoqohmccTSc https://www.youtube.com/watch?v=OkNpsVMT84w	
3	Institutions working for promoting entrepreneurship	https://www.ediindia.org http://di.maharashtra.gov.in	
4	Study of entrepreneurs	https://www.youtube.com/watch?v=FvbafFzMBck	

Course Code: 24BC2-A108	Subject: Business Laws and Practices - I	Marks: 100 Credits: 04
Course Objectives:		
1. To understand the registration process, administrative setup, and functioning of a Co-operative Society. 2. To know the registration formalities and working environment of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017. 3. To understand various provisions related to the Competition Act, 2002. 4. To make students aware about nature, causes, and consequences of Industrial Dispute and the resolution mechanism of the same.		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Understand the basic features, types of Cooperative societies, registration process, administrative setup, and functioning of the same under Maharashtra Cooperative Societies Act, 1960.		
CO2: Understand the registration process and working environment of an establishment under The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.		
CO3: Develop awareness about the Competition Act, 2002.		
CO4: Get acquainted with the concept of Industrial Dispute and dispute resolution mechanism under the Industrial Disputes Act, 1947.		

Unit	Unit Title	Contents	No of lectures
I	Maharashtra Cooperative Societies Act, 1960	1.1 Definition and Features of a Cooperative Society. 1.2 Types of Cooperative Societies. 1.3 Restriction on society. 1.4 Registration, Cancellation of Registration, and De-registration of a Society. 1.5 Administrative setup, Bye-Laws and Amendments of bye-laws.	16
II	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service Act, 2017	2.1 Meaning, Introduction. 2.2 Registration of Establishments. 2.3 Opening and Closing Hours, Hours of Work, Interval for Rest, Spread-Over, Wages for Overtime, and Weekly Off, Leave with Pay and Payment of Wages, Welfare.	14
III	Competition Act 2002	3.1 Introduction, Definitions, Scope, Objectives. 3.2 Prohibition of Anti-competitive agreements, Abuse of Dominant Position and Regulation of Combinations. 3.3 Competition Commission of India, Duties, Powers, And Functions of Commission. (Sec 7 to 39)	15
IV	The Industrial Disputes Act, 1947	4.1 Introduction, Scope, Objectives, Definitions- Industrial Disputes, Strikes, Lock-out, lay-off, Retrenchment and Closure. 4.2 Causes and Consequences of industrial disputes. 4.3 Settlement and Adjudication of Industrial Disputes.	15
Total			60

References:

Sr. No.	Title of the Book	Author/s	Publication
1	Labour Laws	Taxmann	Taxmann
2	Labour & Industrial Laws	S N Misra	Central Law Publication
3	Maharashtra Cooperative Societies Act,1960	Current Publications	Current Publications
4	Competition Act 2002	Agarwal V. K.	Bharat Law House Pvt Ltd
5	Industrial Disputes Act,1947	Lawmann's	Kamal Publishers
6	Labour and Industrial Laws	M.N. Mishra	Central Publications

Web References

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in	Ministry of Corporate Affairs
2	https://www.icaai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India
4	https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf	Government of Maharashtra
5	https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf	Government of Maharashtra
6	https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf	Government of India
7	https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf	Government of Maharashtra

MAJOR CORE (Compulsory)

Course Code: 24BC2-A101	Subject: Financial Accounting - II	Marks: 100 Credits:04
Course Objectives :		
<ol style="list-style-type: none"> 1. To develop understanding of valuation of intangible assets. 2. To acquaint knowledge about preparation of Final Accounts of charitable trusts. 3. To familiarise with Accounting for leases and Hire Purchase System 4. To Impart knowledge about Accounting for Royalties. 		
Course Outcome :		
After completing the course, the student shall be able to:		
CO1: Apply the methods of valuation for Intangible Assets.		
CO2: Prepare the Final Accounts of Charitable Trusts.		
CO3: Apply the mechanism of Accounting for Leases and Hire Purchase System		
CO4: Apply the mechanism of Accounting for Royalties		

Unit	Unit Title	Contents	No of lectures
I	Valuation of Intangibles	1.1. Valuation of Goodwill 1.1.1. Meaning and Introduction 1.1.2. Methods of Valuation 1.1.3. Problems 1.2. Valuation of Brands 1.3. Valuation of Patents, Copyright and Trademark etc.	8
II	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries, etc.)	2.1. Meaning and Characteristics 2.2. Accounting Records 2.3. Income and Expenditure Account 2.4. Receipts and Payments Account 2.5. Balance Sheet	16
III	Accounting for Leases and Hire Purchase System	3.1. AS-19: Accounting for Leases and Ind AS-17 3.1.1. AS-19: Accounting for Leases and Ind AS-17: Leases 3.1.2. Difference between AS-19 and Ind AS-17 3.1.3. Numerical Illustrations on AS-19 3.2. Hire Purchase System 3.2.1. Concept of Hire Purchase 3.2.2. Formation of the Purchase Agreement or Contract of Hire Purchase 3.2.3. Ways for Termination of Hire Purchase Agreement and Remedies in case of Breach 3.2.4. System of Accounting Records: When Goods of Substantial Sales Value only: 3.2.5. Calculation of Interest: 3.2.5.1. When Cash Price, Rate of Interest, Hire Purchase and Number of Instalments are given 3.2.5.2. If Rate of Interest is not given 3.2.5.3. If Cash Price is not given 3.2.6. Accounting Entries and Preparation of Ledger Accounts: 3.2.6.1. In the books of Hire Purchaser, when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods 3.2.6.2. In the Books of Hire Purchaser, when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods 3.2.6.3. In the Books of Hire Vendor including Partial or Full Seizure of Goods.	20

IV	Royalty Accounts	4.1. Meaning of the term Royalty 4.2. Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings 4.3. Types of Problems: 4.4. Royalties without Minimum Rent 4.5. Royalties with a Minimum Rent: 4.6. With the Lessee/Tenant having the right to recoup the Short Workings: 4.7. Without any Limitation of Time 4.8. Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings) 4.9. Without Lease having the right to recoup the Short Workings 4.10. Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account: 4.11. In the Books of Lessee/Tenant 4.12. In the Books of Lessor/Landlord 4.13 Sub-Lease: Meaning and Accounting Entries/Treatment	16
Total			60

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
4	Fundamental of Advanced Accounting Vol-I	R.S.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi
5	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
6	Advanced Accountancy	S. N. Maheshwari	Vikas Publishing House	

Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCs etc.)
1	Valuation of Intangibles	1. https://youtu.be/DqdKcVP8k-8

Course Code: 24BC2-A102	Subject: Business Economics (Micro) - II	Total Marks: 100 Credits:04
Course Objectives :		
1. To understand the basics of product pricing under various market structures. 2. To understand the basics of factor pricing under various market structures. 3. To create an ability to corelate the current economic environment with the theories.		
Learning Outcome :		
After completing the Course, the student shall be able to		
LO1: visualise the equilibrium conditions under different product market structures.		
LO2: visualise the equilibrium conditions under different factor market structures.		
LO3: Think logically, critically and analytically about the current economic environment ,with the theoretical perspective.		

Unit	Unit Title	Contents	No of lectures
I	Pricing Under Perfect Market Conditions	1.1 Pure Competition: Meaning and Features 1.2 Perfect Competition : Meaning and Features 1.3 Price Determination under Perfect Competition 1.4 Equilibrium of Firm and Industry in Short Run and Long Run under Perfect Competition	15
II	Pricing Under Imperfect Market Conditions	2.1 Meaning of Imperfect Competition 2.2 Monopoly: Features and Equilibrium, Price Discrimination under Monopoly 2.3 Monopolistic Competition- Features and Equilibrium., Product Differentiation 2.4 Oligopoly: Concept and Features 2.5 Duopoly: Concept and Features 2.6 Comparison of Perfect and Imperfect Competitions. 2.7 Monopsony : Concept and illustrations	15
III	Factor Pricing Part I	3.1 Marginal Productivity Theory of Distribution 3.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent 3.3 Wages 3.3.1 Meaning and Types of Wages- a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages 3.3.2 Backward Bending Supply Curve of Labour 3.3.3 Role of Collective Bargaining in Wage Determination	15
IV	Factor Pricing - Part II	4.1 Interest-Meaning, Loanable Funds Theory, Liquidity Preference Theory 4.2 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit	15
Total			60

Books Recommended:

1. First Principles of Economics, Richard G. Lipsey, Colin Harbury: George Weidenfeld and Nicolson Ltd, London. Edition -2nd, 2004.
2. Advanced Economic Theory, Microeconomic Analysis, Ahuja H.L .S.Chand and Company New Delhi. Edition- 21st ,2019
3. Microeconomics, Paul A. Samuelson and William D. Nordhaus .McGrawhill International Ed New York . Edition- 19th, 2009.
4. Price Theory and Applications. Jack Hirshlifer. Prentice Hall of India, Pvt. Ltd New Delhi. Edition- 7th, 2005.
5. Consumer Behaviour and Managerial Decision Making. Frank R.Kardes. Pearson Prentice Hall, New Delhi. Edition- 12th,2018.
6. Microeconomics. R. Glenn Hubbard, Anthony Patrick O.Pearson, Prentice Hall, New Delhi, Brien. Edition- 6th ,2016.
7. Microeconomics: Principles, Application and Tools. O’Sullivan, Sheffrin Perez. Pearson, Prentice Hall, New Delhi. Edition- 10th ,2020
8. Principles of Economics Karl E. Case, Ray, C.Fair, Pearson,Prentice Hall New Delhi. Edition- 12th ,2017.
9. Microeconomic Theory M.L.Jhingan ,Vrinda Publication (P) LTD. Edition- 8th, 2019. 10. Day To Day Economics By Deodhar,Satish Y.,Penguin Random Hou.India ,2018

GE/OE- GENERIC/OPEN ELECTIVE (Optional)

Course Code: 24BC2-G109	Subject: Business Mathematics and Statistics - II	Marks: 50 Credits: 02
Course Objectives: 1: To develop the understanding of the concept of matrix and determinants. 2: Provide students with the foundations of Linear programming problem and statistical analysis mostly used in varied applications in engineering and science.		
Course Outcome: After completing the course, the student shall be able to CO1: Recognize application of matrix to real-life situations for solving problems, communicate solution to real-life problems. CO2: Understand the concepts LPP and its use in real life situations.		

Unit	Unit Title	Contents	No of lectures
I	Matrices and Determinants	1.1 Definition of matrix, types of matrices, algebra of matrices. 1.2 Determinants, Adjoint of matrix, Inverse of matrix via adjoint of matrix. 1.3 Homogeneous system of linear equations, condition for consistency of homogeneous system, solution of non-homogeneous system of linear equations. Examples and problems.	17
II	Linear programming problems (L.P.P)	2.1 Definitions and terms in a L.P.P., Formulation of L.P.P. 2.2 Solution by graphical method, examples and problems.	13
Total			30

Course Code: 24BC2-G110	Subject: Business Regulatory Framework - II	Marks: 50 Credits: 02
Course Objectives:		
1.To create an insight among the students about the Laws as to Partnership 2. To acquaint the students with the important provisions of Sale of Goods Act 1930		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: State the legal provisions about contracts of Partnership & Limited Liability Partnership		
CO2: Describe the provisions of Sale of Goods Act 1930 as to sale of goods transactions		

Unit	Unit Title	Contents	No of lectures
I	Law of Partnership	1.1 Indian Partnership Act 1932 1.1.1 Partnership: Concept, Essentials, True test of partnership 1.2 Limited liability Partnership (LLP) Act 2008 1.2.1 Characteristics, advantages & disadvantages of LLP, Designated Partner, Procedure for Incorporation of LLP 1.2.2 Difference between LLP & Partnership; LLP & Company 1.2.3 Extent & limitation of liability of LLP & Partners (Sections 26-31) 1.2.4 Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55) 1.2.5 Winding up & Dissolution of LLP (Section 63 & 64)	15
II	Sale of Goods Act 1930	2.1 Essentials of contract of sale, Goods – Concept and kinds, Sale and Agreement to sell 2.2 Conditions and Warranties 2.3 Transfer of ownership in goods, Sale by non-owners 2.4 Unpaid Seller: Meaning & Remedies of unpaid seller	15
Total			30

References:

Sr. No.	Title of the Book	Author/s	Publication
1	Introduction to Law of Partnership - Including Limited Liability Partnership	Avtar Singh	EBC publication
2	Law of Sale of Goods	Avtar Singh & Paturkar D	(Ed 9) Eastern Book Company, Lucknow, 11th Edition 2021

Web References:

Sr. No.	Website Address	Institution
1	https://www.indiacode.nic.in/handle/123456789/1999	Bare Acts
2	https://indiankanoon.org/doc/107341/	Indian Partnership Act 1932

SEC - SKILL ENHANCEMENT COURSE (Compulsory)

Course Code: 24BC2-H101	Subject: Computerized Accounting	Marks: 50 Credits: 02
Course Objectives:		
<ol style="list-style-type: none"> 1. To familiarise the students with concept of Computerized Accounting System 2. To acquaint knowledge of all features in accounting and stock keeping. 3. To record all types of transactions in Tally Accounting Software. 4. To acquaint with account receivables and payable management in Tally Accounting software. 		
Course Outcome:		
<p>After completing the course, the student shall be able to</p> <p>CO1: Understand concept of Computerized Accounting System.</p> <p>CO2: Apply all features of Accounting and Stock Keeping</p> <p>CO3: Record all types of transactions in Tally Accounting Software.</p> <p>CO4: Maintain Accounts Receivable and Payable management.</p>		

Unit	Unit Title	Contents	No of lectures
I	Introduction to Computerized Accounting	<ol style="list-style-type: none"> 1.1. Meaning and Role of Computerized Accounting 1.2. Special features of Computerized Accounting System 1.3. Need and Objectives of introduction of Computerized Accounting 1.4. Advantages and Disadvantages of Computerized Accounting 1.5. Distinction between Manual Accounting and Computerized Accounting 1.6. Distinction between ERP and SAP 1.7. Introduction to Tally Software of Computerized Accounting 1.8. Salient Features and Advantages of Tally Software of Computerized Accounting 	5
II	Maintaining Charts of Accounting & Stock Keeping Units	<ol style="list-style-type: none"> 2.1. Introduction to Getting Started with Tally 2.2. Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3. Group Company – Creation, Alteration and Deletion 2.4. Charts of Accounts 2.5. Creation of Accounting Masters and Inventory Masters 2.6. Alteration and Deletion of Masters 2.7. TallyPrime Data Entry Steps – Ledger, Items and Vouchers 2.8. Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9. How to update Opening Balances and Opening Stock in TallyPrime 2.10. Ledger Creation, Alteration, Deletion, Traditional Method 2.11. Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12. Practice Exercise 	8
III	Recording and Maintaining of Accounting Transactions in TallyPrime	<ol style="list-style-type: none"> 3.1. Introduction to Recording Accounting Vouchers 3.2. Receipt and Payment Voucher 3.3. Contra Voucher 3.4. Purchase and Sale Voucher 3.5. Debit Note and Credit Note Voucher 3.6. Journal Voucher 3.7. Recording for Provision 3.8. Reports Generation 3.9. Practice Exercise 	9

IV	Accounts Receivables and Payable and Management	4.1. Bill-wise Accounts – an Introduction 4.2. Bill-wise Details for Purchases – Bills Payable 4.3. Bill-wise Details for Sales – Bills Receivable 4.4. Maintaining Bill wise details 4.5. Supply against advances 4.6. Tracking Overdue Supplies 4.7. Stock Category Reports 4.8. Practice Exercise	8
Total			30

AEC - ABILITY ENHANCEMENT COURSE (Compulsory)

Course Code: 24BC2-I115	Subject: English - II	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 written communication skills to increase their employability 4. To improve their vocabulary 5. To reinforce the correct grammar usage		
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 written communication skills CO4: Increase, retain and impeccably use new words CO5: Avoid errors in grammar and use language perfectly		

Unit	Unit Title	Contents	No of lectures
I	Appro JRD	Prose	3
II	Fur - Saki	Short Story	3
III	O Captain! My Captain! By Walt Whitman	Poem	2
IV	Grammar Units	1. Types of sentences 2. Clause Analysis	8
V	Vocabulary Building	1. Vocabulary Building Skills 2. Verbal analogy	4
VI	Written Communication Skills	1. Informal & Formal Letters 2. Job Application & Resume Writing	6
VII	Writing for social media	Blogs and content writing for select social media	4
Total			30

Suggested Readings:

1. Text Book – Success Avenue
2. Select Units from: High School English Grammar and Composition – NDV Prasad Rao
3. Word Power Made Easy – Norman Lewis

VEC - VALUE EDUCATION COURSE

Course Code: 24BC2-J118	Subject: Environmental Studies - II	Marks: 50 Credits: 02
Course Objectives:		
<ol style="list-style-type: none"> 1. To create awareness about various environmental pollution. 2. To understand Environmental Policies & Practices. 3. To study the impacts of human communities on environment 4. To gain knowledge through the field work 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Know various types of environmental pollutions.		
CO2: To understand Environmental Policies & Practices.		
CO3: To study the impacts of human communities on environment.		
CO4: Gain knowledge through the field work.		

Unit	Unit Title	Contents	No of lectures
I	Environmental Pollution	1.1 Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution 1.2 Nuclear hazards and human health risks 1.3 Solid Waste Management: Control measures of urban and industrial waste	10
II	Environmental Policies & Practices	2.1 Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture 2.2 Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act 2.3 Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context	10
III	Human Communities and the Environment	3.1 Human population growth: Impacts on environment, human health and welfare 3.2 Disaster management: floods, earthquake, cyclones and landslides 3.3 Environmental ethics: Role of Indian and other religions and cultures in environmental conservation 3.4 Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan	10
Total			30

Suggested Readings:

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.

CC - CO-CURICULAR (Compulsory)

Course Code: 24BC2-K119	Subject: Physical Education & Sports	Marks: 50 Credits: 02
Course Objectives:		
<ol style="list-style-type: none"> 1. To develop awareness regarding the importance of physical fitness in every individual. 2. To bring the overall awareness of values with regard to personal health and fitness. 3. To inculcate among students the desired habits and attitudes towards health to raise their health status. 4. To develop interest in exercise, sports and games for self-satisfaction and make it a part of life. 		
Course Outcome:		
After completing the course, the student shall be able to:		
CO1: Students will achieve and maintain a health-enhancing level of physical fitness.		
CO2: A commitment to exercising safely and effectively for the benefit of personal health and wellness.		
CO3: Student will understand that physical activity provides opportunities for enjoyment, challenge and self-expression.		
CO4: Student will be able to relate and develop a positive attitude towards physical fitness and sports that will help to improve physical, mental, social, emotional and spiritual health.		

Unit	Unit Title	Contents	No of lectures
I	Physical Fitness	<ol style="list-style-type: none"> 1. The Importance of Physical Fitness 2. Personal Fitness Program, Daily Activities, Diet, The Habit of Exercise, Exercise Session 3. Principles of Fitness 4. Progressive Overload 5. Variety 6. Rest and Recovery 7. Reversibility Consistency 	3
II	Exercise Scientific Approach	<ol style="list-style-type: none"> 1. Exercise 2. Importance of Warm Up 3. Cooling Down 4. Importance of Regular Exercises 5. Effect of Exercise and Training on Various Body Systems 	3
III	Diet	<ol style="list-style-type: none"> 1. Need of Diet and Nutrition 2. Classification of Nutrients 3. Balanced Diet 4. Water Balance in the Body 5. Better Health through Diet 6. Diet and Behavior 	3
IV	Changing Trends and Careers in Physical Education	<ol style="list-style-type: none"> 1. Concept, Aims & Objectives of Physical Education 2. Changing Trends in Sports- playing surface, wearable gear and sports equipment, technological advancements 3. Career options in Physical Education 4. Khelo-India Program and Fit – India Program 	3
V	Active Lifestyle	<ol style="list-style-type: none"> 1. Know yourself 2. Increase Physical Fitness 3. Make good use of your free time 4. Active during Weekly holidays 5. Know the Value of Efforts 	3
VI	Participation in Fitness Activity	Every student should participate in Fitness Activity for 15 hours	15
Total			30

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Foundation of Physical Education, Exercise Science and Sports.	Bucher, C. A., & Wuest, D. A.	Tata McGraw Hill Education Private Limited	New Delhi
2	Textbook of Applied Measurement Evaluation & Sports Selection.	Kansal, D. K.	Sports & Spiritual Science	New Delhi
3	Advanced Fitness Assessment and exercise prescription	Hayward, V	Human Kinetics,	USA.
4	Physical Activity and Health Guidelines	Rahl, R. V	Human Kinetics.	USA
5	Essentials of Physical Education	Ajmar Singh	Kalyani Publication.	Delhi
6	Health, Exercise and Fitness	Muller, J.	Sports Publication.	New Delhi
7	Methods in Physical Education	Kamlesh, M.	Friends Publications	Delhi

Suggested Readings:

1. Fit India Fitness Protocols. (n.d.). Retrieved 11 25, 2020, from Ministry of Youth Affairs and Sports:
<https://yas.nic.in/fit-indiafitness-protocols>
2. National Health Mission. (n.d.). Retrieved 11 25, 2020, from Ministry of Health and Family Welfare:
<https://nhm.gov.in/>
3. NIN/ICMR. Recommended dietary intakes for Indian sports men and women, 1985 National Institute of Nutrition. Dietary guidelines for Indians – A Manual, 1998
4. Administration Manual. (2020, 10). Retrieved 11 25, 2020, from Khelo In- dia:
<https://schoolfitness.kheloindia.gov.in/UploadedFiles/SampleData/ AdminManual.pdf>
5. Fit India Fitness Protocols. (n.d.). Retrieved 11 25, 2020, from Ministry of Youth Affairs and Sports:
<https://yas.nic.in/fit-indiafitness-protocol>