

**FCURRICULUM AND CREDIT FRAMEWORK FOR UNDERGRADUATE PROGRAMME
(CCFUGP)**

**SYLLABUS FRAMED ACCORDING TO THE NATIONAL EDUCATION POLICY (NEP-
2020)**

w.e.f. Academic Session 2023-24

**FOR
BACHELOR OF COMMERCE**



**DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE AND MANAGEMENT
CHAUDHARY RANBIR SINGH UNIVERSITY, JIND (HR)**

Implementation of NEP-2020 at UG Level

In

Chaudhary Ranbir Singh University, Jind (Haryana)

BASED ON

UGC Guidelines for Multiple Exit and Entry in Academic Programmes in HEIs

Introduction

Education plays a significant role in the holistic development of the student. A robust, flexible, multidisciplinary education framework with “Learner Centric Pedagogy” could effectively transform a student into a global citizen of tomorrow to catalyze nation’s growth and development. The National Education Policy 2020 (NEP 2020) outlines the goals, objectives, and policies for the development and improvement of education across all levels. The NEP 2020 is a comprehensive and ambitious policy that aims to transform the Indian education system and makes it more student-centric, holistic and to align with the needs of the 21st century. Some of the key features of the NEP 2020 include:

- Multidisciplinary, flexible and equitable education framework for the holistic development of learners
- Emphasis on skill-based education, vocational education and apprenticeship/internship
- Encourage critical thinking, creativity and problem-solving skills
- Increase the Gross Enrollment Ratio (GER) in higher education to 50% by 2035
- Promotion of Indian languages, art, culture and heritage
- Emphasis on Multidisciplinary, Interdisciplinary, and Transdisciplinary research to develop innovative solutions to overcome societal issues

NEP 2020 advocates that a holistic and multidisciplinary education would aim to develop all capacities of human beings -intellectual, aesthetic, social, physical, emotional, and moral in an integrated manner. Such a holistic education approach is necessarily required at under graduate level. The 4-year multidisciplinary Bachelor's programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student. The holistic four year under graduate education with multiple entry and exit provisions will help in matching of the undergraduate education to international standards and will facilitate the student mobility for higher studies, research and employability across the globe. The CCFUGP developed for CRSU - JIND and their affiliated colleges underlines the heart and soul of NEP 2020.

About the Programme: Bachelor of Commerce (B.Com) is four year full time under-graduate programme in commerce. The programme was started in 2022. The course provides an extreme and rigorous base for teaching, research and administration. The course serves the needs of academics and prepares students for business and industry sector. The student will gain indepth knowledge of accounting, finance, business law, marketing, tax and costing. This program aims to provide students with specific knowledge and skills relevant to their career. The programme aims to make students aware of the new and emerging trends in the field of Commerce. In the current year the entire structure and syllabus of course is revised as per national education policy-2020.

Objectives

The following objectives of NEP 2020 are kept in perspectives while designing the CCFUGP:

- To provide multidisciplinary and holistic education to learners to ensure the unity and integrity of all knowledge;
- To provide flexibility so that learners have the ability to choose programmes, according to their talents and interests;
- To eliminate harmful hierarchies among disciplines/fields of study and silos between different areas of learning;
- To promote creativity and critical thinking and to encourage logical decision-making and innovation;
- To promote ethics and human & constitutional values among the learners;
- To promote multilingualism and the power of language in learning and teaching;
- To impart life skills such as communication, cooperation, teamwork, and resilience;
- To promote outstanding research as a co-requisite for outstanding education and development; and
- To incorporate Indian Knowledge System relevant for a particular discipline or field of studies.

Scope of the Framework

- i. Curriculum and Credit Framework for Undergraduate Programmes (Multidisciplinary)
- ii. Curriculum and Credit Framework for Undergraduate Programmes (Single Major) (For students who choose to pursue single major from 1st semester)
- iii. Curriculum and Credit Framework for Undergraduate Programmes (Single Major)(For students who choose to pursue single major after 2nd semester of multidisciplinary Programmes)

- iv. Curriculum and Credit Framework for Undergraduate Programmes (Interdisciplinary)

Main features of Curriculum and Credit Framework

CCFUGP includes the following features:

- i. Opportunity for learners to choose the courses of their interest in all disciplines
- ii. Provision of multiple entry and exit options with a UG Certificate or UG Diploma or UG Degree depending on the number of credits earned
- iii. Flexibility for students to move among the institutions through the implementation of Academic Bank of Credits (ABC)
- iv. Flexibility to switch to alternative modes of learning (Offline, ODL, Online, and Hybrid modes)
- v. Versatile curricular framework for holistic development of graduate

Course:

Course refers to a paper having specified credits which is a component of a programme in a subject. The course defines the learning objectives and learning outcomes. A course may be designed comprising credits for lectures/tutorials/laboratory work/field work/outreach activities/project work/internship/vocational training etc. or combination thereof.

Credit:

Credit is the weightage given to each course of study. It is the numerical value assigned to a course according to the relative importance of the contents and the contact hours required to teach the prescribed syllabi of the programme.

Discipline Specific Course (DSC):

A Major Course as discipline specific course is the field in which a student focuses during the course of his/her degree.

Minor Course (MIC):

Minor Course aims to expand student's knowledge beyond the major field of study.

Vocational Course (VOC):

Vocational Course assists student in developing workforce-relevant skills and enhance the employability of student.

Multidisciplinary Course (MDC):

A Multidisciplinary Course is an option to explore disciplines of interest beyond the choices of learners made in their major and minor disciplines.

Ability Enhancement Course (AEC):

Ability Enhancement Course aims to achieve competency in language and communication skills.

Skill Enhancement Course (SEC):

Skill Enhancement Course aims to promote skills pertaining to a particular field of study, impart practical skills, hands-on training, soft skills, etc., in order to enhance the student's employability.

Internship:

Internship is a course to develop a professional ability through an appropriate learning. The Internship is for eight weeks.

Research Project:

Research Project is a course involving applications of knowledge in exploring, analyzing and solving real-life situations/problems.

Value Added Course (VAC):

Value Added Course aims to add the knowledge of learner beyond academic disciplines.

Semester/Academic Year

A semester comprises 90 working days and an academic year is divided into two semesters.

Eligibility

Senior Secondary School Leaving Certificate or Higher Secondary (12th Grade) Certificate obtained after successful completion of Grade 12 or equivalent stage of education corresponding to Level-4. However, the minimum eligibility to various UG programmes will be governed by the Ordinances of concerned Universities.

Programme Structure

The undergraduate degree programme is designed for eight semesters, or four years with multiple entry and exit options.

Major and Minor disciplines

Major discipline is the discipline or subject of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (about 50% of total credits) through core courses in the major discipline.

Minor discipline helps a student to gain a broader understanding beyond the major discipline. For example, if a student pursuing an Economics major obtains a minimum of 12 credits from a bunch of courses in Statistics, then the student will be awarded B.A. degree in Economics with a Minor in Statistics.

Awarding UG Certificate, UG Diploma, and Degrees

UG Certificate: Students who opt to exit after completion of the first year and have secured 48 credits (44 credits in case of single major) will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.

UG Diploma: Students who opt to exit after completion of the 2nd year and have secured 96 credits (94 credits in case of single major) will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

3-year UG Degree: Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 132 credits (136 credits in case of single major) and satisfying the minimum credit requirement as given in Table 1.

4-year UG Degree (Honours): A four-year UG Honours degree in the major discipline will be awarded to those who complete a 4-year degree programme with 180 credits (184 credits in case of single major) and have satisfied the credit requirements as given in Table 1.

4-year UG Degree (Honours with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students, who secure 180 credits (184 credits in case of single major), including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

UG Degree Programmes with Single Major: A student has to secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a single

major. For example, in a 3-year UG programme, if the total number of credits to be earned is 136, a student of Physics with a minimum of 68 credits will be awarded a B.Sc. in Physics with a single major. Similarly, in a 4-year UG programme, if the total number of credits to be earned is 184, a student of Physics with a minimum of 92 credits will be awarded a B.Sc. (Hons./Hon. With Research) in Physics in a 4-year UG programme with single major.

Interdisciplinary UG Programmes: The credits for core courses shall be distributed among the constituent disciplines/subjects so as to get core competence in the interdisciplinary programme. For example, a degree in Econometrics requires courses in economics, statistics, and mathematics. The total credits to core courses shall be distributed so that the student gets full competence in Econometrics upon completion of the programme. The degree for such students will be awarded as B.Sc. in Econometrics for a 3-year UG programme or B.Sc. (Honours) / B.Sc. (Honours with Research) in Econometrics for a 4-year UG programme.

Multidisciplinary UG Programmes: In the case of students pursuing a multidisciplinary programme of study, the credits to core courses will be distributed among the broad disciplines such as Life sciences, Physical Sciences, Commerce & Management, Arts, Social Sciences, Humanities, etc., For example, a student who opts for a UG program in Life sciences will have the total credits to core courses distributed across Botany, Zoology and Human biology disciplines. The degree will be awarded as B.Sc. in Life Sciences for a 3-year programme and B.Sc. (Honours) in Life Sciences or B.Sc. (Honours with Research) for a 4-year programme without or with a research component respectively.

The statutory bodies of the Universities such as the Board of Studies and Academic Council shall finalize the course list for various programmes.

The CCFUGP is detailed in the Table 1 to 5.

Table1: Minimum Credit Requirements to Award Degree under Each Category

S. No.	Broad Category of Course	Minimum Credit Requirement as per UGC Guidelines		UG Programmes (Multidisciplinary/ Interdisciplinary)		UG Programmes (Single Major)		UG Programmes (Single Major) For students who choose to pursue single major after 2 nd semester of multidisciplinary Programmes	
		3-year UG	4-Year UG	3-year UG	4-Year UG	3-year UG	4-Year UG	3-year UG	4-Year UG

1	Discipline Specific Courses (DSC)	60	80	72	112 (100+12*)	72	112 (100+12*)	68	108 (96+12*)
2	Minor Course (MIC including Vocational Courses [VOC])	24	32	24	32	24	32	32	40
3	Multidisciplinary Courses (MDC)	09	09	09	09	09	09	09	09
4	Ability Enhancement Courses (AEC)	08	08	08	08	08	08	08	08
5	Skill Enhancement Courses (SEC)	09	09	09	09	11	11	09	09
6	Value Added Courses (VAC)	06 – 08	06 – 08	06	06	08	08	06	06
7	Internship	02 – 04	02 – 04	04	04	04	04	04	04
8	Research Project / Dissertation*	-	12	-	12*	-	12	-	
	Total	120	160	132	180	136	184	136	184

Note: *Honours students not undertaking research shall have to do 3 courses for 12 credits in lieu of a research project/Dissertation.

CHAUDHARY RANBIR SINGH UNIVERSITY
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (scheme- D)
as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

1st Year: Scheme D										
Semester	Subject-1 Core Courses (Accounting & Finance Domain)	Subject-2 Core Courses (Business Regulation Domain)	Subject-3 Core Courses (Business Studies)	Minor / Vocational	Multidisciplinary Courses	Ability Enhancement Courses	Skill Enhancement Courses	Value Added Courses	Total Credits	Exit Option
I	CC-A1 4 credit Financial Accounting	CC-B1 4 credit Business Laws	CC-C1 4 credit Principles and Practice of Management	CC –M1 2 credit -Business Mathematics -1	MDC -1* 3 credit Personal Finance/ Business Organisation/Accounting for Beginners	AEC-1 2 credit Communi- cative English - I	SEC-1 3 credit Opt from the group	VAC-1 2 credit Opt from the group	24	Under Graduate Certificate in Commerce with 52 credits
II	CC-A2 4 credit Computerize dAccounting System*	CC-B2 4 credit Company Law	CC-C2 4 credit Principles of Marketing	CC –M2 2 credit - Business Mathematics -2	MDC- 2* 3 credit Fundamentals of Banking and Insurance/ Managerial Skills/ Office Management	AEC-2 2 credit Communi- cative English – II	SEC-2 3 credit Opt from the group	VAC-2 2 credit Opt from the group	24	
Internship of 4 credits of 4-6 weeks duration after 2nd semester										

2nd YEAR SCHEME D : BACHELOR OF COMMERCE										
III	CC-A3 4 credit Corporate Accounting -I	CC-B3 4 credit Income TaxLaw-I	CC-C3 4 credit Banking and Insurance	CC –M3 4 credit Business Economic s	MDC- 3* 3 credit Fundamentals of Indian Capital Markets/Leadersh ip/Micro Finance	AEC-3 2 credit व्यावहारिक हिंदी – I	SEC-3 3 credit Opt from the group	--	24	Under Graduate Diploma in Commerce with 96 credits
IV	CC-A4 4 credit Corporate Accounting- II	CC-B4 4 credit Income TaxLaw-II	CC-C4 4 credit Entrepreneursh ipDevelopment	CC –M4(V) 4 credit Consumer Protection inIndia	--	AEC-4 2 credit व्यावहारिक हिंदी – II	--	VAC-3 2 credit Opt from the group	20	
3rd YEAR SCHEME D: BACHELOR IN COMMERCE										
V	CC-A5 4 credit Cost Accounting	CC-B5 4 credit GST & Custom Laws	CC-C5 4 credit Industrial Laws	CC-M5 (V) 4 credit Corporate Secretarial Practices	--		Internship #4 credits	--	20	Bachelor in Commere with 132 credits
VI	CC-A6 4 credit Management Accounting	CC-B6 4 credit Corporate Governance & Auditing	CC-C6 4 credit Business Statistics	CC-M6 4 credit Business Environmen tof Haryana CC-M7 (V) 4 credit Advertising &Personal Selling	--	--	--		20	
Credits	Major=72		Minor= 24	MDC=09	SE C= 09	AEC=0 8	VAC=06	Internship=04	Total=132	

4th YEAR: SCHEME D: BACHELOR IN COMMERCE

Semester	Major Subject			Minor Subject	Total credits	Degree to be awarded
	Core Courses	Discipline Specific Courses	Practicum Courses	Core Courses		
VII Level-8	CC-H1 CC-H2 CC-H3 4+4 +4 Credits -Organizational Behaviour -Advanced Statistics -Indian Business Environment	DSE-H1 4 credit -Business Research Methods -Strategic Management	PC-H1 4 credit Analysis of Financial Statements	CC-HM1 4 credit Retailing	24	Bachelor (Honours) in Commerce with 184 Credits
VIII Level-8	CC-H4 CC-H5 CC-H6 4+4 +4 Credits -Human Resource Management -Financial Management -International Business	DSE-H2 4 credit -Business Ethics & CSR - Corporate & Security Valuation	PC-H2 4 credit Stock Market Operations	CC-HM2 4 credit Supply Chain Management	24	
OR						

VII Level- 8	CC- H1 CC- H2 CC- H3 4+4+4 Credits -Organizational Behaviour -Advanced Statistics – Indian Business Environment	DSE-H1 4 credit -Business Research Methods -Strategic Management	PC-H1 4 credit Analysis of Financial Statements	CC-HM1 4 credit Retailing	24	Bachelor (Honours with Research) in Commerce with 184 Credits
VIII Level- 8	CC- H4 CC- H5 4+4 Credits -Human Resource Management -Financial Management	-	Project/Dissertation 12 credits	CC-HM2 4 credit Supply Chain Management	24	

Note: A student will opt for multidisciplinary course from the subject which is different from the discipline. Student are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) or opted as major and minor discipline under this category provided further that if a multidisciplinary course across. The discipline cannot be offered by the department/institute/college, due to its constraints and available resources, then

I) MDC can be opted out of MOOCs through SWAYAM

II) MDC can be completed out of online courses offered by Chaudhary Ranbir Singh University, Jind

III) MDC can be completed from a cluster college, i.e., from a neighbouring college/ institute.

Skill Enhancement Courses (SEC) List

Sr. No.	Course Code	Course List	Lectures	Tutorials	Practical	Credit
Semester-I						
1.	B23-SEC-101	Office and Spread sheet Tools Learning	2	0	2	3
2.	B23-SEC-102	Advanced Spread Sheet tools	2	0	2	3
3.	B23-SEC-103	Basic IT Tools	2	0	2	3
4.	B23-SEC-104	Essentials of Python	2	0	2	3
5.	B23-SEC-105	Introductory Course in R	2	0	2	3
6.	B23-SEC-106	Computer Programming in R	2	0	2	3
Semester- II						
7.	B23-SEC-201	Integrating Marketing Communication	3	0	0	3
8.	B23-SEC-202	Business Communication	3	0	0	3
Semester- III						
9.	B23-SEC-301	Computer Added Accountancy	2	0	2	3

Value Added Courses (VAC) List

Sr. No.	Course Code	Course List	Lectures	Tutorials	Practical	Credit
Semester-I						
1.	B23-VAC-101	Human Values & Ethics/ Environmental Studies	2	0	0	2
Semester-II						
2.	B23-VAC-201	Environmental Studies/ Human Values & Ethics	2	0	0	2
Semester – IV						
3.	B23-VAC-401	Financial Literacy	2	0	0	2
4.	B23-VAC-402	E-Commerce	2	0	0	2

Note: Criteria of Internal Marks

Internal Marks: 30- Note: Internal marks (30) will be given on following basis

Attendance/Class Participation	10 Marks (33% of Total)
Seminar/Presentations/Assignments/Quizzes/Class test	15 Marks (50% of Total)
Mid Term Test	05 Marks (17% of Total)
Total	30 Marks

6.3. Credit hours for different types of courses

The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (minimum 15 weeks).

Each course may have only a lecture component or a lecture and tutorial component or a lecture and practicum component or a lecture, tutorial, and practicum component, or only practicum component. For example, a three-credit lecture course in a semester means three one-hour lectures per week with each one-hour lecture counted as one credit. In a semester of 15 weeks duration, a three-credit lecture course is equivalent to 45 hours of teaching. Required contact hours to earn credits will be as follows:

Nature of Work	Course Credits	Contact hours per week	Contact hours per semester (15 weeks)
Lecture	01	01	15
Tutorial per paper	01	01	15
Practical, Seminar, Internship, field practice/project, or community engagement, etc.	01	02	30

A course can have a combination of lecture credits, tutorial credits, and practicum credits. For example, a 4-credit course with three credits assigned for lectures and one credit for practicum shall have three 1-hour lectures per week and one 2-hour duration field-based learning/project or lab work, or workshop activities per week. In a semester of 15 weeks duration, a 4-credit course is equivalent to 45 hours of lectures and 30 hours of practicum. Similarly, a 4-credit course with 3-credits assigned for lectures and one credit for tutorial shall have three 1-hour lectures per week and one 1-hour tutorial per week. In a semester of 15 weeks duration, a four-credit course is equivalent to 45 hours of lectures and 15 hours of tutorials.

The following types of courses/activities constitute the programmes of study. Each of them will require a specific number of hours of teaching/guidance and laboratory/studio/workshop activities, field-based learning/projects, internships, and community engagement and service

- **Lecture courses:**

Courses involving lectures relating to a field or discipline by an expert or qualified personnel in a field of learning, work/vocation, or professional practice.

- **Tutorial courses:**

Courses involving problem-solving and discussions relating to a field or discipline under the guidance of qualified personnel in a field of learning, work/vocation, or professional practice.

• **Practicum or Laboratory work:**

A course requiring students to participate in a project or practical or lab activity that applies previously learned/studied principles/theory related to the chosen field of learning, work/vocation, or professional practice under the supervision of an expert or qualified individual in the field of learning, work/vocation or professional practice.

• **Seminar:**

A course requiring students to participate in structured discussion/conversation or debate focused on assigned tasks/readings, current or historical events, or shared experiences guided or led by an expert or qualified personnel in a field of learning, work/vocation, or professional practice.

• **Internship:**

A course requiring students to participate in a professional activity or work experience, or cooperative education activity with an entity external to the education institution, normally under the supervision of an expert of the given external entity. A key aspect of the internship is induction into actual work situations. Internships involve working with local industry, government or private organizations, business organizations, artists, crafts persons, and similar entities to provide opportunities for students to actively engage in on-site experiential learning.

• **Studio activities:**

Studio activities involve the engagement of students in creative or artistic activities. Every student is engaged in performing a creative activity to obtain a specific outcome. Studio-based activities involve visual- or aesthetic-focused experiential work.

• **Field practice/projects:**

Courses requiring students to participate in field-based learning/projects generally under the supervision of an expert of the given external entity.

• **Community engagement and service:**

Courses requiring students to participate in field-based learning/projects generally under the supervision of an expert of the given external entity. The curricular component of ‘community engagement and service’ will involve activities that would expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems.

7.0 Curricular components of the undergraduate programmes

The curriculum includes courses in language, skill, environmental education, India comprehension, digital and technological solutions, health and wellness, yoga education, sports and fitness, and more. It also includes courses from major streams, minor streams, and other disciplines.

7.1 Disciplinary/ Interdisciplinary Major: A student's major would give them the opportunity to study a specific subject or field in depth. The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester may comprise seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic.

7.2 Disciplinary/ Interdisciplinary Minor: Courses from disciplinary or interdisciplinary minors, as well as skill-based courses related to a chosen vocational education programme, will be available to students. Students who complete a sufficient number of courses outside of their intended major can pursue a minor in that field or in the selected interdisciplinary field. After completing a variety of courses in the second semester, students can declare their preferred minor and vocational stream.

7.3 Vocational Education and Training: In addition to imparting theoretical and practical knowledge, the undergraduate programme will incorporate vocational education and training to impart skills. A minimum of 12 credits will be awarded to students in the "Minor" stream of vocational education and training. These credits may be related to the student's preferred major or minor or choice of the student. These classes will be helpful in locating employment for students who drop out before finishing the programme.

7.4 Multidisciplinary courses: All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) or opted as major and minor stream under this category.

I. **Life Sciences:** Biochemistry, Biotechnology, Botany, Bioinformatics, Medical Biotechnology, Environmental Sciences, Food Technology, Forensic Sciences, Genetics, Microbiology, Zoology, Chemistry and other Life & Natural Sciences and other Natural

Science disciplines are among the foundational courses that students can choose from.

- II. **Physical Sciences:** Chemistry, Physics, Mathematics, Computer Sciences, Statistics, Energy and Environmental Sciences and other Physical Science disciplines are among the foundational courses that students can choose from. The courses in this category will assist students in utilizing and putting techniques and tools into use in both their major and minor fields. Training in applications languages like STATA, SPSS, Tally, and other programming languages like Python could be a part of the class. When it comes to data analysis and the use of quantitative tools, the fundamental courses in this category will be beneficial to science and social science.
- III. **Commerce and Management:** The courses cover topics like Accounting, Commerce, Business Studies, Human Resource Management, Finance, Production & operations International Business, Business Economics, E – Business, Travel & Tourism Management Financial institutions, Financial Technology, Data Science, English, Sociology, Psychology and other areas.
- IV. **Arts, Humanities and Social Sciences:** Through courses in the social sciences like Economics, History, Geography, Sanskrit, Music, Visual Arts, Political science, Psychology, Sociology, Defence Studies, English, Hindi, Public Administration, Library Sciences, Journalism, Mass Media and Communication among others, students will be able to comprehend people and their social behavior, society, and country. Survey methods and India-specific large-scale databases will be taught to students. History, archaeology, comparative literature, the arts and creative expressions, creative writing and literature, language(s), philosophy, and other related fields are just a few examples of courses that fall under the heading "humanities," as well as courses that are related to the humanities that are taught across disciplines.
- V. **Interdisciplinary Studies:** Taking courses in interdisciplinary fields like Environmental Sciences, Yoga Sciences, Gender Studies, Political Economy and Development, Global Environment & Health, Cognitive Science, International Relations, Political Economy and Development, Sustainable Development, and so on will help the learners to understand society.

7.5 Language Enhancement Courses: Students must demonstrate proficiency in English and a Modern Indian Language (MIL), with an emphasis on their language and communication skills, in order to graduate. The primary objective of the classes is to assist students in developing and demonstrating fundamental linguistic skills like critical reading, expository writing, and academic writing. These skills help students understand the

significance of language as a medium for knowledge and identity, as well as how to express their ideas in a clear and coherent manner. They would enable students to become familiar with the cultural and intellectual heritage of the chosen MIL and English languages, in addition to providing students with a reflective understanding of the complexity and structure of the language and literature related to both languages. The courses will also place an emphasis on the development and enhancement of skills like communication and the capacity for discussion and debate.

7.6 Skills Enhancement Courses (SEC):By giving students practical knowledge, hands-on experience, soft skills, etc., these courses aim to improve students' employability. The universities may design courses based on the needs of the students and the resources at its disposal.

7.7 Value-Added Courses (VAC) Common to All UG Students

Understanding India: The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

Environmental science/education: The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives.

Digital and technological solutions: Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health,

environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

Health & Wellness, Yoga education, sports, and fitness: Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

The Universities may introduce other innovative value-added courses relevant to the discipline or common to all UG programmes.

7.8 Summer Internship/Apprenticeship: key aspect of the new UG programme is induction into actual work situations. All students will also undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will undergo a 4-credit work-based learning/internship during the summer term in order to get a UG Certificate.

Community engagement and service: The curricular component of 'community engagement and service' seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.

Field-based learning/minor project: The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

7.9 Research Project/Dissertation: Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The students are expected to complete the Research Project in the eighth semester. The research outcomes of their project work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

Other Activities: This component will include participation in activities related to National Service Scheme (NCC), National Cadet Corps (NCC), adult education/literacy initiatives, mentoring school students, and other similar activities.

Additional Seats: The HEIs may create 10% additional seats over and above the sanctioned strength to accommodate the request for a change of major. Any unfilled or vacant seats may be filled with those seeking a change of Major. Preference will be given to those who have got highest CGPA with no arrears in the first year.

7.10 Levels of Courses

- I. **Foundation or introductory courses (First Year):** These courses will focus on foundational theories, concepts, perspectives, principles, methods, and procedures for deciding the subject or discipline of interest. These courses will impart general education required for the advanced studies. These courses will expose students to the different fields of study will lay the foundation for higher-level course work.
- II. **Intermediate-level courses (Second Year):** These courses will include subject-specific courses to fulfill the credit requirements for minor or major areas of learning.
- III. **Higher-level courses (Third Year):** These courses will be of disciplinary/inter disciplinary area of study are required for majoring for the award of a degree.
- IV. **Advanced courses (Fourth Year):** These courses will include lecture courses with

practicum, research methodology, advanced laboratory experiments / software training, research projects, hands-on-training, internship/apprenticeship projects at the undergraduate level.

8.0. Pedagogical approaches

The Learning Outcomes-Based Approach to curriculum planning and transaction requires that the pedagogical approaches are oriented towards enabling students to attain the defined learning outcomes relating to the courses within a programme. The outcome-based approach, particularly in the context of undergraduate studies, requires a significant shift from teacher-centric to learner-centric pedagogies, and from passive to active/participatory pedagogies. Every programme of study lends itself to the well-structured and sequenced acquisition of knowledge and skills. Practical skills, including an appreciation of the link between theory and practice, will constitute an important aspect of the teaching-learning process. Teaching methods, guided by such a framework, may include lectures supported by tutorial work; practicum and field-based learning; the use of prescribed textbooks and e-learning resources and other self-study materials; field-based learning/project, open-ended project work, some of which may be team-based; activities designed to promote the development of generic/transferable and subject-specific skills; and internship and visits to field sites, and industrial or other research facilities etc.

9.0. Outcomes based approach to Higher Education

The basic assumption of the learning outcomes-based approach to curriculum development for awarding higher education degree should be based on the demonstrable attainment of objectives (academic excellence, knowledge, creativity, abilities, attitudes, and values) in a student after the completion of a programme. The National Higher Education Qualifications Framework (NHEQF) specified learning outcomes related to the disciplinary area(s) in the selected field(s) of learning and generic learning outcomes that are anticipated to be attained by a graduate upon completion of the programme(s). Students must possess the qualities and characteristics of a graduate of a programme of study. The key outcomes that underpin curriculum planning and development at the undergraduate level include Graduate Attributes, Qualification Descriptors, Programme Learning Outcomes, and Course Learning Outcomes:

9.1 Graduate Attributes: Graduate attributes are developed through a process of critical and reflective thinking, the learning experience, the college or university experience as a whole, and the curriculum. Graduate attributes (Table 6) include both general learning outcomes that should be acquired and demonstrated by graduates of all programmes of study and learning outcomes

that are specific to disciplinary areas related to the chosen field(s) of learning within broad multidisciplinary, interdisciplinary, and trans-disciplinary contexts.

Table 6: Graduate attributes

Type of learning outcomes	The Learning outcomes descriptors
Disciplinary and interdisciplinary specific learning outcomes	<ul style="list-style-type: none"> ➤ Comprehensive knowledge and coherent understanding of the chosen disciplinary/interdisciplinary areas. ➤ Practical, professional, and procedural knowledge necessary for performing professional or highly skilled work/tasks related to the field(s) of study ➤ Capacity to go beyond simply copying curriculum content knowledge to create solutions to particular problems
Generic Learning outcomes	<ul style="list-style-type: none"> ➤ Complex problem-solving, Critical Thinking and Creativity ➤ Communication Skills ➤ Analytical reasoning/thinking ➤ Research-related abilities ➤ Coordination and collaboration with others ➤ Value inculcation ➤ Empathy ➤ Autonomy, responsibility, and accountability ➤ Environmental awareness and action ➤ Community engagement and service

9.2 Qualification descriptors: The students who complete three years of full-time study of an undergraduate programme of study will be awarded a Bachelor’s Degree. Some of the expected learning outcomes that a student should be able to demonstrate on completion of a degree-level programme may include:

- Fundamental/systematic or coherent understanding of an academic field of study
- Procedural knowledge related to the disciplinary/subject area of study
- skills in areas related to one’s specialization and current developments in the academic field of study
- Able to use knowledge, understanding and skills required for identifying problems and issues
- Demonstrate subject-related and transferable skills that are relevant to some of the job trades and employment opportunities.

In addition to basic learning outcomes descriptor for Bachelor’s Degree, a student with Bachelor degree with honours may demonstrate additional skills like:

- Specialization and current developments in the academic field of study
- Comprehensive knowledge about materials relating to essential and advanced learning

areas pertaining to the chosen disciplinary areas (s) and field of study

- Skills in identifying information needs
- Able to use knowledge, understanding and skills for critical assessment of a wide range of ideas and complex problems and issues relating to the chosen field of study

9.3 Programme and course learning outcomes: Individual programmes of study will have defined learning outcomes which must be attained for the award of a specific certificate/diploma/degree. Course learning outcomes are specific to the learning for a given course of study related to a disciplinary or interdisciplinary/multi-disciplinary area. Course-level learning outcomes must be aligned to programme learning outcomes. The achievement by students of course-level learning outcomes leads to the attainment of the programme learning outcomes.

10. Learning assessment

A variety of assessment methods that are appropriate to a given disciplinary/subject area and a programme of study will be used to assess progress toward the course/programme learning outcomes. Priority will be accorded to formative assessment. Evaluation will be based on continuous assessment, in which sessional work and the terminal examination will contribute to the final grade. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations; closed-book and open-book tests; problem-based assignments; practical assignment laboratory reports; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce interviews; computerized adaptive assessment, examination on demand, modular certifications, etc.

The proportion of external and internal assessment in any course shall be preferably 70%:30%. However, this proportion may vary depending upon the nature of course.

10.1. Letter Grades and Grade Points: The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the programme of study.

The HEIs may also mention marks obtained in each course and a weighted average of marks based on marks obtained in all the semesters taken together for the benefit of students.

Marks (%)	Letter Grade	Grade Point
> 85	O(outstanding)	10
> 75 to 85	A+(Excellent)	9
> 65 to 75	A(Very good)	8
> 55 to 65	B+(Good)	7
> 50 to 55	B(Above average)	6
> 40 to 50	C(Average)	5
40	P (Pass)	4
Less than 40	F(Fail)	0
	Ab(Absent)	0

10.2. Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- i. The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$\text{SGPA (Si)} = \frac{\sum(C_i \times G_i)}{\sum C_i}$$

Where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course.

Example for Computation of SGPA

Semester	Course	Credit	LetterGrade	Gradepoint	Credit Point (CreditxGrade)
I	Course 1	3	A	8	3X8= 24
I	Course 2	4	B+	7	4X7= 28
I	Course 3	3	B	6	3X6= 18
I	Course 4	3	O	10	3X 10 =30
I	Course 5	3	C	5	3X5= 15
I	Course 6	4	B	6	4X6= 24
		20			139
	SGPA				139/20=6.95

- ii. The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

where S_i is the SGPA of the i^{th} semester and C_i is the total number of credits in that semester.

Example for Computation of CGPA

Semester1	Semester2	Semester3	Semester4	Semester5	Semester6
Credit:21 SGPA:6.9	Credit:22 SGPA:7.8	Credit:25 SGPA:5.6	Credit:26 SGPA:6.0	Credit:26 SGPA:6.3	Credit:25 SGPA:8.0
CGPA= 6.73 (21 x6.9+22x7.8+25x5.6+26 x6.0+26x6.3+25 x8.0)/145					

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Transcript: University will issue a transcript for each semester as well as a cumulative transcript that reflects performance across all semesters based on the recommendations made above regarding letter grades, grade points, and SGPA and CCPA.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the Course	Financial Accounting		
Course Code	B23-COM-101		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-A1		
Level of the course	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle. prepare the financial statements of companies and apply the knowledge of depreciation accounting. understand and prepare the accounts for the non-profit organizations and consignment accounts. prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts. 		
	5*.		
	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprise of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and		14

	conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	
II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	14
III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	16
IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	16
V*	----	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Gupta R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi. • Hanif & Mukherjee., 2016. Financial Accounting. Tata McGraw Hill. • Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi. • Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida. • Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the Course	Business Laws		
Course Code	B23-COM-102		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-B1		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the provisions of Indian Contract Act. 2. know the obligations of buyer and seller for making the business agreements and contracts. 3. apply skills to initiate entrepreneurial ventures as partnership and LLP. 4. understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology. 		
	5*.		
	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for	15

	breach of contract.	
II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	15
III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.	15
IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Aggarwal Rohini, <i>Mercantile & Commercial Laws</i>, Taxmann Allied Services (P) Ltd., New Delhi. • Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. • Bulchandani, K.R., <i>Business Laws</i>, Himalaya Publishing House, New Delhi. • Datey, V.S., <i>Business and Corporate Laws</i>, Taxmann Publications, New Delhi. • Kapoor, N.D., <i>Business Law</i>, Sultan Chand & Sons, New Delhi. • Kuchhal, M.C., Kuchhal Vivek, <i>Business Legislation for Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. • Tulsian, P.C., <i>Business Laws</i>, Tata McGraw Hill, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the Course	Principles and Practice of Management		
Course Code	B23-COM-103		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-C1		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts. understand the utility and application of planning and organizing functions of management. assimilate and use the concepts of delegation, decentralization and staffing in organization. comprehend the concept and applications of leadership styles, and controlling practices in organizations. 		
	5*.....		
	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo		15

	classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	
II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	15
III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	15
IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	15
V*	-	

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam: 	

Part-C Learning Resources

<p>Recommended Books/E-Resources/LMS:</p> <ul style="list-style-type: none"> • Basu, C, Business Organisation and Management, McGraw Hill Education. • Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. • Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi • O'Donnell Cyril & Koontz Harold, Management, McGraw Hill, New Delhi. • Stephen P Robbins, David A DeCenzo, „Fundamentals of Management, Essential Concepts and Applications • Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.
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* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the Course	Business Mathematics-1		
Course Code	B23-COM-104		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M1		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand set theory, logical statements and truth tables. 2. learn the logarithms and arithmetic and geometric progressions and their applications. 3. familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations. 4. have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life. 		
	5*.		
	Theory	Tutorial	Total
Credits	02	-	02
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of		8

	sets, De-Morgan's laws; Logical statements and truth tables.	
II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7
III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Allen R.G.D., Basic Mathematics, Macmillan, New Delhi • D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons. • E. Don and J. Lerner (2009). Schaum outlines of Basic Business Mathematics, McGraw Hill. • Holden, Mathematics for Business and Economics, Macmillan India, New Delhi. • S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024

Part-A Introduction

Subject	Commerce		
Semester	I		
Name of the Course	Personal Finance		
Course Code	B23-COM-105		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	MDC-1		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> understand the basics of personal finance and personal financial planning. gain the knowledge of investment and different investment avenues available for managing finance. understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance. do insurance planning, tax and estate planning and retirement planning. 		
Credits	Theory	Tutorial	Total
	03	-	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 9 marks each, having two questions from each unit.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Personal finance: Concept, need, principles, scope; Personal finance services and strategies; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting.	12

II	Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc.; Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property; Other avenues for investment: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; loans: Sources and types; Identifying risky avenues for investment.	11
III	Calculating risk and return of various investment avenues; Calculating costs in investment and loans; Identifying hidden costs; Tax treatment of investment; Likely causes of cheating and fraud in investment; Institutional framework for investing: SEBI, IRDA, RERA, AMFI, bank ombudsman, etc.	11
IV	Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Retirement planning: Pension plans, NPS.	11

Suggested Evaluation Methods

Internal Assessment:

➤ **Theory**

Class Participation

Seminar/Presentation/Assignment/Quiz/Class Test etc.

Mid Term Exam

**End Term
Exam**

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Arthur J. Keown: Personal Finance, Pearson India.
- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business.
- Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, Melissa Hart: Personal Finance, Tata McGraw Hill India.
- Lewis Altfest: Personal Financial Planning, Tata McGraw Hill.
- Madura Jeff: Personal Finance, Pearson India.
- Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 McGraw Hill.

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the Course	Computerized Accounting System*		
Course Code	B23-COM-201		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-A2		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to:		
	<ol style="list-style-type: none"> 1. understand the concept of computerized accounting and be familiar with accounting software. 2. create company ledger, vouchers in accounts software. 3. prepare financial statements in Tally. 4. comply with tax regulations – GST, Income Tax, etc. 		
Credits	Theory	Practical	Total
	02	02 (1Credit = 2 Hours for practical)	4
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	15
II	Company creation: Setup features, accounting features, configuration,	15

	shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.	
III	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.	15
IV	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.	15
V*	Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally.	

Suggested Evaluation Methods

<p>Internal Assessment:</p> <ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam: ➤ Practicum Class Participation Seminar/Demonstration/Viva Voce/Lab Records etc. Mid Term Exam: 	End Term Exam
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Part-C Learning Resources

<p>Recommended Books/E-Resources/LMS:</p> <ul style="list-style-type: none"> • A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi. • Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi. • Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi. • Bansal Manoj, Computerized Accounting System, Sahitya Bhawan Publications. • Kavitha et. al., Computerized Accounting, Himalaya Publishing House. • Raman B.S. and Singh Ravi, Computerized Accounting System, EPBP Publication.
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* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the Course	Company Law		
Course Code	B23-COM-202		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-B2		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the concept of company as form of business organization, regulatory framework and the process of incorporation. 2. elaborate on important documents of the company and their operational usefulness. 3. understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary. 4. apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company. 		
	5* .---		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation		14

	contracts.	
II	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus.	16
III	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	16
IV	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.	14
V*	-	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam* 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, <i>Elements of Company Law</i>. Sultan Chand & Sons Pvt. Ltd. • Kapoor N.D., <i>Elements of Company Law</i>, Sultan Chand & Sons, New Delhi. • Majumdar, A.K. and Kapoor, G.K., <i>Company Law</i>, Taxmann Publications. • Ramaiya A., <i>Guide to the Companies Act</i>, Wadhwa & Co, Nagpur. • Ratan Nolakha, <i>Company Law and Practice</i>, Vikas Publications, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the Course	Principles of Marketing		
Course Code	B23-COM-203		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-C2		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the basic concepts of marketing and assess the marketing environment. 2. analyse the consumer behaviour in the present scenario and marketing segmentation. 3. discover the new product development and factors affecting the price of a product in the present context. 4. understand the promotional and distribution strategies along with the recent developments in the field of marketing. 		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural,	15

	technological, politico-legal and socio- cultural.	
II	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases.	15
III	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies.	15
IV	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.	15
V*	--	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<p>➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam</p>		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Grewal, Dhruv and Michael Levy; <i>Marketing</i>; Tata McGraw Hill. • Kumar Arun & Meenakshi N., <i>Marketing Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition • Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, <i>Marketing: Concepts and Cases. (Special Indian Edition).</i>, McGraw Hill Education • Philip Kotler, <i>Principles of Marketing</i>. Pearson Education. • Ramaswami, V.S. and Namakumari, S.; <i>Marketing Management</i>; MacMillan India Ltd. • Saxena Rajan, <i>Marketing Management</i>, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the Course	Business Mathematics-II		
Course Code	B23-COM-204		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M2		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> gain the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima. learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems. apply binomial theorem, learn the concept and applications of permutations and combinations. learn the concept of Linear programming and formulation of linear programming problems related to business and commerce. 		
	5*.		

	Theory	Tutorial	Total
Credits	02	-	02
Internal Assessment Marks	15	-	15
End Term Examination Marks	35	-	35
Examination Time	3Hrs	-	3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies; Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce.	6
II	Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.	6
III	Binomial Theorem; Permutations and Combinations.	6
IV	Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.	7
V*	-	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • A.R. Vasishtha, Matrices, Krishna Prakashan (P) Media Ltd. • Allen R.G.D., Basic Mathematics, Macmillan, New Delhi • D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons. • Dowling E.T., Mathematics for Economics, Schaum Series, McGraw Hill, London. • E.T. Dowling, Schaum outlines of Calculus for Business, Economics and the Social Sciences. McGraw Hill. • Holden, Mathematics for Business and Economics, Macmillan India, New Delhi. • S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the Course	Fundamentals of Banking and Insurance		
Course Code	B23-COM-205		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	MDC-2		
Level of the course (As per Annexure-I);	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. know the basics of banking. 2. understand the banking instruments. 3. understand the basics of insurance. 4. learn about various types of insurance. 		
	5*.-		
	Theory	Tutorial	Total
Credits	03	-	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 9 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.	10
II	Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers.	12
III	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features,	10

	importance, and types: procedure of taking life insurance policies, nomination and assignment.	
IV	General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance.	13
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Basu A.K: Fundamentals of Banking-Theory and practice; A Mukerjee and co; Calcutta 2 • Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai • Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons. • Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. • Mohapatra and Acharya., 2018. Banking and Insurance. Pearson • Natrarajan and Parameswaran: Indian Banking; S. Chand Company Ltd, New Delhi • Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	III		
Name of the Course	Corporate Accounting -I		
Course Code	B23-COM-301		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-A3		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. know the accounting for share, understand the procedure of buyback of shares. 2. know the accounting for profit prior to incorporation and underwriting of shares. 3. understand the accounting treatment for amalgamation and internal reconstruction of companies. 4. understand IDCS and preparation of final accounts of companies. 		
	5*.--		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on	15

	shares; Redemption of preference shares.	
II	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	15
III	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	15
IV	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	15
V*	-	

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 	

Part-C Learning Resources

<p>Recommended Books/E-Resources/LMS:</p> <ul style="list-style-type: none"> • Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra. • Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi. • Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University • R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand • Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi. • Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi. • Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	III		
Name of the Course	Income Tax Law-I		
Course Code	B23-COM-302		
Course Type: (CC/MCC/MDC/CCM/SEC/VOC/DSE/PC/AEC/VAC)	CC-B3		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to:		
	<ol style="list-style-type: none"> 1. understand the necessary concepts of Income Tax 2. determine the impact of residential status on tax liability. 3. determine Tax liability under five heads of income 4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes. 		
	5*.		
Credits	Theory	Tutorial	Total
	3	1	04
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	12

II	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	19
III	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	16
IV	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	13
V*	--	

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 	

Part-C Learning Resources

<p>Recommended Books/E-Resources/LMS:</p> <ul style="list-style-type: none"> • Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi. • Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra. • Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal. • Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi. <p>Journals:</p> <ul style="list-style-type: none"> • <i>Income tax reports</i>. Company Law Institute Pvt. Ltd., Chennai. • <i>Taxman</i>. Taxman allied Services Pvt. Ltd., New Delhi.

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	III		
Name of the Course	Banking and Insurance		
Course Code	B23-COM-303		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-C3		
Level of the course (As per Annexure-I);	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: <ol style="list-style-type: none"> 1. know the basics of banking. 2. understand the Indian banking system. 3. understand the principles & regulation of insurance. 4. learn about various types of insurance and claims settlement procedure. 		
	5*.-		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	15
II	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	15
III	Insurance: Concept, need and principles of insurance; Insurance and	15

	economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.	
IV	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai. • Insurance & Risk Management – Dr. P.K. Gupta, Himalaya Publishing House, Delhi. • Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. • Mohapatra and Acharya., 2018. Banking and Insurance. Pearson Publications. • Nalini Prava Tripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India. • Principles and Practices of Banking (CA-IIBF), Macmillan, New Delhi. • Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	III		
Name of the Course	Business Economics		
Course Code	B23-COM-304		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M3		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand price & output determination under different market structures. 2. understand behaviour of firms & their stakeholders with many products and multiple objectives 3. develop the capability to analyse macro-economic environment 4. take decisions according to state economic policies 		
	5*.-		
	Theory	Tutorial	Total
Credits	03	1	02
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	03 Hrs.		03 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Nature and scope of business economics, Importance of economics in business decisions. Basic Economic Concepts; Marginal analysis. Nature of demand function: law of demand, shifts in demand curve, factors influencing demand. Elasticity of demand: price, income and cross. Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach.	12

II	Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition.	18
III	Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships. Employment theory, classical employment theory; Keynesian theory of employment. Money definition and its functions.	15
IV	Macro Economics: concept, nature and scope. Circular flow of income (four core sectors). National income concepts (an overview) – GNP, GDP, NNP, NDP. Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control.	15
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi. • Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi. • G.S. Gupta : Managerial Economics McGraw Hill Education; 2nd edition, 2017 • Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi. • Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi. • Paul, S., Gupta, G. and Mote, V., Managerial Economics, Tata McGraw Hill 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	III		
Name of the Course	Fundamentals of Indian Capital Markets		
Course Code	B23-COM-305		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	MDC-3		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the basics of Indian capital market. 2. understand the stock market regulator and provisions for investors" protection. 3. get acquainted with the functioning of stock exchanges of India. 4. understand the depository system of Indian capital market. 		
	Theory	Tutorial	Total
Credits	03	-	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 9 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.	12
II	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary	11

	and secondary market; Investor protection and grievance redressal.	
III	Stock Exchanges in India: Origin, role and functions; Listing of Securities: Concept, merits & demerits, listing requirements, procedure.	11
IV	Depository System in India: Role, function, dematerialisation of securities; Recent trends in Indian capital market.	11
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Bhole L.M., Financial Markets and Institutions, Tata McGraw Hill, Delhi. • Kanuk, Alan R., Capital Markets of India, Wiley Finance • Khan M.Y., Indian Financial System, Tata McGraw Hill, Delhi. • Machi Raju, H.R., Working of Stock Exchanges in India, Wiley Eastern Ltd., New Delhi. • Pathak Bharti V., The Indian Financial System, Pearson Education. • Raghunathan V., Rajib Prabina, Stock Exchanges, Investments and Derivatives, Tata McGraw Hill, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	IV		
Name of the Course	Corporate Accounting -II		
Course Code	B23-COM-401		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-A4		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the methods of shares and goodwill. 2. understand the basics of debentures and valuation of debentures. 3. understand and prepare the accounts of banking and insurance companies. 4. understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies. 		
	5*.		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question

Unit	Topics	Contact Hours
I	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	12
II	Debentures: Concept, features and types; Provisions related to	13

	issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation.	
III	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.	17
IV	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	18
V*	-	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Gupta, Nirmal, Corporate Accounting, Sahitya Bhawan, Agra. • Jain, S.P. and K.L. Narang Corporate Accounting, Kalyani Publishers, New Delhi. • Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi. • Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University • Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi. • Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi. 		

* Applicable for courses having practical component.

Part-A Introduction

Subject	Commerce		
Semester	IV		
Name of the Course	Income Tax Law-II		
Course Code	B23-COM-402		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-B4		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to:		
	<ol style="list-style-type: none"> 1. understand the deductions from gross total income of individuals, HUFs and firms. 2. compute the total income and tax liability of individuals, HUFs and Firms. 3. understand the filing of returns and working of Income Tax department. 4. understand the assessments, defaults and consequences. 5*. 		
Credits	Theory	Practical	Total
	03	01 1 Credit= 2 hour	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.	-	

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.	13
II	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration	20

III	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.	13
IV	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques.	14
V*	-	

Suggested Evaluation Methods

Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	End Term Exam
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Part-C Learning Resources

<p>Recommended Books/E-Resources/LMS:</p> <ul style="list-style-type: none"> • Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar. • Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi. • Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra. • Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal. • Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi. <p>Journals:</p> <ul style="list-style-type: none"> • <i>Income Tax Reports</i>. Company Law Institute Pvt. Ltd., Chennai. • <i>Taxman</i>. Taxman allied Services Pvt. Ltd., New Delhi.

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	IV		
Name of the Course	Entrepreneurship Development		
Course Code	B23-COM-403		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-C4		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the development of entrepreneurship as a field of study and as a profession. 2. comprehend the MSMEs in the development of the Indian economy. 3. analyze the business decisions involved in starting a new business venture. 4. determine the institutions supporting entrepreneurs. 		
	5*.		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.	-	

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.	15

II	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs-As a nascence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development.	15
III	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study-preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning.	15
IV	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development; Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.	15
V*	--	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Desai Vasant. Small-Scale Industries and Entrepreneurship, Himalaya Publishing House, • Hisrich R D and Peters M P, Entrepreneurship, Tata McGraw-Hill. • Kaulgud Aruna, Entrepreneurship Management, Vikas Publishing House, Delhi. • Kuratko & Hodgetts, Entrepreneurship – Theory, Process and Practices, Thomson Learning. • Rabindra N. Kanungo, Entrepreneurship and Innovation, Sage Publications, New Delhi. • S.S. Khanka, Entrepreneurial Development, S. Chand & Co. Ltd., Ram Nagar, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	IV		
Name of the Course	Consumer Protection in India		
Course Code	B23-COM-404		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M4(V)		
Level of the course (As per Annexure-I)	-		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understanding the Consumer and Consumerism 2. knowledge of consumer rights and responsibilities 3. comprehend the complaint filing procedure and legal redressal machinery 4. examine the remedies available under the COPA, 2019		
	Theory	Tutorial	Total
Credits	3	1	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Conceptual Framework: Concept and evolution of Consumerism, Profile of the consumer, Consumer Dynamics; Concept of Goods and Services; Restrictive and unfair trade practice; An overview of Prevention of Food Adulteration Act; Overview of Competition Act, 2002; Overview of Standards of Weights and Measures Act, 1976; Overview of Essential Commodities Act, 1955; Drugs and Magic Remedies(Objectionable Advertisement) Act, 1954	17
II	Consumer Education and Organizations: Objectives, purposes	

	and role of consumer organizations; Role of media; Consumer education in India; International consumer organizations; Establishing a consumer organization; Investor Protection Measures of SEBI.	13
III	The Consumer Protection Act, 2019: Salient features, important terms, consumer rights, consumer responsibilities, consumer and corporate social responsibility; United Nations and the guidelines for consumer protection, Comparison of the COPA, 1986 and 2019.	15
IV	Redressal mechanism: Guidelines for filing consumer complaints, Grievance redressal mechanism and limitations; Role of Voluntary Consumer Organization (VCOs) in redressal of consumer; Alternative dispute redressal mechanism: National consumer helpline; Complaint to Ombudsman, Arbitration, Median, Conciliation.	15
V*		
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Consumer Protection Law & Practice: A Comprehensive Guide to Consumer Protection Law, Taxmann Publications. • Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company. • Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company • S.C. Mehta, Indian Consumer, Tata McGraw Hill, New Delhi • The Consumer Protection Act, 1986 and 2019. • V.K. Aggrawal, Consumer Protection: Law and Practice, Bharat Law House, Delhi 		

* Applicable for courses having practical component.

DEPARTMENT OF COMMERCE

CHAUDHARY RANBIR SINGH UNIVERSITY

(A Haryana State Government University)

(Established by the Haryana State Legislature Act 28 of 2014 and

recognized by UGC Act 1956 U/S 2(f) & 12-B)

**Scheme of Examination and Syllabus for
Undergraduate Programme**

AECs, SECs, VACs

**Under Multiple Entry-Exit, Internship and CBCS-LOCFin
accordance with NEP-2020 w.e.f. 2023-24 (in phased
manner)**

Semester-I

Nomenclature of the Course: **Communicative English-I**

Course Code: **B23-AEC-1**

Course Type: **AEC-1**

Level of the Course: **100-199**

Credits: 2 (Theory 2)

Total Marks: 50

End Term Exam Marks: 35

Internal Assessment Marks: 15

Exam Time: 3 Hrs.

Workload: Theory 2 hours

Course Learning Outcomes:

After the successful completion of the course the student will be able to:

E101.1. The students will learn various types of verbal and non-verbal communication.

E101.2. They will understand the importance of interpersonal communication on workplaces and different ways of behaviour and communication.

E101.3. They will comprehend the importance of listening skills and its types.

E101.4. They will be introduced to parts of speech and their role in language learning.

Contents of the Course:

Unit I:

Theory and Types of Communication Verbal and Non-Verbal Communication

Unit II:

Workplace and Interpersonal Communication Introducing Oneself, Introducing Others, Making Requests, Offering Help, Congratulating, Making Enquiries and Seeking Permission

Unit III:

Importance of Listening Skills and their types Barriers to Effective Listening and how to overcome them Note-taking Techniques to capture the main ideas

Unit IV:

Parts of Speech

Suggested Readings:

Hargie, Owen. *The Handbook of Communication Skills*. Routledge, 2006.

Knapp, Mark L., et al. *Nonverbal Communication in Human Interaction*. Cengage Learning, 2013.

West, Richard, and Lynn H. Turner. *Understanding Interpersonal Communication: Making Choices in Changing Times*. Cengage Learning, 2010.

Instructions to the Paper Setters:

1. Question No 1 will be compulsory and have 7 questions based on all the four Units and the students will be required to write answers in 30 words.
2. Question No 2 and 3 will be set on Unit-I covering the entire Unit. Students will be required to attempt any one.
3. Question No 4 and 5 will be set on Unit-II covering the entire Unit. Students will be required to attempt any one.
4. Question No 6 and 7 will be set on Unit-III covering the entire Unit. Students will be required to attempt any one.
5. Question No. 8 and 9 will be based on Unit-IV having 7 parts each covering the entire Unit. Students will be required to attempt any one of these questions.

Evaluation of Internal Assessment

Internal Assessment (Theory) will be based on the following components.

i. Class Participation	4 Marks
ii. Seminar/Presentation/Assignments/ Quiz/Class Test etc.	4 Marks
iii. Mid-Term Exam	7 Marks
Total	15 Marks

Semester-II

Nomenclature of the Course: **Communicative English-II**

Course Code: **B23-AEC-2**

Course Type: **AEC-2**

Level of the Course: **100-199**

Credits: 2 (Theory 2)

Total Marks: 50

End Term Exam Marks: 35

Internal Assessment Marks: 15

Exam Time: 3 Hrs.

Workload: Theory 2 hours

Course Learning Outcomes

After the successful completion of the course, the student will be able to:

E201.1. The students will be introduced to the phonetics and syllables in English.

E201.2. They will learn various components of speaking skills and their use in communication.

E201.3. They will learn the practical use of punctuation and capitalization.

E201.4. They will have the comprehensive knowledge of tenses.

Contents of the Course:

Unit I: Sounds in English Language

Phonetic symbols and their understanding through a dictionary (Oxford Advanced Learner's Dictionary)

Transcribing one and two syllable words in English

(*For Blind Students: Develop a story from the given prompt or idea)

Unit II: Developing Fluency in Speaking Skills

Speech Making: Expository Speech, Argumentative Speech

Dialogues, Role Plays and Group Discussions

Unit III: Proper use of Punctuation and Capitalization

Unit IV: Introduction to Tenses

Suggested Readings:

Fraleigh, Douglas M., and Joseph S. Tuman. *Speak Up: An Illustrated Guide to Public Speaking*. Macmillan, 2011.

Lucas, Stephen. *The Art of Public Speaking*. McGraw-Hill, 2008.

Murphy, Raymond. *English Grammar in Use with Answers*. Cambridge UP, 2002.

Instructions to the Paper Setters:

1. Question No 1 will be compulsory and will have 7 parts based on all the four Units and the students will be required to attempt all the 7.
2. Question No 2 and 3 will be set on Unit-I covering the entire Unit. Students will be required to attempt any one.
3. Question No 4 and 5 will be set on Unit-II covering the entire Unit. Students will be required to attempt any one.
4. Question No 6 and 7 will be set on Unit-III covering the entire Unit. Students will be required to attempt any one.
5. Question No. 8 and 9 will be based on Unit-IV having 7 parts each covering the entire Unit. Students will be required to attempt any one of these

Evaluation of Internal Assessment

Internal Assessment (Theory) will be based on the following components.

i.	Class Participation	4 Marks
ii.	Seminar/Presentation/Assignments/ Quiz/Class Test etc.	4 Marks
iii.	Mid-Term Exam	7 Marks
	Total	15 Marks

INTEGRATED MARKETINHG COMMUNICATION

PAPER CODE: B23-SEC-201

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

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

CO1: analyse the concept of marketing communication.

CO2: compare the various communication tools marketers can use.

CO3: interpret the message and media strategies in the context of communication objectives.

CO4: summarise the challenges related to IMC.

UNIT-I:

IMC – Concept, Definitions, Evolution, Importance, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles.

UNIT-II:

IMC Planning Model, Understanding consumers' Levels of Involvements, Setting the Communication Objectives – in terms of Sales and Communication Tasks, Communication objectives and Classic Response Hierarchy models – AIDA, Hierarchy-of-Effects, Establishing the Communication Budget – the Methods and Trade-Offs.

UNIT-III:

Personal Communication Tools – Personal Selling, Tele-marketing, Mass Communication Tools – Advertising, Publicity and Public Relations, Sales Promotion. Role of promotion in IMC.

Digital Communication Tools – Online Advertising and Public Relations, Websites, Blogs/Vlogs, Mobile Marketing, email Marketing, viral Marketing.

Factors affecting the designing of Integrated Marketing Communication Mix.

UNIT-IV:

Value Propositions and Appeals, Message Structure and Message Sources, Personal and non-personal Channels of Communication, Media Selection-Objectives and Scheduling.

Suggested Reading:

1. Belch, G. E., Belch, M. A., and Purani Keyoor (2021). Advertising and Promotion: An Integrated Marketing Communications Perspective, 12th ed. McGraw-Hill Education (India) Pvt Ltd.
2. Capon, N., & Singh, S. S. (2010). Managing marketing: an applied approach. Wiley
3. Chaffey, D, Chadwick, F.A, Johnston, Kevin, and Mayer, Richard (2019), Internet marketing: Strategy, Implementation and Practice. Third ed. (Pearson Education)
4. Chaffey, D., & Smith, P. R. (2013). eMarketing EXcellence: Planning and optimizing your digital marketing. Routledge.

BUSINESS COMMUNICATION

PAPER CODE: B23-SEC-202

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

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

CO1: explain the need for communication in management.

CO2: appreciate the need of effective writing for communication.

CO3: demonstrate the skill of effective report writing and summarizing annual reports.

CO4: analyse business correspondence and e-correspondence.

UNIT-I:

Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal. Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.

UNIT-II:

Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information.

UNIT-III:

Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.

UNIT-IV:

Types of reports. Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes.

Suggested Reading:

1. C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.
2. Kaul, A. Effective Business Communication, 2nd ed. PHI learning
3. Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. NewDelhi.
4. Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, PrenticeHall of India Pvt. Ltd., New Delhi.
5. Meyer C,Dev(2021). Communicating for Results,Oxford University Press
6. Quintanilla, Kelly M, (2021), Business and Professional Communication, 4e, SageTextbook
7. R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
8. Raman and Singh(2012). Business Communication. Oxford University Press
9. Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

COMPUTER ADDED ACCOUNTANCY

PAPER CODE: B23-SEC-301

Total credits: 3
External marks: 50
Internal marks: 15
Practical:10

Course Learning Outcomes:

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

CO1: To handle accounts of an organization

CO2: To enhance the skills needed for computerized accounting

CO3: To enable the students to develop simple accounting applications

CO4. To check whether all the business transactions are properly recorded in the books of accounts or not

UNIT-I:

Computerized Accounting : Accounting process, Accounting principles and concepts, Computerised Accounting Systems: Basics of Computerised accounting systems - Meaning, Importance; Difference between computerized, accounting and manual accounting; Software programs for computerized accounting

UNIT-II:

Factors, affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software.

UNIT-III:

Accounting using Tally: Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters' maintenance, Account vouchers maintenance, inventory master's maintenance.

UNIT-IV:

Voucher and Entry in Books of Accounts: Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice

Suggested Reading:

1. Agarwal, Garima. Computerised Accounting: Himalaya Publishing House.
2. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education.
3. Grewal, T.S. Introduction to Accountancy. S. Chand and Co.
4. Gupta, R.L and Gupta, V.K. Principles and Practice of Accounting. Sultan Chand & Sons.
5. Haneef and Mukerjee. Accountancy I. Tata McGraw Hill Company.
6. Jain, S.P. and Narang, K.L. Accountancy I, Kalyani Publishers.
7. Jawahar Lal. Financial Accounting. Himalaya Publishing House.
8. Maidasani, Dinesh. Mastering Tally: Firewall Media
9. Nathani, Asok K. Tally ERP 9 Training Guide. BPB Publications
10. Sahgal, Deepak. Fundamentals of Financial Accounting. Tax Man Publication.

FINANCIAL LITERACY
PAPER CODE: B23-VAC-401

Total credits: 2
External marks: 35
Internal marks:15

Course Learning Outcomes:

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

CO1: Develop proficiency for personal and family financial planning

CO2: Apply the concept of investment planning

CO3: Ability to analyse banking and insurance products

CO4. Personal tax planning

UNIT-I:

Financial Planning and Financial Products; Introduction to saving; Time value of money, Management of spending and financial discipline

UNIT-II:

Banking products and services; Digitisation of financial transactions: Debit Cards {ATM Cards) and Credit Cards., Net banking and UPI, digital wallets Security and precautions against Ponzi schemes and online frauds

UNIT-III:

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

UNIT-IV:

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

Suggested Reading:

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

E-COMMERCE
PAPER CODE: B23-VAC-402

Total credits: 2
External marks: 35
Internal marks: 15

Course Learning Outcomes:

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

CO1: Describe the challenging needs of the society in the field of e-commerce.

CO2: Evaluate various applications in the context of online transactions.

CO3: Construct the steps in designing of website.

CO4: Compare various e-payment systems.

Unit- I:

Introduction to E-Commerce Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit- II:

Website Designing and Publishing Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit- III:

E-Payment System E- payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit- IV:

Security and Operational Aspects of E-Commerce E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.

Suggested Readings:

1. Arora, S. E-Commerce. New Delhi: Taxmann.
2. Awad, E. M. Electronic Commerce: From Vision to Fulfillment. New Delhi: Pearson, UBS Publisher & Distributors.
3. Chhabra, T.N., Jain, H. C., and Jain, A. An Introduction to HTML. New Delhi: Dhanpat Rai & Co.
4. Gupta, P., ed. E-Commerce In India: Economic And Legal Perspectives. New Delhi: Sage Publications.
5. Joseph,P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
6. Loudon, K. C. and Traver, C. G. E-commerce: Business, Technology and Society. Noida, India: Pearson Education.
7. Madan, S. E-Commerce. India: Scholar Tech Press.
8. Mathur, S., ed. E-Commerce. New Delhi: Pinnacle Learning.

BUSINESS ORGANIZATION
(COURSE TYPE- MDC 1)

PAPER CODE: B23-COM-106

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

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

CO1: examine the dynamics of the most suitable form of business organisation indifferent situations

CO2: evaluate the various elements affecting the business environment.

CO3: analyse business models for different organisations.

CO4: record and report emerging issues and challenges of business organisations.

UNIT - I:

Meaning and importance of management: Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana.

UNIT - II:

Organisational objective setting: Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of the business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.

UNIT - III:

Decentralization and Delegation: Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.

UNIT - IV:

Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and

followership.

Controlling- Principles of controlling; Measures of controlling and accountability for performance.

SUGGESTED READINGS:

1. Organization & Management: R. D. Agarwal, McGraw Hill.
1. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
2. Business Organization & Management: C.R. Basu, Tata McGraw Hill
3. Business Organization & Management: R. N. Gupta, S. Chand,
4. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
5. Business Organization & Management: Uma Shekaram, Tata McGraw Hill

ACCOUNTING FOR BEGINNERS

(COURSE TYPE- MDC 1)

PAPER CODE: B23-COM-107

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

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

CO1: To Maintain a Systematic Record

CO2: To Ascertain the Performance of the Business

CO3: To Protect the properties of the Business

CO4: To Facilitate Decision making

UNIT –I

Purpose of Accounting and its. Place in Business, Limitations, Relationship with other Financial Areas. Advantages & Importance.

UNIT –II

Basic Accounting Concepts and conventions : Money Measurement Concept, Entity Concept, Going Concern Concept, Cost Concept, Dual Aspect Concept, Accrual Concept, Conservatism, Materiality Concept, Consistency concept, and accounting conventions

UNIT –III

Accounting Structure : Process of Accounting Journal, Ledger and Trial Balance Errors & their rectification based on Double Entry Book-Keeping System,

UNIT –IV

Preparation of Financial Statements: Form and Preparation of Income Statement and Statement of Financial Position, Adjustments.

SUGGESTED READINGS:

1. J.R. Monga, Financial Accounting

2. Jain & Narang, Advanced Accountancy
3. M.C Shukla and T.S Grewal, Advanced Accounts
4. Mukherjee & Hanif, Modern Accountancy
5. P.C. Tulsian, Financial Accounting
6. R.L Gupta & M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
7. S.N. Maheshwari, Advanced Accountancy

MANAGERIAL SKILLS

(COURSE TYPE- MDC 2)

PAPER CODE: B23-COM-206

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

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

- CO1: understand the importance of time management and exhibit self-management by setting reasonable boundaries.
- CO2: equip to understand and influence the decision-making processes of other individuals and groups.
- CO3: enhance creativity, confidence, teamwork, and problem-solving skill
- CO4: understand the key practical and theoretical concepts of managing and resolving conflicts.

UNIT –I

Managing Self and Others Importance of Knowing Oneself - Process of Knowing Oneself - SWOT Analysis -Stages in Interpersonal Relationship - Relationship Building

UNIT –II

Managing Time The 80:20 rule - Time Management Matrix - Scheduling - Grouping of Activities - Overcoming Procrastination - Time Circle Planner

UNIT –III

Team Building and Leadership Skills Needed for Teamwork - Characteristics of an Effective Team - Leadership Traits - Leadership Styles

UNIT –IV

Sources of Conflict - Functional vs. Dysfunctional Conflict - Managing Conflicts - Importance of Work-Life Balance - Achieving Work-Life Balance

SUGGESTED READINGS:

1. McGrath E. H., Basic Managerial Skills for All, PHI, 2011
2. Harvard Business Review Manager's Handbook: The 17 Skills Leaders Need to Stand Out (HBR Handbooks), Harvard Business Review Press, 2017

OFFICE MANAGEMENT

(COURSE TYPE- MDC 2)

PAPER CODE: B23-COM-207

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

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

CO1: Representative of the company's leadership

CO2: To implement the policy and provide a good standard of management

CO3: Identifying problems during work and their solutions

CO4: To provide the best work performance

UNIT –I

Office management – Meaning – Elements of office management – Functions of office management.
Office organization – Definition, Characteristics and Steps – Types of Organization – Functions of an
Office administrator

UNIT –II

Office record management – Importance – Filing essentials –Classification and arrangement of files-
Modern methods of filing-Modern filing devices

UNIT –III

Office Communication – Correspondence and Report writing –Meaning of office communication &
mailing

UNIT –IV

Form letters –Meaning, Principles, and Factors to be considered in designing office forms – Types of
report writing

SUGGESTED READINGS:

1. Fundamentals of office management – by J.P.Mahajan,
2. OfficeManagement by S.P.Arrora 3. Office Management – R.S.N.Pillai & Bagavathi- S.Chand.

LEADERSHIP
(COURSE TYPE- MDC 3)

PAPER CODE: B23-COM-306

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

After completing the course the student will be able to:

CO1: Evaluate the traits of successful leader;

CO2: Create the leadership self-assessment tool to assess their leadership styles;

CO3: Differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class

CO4: Analyse the strategies of building an effective team with a real-life example

Unit- I:

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies.

Unit- II:

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

Unit- III:

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

Unit- IV:

Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

Suggested Readings:

1. Luthans, F. (1997). Organisational Behavior. McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). Organisational Behavior. Pearson.
3. Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition ed.). India: Pearson.

4. "Leadership and management" By A Chandramohan, Himalaya Publishing House.
5. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
6. Greenberg, J., & Baron, R. A. Behavior in Organisations. Prentice Hall of India Pvt. Ltd., New Delhi.
7. Leadership and Team Building"By Uday kumar Haldar, Oxford University, New Delhi .
Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior:

MICRO FINANCE
(COURSE TYPE- MDC 3)

PAPER CODE: B23-COM-307

Total credits: 3
External marks: 50
Internal marks: 25

Course Learning Outcomes:

After completing the course the student will be able to:

CO1: To provide basic knowledge of different micro as well as rural financial institutions

CO2: To promote social and economic development among weaker sections of the economy

CO3: Strengthen self help groups and use them as a tool towards economic development

CO4: To promote women empowerment, financial liberation of women and support women entrepreneurs

Unit- I:

Micro Finance- meaning and concept, significance, basic features, Emerging micro finance institutions, its role in rural development, formation of NGO and SHG- definition, objectives, and salient features, types of NGOs, merits and demerits, Role of SHG in rural development, SHG linkage with rural banking, emerging trends in rural finance, models of micro finance.

Unit- II:

Meaning and definition, its role in Indian economy; Different forms of Rural Industries- Cottage and Village industries, Agro processing, Handicrafts, Handlooms, etc, their problems and prospects, Government policy for rural industries; Urban-rural linkage and inter-dependence; Concept of Micro Finance in rural areas, Forms and Types of Micro Credit.

Unit- III:

Sources of Rural and Micro Finance: Institutional sources, private sources, private money lenders; Rural indebtedness- Nature, causes, consequences, extent and magnitude of rural indebtedness, solution to the problem of rural indebtedness, Government policies and ideas, problems of rural credit survey, pre and post independence rural credit survey of India; Indigenous banker and Money lenders- historical background, their types, distinction and practices, their role in providing rural and micro credit, RBI policy on rural and micro credit, bank credit to rural sector.

Unit- IV:

Origin of co-operative movement, meaning and philosophy of co-operation, Forms of co-operative, Cooperative movement in India, its weaknesses; Agencies for short and long term agricultural finance- FSS, PACCS, GPSS, LDB, NABARD, their role in rural development.

Suggested Readings:

1. Rural Banking in India- S.S.M. Desai
2. Rural Banking in India-edited by Tokhi and Sharma
3. SHG Resource Hand Book- NABARD, Assam Regional Office, Guwahati.
4. Rural Economics (A Survey of Indian Economy)- T.N. Chabra and P.L. Taneja
5. Rural Industrialization- Bipin Behari
6. A Tract on Money- R.N.Mitra and H.Roy
7. Rural and Agricultural Banking – P.S.Grewal

DEPARTMENT OF COMPUTER SCIENCE AND APPLICATIONS

Scheme and Syllabus of
Skill Enhancement Courses (SECs) for Central Pool for
1st semester of NEP based Undergraduate Programmes
w.e.f. Academic Session 2023-24

Semester – I									
Course Code	Course Title	Credit	L : T :P: CH	Internal Marks		External Marks		Total Marks	
				Th	Pr	Th	Pr	Min	Max
B23-SEC-101	Office and spreadsheet Tools Learning	3	2 : 0 : 1 : 4	15	05	35	20	30	75
B23-SEC-102	Advance Spreadsheet Tools	3	2 : 0 : 1 : 4	15	05	35	20	30	75
B23-SEC-103	Basic IT Tools	3	2 : 0 : 1 : 4	15	05	35	20	30	75
B23-SEC-104	Essentials of Python	3	2 : 0 : 1 : 4	15	05	35	20	30	75
B23-SEC-105	Introductory Course in R	3	2 : 0 : 1 : 4	15	05	35	20	30	75
B23-SEC-106	Computer Programming in C	3	2 : 0 : 1 : 4	15	05	35	20	30	75



B23-SEC-101 Office and spreadsheet Tools Learning

Max. Marks: 75
Min. Pass Marks: 30

Internal Assessment Marks : 20 [Theory (15) + Practical (05)]
External End Term Exam Marks : 55 [Theory (35) + Practical (20)]

Time : Theory (3 Hours), Practical (3 Hours)

Credit: 3

Course Objectives:

1. To understand the basic concepts of operating systems
2. To do the basic editing and formatting in a document
3. To create basic spread-sheets for different purposes
4. To create basic presentations for different applications

Examiner Note: Examiner will set a total of NINE questions. Out of which FIRST question will be compulsory and the remaining EIGHT questions will be set from four units selecting two questions from each unit. All questions will carry equal marks. First question will comprise of short answer type questions covering entire syllabus. Candidate will have to attempt FIVE questions in all, selecting one question from each unit. Examination will be of three-hour duration.

Practicum will be evaluated by an external and an internal examiner. Examination will be of three-hour duration.

UNIT-I

Operating System - Definition, Functions, Types of Operating System, Basics of Popular Operating Systems, The User Interface, Exploring Computer, Icons, taskbar, desktop, Using Menu and Menu-selection, managing files and folders, Control panel – display properties, add/remove software and hardware, Common utilities.

UNIT-II

Word Processing - Introduction to Word Processing, Menus, Creating, Editing & Formatting Document, Spell Checking, Printing, Views, Tables, Word Art, Mail Merge, Macros, Inserting hyperlinks, Searching for text, Modifying page setup, Applying document themes, Applying document style sets, Inserting headers and footers.

UNIT-III

Spread Sheet: Elements of Electronics Spread Sheet, Applications, Creating and Opening of Spread Sheet, Menus, Manipulation of cells: Enter texts numbers and dates, Cell Height and Widths, Copying of cells, Mathematical, Statistical and Financial function, Drawing different types of charts, Sort and Filter Data.

UNIT-IV

Presentation Software: Creating, Modifying and enhancing a presentation, Type of presentation views, Using sound, Animation, Working with Objects, Printing.

UNIT-V (PRACTICUM)

In practical component the teacher concerned / instructor will ensure minimum 15 programs / case studies during the laboratory work.

Suggested Evaluation Methods:

Internal Assessment:	Theory	Practicum	End Term Examination:
Class Participation	4	2	A three hour exam for both Theory and Practicum
Seminar/presentation/assignment/quiz/class test etc	4	-	
Seminar/Demonstration/Viva-voce/Lab records etc.:	-	3	
Mid-Term Exam	7	-	
Total	15	5	

Suggested Readings:

1. Help files from Apache Open Office, <https://wiki.openoffice.org/wiki/Documentation>
2. Channelle Andy, "Beginning OpenOffice 3: From Novice to Professional", aPress Publications
3. Beginning OpenOffice 3: From Novice to Professional, Andichannele, Apress.
4. Microsoft Office 2016 Step by Step: MS Office 2016 Step by Step, By Joan Lambert, Curtis Frye
5. Computer Fundamentals - By Pradeep K. Sinha, Priti Sinha, BPB Publications, 6th Edition
6. Getting Started with LibreOffice 5.0, Friends of OpenDocuments Inc.,
7. <Http://friendsofopendocument.com>
8. Documentation from LibreOffice, <https://documentation.libreoffice.org/en/english-documentation/>



B23-SEC-102 Advance Spreadsheet Tools

Max. Marks: 75
Min. Pass Marks: 30

Internal Assessment Marks : 20 [Theory (15) + Practical (05)]
External End Term Exam Marks : 55 [Theory (35) + Practical (20)]

Time : Theory (3 Hours), Practical (3 Hours)

Credit: 3

Course Objectives:

1. To create and format spreadsheets
2. To create and format tables and applying formulas in a spreadsheet
3. To create charts and protect worksheets
4. To create and use pivot charts and tables

Examiner Note: Examiner will set a total of NINE questions. Out of which FIRST question will be compulsory and the remaining EIGHT questions will be set from four units selecting two questions from each unit. All questions will carry equal marks. First question will comprise of short answer type questions covering entire syllabus. Candidate will have to attempt FIVE questions in all, selecting one question from each unit. Examination will be of three-hour duration.

Practicum will be evaluated by an external and an internal examiner. Examination will be of three-hour duration.

UNIT-I

Manage Workbook Options and Settings: Create Worksheets and Workbooks, navigate in Worksheets and Workbooks, Format Worksheets and Workbooks, Customize Options and Views for Worksheets and Workbooks, Configure Worksheets and Workbooks for Distribution

Apply Custom Data Formats and Layouts: Apply Custom Data Formats and Validation, Apply Advanced Conditional Formatting and Filtering, Create and Modify Custom Workbook Elements

UNIT-II

Create Tables: Create and Manage Tables, Manage Table Styles and Options, Filter and Sort a Table

Perform Operations with Formulas and Functions: Summarize Data by using Functions, Perform Conditional Operations by using Functions, Format and Modify Text by using Functions.

UNIT-III

Create Charts and Objects: Create Charts, Format Charts, Insert and Format Objects

Manage Workbook Options and Settings: Manage Workbooks, Manage Workbook Review Restrict editing

UNIT-IV

Create Advanced Formulas: Apply Functions in Formulas, Look up data by using Functions, Apply Advanced Date and Time Functions, Perform Data Analysis and Business Intelligence, Define Named Ranges and Objects,

Create Advanced Charts and Tables: Create and Manage PivotTables, Create and Manage Pivot Charts

UNIT-V (PRACTICUM)

In practical component the teacher concerned / instructor will ensure minimum 15 programs / case studies during the laboratory work.

Suggested Evaluation Methods:

Internal Assessment:	Theory	Practicum	End Term Examination:
Class Participation	4	2	A three hour exam for both Theory and Practicum
Seminar/presentation/assignment/quiz/class test etc	4	-	
Seminar/Demonstration/Viva-voce/Lab records etc.:	-	3	
Mid-Term Exam	7	-	
Total	15	5	

Suggested Readings:

1. Help files from Apache Open Office, <https://wiki.openoffice.org/wiki/Documentation>
2. Channelle Andy, "Beginning OpenOffice 3: From Novice to Professional", aPress Publications
3. Beginning OpenOffice 3: From Novice to Professional, Andichannele, Apress.
4. Microsoft Office 2016 Step by Step: MS Office 2016 Step by Step, By Joan Lambert, Curtis Frye
5. Getting Started with LibreOffice 5.0, Friends of OpenDocuments Inc.,
6. [Http://friendsofopendocument.com](http://friendsofopendocument.com)
7. Documentation from LibreOffice, <https://documentation.libreoffice.org/en/english-documentation/>
8. Walter Holland, Microsoft Office 2013 Digital Classroom
9. Wayne L. Winston, Data Analysis and Business Modeling



B23-SEC-103 Basic IT Tools

Max. Marks: 75
Min. Pass Marks: 30

Internal Assessment Marks : 20 [Theory (15) + Practical (05)]
External End Term Exam Marks : 55 [Theory (35) + Practical (20)]

Time : Theory (3 Hours), Practical (3 Hours)

Credit: 3

Course Objectives:

1. To identify the basic components of computers and terminology
2. To acquaint with Operating System and its applications for both desktop and mobile devices
3. To Understand computer networks, and browse the internet, content search, email and collaborate with peers
4. To use e-Governance applications; and use computer to improve existing skills and learn new skills

Examiner Note: Examiner will set a total of NINE questions. Out of which FIRST question will be compulsory and the remaining EIGHT questions will be set from four units selecting two questions from each unit. All questions will carry equal marks. First question will comprise of short answer type questions covering entire syllabus. Candidate will have to attempt FIVE questions in all, selecting one question from each unit. Examination will be of three-hour duration.

Practicum will be evaluated by an external and an internal examiner. Examination will be of three-hour duration.

UNIT-I

Introduction to Computer: Computer and Latest IT gadgets, Evolution of Computers & its applications, Basics of Hardware and Software, Application Software, Systems Software, Utility Software. Central Processing Unit, Input devices, Output devices, Computer Memory & storage, Mobile Apps.

UNIT-II

Introduction to Operating System, Functions of the Operating system, Operating Systems for Desktop and Laptop, Operating Systems for Mobile Phone and Tablets, User Interface for Desktop and Laptop, Task Bar, Icons & shortcuts, Running an Application, Operating System Simple Setting, Changing System Date and Time, Changing Display Properties, To Add or Remove Program and Features, Adding, Removing & Sharing Printers, File and Folder Management.

UNIT-III

Introduction to Internet and World Wide Web, Basic of Computer Networks, Local Area Network (LAN), Wide Area Network (WAN), Network Topology, Internet, Applications of Internet, Website Address and URL, Popular Web Browsers (Internet Explorer/Edge, Chrome, Mozilla Firefox, Opera etc.), Popular Search Engines, Searching on the Internet.

UNIT-IV

E-mail: Using E-mails, Opening Email account, Mailbox: Inbox and Outbox, Creating and Sending a new E-mail, replying to an E-mail message, forwarding an E-mail message, searching emails, Attaching files with email, Email Signature. Social Networking: Facebook, Twitter, LinkedIn, Instagram, Instant Messaging (WhatsApp, Facebook Messenger, Telegram), Introduction to Blogs, Digital Locker.

UNIT-V (PRACTICUM)

In practical component the teacher concerned / instructor will ensure minimum 15 programs / case studies during the laboratory work.

Suggested Evaluation Methods:

Internal Assessment:	Theory	Practicum	End Term Examination:
Class Participation	4	2	A three hour exam for both Theory and Practicum
Seminar/presentation/assignment/quiz/class test etc	4	-	
Seminar/Demonstration/Viva-voce/Lab records etc.:	-	3	
Mid-Term Exam	7	-	
Total	15	5	

Suggested Readings:

1. Sinha, P.K. & Sinha, Priti, Computer Fundamentals, BPB
2. Dromey, R.G., How to Solve it By Computer, PHI
3. Norton, Peter, Introduction to Computer, McGraw-Hill
4. Leon, Alexis & Leon, Mathews, Introduction to Computers, Leon Tech World
5. Rajaraman, V., Fundamentals of Computers, PHI
6. Ram, B., Computer Fundamentals, Architecture & Organization, New Age International (P) Ltd.



B23-SEC-104 Essentials of Python

Max. Marks: 75
Min. Pass Marks: 30

Internal Assessment Marks : 20 [Theory (15) + Practical (05)]
External End Term Exam Marks : 55 [Theory (35) + Practical (20)]

Time : Theory (3 Hours), Practical (3 Hours)

Credit: 3

Course Objectives:

1. To understand the basic concepts of Python
2. To learn the syntax and semantics of Python Programming Language.
3. To illustrate the process of structuring the data using lists, tuples and dictionaries.
4. To write Python functions to facilitate code reuse and manipulate strings.

Examiner Note: Examiner will set a total of NINE questions. Out of which FIRST question will be compulsory and the remaining EIGHT questions will be set from four units selecting two questions from each unit. All questions will carry equal marks. First question will comprise of short answer type questions covering entire syllabus. Candidate will have to attempt FIVE questions in all, selecting one question from each unit. Examination will be of three-hour duration.

Practicum will be evaluated by an external and an internal examiner. Examination will be of three-hour duration.

UNIT-I

Keywords and Identifiers; Comments: Purpose/use of comments, Single line comment/Multiline comment; Python Variables: Declaration of Variables, Assign Values to Variables, Initialization, Reading, Variable naming restrictions, and Types of Python Variables.

Python Data Types: Implicit Declaration of Data Types, Python Numbers (Integers, floating-point numbers, and complex numbers), Python Strings, Python Boolean data type;

UNIT-II

Operators: Arithmetic, Comparison/Relational Operators, Increment Operators, Logical operators, Identity Operators, and Operators Precedence.

Python Control Flow Statement, Decision Making: Simple If Structure, if-else structure, if elif structure, and nested If Structure;

UNIT-III

Looping: Python Loop Statements. Python while loop, Python for loop, Python range(), Python Nested Loop Structures, and Inserting conditions in Loops and vice versa; Python Branching Statements – break, continue, pass.

Python Lists: Create Python Lists, Update Python Lists, Delete Elements from Python Lists, and Built-in Functions Methods for Python Lists.

UNIT-IV

Tuples: create, update, join and methods; Sets: create, add/remove items, join sets, set methods;

Dictionary: create, access, add/remove items, dictionary methods.

Manipulating

Strings - Working with Strings, Useful String Methods

Python Functions: defining function, arbitrary arguments, keywords arguments, default parameter values, return value and return statements; Lambda; Arrays: looping through array elements, array methods;

UNIT-V (PRACTICUM)

In practical component the teacher concerned / instructor will ensure minimum 15 programs / case studies based on Python during the laboratory work.

Suggested Evaluation Methods:

Internal Assessment:	Theory	Practicum	End Term Examination:
Class Participation	4	2	A three hour exam for both Theory and Practicum
Seminar/presentation/assignment/quiz/class test etc	4	-	
Seminar/Demonstration/Viva-voce/Lab records etc.:	-	3	
Mid-Term Exam	7	-	
Total	15	5	

Suggested Readings:

1. Allen B. Downey, "Think Python: How to Think Like a Computer Scientist", 2nd Edition, Green Tea Press, 2015, ISBN: 978-9352134755.
2. Charles Dierbach, "Introduction to Computer Science Using Python", 1st Edition, WileyIndia Pvt Ltd. ISBN-13: 978-8126556014.
3. Wesley J Chun, "Core Python Applications Programming", 3rd Edition, Pearson Education India, 2015. ISBN-13: 978-9332555365.
4. Reema Thareja, "Python Programming using problem solving approach", Oxford University press, 2017. ISBN-13: 978-0199480173
5. Charles R. Severance, "Python for Everybody: Exploring Data Using Python 3", 1st Edition, Shroff Publishers, 2017. ISBN: 978-9352136278

B23-SEC-105 Introductory Course in R

Max. Marks: 75

Min. Pass Marks: 30

Internal Assessment Marks : 20 [Theory (15) + Practical (05)]

External End Term Exam Marks : 55 [Theory (35) + Practical (20)]

Time : Theory (3 Hours), Practical (3 Hours)

Credit: 3

Course Objectives:

1. To describe the features of R Programming.
2. To use the various data structures in R.
3. To apply data frames, control statements and functions for the simulation.
4. To identify the statistical methods applied in R.

Examiner Note: Examiner will set a total of NINE questions. Out of which FIRST question will be compulsory and the remaining EIGHT questions will be set from four units selecting two questions from each unit. All questions will carry equal marks. First question will comprise of short answer type questions covering entire syllabus. Candidate will have to attempt FIVE questions in all, selecting one question from each unit. Examination will be of three-hour duration.

Practicum will be evaluated by an external and an internal examiner. Examination will be of three-hour duration.

UNIT-I

Introducing to R, Installation of Libraries; Constants and Variables; Numbers; R DataStructures, Help functions in R. Vectors: Numeric Vectors, Scalars, Declarations
Vectorized operation: Using all and any, NA and NULL values, Filtering, Vectorized if-thenelse, Vector Equality, Vector Element names, Arithmetic and Boolean operations, conditional and loop statement in R.

UNIT-II

Functions and Recursions in R, Packages in R;
Creating matrices, Matrix operations, Applying Functions to Matrix Rows and Columns: Adding and deleting rows and columns, Higher Dimensional arrays; Vector/Matrix Distinction; Avoiding Dimension Reduction; Characters and Strings; String vector; String operations and functions.

UNIT-III

List: Creating lists, General list operations, accessing list components and values, applying functions to lists, recursive lists, Different R operations using a List, matrix, Array;
Overview on Data Frames: Create it in scratch, Matrix-like operations in frames, Merging Data Frames, Applying functions to Data frames.

UNIT-IV

Factors and Tables: factors and levels, Common functions used with factors, working with tables, Math and Simulations in R, reading a datafile directly into a dataframe, EDA using R, Reading different file formats.
Input/Output: reading and writing files, String Manipulation. Statistical analysis: Basic Statistical function, Linear Model, Rfunctions for statistical analysis

UNIT-V (PRACTICUM)

In practical component the teacher concerned / instructor will ensure minimum 15 programs / case studies based on Python during the laboratory work.

Suggested Evaluation Methods:

Internal Assessment:	Theory	Practicum	End Term Examination:
Class Participation	4	2	A three hour exam for both Theory and Practicum
Seminar/presentation/assignment/quiz/class test etc	4	-	
Seminar/Demonstration/Viva-voce/Lab records etc.:	-	3	
Mid-Term Exam	7	-	
Total	15	5	

Suggested Readings:

1. Norman Matloff, “The Art of R Programming: A Tour of Statistical Software Design”, NoStarch Press, 2011
2. Jared P. Lander, “R for Everyone: Advanced Analytics and Graphics”, Addison-Wesley Data& Analytics Series, 2013.
3. Mark Gardener, “Beginning R – The Statistical Programming Language”, Wiley, 2013
4. Robert Knell, “Introductory R: A Beginner's Guide to Data Visualisation, Statistical Analysis and Programming in R”, Amazon Digital South Asia Services Inc, 2013.



B23-SEC-106 Computer Programming in C

Max. Marks: 75
Min. Pass Marks: 30

Internal Assessment Marks : 20 [Theory (15) + Practical (05)]
External End Term Exam Marks : 55 [Theory (35) + Practical (20)]

Time : Theory (3 Hours), Practical (3 Hours)

Credit: 3

Course Objectives:

1. To understand the basic concepts of C Programming
2. To develop programming capability to design programs as well as real life applications using C language.
3. To cover the concept of core programming like how to implement functions, arrays and how to manage data in files using different operations.
4. To understand various header Files.

Examiner Note: Examiner will set a total of NINE questions. Out of which FIRST question will be compulsory and the remaining EIGHT questions will be set from four units selecting two questions from each unit. All questions will carry equal marks. First question will comprise of short answer type questions covering entire syllabus. Candidate will have to attempt FIVE questions in all, selecting one question from each unit. Examination will be of three-hour duration.

Practicum will be evaluated by an external and an internal examiner. Examination will be of three-hour duration.

UNIT-I

Introduction to C: Data Types: Primitive Data types, Derived Data types, User-Defined Data Types;
Operators: Different Types of Operators, Precedence of Operators, Expression and Statements;
Token: Variables, Constants, Literals, Identifiers, Keyword, Escape Sequence;
Types of Conversion: Typecasting, Conversion.

UNIT-II

Decision Control Statements: IF, IF-ELSE, Nested IF, IF- ELSE ladder, Switch-case;
Iterative statements: FOR loop, WHILE loop, DO-WHILE loop;
Jump Statements: Break, Continue.

UNIT-III

Array: Declaration of an Array, Initialization of Array, Type of Array: Single Dimension Array, Two-Dimensional Array; Address Calculation of an Element in Array.
Character Array and Strings: Reading, writing, String Handling Functions: strcat(), strcmp(), strcpy(), strlen().

UNIT-IV

Functions: User-Defined Functions; Function Declaration; Types of Arguments: Actual Arguments, Formal Arguments; Function Definition; Methods to Call a Function: Call by Value, Call by Reference; Passing Arrays as Parameters.
Storage classes: Automatic, Register, Static, and External
Structures; Unions; Enumerations.

UNIT-V (PRACTICUM)

In practical component the teacher concerned / instructor will ensure minimum 15 programs / case studies based on C language during the laboratory work.

Suggested Evaluation Methods:

Internal Assessment:	Theory	Practicum	End Term Examination:
Class Participation	4	2	A three hour exam for both Theory and Practicum
Seminar/presentation/assignment/quiz/class test etc	4	-	
Seminar/Demonstration/Viva-voce/Lab records etc.:	-	3	
Mid-Term Exam	7	-	
Total	15	5	

Suggested Readings:

1. Yashwant Kanetkar, "Let us C", BPB Publications, 2002
2. E. Bala Guruswamy, "Programming in ANSI C", TMH, 1999.
3. Al Kelly and Ira Pohl, "A Book on C", (4th Ed.), Addison Wesley, 1999.
4. B. Kernighan and D. Ritchie, "The ANSI C Programming Language", PHI, 2000.
5. Kernighan & Ritchie, "The C Programming Language ANSI C Version", Prentice Hall Software Series
6. Herbert Schildt "ANSI C - Made Easy", Osborne McGraw-Hill

