



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce & Management



Common Credit distribution structure for Four-year Honors Degree Programme

B. Com (Honors)

Major - Advanced Accountancy/ Advanced Costing/Business Administration

Minor - Economics/Computer Management/Banking & Finance



**Course Titles and Course Codes: Core Courses (DSC), OE, VEC, IKS and CC
(As per NEP-2020)**

Under

Faculty of Commerce & Management

(Academic Year 2025-2026)

Faculty of Commerce & Management

B. Com Programme

Distribution of Credits as Per GR dated 20/4/2023 for All Verticals

Verticals		Prescribed	Total Allotted Credit
Major (Including IKS + Electives + RM)		Minimum 50% ≥ 80	96
Minor		18-20	20
GE/OE		10-12	10
VSES	VSC	8-10	10
	SEC	06	06
AEC/IKS/VEC	AEC	08	08
	IKS	02	02
	VEC	04	04
Internship/Apprenticeship/ Field Project/Community Engagement Programme/ Co- Curricular	Internship/Apprenticeship	08	08
	Field Project (FP)/ Community Engagement Programme (CFP)	04-06	04
	Co-Curricular (CC)	08	08
Total			176

Note: As courses pertaining to Geography is in faculty of Humanites, the students from Faculty of Commerce & Management and Faculty of Science & Technology will opt the subjects from OE. While those college having Geography Course in BCom Programme, then it is responsibility of the colleges to protect the workload of such faculty by allotting concerned subject in OE/GE and VSC Baskets

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon
Faculty of Commerce & Management – BCom Program

Credit distribution Structure as per GR Dated 13 March 2024 & 20/04/2023

Level	Sem.	Major/Minor (Core) Subjects			GE/OE	VSE, SEC (VSEC)	ACE, VEC, IKS	CC, CEP, OJT, Int	Credits	
		M1		M2						M3
4.5	I	DSC-1 (4)		DSC-2 (4)	DSC3(4)	OE-1(2)	VSC-1 (2)	AEC-1 (2) (ENG) IKS-Genric (2)	CC1 (2)	22
	II	DSC-4 (4)		DSC-5 (4)	DSC6 (4)	OE-2 (4)	VSC-2 (2)	AEC-2 (2) (ENG)	CC-2 (2)	22
	Cum. Cr.	8		8	8	6	04	06	4	44
Level	Sem.	Major (Core) Subjects		--	Minor Subjects (Min)	GE/OE	VSC, SEC (VSEC)	ACE, VEC, IKS	CC, CEP, OJT, Internship	Credits
		Mandatory (DSC)	Elective (DSE)							
5.0	III	DSC-7(4) DSC-8 (4)	--	--	Min-1 (4)	OE-3(2)	SEC-1(2)	VEC-1 (2) (ES) AEC-3 (2) (MIL)	CC-3 (2)	22
	IV	DSC-9 (4) DSC-10 (4)	--	--	MIN-2 (2)	OE-4(2)		VEC-2 (2) AEC-4 (2) (MIL)	CC-4(2) Int/OJT/PW (4)	22
	Cum. Cr.	8+16 = 24	--	8	8+6=14	6+4=10	6	6 + 4 = 10	4 + 8 = 12	8+80=88
5.5	V	DSC-11 (4) DSC-12 (4) DSC-13 (IKS-2) (2) (Subject Specific)	DSE-1 (2)	--	Min-3 (4)	--	VSC-3(2) SEC-2(2)		FP (2)	22
	VI	DSC-14 (4) DSC-15 (4) DSC-16 (2)	DSE-2 (2)	--	Min-3 (2)	--	VSC-4(4) SEC-3(2)	--	FP (2)	22
	Cum. Cr.	24 + 20 = 44	4	8	14+6=20	10	16	14	12 + 4 = 16	132

Note:

- Number in brackets indicate credits allotted.

Fourth Year BCom (Honors)

Level	Sem.	Major (Core) Subjects		RM	Minor Subjects (Min)	GE/OE	VSE, SEC (VSEC)	ACE, VEC, IKS	CC, CEP, OJT, Internship	Credits
		Mandatory (DSC)	Elective (DSE)							
6	VII	DSC-17 (4) DSC-18 (4) DSC-19 (4) DSC-20 (2)	DSE-3 (4)	--	RM (4T)	--	--	--	--	22
	VIII	DSC-21 (4) DSC-22 (4) DSC-23 (4) DSC-24(2)	DSE-4 (4)	--	--	--	--	--	OJT/Int.(4)	22
		44+28=72	4 + 8 = 12	8	20 + 4 =24	10	16	14	16 + 4 = 20	176

Observations

- **Major DSC (Mandatory):** is the subject that represents the main focus of the degree, and the degree will be awarded in that Subject. Students should secure a minimum 50% of total credits through Major (core) Courses (mandatory courses, electives, vocational courses, Internship/ Field Projects/ Apprenticeship/ Community Engagement Projects, Seminars, and Group Discussion. In addition, Entrepreneurship, IPR and Research Project shall be offered in case of Honors with Research Degree) in Three /Four Years for the award of Major Degree.
- **Major Specific IKS (Cr-2)** is included under Major.
- **Minor:** is the subject that may complement the Major subject or can have interdisciplinary bandwidth. Minor subject may be related or unrelated to the Major subject. The Minor subjects may be from the different disciplines of the same faculty of DSC Major (Core) or they can be from different faculty altogether. The minor Banking & Finance subject will be shared by economics teacher along with Commerce teacher.
- **GE/OE:** is to be chosen compulsorily from faculty other than that of the Major and from the faculty-wise baskets of **OE** prepared by University/Colleges.
- **SEC** (Skill Enhancement Courses) to be selected from the basket of **Skill Courses** approved by University.
- **VSC** (Vocational Skill Courses): including **Hands on Training** corresponding to the Major and/or Minor Subject, to be selected from the basket. Wherever applicable, vocational courses will include skills based on advanced laboratory practical's of Major.
- **AEC** (Ability Enhancement Courses): **a)** English: 04Credits, **b)** Modern Indian Language (MIL):04 credits,
- **VEC** (Value Education Courses): to be chosen from the courses, such as; Understanding India, Environmental Science/Education, and Digital and Technological Solutions,
- **IKS** (Indian Knowledge System): Courses on IKS to be selected from the basket of IKS courses approved by University.
- **CC** : (Co-curricular Courses): to be chosen from the courses, such as; Health and Wellness, Yoga education, Sports and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/ Visual/ Performing Arts. (Activities/Theory/ Practical/Assignment).
- **FP/CEP:** Field Projects/Community Engagement and Service corresponding to the Major (Core) Subject.

FACULTY OF COMMERCE & MANAGEMENT

1) Degree Nomenclature under the Faculty

- 1) **B. Com (Honors/Research) (Major)** – Advanced Accountancy (**Minor**) – International Business Management
- 2) **B. Com (Honors/Research) (Major)** – Advanced Accountancy (**Minor**) - Banking & Finance
- 3) **B. Com (Honors/Research) (Major)** – Advanced Accountancy (**Minor**) – Auditing & Taxation
- 4) **B. Com (Honors/Research) (Major)** – Advanced Costing (**Minor**) - International Business Management
- 5) **B. Com (Honors/Research) (Major)** – Advanced Costing (**Minor**) - Banking & Finance
- 6) **B. Com (Honors/Research) (Major)** – Advanced Costing (**Minor**) – Auditing & Taxation
- 7) **B. Com (Honors/Research) (Major)** – Business Administration (**Minor**) - International Business Management.
- 8) **B. Com (Honors/Research) (Major)** – Business Administration (**Minor**) - Banking & Finance
- 9) **B. Com (Honors/Research) (Major)** – Business Administration (**Minor**) – Auditing & Taxation
- 10) **B. Com (Honors/Research) (Major)** – Computing Management (**Minor**) – International Business Management
- 11) **B. Com (Honors/Research) (Major)** – Computing Management (**Minor**) – Banking & Finance
- 12) **B. Com (Honors/Research) (Major)** – Computing Management (**Minor**) – Auditing & Taxation

2) Programme objectives

The Bachelor of Commerce (B. Com) program aims to provide students with a comprehensive understanding of diverse aspects of business and commerce in current & contemporary scenarios. Its objectives characteristically include:

1. To equipping students with a foundational ability in core business disciplines such as accounting, finance, marketing, economics, and management (Acquiring Fundamental Knowledge)
2. To enhance written and verbal communication skills, enabling effective interaction within the business environment (Communication Proficiency)
3. To provide foundation for supplementary studies in specialized areas of commerce & business arena along with a well-rounded understanding of business principles (Preparation for Further Education or Careers)
4. To familiarize students with relevant business technologies and tools, preparing them to adapt to technological advancements in the field (Technological Competence)
5. To encourage students to consider the broader impact of business decisions on society and to engage in responsible business practices (Community Engagement and Social Responsibility)
6. To instill an understanding of ethical considerations in business practices and decision-making (Ethical Awareness)
7. To prepare students to adapt to changes in the business environment and to be flexible in their approach to problem-solving (Adaptability and Flexibility)
8. To cultivate critical thinking and analytical skills that enable students to evaluate business situations, solve problems, and make informed decisions (Developing Analytical Skills)
9. To promote collaborative work and leadership abilities that are crucial in professional settings (Teamwork and Leadership Skills)
10. To provide an awareness of the global business environment, including international markets, trade, and cultural diversity (Global Perspective)

3) Program Outcome

After successful completion of this programme, it will enable the students.

PLO No.	PLO	Cognitive level
1	Graduates will have a comprehensive understanding of core business concepts, including accounting, economics, marketing, finance, management, and business law	1 & 2
3	Graduates will be able to analyze financial data, market trends, and business operations to make informed decisions	3
3	Graduates will attain the skills to identify, analyze, and solve complex business problems using critical thinking and creative approaches	4
4	Graduates will learn to evaluate the change and will acquire the ability to adapt to evolving business environments. Additionally, they should be able to contribute to innovation within a business context	5 & 6

B. Com Programme Structure

SEMESTER – I

Level (Semester): 4.5 (I)		Credits
VERTICALS	Course	
M-1	111 : Financial Accounting	4
M-2	112: Economics of Demand & Supply Function	4
M-3	113 : Computing Skills	4
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket		
Open Electives (OE)-1	114A: Fundamentals of Accounting	2
	114B: Cooperative Law and Micro Finances-I	
	114C: Basics of Stock Markets	
	114D: Business Statistics-I	
	114E: Regional Planning & Development	
AEC-1	ENG 113 : English for All-I	2
IKS-1	IKS 115: IKS (Generic)	2
VSC-1 (Any One Course from the Basket)	116A: Corporate Law & Secretarial Practice	2
	116B: Marketing and Advertising	
	116C: Financial Literacy-I	
	116D: Principles and Practices of Banking-I	
	116E: Geography of Tourism	
	116F: AI for Commerce - I	
CC-I (Select anyone)	A):NCC – 1 B): NSS - 1 C): Sports - 1 D): Cultural Activities – 1 E): IPDC -2 F): Student Welfare Activity-1 G): Yoga	2
Cumulative Credits/ Sem	--	22
Degree/ Cumulative Cr.	--	--

SEMESTER – II

Level (Semester): 4.5 (II)		Credits
VERTICALS	Course	
DSC-4	121 : Cost Accounting	4
DSC-5	122: Economics of Market Structure & Factor Pricing	4
DSC-6	123: Financial Market	4
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket		
Open Electives (OE)- 2	124A: Modern Office Management	4
	124B: Cooperative Law and Micro Finances-II	
	124C: Insurance Management	
	124D: Business Statistics-II	
	124E: Geography of Resources and Environment	
AEC-2	125: English for All-II	2
VSC-2 (Any One Course from the Basket)	126A: Corporate Regulatory Framework	2
	126B: Digital Marketing	
	126C: Financial Literacy-II	
	126D: Principles and Practices of Banking-II	
	126E: Introduction to Data Science	
	126F: AI for Commerce - II	
CC- II (Select anyone)	A): NCC – 2 B): NSS – 2 C): Sports - 2 D): Cultural Activities – 2 E): IPDC -2 F): Student Welfare Activity-2 G): Human Rights and Environment Law H): Market Survey for Experimental Learning	2
Cumulative Credits/ Sem	--	22
B.Com. UG Certificate		44
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor		

SEMESTER – III

Level (Semester): 5.0 (III)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				8 Credit
Major	DSC-7 DSC-8	Advanced Accountancy	211A: Corporate Accounting-I	4
			212: Advanced Macro Economics-I	4
		Advanced Costing	211B: Cost and Management Accounting-I	4
			212: Advanced Macro Economics-I	4
		Business Administration	211C: Principles of Management-I	4
			212: Advanced Macro Economics-I	4
		Computer Management	211D: Essentials of e-Commerce	4
			212: Advanced Macro Economics-I	4
Elective(DSE)		--	--	
Select Any One Minor Out of Three Choices				4 Credit
Minor	MIN-1	International Business Management	213A: Introduction to International Business Management	4
		Banking & Finance	213B: Modern Banking & Financial System-I	4
		Auditing & Taxation	213C: Auditing & Assurance	4
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket				2 Credit
GE/OE (For Student from other Department/Discipline/Faculty)		OE-3	214A: Financial Statements	2
			214B: Corporate Regulatory Framework-I	
			214C: Retail Management-I	
			214D: Statistical Tools and Techniques-I	
			214E: Business Environment-I	
			214F: AI for Business – I	
			214G : Computing Skills for Business – I	
VEC-1		ES 115: Environmental Studies	2	
SEC-1		216A: Computerized Accounting Procedures	2	
		216B: Fundamentals of Security Analysis		
Select Any One Out of Three Choices				2 Credit
AEC-3(MIL)		ENG 218	2	
		MAR 218		
		HIN 218		
		URD218		
CC-219 (Select anyone)		A): NCC – 3 B): NSS - 3 C): Sports - 3 D): Cultural Activity – 3 E): Cyber Security F): Community Engagement Programme (Visit and Study of Local Retailer/Hotels/Malls/SHG etc and Poster & PPT Presentation about there Functioning related Accounting/Finance/HR/Marketing Activities)		2 Credit
Cumulative Credits/ Sem		--		22 Credits

SEMESTER – IV

Level (Semester): 5.0 (IV)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				8 Credit
Major	DSC-9 DSC-10	Advanced Accountancy	221A: Corporate Accounting-II	4
			222: Advanced Macro Economics-II	4
		Advanced Costing	221B: Cost and Management Accounting-II	4
			222: Advanced Macro Economics-II	4
		Business Administration	221C: Principles of Management-II	4
			222: Advanced Macro Economics	4
		Computer Management	221D: Computing Management for Business	4
			222 Advanced Macro Economics-II	4
Elective(DSE)		--		--
Select Any One Minor Out of Three Choices				2 Credit
Minor	MIN-2	International Business Management	223A: Import & Export Management	2
		Banking & Finance	223B: Modern Banking & Financial System -II	2
		Auditing & Taxation	223C: Introduction to Direct & Indirect Tax	2
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket				2 Credit
OE-4		224A: Managing Workforce		2
		224B: Corporate Regulatory Framework-II		
		224C: Retail Management-II		
		224D: Statistical Tools and Techniques-II		
		224E: Business Environment-II		
		224F: AI for Business – II		
		224G : Computing Skills for Business – II		
VES-2		225A: Constitution of India		2
		225B: Business Ethics and Values		
Select Any One Out of Three Choices				2 Credit
AEC-4 (MIL)		ENG 218		2
		MAR 218		
		HIN 218		
		URD218		
OJT/Int		227: Internship		4 Credit
CC-229 (Select anyone)		A): NCC - 4 B): NSS - 4 C): Sports - 4 D): Cultural Activities – 4 E): Communication Skills F): Studying Entrepreneurial Activities in Local Area & small-Scale Industries.		2 Credit
Cumulative Credits/ Sem		--		22 Credits
B.Com. UG Diploma				88 Credits
Exit option: Award of UG Diploma in Major with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor				

SEMESTER – V

Level (Semester): 5.5 (V)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				10 Credit
Major	DSC-11 DSC-12 DSC-13	Advanced Accountancy	311A: Advanced Accounting-I	4
			312: Indian Economic Scenario - I	4
			313A: Principles and Practice of Auditing & Its History in Indian Context (IKS)	2
		Advanced Costing	311B: Advanced Costing-I	4
			312: Indian Economic Scenario - I	4
			313B: Cost Auditing & History of Indian Auditing System (IKS)	2
		Business Administration	311C: Human Resource Management	4
			312: Indian Economic Scenario - I	4
			313C: Indian Taxation System & Auditing (IKS)	2
		Computer Management	311D: AI for Business	4
			312: Indian Economic Scenario - I	4
			313D: Indian Computing System (IKS)	2
DSE-1		314A: Entrepreneurship Development	2	
		314B: Startup and Innovation		
Select Any One Major Out of Three Choices				2 Credit
Minor	MIN-3	International Business Management	315A: International Financial Markets	4
		Banking & Finance	315B: Advanced Banking-II	
		Auditing & Taxation	315C- Direct Taxation (Income Tax)	
GE/OE		--		--
Select Any One Out of Two Choices				2 Credit
VSC-3		316A: Quantitative Techniques		2
		316B: Franchisee Management		
		316C: Global Trade and Finance-I		
SEC-2		317A: Organization Behavior		2
		317B: Filing of Income tax Returns (Practical)		
FP -1		318: Field Project (Work Experience with all kinds of Local Industry, Banking Sector, Insurance Sectors, Money, Capital & Derivative market Industries, Agro Industries)		2
Cumulative Credits/ Sem			--	22 Credits
B.Com. UG Diploma				110 Credits

SEMESTER – VI

Level (Semester): 5.5 (VI)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				10 Credit
Major	DSC-14 DSC-15 DSC-16	Advanced Accountancy	321A: Advanced Accounting-II	4
			322: Indian Economic Scenario-II	4
			323A: Indian Taxation System	2
		Advanced Costing	321B: Advanced Costing-II	4
			322: Indian Economic Scenario-II	4
			323B: Indian Taxation System	2
		Business Administration	321C: Marketing Management	4
			322: Indian Economic Scenario-II	4
			323C: Production & Material Management	2
		Computer Management	321D: Social Media Marketing	4
			322: Indian Economic Scenario-II	4
			323D: Business Analytics	2
DSE-2		324A: Business Research Methods	2	
		324B: Computer Applications in Research	2	
Select Any One Minor Out of Three Choices				2 Credit
Minor	MIN-4	International Business Management	325A: Cross-Cultural Management in Global Business	2
		Banking & Finance	325B: Advanced Banking – II	
		Auditing & Taxation	325C- Indirect Taxation (GST)	
GE/OE		--		--
Select Any One Out of Three Choices				2
VSC-4		326A: Fintech Innovation & Disruptive Technology		4
		326B: Business Law		
		326C: Entrepreneurship Development		
		326D: Cyber Security for Commerce		
SEC-3		327A: Understanding Cost Accounting Standards		2
		327B: E-Filing of GST return (Practical)		
FP-2		328: Field Project (Work Experience with all kinds of Local Industry, Banking Sector, Insurance Sectors, Money, Capital & Derivative market Industries, Agro Industries)		2
Cumulative Credits/ Sem			--	22 Credits
Degree/ Cumulative Cr.			--	132 Credits
Exit option: Award of UG Degree in Major & Minor with 132 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor				

SEMESTER – VII

Level (Semester): 6.0 (VII)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				14 Credit
Major	DSC- 17 DSC- 18 DSC- 19 DSC- 20	Advanced Accountancy	411A: Advanced Accounting-III	4
			412A: Management Accounting-I	4
			413A: Behavioral Finance	4
			414A: Strategic Management	2
		Advanced Costing	411B: Advanced Cost Accounting-III	4
			412B: Management Accounting-I	4
			413B: Business Policy and Strategy	4
			414B: Production Management	2
		Business Administration	411C: Strategic Management	4
			412C: Human Resource Development	4
			413C: Principles of Marketing	4
			414C: Financial Management for Decision Making	2
		Computer Management	411D: Business System Design	4
			412D: Business Intelligence using Power Bi	4
			413D: Blockchain Technology for Commerce	4
			414D: Strategic Management	2
DSE-3		415: Industrial Economics-I	4	
RM		416: Research Methodology in Commerce & Management	4	
OJT/ FP		--	--	
RP		--	--	
Cumulative Credits/ Sem			--	22 Credits

SEESTER – VIII

Level (Semester): 6.0 (VIII)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				14 Credit
Major	DSC-21 DSC-22 DSC-23 DSC-24	Advanced Accountancy	421A: Advanced Accounting-IV	4
			422A: Management Accounting- II	4
			423A: International Business	4
			424A: Case Studies in Strategic Management	2
		Advanced Costing	421B: Advanced Cost Accounting- IV	4
			422B: Management Accounting-II	4
			423B: Strategic Cost Management	4
			424B: Material Management	2
		Business Administration	421C: Design Thinking	4
			422C: International Business	4
			423C: Recent Trends in Commerce & Business	4
			424C: Case Studies in Strategic Management	2
		Computer Management	421D: Digital Tools for Stock Market Trading	4
			422D: Financial Auditing in the Digital Age	4
			423D: AI-Powered Financial Forecasting	4
			424D: Case Studies in Strategic Management	2
DSE-4		425: Industrial Economics-II	4 Credit	
RM		--	--	
OJT/ FP		426: Internship in Industry & Project Submission	4 Credit	
RP		--		
Cumulative Credits/ Sem		--	22 Credits	
Honors Degree/ Cumulative Cr.		--	176 Credits	

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/ Banking & Finance/ Auditing & Taxation (W. E. F. 2025-26)	
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SEMESTER – III

211A: Corporate Accounting-I	4
212: Advanced Macro Economics-I	4
211B: Cost and Management Accounting-I	4
212: Advanced Macro Economics-I	4
211C: Principles of Management-I	4
212: Advanced Macro Economics-I	4
211D: Essentials of e-Commerce	4
212: Advanced Macro Economics-I	4
213A: Introduction to International Business Management	4
213B: Modern Banking & Financial System-I	4
213C: Auditing & Assurance	4
214A: Financial Statements	2
214B: Corporate Regulatory Framework-I	
214C: Retail Management-I	
214D: Statistical Tools and Techniques-I	
214E: Business Environment-I	
214F: AI for Business – I	
214G : Computing Skills for Business – I	2
ES 115: Environmental Studies	
216A: Computerized Accounting Procedures	
216B: Fundamentals of Security Analysis	
MAR 218	2 Credit
HIN 218	
URD218	
A. : NCC – 3	
B. : NSS - 3	
C. : Sports - 3	
D. : Cultural Activity – 3	
E. : Cyber Security	
F. : Community Engagement Programme (Visit and Study of Local Retailer/Hotels/Malls/SHG etc and Poster & PPT Presentation about there Functioning related Accounting/Finance/HR/Marketing Activities)	
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	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/ Banking & Finance/ Auditing & Taxation (W. E. F. 2025-26)	
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Course No: 211 A- Corporate Accounting – Paper I

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

1. To introduce the relevant concepts for Corporate Accounting.
2. To develop an understanding of accounting, reporting relating to various corporate financial transactions.
3. To provide working level knowledge of accounting principles, procedures for recording of transactions related to corporate entities.
4. To provide working level knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive Level
401-1	The ability to understand Enterprise Resource Planning (ERP) software and its accounting benefits in Internal Control System	02
401-2	A comprehensive understanding of issues in accounting for liabilities and owner's equity of corporate entity.	02
401-3	The ability to prepare working and statements related to corporate entity.	04
401-4	The ability to account for a range of corporate accounting issues.	05

Reference Books:

1. Computing Skills, by Dr. Rahul Kulkarni, Prashant Publication, Jalgaon
2. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services(P) Ltd., New Delhi
3. Corporate Accounting - M. Hanif and A Mukherjee, MGH
4. Modern Accountancy Vol. I and II - M. Hanif and A Mukherjee, MGH
5. Advanced Accountancy – Vol. II – R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
6. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
7. Advanced Accountancy Vol. II –P. C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
8. Advanced Accounts, M.C. Shukla, T. S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
9. Advanced Accountancy Vol. II, Vol-2, Dr. S. N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
10. Corporate Accounting – Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd.
8. Advanced Accountancy, S. P. Jain & K. L. Narang, Kalyani Publishers

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/ Banking & Finance/ Auditing & Taxation (W. E. F. 2025-26)	
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Session Plan

Topics	Reference and Methods Used for Teaching and Learning	No. of Session
Unit 1. Conceptual framework for Corporate Accounting. (Theory Only) - Types of Capital – Long Term (Shares and Debentures) - Meaning of Capital- Authorized, Issued, and Subscribed, called up, paid up, Unpaid. - Concept and Provisions of SWEAT Equity, Employees Stock Option Plan (ESOP), Right Issue, - Concept and Provisions of Issue of Bonus Share, Buy Back of Shares.	Reference /Text 1. Computing Skills, Dr. Rahul Kulkarni, Prashant Publication, Jalgaon. Methods used for Teaching Teaching and Learning in Class Learning Review Conceptual Framework	10
Unit 2. Profits or Loss prior to Incorporation - Meaning and Definition of Pre and Post Incorporation Profit - Basis of Apportionment - Calculation of Pre-Post incorporation Profit / Loss. - Treatment of Pre-Post Profit / Loss.	Reference /Text 1. Corporate Accounting - M. Hanif and A Mukherjee, MGH 2. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K .Maheshwari, Vikash Publishing House Pvt. Ltd., New Delhi Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework	10
Unit 3. Underwriting of shares - Meaning and Procedure of IPO. - Meaning and purpose of underwriting, Provisions regarding underwriter's commission. - Terms used in underwriting and types of underwriting. - Determination of Liability of underwriters, - Accounting treatment in the books of Company and underwriter/s.	Reference /Text 1. Corporate Accounting - M. Hanif and A Mukherjee, MGH 2. Corporate Accounting –Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd., New Delhi Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework and Practical Problems	10

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Unit 4. Issue of Equity Shares - Meaning and Provisions - Accounting for issue of shares at discount, at par, at premium, full subscription, under subscription, over subscription, Calls in Advance, Calls in Arrears. - Concept and Accounting treatments for Forfeiture, Re-issue of forfeited shares,	Reference /Text 1. Advanced Accountancy Vol. II, Vol- 2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework and Practical Problems	10
Unit 5. Issue of Debentures - Meaning and Definition of Debentures, - Statutory requirements for issue of debentures, - Relevant provisions and Accounting for issue of debentures. - Concept of Convertible and Non- Convertible debentures, - Accounting treatment for conversion of debenture into Equity Shares.	Reference /Text 1. Advanced Accountancy Vol. II, Vol- 2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching Teaching and Learning in Class, Learning Review Conceptual Framework and Practical Problems	10
Unit 6. Valuation of Goodwill - Meaning & Nature of Goodwill - Need for Valuation of Goodwill - Methods of Valuation of Goodwill - - Number of Years Purchase of Average Profits Method, - Capitalization Method - Annuity Method - Super profit Method.	Reference /Text 1. Advanced Accountancy Vol. II, Vol- 2, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework and Practical Problems	10

Skill Development Activities / Experienced Learning

- Understand the Computerized Accounting System and its benefits in Internal Control System.
- Develop ability to identify and interpret the legal framework for Corporate Accounting.
- Develop understanding for sources of finance for a company.
- Understand the Procedure of IPO and accounting for underwriting Services.
- The process of raising the capital for the company will be discussed.
- Students will be able to understand the concept redemption of Preference shares.
- Students will be able to understand the concept of buyback of shares.
- Understand the concept of SWEAT Equity, Employees Stock Option Plan (ESOP), Right Issue.
- Develop understanding for Provisions of Bonus Share Issue.
- Students will be able to understand the concept of Buyback of Shares.
- Develop understanding for raising capital by issuing debentures and its accounting.

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211B: Cost and Management Accounting-I

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

The objectives of this course are to enable the students to –

- To understand the introductory part of Cost and Management Accounting and its significance.
- To understand the concepts of Concept of Cost-Volume-Profit Analysis.
- Understand the Steps in Budgets and Budgetary Control and Types of Budgets.
- To understand the Uniform Costing and Ratio Analysis Related to Inter-Firm Comparison and its application.
- To understand the Cost Accounting Records and Cost Audit as per Companies Act, 2013.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of concept, features and application of Cost and Management Accounting	1
2	Analyzing the Uniform Costing and Ratio Analysis Related to Inter-Firm.	3
3	Simulating the learning process of Significance and Applications of the Budgets and Budgetary Control.	4
4	Overview and evaluation of Cost Accounting and different process of Cost Management Accounting.	5

Text Book:

- Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt.Ltd.
- Maheshwari, S.N. and Mittal, S.N. (2016) Cost Accounting: Theory and Problems. ShreeMahavir Book Depot.
- Datar, S. M. & Rajan, M.V. (2017) Horngren's Cost Accounting: A Managerial Emphasis Pearson.
- C.B. Senthil Kumar, R.R.Chavan and Anand Kumar Singh (2023) Management Accounting, KD Publications, Pune

Reference Book:

- N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- S.P. Jain & K.L. Narang: Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002.
- V.K. Saxena & C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.

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Session Plan

Topics	Readings	No. of Session
Unit 1 –Introduction to Cost and Management Accounting (Only Theory) • Cost Accounting: Evolution, Meaning, Objectives and Scope • Concepts of Costs , Classifications and Elements of Cost • Cost Centre and Cost Unit • Concept, Meaning and Definition Management Accounting • Objectives, Importance, Scope, Advantages, Limitations of Management Accounting. • Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.	Reference Text ➤ Practical Costing by Ahuja , Khanna & Pandey. ➤ A Text Book (with in-built Compiler) on Cost Accounting by S. K. Aggarwal, Abha Aggarwal –Reliance Publications Ltd, Gurgaon. Home Assignment/Flipped Classroom: Describe the basic concepts Cost and Management Accounting.	08
Unit 2 – Cost-Volume-Profit Analysis (Theory and Practical Problems) • Concept of Cost-Volume-Profit Analysis • Meaning, Features of Marginal cost, Marginal costing, Contribution. • Profit-Volume Ratio, Break-even Analysis • Break-even Point, Margin of safety. • Relevant Costs and Decision Making such • Pricing, Product Profitability, Dropping a product line, • Make or Buy decision, Export Order. • (Practical problems on calculation of PVR, BEP in Output and Cash, Make or Buy Decisions etc.)	Reference Text Cost & Management Accounting [For CS Inter] - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi Home Assignment/Flipped Classroom: Define the Cost-Volume-Profit Analysis. First Internal Test	10

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Unit 3 – Budgets and Budgetary Control(Theory and Practical Problems) • Meaning, Types of Budgets, • Steps in Budgetary Control. • Types of Budget: Fixed and Flexible Budgeting, Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase Budget, Overhead Budgets, Cash Budget, and Master Budget. • Zero based budgeting. (Practical problems on all types of above budgets)	Reference Text ➤ Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt.Ltd. ➤ Home Assignment/Flipped Classroom: Seminar on Types of Budget	08
Unit 4 –Uniform Costing and Inter-Firm Comparison (Theory & Practical) • Uniform Costing - Meaning & Objectives • Essential Points for Uniform Costing • Advantages and Disadvantages of Uniform Costing • Inter-Firm Comparison - Meaning, Advantages and Disadvantages • Ratio Analysis Related to Inter-Firm Comparison. (Simple Practical Problems)	Reference Text Maheshwari, S.N. and Mittal, S.N. (2016) Cost Accounting: Theory and Problems. Shree Mahavir Book Depot. Home Assignment/Flipped Classroom: Describe the concepts of Uniform Costing and Inter-Firm Comparison.	10
Unit 5 - Target Costing (Theory and Practical Problems) • Target Costing - Meaning and Concept • Steps in Implementation of Target Costing Process • Benefits of Target Costing • Calculation of Expected Cost, Target Cost and Size of Cost Gap • Calculation of Value Index for Components of Product • Indication of Action Implied By Value Index and Revised Cost Reduction Target (Simple Practical Problems)	Reference Text ➤ Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi ➤ N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd. Home Assignment/Flipped Classroom: Concept and Meaning of Target Costing, Benefits of Target Costing	12

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Unit 6 - Cost Accounting Records and Cost Audit (Theory) • Meaning, Nature and Scope of Cost Audit • Cost Accounting Records and Cost Audit as per Companies Act, 2013. • Purpose, Scope and Advantages of Cost Audit • Implementing Authorities of Cost Audit • Cost Audit Techniques and Programmes • Cost Audit Report Cost Auditor – Appointment, Rights and Responsibilities	Reference Text Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai Home Assignment/Flipped Classroom: Describe Evaluation and Cost Accounting Records and Cost Audit as per Companies Act, 2013. Second Internal Test	10
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211C: Principles of Management-I

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- To develop managerial skills among the students to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects such as business analysis, decision making, innovations and problem solving in day-to- day business activities.
- To develop rational thinking among the students to Examine the contextual knowledge from different perspectives and compare it with real business scenarios.
- To develop rational thinking among the students to examine the contextual knowledge from different perspectives and compare it with real business scenarios.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Defining challenges in the industry and business as the specializations offered expose them to practical aspects such as business analysis, decision making, innovations and problem solving in day-to-day business activities.	1
2	Students can solve business organization problems scientifically	5
3	Applying knowledge for managing the business, planning, decision making and controlling as per modern techniques of management.	3

Text Book:

- Principle of Management, Prakash Chandra Tripathi, McGraw-Hill Education (India) Pvt Limited, 2008
- Principles of Management by J.K Mitra, Oxford University press, New Delhi.

Reference Books:

- Management Fundamentals, Robert N Lussier, 5e, Cengage Learning, 2013.
- Fundamentals of Management, Stephen P. Robbins, Pearson Education, 2009.
- Management: Harald Koontz & Heinz Weihrich:
- Practice of Management Peter F. Drucker:
- Essentials of Management, Koontz Kleihrich, Tata McGraw Hill.
- Management Essentials, Andrew DuBrin, 9e, Cengage Learning, 2012.
- Principles of Management by Dr. S Arunprasad, notion press.
- Organization behaviour by M. N. Mishra, Vikas Publication House
- Organization behaviour Text & Cases by Kavita Singh, Pearson Publication

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Session Plan

Topics	Readings	No. of Session
Unit-1 Introduction to Management • Management: Meaning, Definition, objectives and Characteristics • Difference between Administration and Management. • Scope of Management • Importance of management in today's worlds • Process of Management • Responsibilities of management	Reference Text: Principles of Management by J.K Mitra, Oxford University press, New Delhi Required Reading Concept of management Case: management of Jain irrigation Home Assignment/Flipped Classroom:	10
Unit-2 Planning & Decision Making • Meaning and Definition of Planning • General framework of planning: Planning Process, Types of Plans • Development of Business Strategy • Decision making and problem solving • Key to success in decision making • Information technology and decision making • Decision support system.	Reference Text: Essentials of Management, Koontz Kleihrich, Tata McGraw Hill. Required Reading: Understand the difference between planning and decision making. Case: observe your nearest supermarket stores planning Home Assignment/Flipped Classroom: First Internal Test:	10
Unit-3 Staffing and Leading • Nature of Staffing • Staffing Process • Staffing as a part of Human Resource Management concept • Leadership: Power and Authority • Leadership Styles, Leadership Skills • Leader as Mentor and Coach, Leadership during adversity and crisis	Reference Text: Principles of Management by J.K Mitra, Oxford University press, New Delhi Required Reading: Clear the difference between staff and larders Case: Jain irrigation ltd. Home Assignment/Flipped Classroom:	10

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Unit-4 Organizing and motivation • Meaning, definition & importance of organization Features of organization • Designing Organizational Structure • Organizational structure • Factors affecting the organizational structure • Difference between 1st line & senior management, centralized vs. decentralized, line vs. staff. • Importance of motivation • Types of motivation	Reference Text: Management – concept and practice, Manmohan Prasad, Himalaya Publication Delhi. Required Reading : Organizational Structure and motivation Case: State transport Corporation (ST) , Maharashtra. Quiz:	10
Unit-5 Direction and controlling • Meaning, definition & principles of directing. • Important and characteristics of direction • Techniques of directing • Characteristics of good direction and order • Meaning, definition & importance of controlling • Controlling for Organizational Performance • Tools for measuring Organizational Performance • Techniques of controlling	Reference Text: Essentials of Management, Koontz Kleihrich, Tata McGraw Hill. Required Reading : ‘Management Reference Text: Essentials of Management, Koontz Kleihrich, Tata McGraw Hill.	10
Unit 6: Approaches of modern management • Classical approach • Management of process approach • Scientific management approach • Social management approach • Management by business objectives approach • Management of business values • Management of conflicts • Management of events • Management of stress	Second Internal Test: Internal Project based on entire Course:	10

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211D: Essentials of e-Commerce

Course Learning Objectives:

1. To introduce students to the fundamental concepts and models of e-commerce.
2. To develop understanding of online business infrastructure, payment systems, and security.
3. To provide insights into emerging e-commerce trends and digital marketplaces.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level (Bloom's Taxonomy)
CLO 1	Understand the key concepts, types, and models of e-commerce	Understand (Level 2)
CLO 2	Identify the components and requirements for setting up an e-commerce business	Remember / Apply (Level 1–3)
CLO 3	Apply knowledge of payment systems and cybersecurity practices in online transactions	Apply (Level 3)
CLO 4	Manage basic functions of online store operations including catalog, checkout, and CRM	Apply (Level 3)
CLO 5	Analyze e-commerce strategies used by successful businesses	Analyze (Level 4)
CLO 6	Evaluate emerging e-commerce technologies and sustainable practices	Evaluate (Level 5)

Reference Books & Suggested Readings-

1. P.T. Joseph, S.J. – E-Commerce: An Indian Perspective, PHI Learning
2. S. Jaiswal & R. Jaiswal – E-Commerce, Galgotia Publications
3. K.K. Bajaj & Debjani Nag – E-Commerce: The Cutting Edge of Business, McGraw Hill Education
4. S. Chand & Company – Essentials of E-Commerce by C.S.V. Murthy
5. S. Sharma & Y. Gupta – E-Commerce and M-Commerce Technologies, Kalyani Publishers
6. Government of India Resources –
 - a. <https://www.mca.gov.in> – Cyber Law, Digital Signatures, IT Act
 - b. <https://www.digitalindia.gov.in> – Initiatives supporting e-Commerce
7. SWAYAM / NPTEL Online Courses –
 - a. Introduction to E-Business
 - b. Digital Payments & Security
 - c. Emerging Technologies in E-Commerce

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to e-Commerce - Meaning, features, and evolution of e-commerce - E-commerce vs. traditional commerce - Advantages and limitations of e-commerce - Types of e-commerce: B2B, B2C, C2C, C2B, G2C - E-commerce in the Indian context	Readings- - P.T. Joseph – E-Commerce: An Indian Perspective, Ch. 1 & 2 - C.S.V. Murthy – Essentials of E-Commerce, S. Chand – Introductory Concepts - NPTEL Module – E-Commerce Fundamentals Activity- - Compare traditional and e-commerce models using a table. - Prepare a short report on how e-commerce has evolved in India. - Watch a video on Indian digital commerce growth and present key insights.	10
Unit II: e-Commerce Business Models and Strategies - Business models: online retail, marketplaces, dropshipping, subscription - Revenue models: advertising, transaction fee, affiliate, freemium - Strategic planning for e-commerce - Role of digital marketing in e-commerce success - Case studies: Amazon, Flipkart, Meesho	Readings- S. Jaiswal & R. Jaiswal – E-Commerce, Galgotia Publications – Business Models Chapter - P.T. Joseph – Ch. on Strategic Applications in e-Commerce - Case study: Flipkart or Meesho business model (from news/articles) Activity- - Classify Indian e-commerce companies under different business models (B2B, B2C, etc.). - Group activity: Create a business model canvas for a new e-commerce idea. Analyse Flipkart's revenue model.	10
Unit III: Website Planning and Online Store Management - Components of an e-commerce website - Domain name, web hosting, CMS platforms (Shopify, WooCommerce, Wix) - Product catalog management and UX/UI principles	Readings- - K.K. Bajaj & Debjani Nag – E-Commerce: The Cutting Edge of Business, Ch. on Web Technologies - Google Sites / Shopify / Wix Help Centers (practical tools) Activity- - Design a basic homepage layout for an e-store (paper or tool-based).	10

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- Shopping cart, checkout design, and content optimization - Mobile responsiveness and performance tracking	- Create a demo product catalog in Google Docs or Sheets. - Explore a live Indian e-commerce site and list its features (UX/UI, cart, categories, etc.)	
Unit IV: e-Payment Systems and Security - Digital payment methods: UPI, cards, wallets, net banking - Payment gateways and integration (Razorpay, PayU, etc.) - Security threats in e-commerce: phishing, hacking, fraud - Encryption, SSL certificates, and firewalls - Cyber laws and data protection in India (IT Act, 2000)	Readings- - C.S.V. Murthy – Ch. on Payment Systems - Government of India – www.mca.gov.in – IT Act, Cybersecurity sections - SWAYAM: Digital Payment Systems in India Activity- - Compare UPI, wallets, and net banking (advantages, limits, security). - Prepare a flowchart of a payment gateway transaction. Quiz on Indian cyber laws and digital transaction security.	10
Unit V: Logistics, Fulfilment, and Customer Support - Order processing and inventory management - Shipping models: in-house, third-party, drop shipping - Return, refund, and dispute resolution policies - CRM and after-sales service in e-commerce - Tools for managing logistics and customer support	Readings- - P.T. Joseph – Ch. on Logistics and CRM in e-Commerce - Articles from India Post, Shiprocket, Delhivery on e-logistics in India Activity- - Draft a sample return/refund policy for a fictional e-store. - Create a simple order tracking and feedback form using Google Forms. - Role-play: Respond to a mock customer query using chatbot simulation.	10
Unit VI: Trends and Future of e-Commerce - Social commerce and live selling - Role of AI, chatbots, and personalization - Omnichannel retail and hybrid commerce - Green e-commerce and sustainable practices - Opportunities in rural e-commerce and cross-border trade	Readings- - Articles on <i>Social Commerce</i> and <i>AI in E-Commerce</i> from NASSCOM / Business Standard - SWAYAM / NPTEL – Modules on Emerging Technologies in Digital Commerce Activity- - Make a presentation on current trends (social commerce, rural e-commerce, AI).	10

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	• Debate: "Will physical retail disappear in the era of e-commerce?" • Poster creation: "The Future of Indian e-Commerce by 2030"	

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Course No: 212: Advanced Macro Economics-I

Course Learning Objectives:

1. To make students Familiar with the basic concepts of macro-Economics.
2. To enable the students to Understand objectives of macroeconomics The ones and Policies.
3. To develop students for MPSC and UPSC Exams.

Course Learning Outcomes:

CLO No.	CLO	Cognitive level
212- 1	Students will understand the basic concepts, Importance and development of Macro Economics	1
212-2	Students will be able to understand the various concept of National income and its flow in the economy	2
212-3	Students will understand the modern Keynesian Theory	3
212-4	Students will be able understand the Concepts of APC, MPC, APS, MPS.	4
212- 5	Students will understand the various concepts of Investment	5

Reference Books:

- 1) Economics –Samuelson and Nordhause, Tata mc. Graw H ill
- 2) Macro Economics-N.Gregarymankiv Thompson press
- 3) Monetary Economics- Suraj B.GuptaS.chand Publishers
- 4) Principles of Economics-D.N.Dwived,vikas Publishing
- 5) Macro Economics- D.N. Dwived,Tata mc Grow Hill
- 6) Monetary Economics –M.L.Jingen
- 7) Business Economics- Dr.Mukund Mahajan
- 8) Positive Economic slipseoxpord press
- 9) Reserve Bank of India's Bulletin
- 10) Website-www.rbl org.in
- 11) Macro Economics- Prof. Ram Deshmukh
- 12) Business Economics (macro)-VasudhaGarde and SunayniParchure,Narendraprakashan.pune
- 13) Macro Economics-Dr S.N. kulkarni,Dr.LeelaKulkarni,Dr.Berad,VidyaPrakashan Nagpur
- 14) Macro EconomicAnalysis -Prof.D.G.Patil, Prof.JagtapPrashant Publica
- 15)Macro Economics-Dr.DilipJagtap,Dr.Arun Patil

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Session Plan

Topics	Readings	No. of Session
Unit 1: Introduction to Macro Economics 1.1 Macro Economics, a) Meaning and Definitions of Macro Economics b) Nature & Scope of Macro Economics c) Importance & Limitations of Macro Economics 1.2 Development in macroeconomics.	Required Reading - Economics–Samuelson and Nordhaus, Tata mc. Graw Hill - Macro Economics- N.Gregary mankiv, Thompson press Home Assignment/Flipped Classroom: Group Discussion on Development and importance of Macro Economics	06
Unit 2. National Income & Circular Flow 2.1 Meaning and Definitions of National Income 2.2 Various concepts of National Income a) Gross Domestic Product (GDP) b) Net Domestic Product (NDP) c) Gross National product (GNP) d) Net National Product (NNP) e) Personal Income (PI) f) Disposable Income (DI) g) Per Capita Income (PCI) 2.3 Measurement of National Income: Output, Income and Expenditure methods 2.3.1 National Income at Market Price and Factor Cost 2.3.2 Difficulties in Calculating of National Income 2.4 Circular flow of Income a) Circular flow of National Income in two sector economy b) Circular flow of National Income in three sector economy c) Circular flow of National Income in four sector open economy	Required Reading - Monetary Economics- Suraj B.Gupta S.chand Publishers - Principles of Economics- D.N.Dwived, vikas Publishing Home Assignment/Flipped Classroom: Explain the various concept and circular flow of National Income	08
UNIT 3 Theories of Output and Employment 3.1 Classical Theory of Employment: J. B. Say's Law of Market 3.2 Implications of classical theory 3.3 Criticism by Keynes on Classical Theory	Required Reading - Macro Economics- D.N. Dwived, Tata mc Grow Hill - Monetary Economics M. L.	06

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	Jingen • Business Economics- Dr. Mukund Mahajan Home Assignment/Flipped Classroom: Group Discussion J B Says and Keynesian theory	
UNIT 4. Modern Keynesian Approach to Equilibrium of Economy . 4.1 Keynesian Theory of Employment (Principle of effective demand, Full employment & unemployment equilibrium) 4.2 Inflationary & deflationary gap 4.3 Paradox of thrift	Required Reading • Positive Economics lipse oxford press • Reserve Bank of India's Bulletin • Website-www.rbl org.in Home Assignment/Flipped Classroom: Group discussion on concept of effective demand	08
UNIT 5. Consumption Function 5.1 Meaning & importance of Consumption function 5.2 Determinants of consumption function 5.3 Concept of Consumption function a) Average propensity to consume (APC), b) Marginal propensity to Consume (MPC). 5.4 Keynesian Psychological law of consumption	Required Reading • Macro Economics- Prof. Ram Deshmukh • Business Economics (macro)- Vasudha Garde and Sunayni Parchure, Narendra prakashan.pune Home Assignment/Flipped Classroom: Group discussion on Various concept of consumption	07
UNIT 6. Saving and investment function 6.1 Saving Function a) Meaning & importance of Saving Function b) Average propensity to save (APS) c) Marginal propensity to Save (MPS) 6.2 Investment Function a) Concept of Capital & Investment b) Gross & Net investment c) Autonomous & Induced investment 6.3 Marginal efficiency of Capital (MEC) 6.4 Multiplier	Required Reading • Macro Economics-Dr S.N. kulkarni, Dr. Leela Kulkarni, Dr. Berad, Vidya Prakashan Nagpur • Macro Economic Analysis -Prof. D.G. Patil, Prof. Jagtap Prashant Publication • Macro Economics-Dr. Dilip Jagtap, Dr. Arun Patil Home Assignment/Flipped Classroom: Group discussion on saving and investment and its type	08

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Course No: 213A Introduction to International Business Management

Course Learning Objectives:

- To provide a foundational understanding of international business and global trade.
- To familiarize students with international trade theories and business environments.
- To enable understanding of cultural and ethical dimensions of international operations
- To build capabilities to analyse and devise global business strategies.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understand fundamental concepts and terminology in international business.	2
2	Analyze trade theories and globalization impacts on business decisions.	4
3	Evaluate the global business environments and their cultural/economic dynamics.	5

Text Book:

- Francis Cherunilam – International Business: Text and Cases
- Justin Paul – International Business

Reference Books:

- Charles W.L. Hill – International Business: Competing in the Global Marketplace
- Daniels, Radebaugh, Sullivan – International Business: Environments and Operations
- Government of India – Foreign Trade Policy Documents

Session Plan

Topics	Readings	No. of Session
Unit-1 ➤ Meaning, Definition, and Importance of International Business ➤ Differences between Domestic and International Business ➤ Factors Influencing Growth of International Business ➤ Modes of Entry into International Business	Reference Text : ➤ Francis Cherunilam – International Business: Text and Cases Home Assignment/ Flipped Classroom: ➤ Assignment Topics: ➤ Compare and contrast domestic vs. international business practices using real examples. ➤ Analyze different modes of entry used by Indian companies for international expansion.	10

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	➤ Write a report on how startups can expand globally through franchising or licensing.	
Unit-2 ➤ Globalization: Concepts and Drivers ➤ Theories of International Trade: Comparative Advantage, Heckscher-Ohlin Theory ➤ Porter's Diamond Theory of National Advantage ➤ Impact of Globalization on Indian Business	➤ Reference Text : Francis Cherunilam – International Business: Text and Cases ➤ Case: <i>Amul's Entry into International Markets:</i> Focus on how Amul used exporting and franchise models to reach markets like the USA and UAE. Home Assignment/Flipped Classroom: ➤ Prepare a chart explaining various international trade theories with real-life applications. ➤ Analyze how globalization has impacted an Indian sector (IT, pharma, textiles, etc.). ➤ Evaluate the strengths and weaknesses of Porter's Diamond Model using a country example	10
Unit-3 ➤ Economic, Political, Legal and Technological Environment ➤ Cultural Environment and its Role in Global Business ➤ PESTEL Framework and Business Risk Analysis	Reference Text: Francis Cherunilam – International Business: Text and Cases: Case: <i>Walmart's Struggles in Germany:</i> Explore cultural mismatches and regulatory challenges Walmart faced.	10
Unit-4 ➤ World Trade Organization (WTO): Structure and Functions ➤ International Monetary Fund (IMF), World Bank and UNCTAD	Reference Text: Francis Cherunilam – International Business: Text and Cases Assignment :	10

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➤ Trade Blocs: EU, NAFTA, ASEAN, SAARC, BRICS ➤ India's Foreign Trade Policy Overview	➤ Role of WTO in resolving trade disputes – Discuss with examples. ➤ Analyze India's position and participation in trade blocs like SAARC or BRICS.	
Unit-5 ➤ Concept of Foreign Exchange and Exchange Rate Mechanisms ➤ Balance of Payments: Components and Significance ➤ Foreign Direct Investment (FDI) and Foreign Institutional Investment (FII)	Reference Text: Francis Cherunilam – International Business: Text and Cases Case: <i>Reliance Jio's FDI Inflows and Strategic Partnership</i>: Examine how foreign investments shaped the telecom revolution in India.	10
Unit 6 ➤ Global Supply Chain and Logistics ➤ E-Commerce and International Business ➤ Corporate Social Responsibility in Global Context ➤ Cross-cultural Negotiation and Communication	Reference Text: Francis Cherunilam – International Business: Text and Cases Assignment: Write a report on how e-commerce platforms facilitate cross-border trade. Analyze the role of CSR in multinational companies using recent news articles.	10

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213B: Modern Banking & Financial System-I

Course Learning Objectives:

- To acquaint students with the new concepts of Banking.
- To update the students about new changes in Banking.
- To know the relevance Banking practices in modern competitive world.
- To make understandable of Banking operations.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Students will understand the phases of development of commercial Banking	1
2	Students will be able to the structure of co-operative banking	2
3	Students will understand Concept and Problems of NPA	3
4	Students will be able to the understand Monetary Policy of RBI .	4

Text Book:

1. भारतीय बैंक प्रणाली, डॉ.सतीश कुमार शहा SBPD Publications, 2022
2. बैंकिंगची तत्वे आणि व्यवहार, प्रा. डॉ. एन. एल. चव्हाण प्रशांत पब्लिकेशन्स, जळगाव २०२२.
3. बैंकिंग मुलतत्वे आणि कार्यपद्धती, प्रा. डॉ. एन. एल. चव्हाण आणि प्रा. व्ही. एस. जैन, अर्थव पब्लिकेशन्स, जळगाव २०१५.
4. भारतीय बैंकिंग प्रणाली, प्रा. एस. एम. कोलते, प्रशांत पब्लिकेशन्स, जळगाव २०१४.

Reference Books:

1. Introduction to Banking-By G. VijayaragavanIyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028
2. The Indian Financial System- Markets , Institutions and Services-3rd Edition. byBharati V. Pathak.
3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane's Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi.
4. Financial Markets and Institutions- 3rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
5. Management of Banking and Financial Services-2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.
6. Principles Practices of Banking- Macmillan. (Indian Institution of Banking and Finance.)
7. RBI - Report on Trend and Progress of Banking in India- 2006-17. (Supplement to RBI Bulletin– January 2018.)
8. Yajona- (English).

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Session Plan

Topics	Readings	No. of Session
UNIT 1. Commercial Banks in India. 1.1. Types and Functions of Commercial Bank 1.2. Importance of Commercial Banks. 1.3. Distinction between Commercial Banks and Financial Institutions. 1.4. Phases of Development- 1951-1990 and Since 1991. 1.5. Regional Rural Bank- objectives, functions	Reference Text Principles & Practices of Banking 2021, Macmillan Education Noida Required Reading ➤ Commercial Bank & Financial Institutions . Home Assignment/Flipped Classroom:	06
UNIT 2. Co-operative Banks in India 2.1. Meaning and Structure of Co-operative Banks. 2.2. Urban Co-operative Banks - objectives, functions. 2.3. Rural Co-operative Banks - objectives, functions. 2.4. Problems of Co-operative Banks. 2.5. Measures to solve these	Reference Text Basics of Banking & Finance Dr. K. M. Bhattacharya & O P Agrawal Required Reading Structure of Co-operative Banks Home Assignment/Flipped Classroom: First Internal Test:	10
UNIT -3 Problem of Non- performing Assets. 3.1. Meaning and Definition of NPA 3.2 Types of NPA 3.3 Impact of NPA and Consequences of NPA. 3.4 Identification of NPAs. 3.5. NPA and credit Cycles in India..	Reference Text 1. Bhole, L. M. (2004). <i>Financial Markets and Institutions</i> . New Delhi: Mc-Graw Hill Publishing India. 2. बँकिंग मुलतत्वे आणि कार्यपद्धती, प्रा. डॉ. एन. एल. चव्हाण आणि प्रा.व्ही.एस.जैन, अर्थव पब्लिकेशन्स, जळगाव Group Discussion on NPA Home Assignment/Flipped Classroom:	06
Unit-4. Monetary Policy of Reserve Bank of India. 4.1. meaning and definition of Monetary Policy 4.2. Objective and mechanism of Monetary Policy 4.3. Instrument of Monetary Policy (Bank rate, CRR, OMO, SLR, Repo rate & Reverse repo rate) 4.4. Recent monetary policy of RBI	Reference Text 1. Banking & Finance System: D.M. Mathani & E. Gordon 2. The Indian Financial System: Bharati V. Pathak, Pearson Education 3. बँकिंग मुलतत्वे आणि कार्यपद्धती, प्रा. डॉ. एन. एल. चव्हाण आणि प्रा.व्ही.एस.जैन, अर्थव पब्लिकेशन्स, जळगाव Required Reading Quiz: Various instrument of monetary policy of RBI	08

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UNIT 5. Basel Accord. 5.1. Introduction. 5.2. Basel ' I ' Accord. 5.3. Basel ' II ' Accord. 5.4. The first Pillar- minimum capital requirement. 5.5. The second Pillar- supervisory review process. 5.6. The third Pillar- market discipline. 5.7. Bank recapitalization. 5.8. In solvency and Bankruptcy code, 2016	Reference Text 1. Principles & Practices of Banking, Abhinavkumar Mandilvar, Ramesh Publishing House Required Reading Home Assignment/Flipped Discussion on Basel Accord	07
UNIT -6. Modern Concept in Banking 6.1 Retail Banking- Meaning and Concept of Retail Banking in India, Retail products, Drivers of Retail Business in India , opportunities of Retail Banking in India. 6.2 Wholesale Banking- Meaning. 6.3 International Banking – Introduction, Needs of Exporters, Requirements of Importers, Remittance Services. 6.4 Universal Banking- Meaning, progress of Universal Banking in India.	Reference Text 1. R.B.I. Bulletins & www.rbi.org.in 2. Management of Banking and Financial Services- 2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd. Second Internal Test:	08

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213C: Auditing & Assurance

Course Learning Objectives:

1. To introduce the basic principles, practices, and standards of auditing.
2. To develop an understanding of audit procedures and the role of assurance services.
3. To equip students with skills related to internal control, vouching, verification, and reporting.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level (Bloom's Taxonomy)
CLO 1	Understand the fundamental concepts and objectives of auditing and assurance services	Understand (Level 2)
CLO 2	Apply knowledge of audit planning, internal control, and audit evidence	Apply (Level 3)
CLO 3	Demonstrate the procedure of vouching and verification of financial statements	Apply (Level 3)
CLO 4	Analyze legal requirements and audit procedures for company audits	Analyze (Level 4)
CLO 5	Evaluate the role of Standards on Auditing and ethical responsibilities of auditors	Evaluate (Level 5)
CLO 6	Understand emerging trends in auditing such as forensic, environmental, and tech-based audit	Understand (Level 2)

Reference Books & Suggested Readings-

1. Aruna Jha – Auditing, Taxmann
2. Tandon, Sudharsanam & Sundharabahu – A Handbook of Practical Auditing, S. Chand
3. Ravinder Kumar & Virender Sharma – Auditing Principles and Practice, PHI
4. ICAI Publications – Standards on Auditing, Code of Ethics
5. SWAYAM / NPTEL Modules – Basics of Auditing, Company Audit, Forensic Audit

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Auditing - Meaning, objectives, and importance of auditing - Types of audit: statutory, internal, cost, tax, management audit - Difference between auditing and investigation - Qualities and responsibilities of an auditor - Errors and frauds – auditor's role in prevention and detection	Readings- - Aruna Jha – Auditing, Ch. 1 & 2 - Ravinder Kumar & Virender Sharma – Basic concepts of auditing - ICAI study material – Introductory sections Activity- - Prepare a table comparing different types of audits. - Case discussion: Identify types of frauds and errors an auditor might detect. - Quiz on auditor roles and legal responsibilities.	10
Unit II: Audit Planning and Internal Control - Audit planning: meaning, purpose, audit program - Audit evidence – types and sources - Internal control system – meaning, objectives, features - Internal check and internal audit – differences and coordination - Evaluation of internal control for audit purposes	Readings- - Tandon et al. – Audit program and internal controls - ICAI Module – SA 300 (Audit Planning), SA 500 (Audit Evidence) Activity- - Create a sample audit program for a small organization. - Group discussion: Compare internal audit vs. statutory audit. - Flowchart: Internal control system for purchase or payroll.	10
Unit III: Vouching and Verification - Meaning and importance of vouching - Vouching of cash transactions, purchases, sales, wages, and petty cash - Verification of assets and liabilities – meaning and objectives - Difference between vouching, verification, and valuation - Auditor's duties in verification and valuation	Readings- - Ravinder Kumar – Vouching and Verification - Tandon's Handbook – Practical vouching examples Activity- - Conduct a mock vouching exercise using sample vouchers.	10

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	- Identify assets and liabilities to be verified and list auditor's duties. - Prepare a checklist for verification of fixed assets.	
Unit IV: Company Audit - Provisions of the Companies Act relating to audit - Appointment, removal, rights, and duties of a company auditor - Audit of share capital, share transfer, and dividend payments - Audit report – essentials, types (qualified vs. unqualified) - CARO (Companies Auditor's Report Order) – overview	Readings: - Aruna Jha – Company Audit & Audit Report - Companies Act, 2013 – Sections on auditors and audit report - ICAI Material – CARO Guidelines Activities: - Draft a mock unqualified audit report format. - Role-play: Appointment of auditor in a company AGM. - Case study: Recent audit failure and lessons learned (e.g., IL&FS, Satyam).	
Unit V: Standards on Auditing (SAs) and Professional Ethics - Introduction to Assurance and Audit Standards - Selected Standards on Auditing: SA 200, SA 230, SA 240, SA 300, SA 700 - Concept of true and fair view - Auditor's independence and professional ethics - Code of conduct by ICAI	Readings: - ICAI Handbook – SA 200, SA 230, SA 240, SA 300, SA 700 - ICAI Code of Ethics (overview) Activities: - Create flashcards summarizing key provisions of selected SAs. - Discussion: "Importance of auditor independence in corporate governance." - Scenario-based analysis on breach of professional ethics.	
Unit VI: Recent Trends in Auditing - Computerized auditing – features and techniques - Auditing in ERP environment - Introduction to forensic audit and fraud detection tools - Environmental and social audit – emerging relevance	Readings: - Articles on forensic and tech-based audits from ICAI Journal / Business Standard - SWAYAM – Basics of Forensic and IT Auditing	

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• Role of technology: data analytics, AI, blockchain in auditing	Activities: • Presentation: Role of AI and data analytics in modern audit practice. • Watch a video on forensic audits and summarize the steps involved. • Prepare a concept map on environmental, social, and sustainability audits.	
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214A: Financial Statements

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

- Acquainting the students from diverse streams commonly about the basic knowledge about bank reconciliation statements and to understand the importance of statements
- To understand Rectification of errors and Depreciation
- To preparation of final accounts

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Study of bank reconciliation statements	1
2	Students able to Rectification of errors and Depreciation	3
3	Students can able to prepare the final accounts	5

Text Book:

- ✓ Financial Accounting By P. M. Suleman
- ✓ Financial Accounting By Dr. S. K. Singh: SBPD Publications
- ✓ Financial Accounting (According to NEP - 2020) by Dr. S. K. Singh

Reference Books:

- Financial Accounting by Ashok Banerjee
- Accountancy : for Class Xi by Banerjee B. K
- Principle of Accounting - SBPD Publications by Dr. Jitendra Kumar Saxena, Dr. S. K. Singh, , Mohd. Asif Khan

Session Plan

Topics	Readings	No. of Session
Unit-1 Bank Reconciliation statements ➤ Meaning, need, reasons for difference in bank balance as per cash book and pass book. ➤ Comparison entries in cash book and pass book and noting the differences in preparation of BRS under (a) Favorable balance (b) Unfavorable (over draft) balance model, amendment or rectification of cash book.	Reference Text Financial Accounting By P. M. Suleman Required Reading Financial Accounting by Ashok Banerjee Home Assignment/Flipped Classroom: Practical problems	10

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Unit-2 Rectification of errors and Depreciation ➤ Meaning of capital, revenue and deferred revenue expenditure and capital and revenue receipts and their accounting treatment. ➤ Rectification of errors: Types or errors: Rectification of errors (a) before trial balance is prepared (b) before preparing final accounts (c) after preparing final accounts. ➤ Depreciation: Meaning, causes, need for depreciation, difference between depreciation, amortization and depletion, methods of problems on fixed installment method and written down value method as approved by Income Tax Act.	Reference Text Financial Accounting By Dr. S. K. Singh: SBPD Publications Required Reading Accountancy: for Class Xi by Banerjee B. K. Home Assignment/Flipped Classroom: Practical problems	10
Unit 3 Final Accounts ➤ Final accounts of sole proprietorship business - meaning of trader and manufacturer, ➤ Preparation of (a) Manufacturing account (b) Trading account (c) Profit and loss account and (d) Balance sheet with adjustments, closing entries.	Reference Text Financial Accounting (According to NEP - 2020) by Dr. S. K. Singh Required Reading Principle of Accounting - SBPD Publications by Dr. Jitendra Kumar Saxena, , Dr. S. K. Singh, , Mohd. Asif Khan Home Assignment/Flipped Classroom: Practical problems	10

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214B: Corporate Regulatory Framework-I

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

1. Develop an understanding of key concepts and definitions related to the respective laws and guidelines, such as market, dominant position, unfair trade practices, intellectual property, and cybercrimes.
2. Explore the legal framework and provisions established by the relevant acts, including the Competition Act, Consumer Protection Act, Corporate Social Responsibility (CSR) Guidelines, Intellectual Property Laws, Foreign Exchange Management Act (FEMA), and Information Technology Act, 2000.
3. Analyze the impact and significance of anti-competitive agreements, unfair trade practices, and abuse of dominance on market dynamics, consumer welfare, and fair competition.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Students will understand key concepts and definitions related to competition, consumer protection, corporate social responsibility, intellectual property, foreign exchange management, and information technology.	1
2	Students can describe the legal framework and provisions established by relevant acts and guidelines, including their scope, applicability, and enforcement mechanisms as well as rights and protections available to consumers, including mechanisms for dispute resolution and the significance of fair contracts and warranties.	3
3	Students will know the impact of anti-competitive agreements, unfair trade practices, and abuse of dominance on market dynamics, consumer welfare, and fair competition, principles of corporate social responsibility and management and protection of intellectual property rights.	5

Reference Books:

- "Competition Law in India: Policy, Issues, and Developments" by R. S. Rathore
- "Competition Law and Practice: A Handbook for Corporates and Practitioners" by R. Raghavan
- "Consumer Protection Laws in India: Rules, Regulations, and Procedure" by Avtar Singh
- "Consumer Protection Act: Law and Practice" by R. K. Bangia
- "Corporate Social Responsibility: Perspectives, Policies, and Practices in India" by C. B. Mamoria and Shikha Sahai
- "CSR in India: Practices and Experiences" by D. K. Srivastava

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Session Plan

Topics	Readings	No. of Session
UNIT I: Competition Act: - Definitions: Market, Dominant position, Cartel, Abuse of dominance, merger etc. - Prohibition of anti-competitive agreements - Prohibition of unfair trade practices - Enforcement and penalties - Leniency and whistleblower provisions:	Reference Text Competition Law in India: Policy, Issues, and Developments" by R. S. Rathore Required Reading: Prohibition of anti-competitive agreements Home Assignment On Leniency and whistleblower provisions	10
UNIT 2: Consumer Protection Act: - Definitions: Consumer, traders, good, services, unfair traders practices, misleading advertisements. - Consumer rights - Prohibition of unfair trade practices - Consumer contracts and warranties - Consumer dispute resolution	Reference Text "Consumer Protection Act: Law and Practice" by R. K. Bangia Required Reading ● Consumer contracts and warranties ● Case study discussion on Consumer rights First Internal Test:	10
UNIT 3: Corporate Social Responsibility (CSR) - Mission and commitment: - Stakeholder engagement - Ethical conduct - Human rights and labour practices - Environmental sustainability	Reference Text CSR in India: Practices and Experiences" by D. K. Srivastava Required Reading Ethical conduct Seminar on : Human rights and labour practices	10

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214C: Retail Management-I

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

1. To Introduce Basic Retailing Management Concepts.
2. Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
3. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.
4. To understand analysis of store location, merchandising, products and pricing.
5. The learner will be able to determine a level of interest in pursuing a career in retail management.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
214C.1	Explain the central role of retail in industrialized societies, and the impact of key market/retail trends upon this sector in the local and global contexts.	1
214C.2	Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders	2
214C.3	Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry	2

Reference Books:

- Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw- Hill Publishing Company Ltd. New Delhi.
- Gibson G. Vedamani Third Edition (2008)
- Retail Management Functional Principles & Practices. Jaico Publishing House.
- Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- Suja Nair (2006) Retail Management, Himalaya Publishing House.
- King's Retail Management – King Books Delhi.
- Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
- Consumer behavior by Jim Blythe, Published by Thomson Learning.
- George H, Lucas Jr., Robert P. Bush, Larry G Gresham- Retailing J. Lamba- The Art of Retailing
- Barry Berman, Joel R Evans- Retail Management; A Strategic Approach

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Session Plan

Topics	Readings	No.of session
Chapter 1. Introduction to Retailing - Meaning and definition of Retail and Retailing. - Types of Retailers - Function of Retailing. - Importance of Retailers. - Role of Retailers in Distribution channel.	Reference Text Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi Required Reading: Retail Management Functional Principles & Practices. Jaico Publishing Housing Home Assignment Selection of retail location is a long-term decision	10
Chapter 2: Retail Framework - Steps in starting Retail business. - Retail store location. - Legal Procedure. - Store Design & Lay out. - Responsibilities of store managers	Reference Text: Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi Required Reading: Suja Nair (2006) Retail Management, Himalaya Publishing House Home Assignment on How long-term capital investment First Internal Test:	10
Chapter 3: Trends of Retail - The Evolution of Retail in India. - Retailing Scenario: Global. - Retailing Scenario: India. - Prospects of Retailing in India. - Challenges to Retail Development in India	Reference Text: Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvlepublishedby TataMcGraw Hill Edition pvt.Ltd Required Reading: Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House Home Assignment on What help to change customers' buying habits Second Internal Test:	10

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214D: Statistical Tools and Techniques-I

Course Learning Objectives:

1. To develop a foundational understanding of statistical dispersion and its significance in data analysis.
2. To enable students to measure and interpret data asymmetry and peakedness using skewness and kurtosis.
3. To familiarize learners with the concept of moments and their role in describing statistical distributions.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Explain the concept and computation of moments in statistics.	2
2	Compute and interpret various measures of dispersion.	3
3	Analyze the shape of a frequency distribution using skewness and kurtosis.	4

Reference Books:

1. Gupta S. P. – *Statistical Methods* – Sultan Chand & Sons
2. R. S. N. Pillai & Bhagavathi – *Statistics* – S. Chand
3. Richard Levin & David Rubin – *Statistics for Management* – Pearson
4. Sancheti & Kapoor – *Business Statistics* – Sultan Chand & Sons
5. Anderson, Sweeney & Williams – *Statistics for Business and Economics* – Cengage Learning

Session Plan:

Topics	Readings	No. of Session
Unit I: Measures of Dispersion • Introduction to Dispersion: Meaning and Significance • Quartile Deviation, Mean Deviation • Standard Deviation and Variance (Ungrouped and Grouped Data) • Coefficient of Variation • Application in Comparing Consistency and Risk • Excel formulas for calculation of Measures of Dispersions	Reference/Text- • Gupta S. P. – Statistical Methods – Sultan Chand & Sons • R. S. N. Pillai & Bhagavathi – Statistics – S. Chand Activity: 1. Practical problems on, standard deviation and coefficient of variation. 2. Use of Excel for computational support	10

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Unit II: Skewness and Kurtosis • Introduction to Skewness: Meaning and Types • Karl Pearson's Coefficient of Skewness • Bowley's Coefficient of Skewness • Kurtosis: Meaning, Types (Leptokurtic, Mesokurtic, Platykurtic) • Application in Real-life Data Interpretation • Excel formulas for Skewness & Kurtosis	Reference/Text- • Richard Levin & David Rubin – Statistics for Management – Pearson • Sancheti & Kapoor – Business Statistics – Sultan Chand & Sons Activity: 1. Calculation and comparison of skewness for business datasets 2. Estimation of kurtosis to interpret market data distributions 3. Use of Excel for computational support	10
Unit III: Moments • Meaning and Definition of Moments • Central and Raw Moments (First Four Moments) • Relationship between Moments and Skewness/Kurtosis • Computation for Grouped and Ungrouped Data • Business Applications of Moments • Excel formulas for Moments	Reference/Text- • Sancheti & Kapoor – Business Statistics – Sultan Chand & Sons • Gupta S. P. – Statistical Methods – Sultan Chand & Sons Activity: 1. Calculation of moments and drawing implications from them 2. Use of Excel for computational support	10

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214E: Business Environment-I

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

- Acquainting students from diverse streams commonly about the basic knowledge about Business and Business Environment.
- To understand different forms of Business.
- To understand different components of Business Environment.
- To understand Socio-cultural, Natural, Technical, Economic and political Environment of Business.
- To understand component and effects of above-mentioned environment on Business Environment.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Concept of Business and Business Environment.	2
2	Students get insight about different types of business organization.	1
3	Students able to understand and map the effects of different environment factors on Business environment	1

Reference Books:

- Business Environment: Cherunilam, F.
- Business Environment: Lawrence, M.D.
- Economic Environment of Business: Puri V.K

Session Plan:

Topics	Readings	No. of Session
Unit 1 –: Introduction Business Environment ➤ Meaning of Business, Scope and Objectives of Business, ➤ Business Environment, Nature and scope of Business Environment ➤ Micro and Macro Environment of Business ➤ Impact of Micro and Macro Factors on Decision Making in Business, ➤ Environmental Analysis and Competitive Structure Analysis of Business.	Reference Text Business Environment: Cherunilam, F. Required Reading –Basic concepts of Business Environment ,its impact and influence on other environmental factors	10

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Unit 2:- Forms of Business Organization • Concept and Features in relation to following business models- • Sole Proprietorship • Partnership • Company • Statutory Bodies and Corporations HUF and Family Business • Cooperatives, Societies and Trusts • Limited Liability Partnership • OPC and Other Forms of Organizations.	Reference Text Business Environment: Lawrence, M.D. Required Reading: Types of organization Case: Home Assignment/Flipped Classroom: Tree Diagram of different types of organization along with structure First Internal Test:	10
Unit 3 – Socio-cultural and Natural Environment • Social Responsibility of Business • Business Ethics • Corporate Governance • Consumer Protection in India Natural Environment • Meaning and Nature of Physical Environment • Impact of Natural Environment on Business	Reference Text : Economic Environment of Business: Puri V.K Required Reading: Demographic divide and its impact on Business and Growth. Home Assignment/Flipped Classroom: Group assignment of demographic study of nearby area.	10

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214F: AI for Business – I

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

1. To introduce basic concepts and terminology of Artificial Intelligence (AI) and Machine Learning (ML).
2. To explore the relevance and applications of AI and ML in modern business.
3. To create awareness of AI-driven tools used in customer service, marketing, and finance.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the fundamental concepts of AI and ML	Understand (2)
2	Identify real-life business applications of AI and ML	Applies (3)
3	Analyze the impact of AI tools on decision-making in various functions	Analyze (4)

Reference Books & Suggested Readings

1. **Stuart Russell & Peter Norvig** – *Artificial Intelligence: A Modern Approach*, Pearson
2. **Dinesh Bhardwaj** – *Artificial Intelligence and Business Strategy*, Dreamtech Press
3. **Andriy Burkov** – *The Hundred-Page Machine Learning Book*
4. **Google AI Blog** – <https://ai.googleblog.com>
5. **Coursera / LinkedIn Learning** – AI for Business / Machine Learning Basics (free with student email)

Session Plan:

Topics	Readings /Practical Activity	No. of Session
Unit I: Introduction to Artificial Intelligence • Definition and history of AI • Types of AI: Narrow, General, and Super AI • Branches of AI: NLP, computer vision, robotics	Readings: • Artificial Intelligence: A Modern Approach by Stuart Russell & Peter Norvig – for foundational concepts and types of AI • Artificial Intelligence and Business Strategy by Dinesh Bhardwaj – for business	10

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- Real-world examples of AI in business (chatbots, recommendation engines) - Introduction to Generative AI (ChatGPT, Bard, Copilot)	use cases and AI integration in modern enterprises Activities – - Use ChatGPT or Bard to generate automated business responses. - Identify real-world AI applications used by companies like Amazon or Netflix.	
Unit II: Basics of Machine Learning - What is Machine Learning? – Definition and categories - Supervised vs. Unsupervised learning (with simple examples) - Role of data in ML: training data and model prediction - Applications of ML in business: credit scoring, customer segmentation - Introduction to common ML tools (Google AutoML, Teachable Machine)	Readings: - The Hundred-Page Machine Learning Book by Andriy Burkov – for simplified explanation of machine learning techniques and real-world applications - Artificial Intelligence: A Modern Approach by Stuart Russell & Peter Norvig – for learning principles and understanding machine-based decision systems Activities – Explore and train a simple model using Google Teachable Machine. - Classify common business problems as supervised or unsupervised learning tasks.	10
Unit III: AI Applications in Business Functions - AI in marketing: customer profiling, personalized ads - AI in finance: fraud detection, robo-advisors - AI in HR: resume screening, chatbots for recruitment - Ethical considerations in AI (bias, transparency, job displacement) - Future trends and career paths in AI & ML	Readings: - Artificial Intelligence and Business Strategy by Dinesh Bhardwaj – for applications of AI in marketing, finance, HR, and strategic planning - The Hundred-Page Machine Learning Book by Andriy Burkov – for discussion on ethical considerations and industry-specific use cases Activities – Create a mock use case showing how AI can improve customer service or HR screening. - Conduct a classroom debate on ethical concerns related to AI in business decision-making.	10

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214G : Computing Skills for Business – I

Course Learning Objectives:

1. To introduce students to modern computing tools for business documentation and communication.
2. To train students in using AI-powered tools for professional writing and presentations.
3. To promote digital literacy and productivity through cloud-based applications.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Use AI-assisted word processors for creating structured and professional documents	Apply (3)
2	Design effective presentations using templates, AI tools, and multimedia content	Create (6)
3	Collaborate and share documents using cloud platforms	Apply (3)

Reference Books & Suggested Readings-

1. Satish Jain – Information Technology Concepts, BPB Publications
2. Sanjay Saxena – MS Office and Internet Applications, Vikas Publishing
3. Dinesh Maidasani – Learning Computer Fundamentals, MS Office and Internet & Web Technology, Laxmi Publications
4. Ramesh Bangia – Computer Applications in Business, Firewall Media
5. Kogent Learning Solutions – Tally, Excel and Internet Tools, Dreamtech Press
6. Google Workspace Learning Center – <https://workspace.google.com/learning-center>

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Word Processing with AI Tools • Introduction to Google Docs, MS Word, and AI-assisted writing • Using Smart Compose, grammar check, and voice typing • ChatGPT / Copilot for drafting business letters, reports, and summaries • Working with templates, headers/footers, tables, and hyperlinks • Real-time collaboration and version history in Google Docs	Readings- • Satish Jain – Information Technology Concepts, BPB Publications (Word processing tools) • Sanjay Saxena – MS Office and Internet Applications, Vikas Publishing (MS Word features) • Google Workspace Help – Docs Smart Compose & Collaboration Tools Activity- • Create a 5-slide business pitch using Google Slides or Canva, using AI to generate content. • Apply transitions, animations, and speaker notes, then present to the class.	10
Unit II: Business Presentations using AI Tools • Introduction to Google Slides / MS PowerPoint / Canva • Using AI tools to generate slide content (e.g., ChatGPT, Copilot) • Inserting images, videos, charts, and animations • Applying themes, transitions, and speaker notes • Collaborative presentation editing and sharing	Readings- • Satish Jain – Information Technology Concepts (Cloud basics and document sharing) • Kogent Learning Solutions – Tally, Excel and Internet Tools, Dreamtech Press (Internet and communication tools) • Google Workspace Learning Center – Docs, Drive, Calendar, and Meet Tutorials Activity- • Create a 5-slide business pitch using Google Slides or Canva, using AI to generate content. • Apply transitions, animations, and speaker notes, then present to the class.	10
Unit III: Cloud-based Collaboration and Communication • Introduction to Google Workspace / Microsoft 365 • File sharing, permissions, and commenting features • Scheduling meetings using Google Calendar / Outlook	Readings- • Satish Jain – Information Technology Concepts (Cloud basics and document sharing) • Kogent Learning Solutions – Tally, Excel and Internet Tools, Dreamtech Press (Internet and communication tools) • Google Workspace Learning Center – Docs, Drive, Calendar, and Meet Tutorials	10

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• Using Google Meet or Zoom for virtual presentations • Netiquette and professional communication skills	Activity- • Collaboratively edit a report using Google Docs, add comments and track changes. • Schedule a class meeting using Google Calendar and conduct it via Google Meet.	
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Course Code: ES-115

Course Title: Environmental Studies

Course Code: ES-115	Course Category: Value Education Course (VEC)
Course Title: Environmental Studies	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 20 Marks	University Assessment (UA): 30 Marks
Course Objectives: - Students will integrate knowledge from multiple disciplines representing physical and life sciences perspectives, political and economic perspectives, and social and cultural perspectives on human interactions with the environment. - Students will contribute to and facilitate interdisciplinary research and problem solving through independent and collaborative work. - Students will use quantitative and qualitative research tools and techniques to analyze, implement, envision, assess, and report sustainability efforts. - Students will be able to understand local and global environmental problems and their role in environmental conservation.	
Course Outcomes: - Articulate the interconnected, and interdisciplinary nature of environmental studies and demonstrate an integrative approach to environmental issues with a focus on sustainability. - Use critical thinking, and understand the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving. - Communicate complex environmental information to both technical and non-technical audiences. - Understand and evaluate the local and global scale of environmental problems and reflect critically on their roles, responsibilities, and identities as citizens and consumers in a complex, and interconnected world.	

Course Contents:

Unit 1: Environment and Current Issues

(07 L, 07 M)

Ecosystem: Structure and function of ecosystem, Energy flow in an ecosystem, food chains, food webs, and ecological succession. Case studies of the forest grassland, desert, and aquatic ecosystems.

Current Environmental Issues: Environmental pollution, climate change, global warming, ozone layer depletion, and acid rain. Interdisciplinary nature of environmental studies and Concept of sustainable development.

Unit 2: Natural Resources and Biodiversity Conservation

(08 L, 08 M)

Land resources and land use change: Land degradation, soil erosion and desertification. Causes and impacts due to development projects on environment, biodiversity and tribal populations.

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Water: Use and over-exploitation of surface and ground water, floods, droughts, and conflicts over water. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.

Biodiversity: India as a mega-biodiversity nation, Endangered and endemic species of India. Threats to biodiversity.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic, and informational value.

Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 3: Environmental Pollution and Policies (08 L, 08 M)

Environmental pollution: Causes, effects and controls of air, water, soil and noise pollution.

Nuclear hazards and human health risks.

Solid waste management: Control measures of urban and industrial waste.

Environment legislations: Environment Protection Act, Air (Prevention & Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act.

International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity.

Unit 4: Human Communities and Environment (07 L, 07 M)

Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons, case studies.

Disaster management: floods, earthquakes, cyclones and landslides.

Environmental movements: Chipko, Silent valley, and Bishnois of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies.

Suggested readings:

1. Erach Bharucha, 2004 Environmental Studies for Undergraduate courses, UGC, New Delhi.
2. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
3. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
4. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
5. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
6. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
7. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36---37.
8. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29---64). Zed Books.
9. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
10. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
11. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.

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12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press

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216A – Computerized Accounting Procedures

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

1. To introduce students to computerized accounting concepts and ERP systems.
2. To provide hands-on training in Tally Prime for managing accounting and inventory systems.
3. To develop practical skills in preparing financial reports using accounting software.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the fundamentals of computerized accounting and Tally Prime.	2
2	Record accounting and inventory transactions using Tally Prime.	3
3	Generate and interpret financial reports using Tally Prime.	4

Reference Books:

1. Nadhani A.K. – *Tally ERP 9 Training Guide* – BPB Publications
2. Shraddha Singh & Navneet Mehra – *Tally Prime Simplified* – V&S Publishers
3. Kogent Learning Solutions Inc. – *Tally.ERP 9 in Simple Steps* – Dreamtech Press
4. Official Tally Prime User Guide – <https://tallysolutions.com>

Session Plan:

Topics	Readings	No. of Session
Unit I: Introduction to Computerized Accounting • Concept and Advantages of Computerized Accounting • Introduction to ERP Systems • Overview of Tally Prime (Latest Version): Features and Interface • Company Creation, Group Creation, Ledger Creation • Voucher Entry: Contra, Payment, Receipt, Journal, Sales, Purchase	Reference/Text- • Nadhani A.K. – Tally ERP 9 Training Guide – BPB Publications • Shraddha Singh & Navneet Mehra – Tally Prime Simplified – V&S Publishers Activity: Company Creation Challenge • Create a new company with GST configuration and fiscal details. Ledger Master Quiz • Match ledgers to their correct groups and fix misclassified accounts. Voucher Entry Drill • Enter 10 types of vouchers (e.g., payment, sales, journal) based on provided caselets.	10
Unit II: Inventory and Taxation Management	Reference/Text- • Shraddha Singh & Navneet Mehra – Tally Prime	10

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- Creation of Stock Groups, Units of Measure, and Stock Items - Inventory Vouchers: Receipt Note, Delivery Note, Stock Journal - GST Setup in Tally Prime: Enabling GST, Ledger Configuration - Invoicing under GST: Purchase and Sales - Recording and Reporting GST Transactions	Simplified – V&S Publishers - Kogent Learning Solutions Inc. – Tally.ERP 9 in Simple Steps – Dreamtech Press Activity: GST Mistake Hunt - Identify and correct GST setup errors in a sample company. Mini Business Simulation - Each group runs a mock business in Tally: set up company, record transactions, generate reports. Inventory Management Race - Compete to create inventory masters, record transactions, and generate stock summaries.	
Unit III: Financial Reports and Advanced Features - Trial Balance, Profit & Loss A/c, Balance Sheet - Cash/Bank Book, Day Book, Ratio Analysis - Backup and Restore of Company Data - Security Controls: User Management, Tally Vault - Exporting and Printing Reports in Tally	Reference/Text- - Shraddha Singh & Navneet Mehra – Tally Prime Simplified, V&S Publishers - A.K. Nadhani – Tally ERP 9 Training Guide (Updated for Tally Prime), BPB Publications - Kogent Learning Solutions Inc. – Tally.ERP 9 in Simple Steps, Dreamtech Press Activity: Tally Report Presentation - Groups generate P&L, Balance Sheet, and Ratio Analysis reports and present business insights. Case Study Analysis - Analyze a real-world business problem and solve it using Tally (e.g., cash flow issues, inventory control) Report Interpretation Activity - Interpret financial statements generated from Tally and suggest business decisions. Security Setup Drill - Implement user roles, passwords, and Tally Vault; test each other's access permissions.	10

Suggested List of Practical's (Tally Prime)-

1. Create Company, Groups, and Ledgers
2. Record basic voucher entries: Payment, Receipt, Journal, etc.
3. Create and manage inventory: Stock Groups, Items, Units
4. Enter GST-enabled sales and purchase transactions
5. Generate GST reports and file-ready summaries
6. Prepare and print Trial Balance, Profit & Loss A/c, and Balance Sheet
7. Analyze financial health using Ratio Analysis in Tally
8. Backup, restore, and secure data with Tally Vault
9. Export reports to PDF and Excel formats
10. Create multiple users and set security levels

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216B: Fundamentals of Security Analysis

Course Learning Objectives:

1. To introduce the concept of securities and their types.
2. To provide knowledge of basic techniques used in analyzing equity and debt instruments.
3. To equip students with foundational skills for investment decision-making.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
CLO 1	Understand the structure of financial markets and types of investment securities	Understand (Level 2)
CLO 2	Apply basic techniques of fundamental analysis for evaluating equity securities	Apply (Level 3)
CLO 3	Analyze stock charts and risk metrics using technical and quantitative tools	Analyze (Level 4)

Reference Books & Suggested Readings-

1. Prasanna Chandra – Investment Analysis and Portfolio Management, McGraw Hill
2. S. Kevin – Security Analysis and Portfolio Management, PHI Learning
3. Punithavathy Pandian – Security Analysis and Portfolio Management, Vikas Publishing
4. NSE and SEBI official websites for live market data and investor education
5. NPTEL / SWAYAM – Modules on Stock Market Basics and Investment Analysis

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Securities and Investment Environment • Meaning and types of financial securities: equity, debt, derivatives • Features of investment: return, risk, liquidity, marketability • Indian capital market overview: primary and secondary markets • Regulatory framework: SEBI, stock exchanges (NSE, BSE) • Types of investors and investment objectives	Readings- • S. Kevin – Security Analysis and Portfolio Management, Ch. 1–2 • NSE Investor Awareness Portal – https://www.nseindia.com Activity- • Create a classification chart of financial securities with examples. • Visit NSE/BSE websites and	10

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	identify current IPOs or market indices. Discuss SEBI's role in regulating the Indian securities market.	
Unit II: Fundamental Analysis of Equity Securities - Meaning and significance of fundamental analysis - Economic analysis: GDP, inflation, interest rates, fiscal policy - Industry analysis: structure, life cycle, competition - Company analysis: financial statements (overview), profitability ratios, EPS, P/E ratio - Valuation concepts: intrinsic value, market price, margin of safety	Readings- - Prasanna Chandra – Ch. on Fundamental Analysis - NPTEL Module – <i>Investment Analysis for Beginners</i> - Business news portals: Moneycontrol, Economic Times Markets section Activity- - Analyze a company using EPS and P/E ratio (real or simulated data). - Prepare a SWOT analysis of an industry (e.g., FMCG or Pharma). - Interpret a company's profit and loss statement to assess fundamentals.	10
Unit III: Technical and Risk Analysis of Securities - Meaning and assumptions of technical analysis - Chart patterns: line chart, bar chart, candlestick chart - Trend analysis, support and resistance levels - Risk and return: measurement and relationship - Beta, standard deviation, and risk diversification	Readings- - Punithavathy Pandian – Ch. on Technical Analysis - NSE Certification in Financial Markets (NCFM) module on Technical Analysis Basics Activity- - Identify a stock chart pattern (e.g., head & shoulders, support/resistance). Use a free stock charting platform (like TradingView) to interpret a trend line. - Calculate beta and standard deviation of a sample stock portfolio (use Excel).	10

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Subject Basket for Co-Curricular Course (CC)	
CC-219 (Select anyone)	A. : NCC – 3 B. : NSS - 3 C. : Sports - 3 D. : Cultural Activity – 3 E. : Cyber Security F.: Community Engagement Programme (Visit and Study of Local Retailer/Hotels/Malls/SHG etc and Poster & PPT Presentation about there Functioning related Accounting/Finance/HR/Marketing Activities) G.G) Scout and Guide

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Course Code: CC-219 (A)

Course Title: NCC – 3

Course Code: CC-219 (A)	Course Category: Co-Curricular Course (CC)
Course Title: NCC-3 (Advance)	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: - To make the students aware of Military subjects such as Weapon training, Battle field, Battle craft and judging distance. - To impart elementary knowledge about Armed Forces. - Students will be Introduced Map reading, difference of Maps, conventional signs of maps - To introduce the student biographies of renowned Military Officers.	
Course Outcomes: - The student shall have basic knowledge of Armed Forces. - The training will instill patriotism, commitment and passion to serve the nation. - It will also acquaint, expose & provide basic knowledge about Army, Navy and Air Force.	
Course pre-requisite: - To study this course, a student must be physically, mentally and medically fit. - Students and their parents should be willing to undergone the military training. - It is open for all.	

Course Content:

Name of the Topic	Hours
Unit 1: Armed Force - Basic organization of Armed Forces. - Organization of Army. - Badges and Ranks.	
Unit 2: Biographies of renowned Military Officers - Kodandera Madappa Cariappa, Former Chief of Army Staff of the Indian Army. - Sam Manekshaw, Former Chief of Army Staff of the Indian Army - Captain Vikram Batra, PVC	
Unit 3: Map Reading - Introduction to Map Reading - Conduct of MR - Map to ground - Ground to Map	

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Unit 4: Field Craft and Battle Craft • Introduction to Field Craft • Indication of Landmark • Fire & Move Capsule- Field Signals, Section Formations, Fire Control Orders	
Total Hours	30

Reference Books:

Title	Publication
• Cadet's Hand book – Common subject. All wings.	BY DG NCC, New Delhi.
• Cadet's Hand book – Specialized Subjects, Army, Navy, Air-force	BY DG NCC, New Delhi
• NCC Precise	BY DG NCC, New Delhi

Evaluation and Assessment (College Assessment 50 Marks) for CC-219 (A):

Sr. No.	Activity	Marks
1.	Internal Tests -1	10
2.	Internal Tests -2	10
3.	Attendance Mark	10
4.	Tasks and assignments	10
5.	Activity	10
	Total	50

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Code: CC-219 (B)
Course Title: NSS – 3

Course Code: CC-219 (B)	Course Category: Co-Curricular Course (CC)
Course Title: NSS-3 (National Service Scheme)	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: - To groom youth as social centric by applying her/his knowledge towards improvement of the community. - To develop among themselves a sense of social and civic responsibility and act as agents of social change towards India as a developed Country.	
Course Outcomes: - Understand social responsibility. - Awareness about social issues.	

Course Content:

Name of the Activities	Hours
- Shramdaan (Campus cleanliness, Plantation) - Important Day celebration (Any five) - Literacy Awareness Programs/Digital Literacy programmes - Health and Nutrition programme - Beti Bachav-Beti Padhav awareness campaign (Street Play, Raley, etc.) - Participation in Blood donation awareness - Traffic rule awareness - Water conservation - Survey based studies (Any one)	
Total Hours	30

Reference Books:

- National Service Scheme Manual 2006, Govt. of India, Ministry of Youth Affairs.
- Annual Report of NSS, Published by Dept. of Higher Education.
- <https://nss.gov.in>

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Note:

1. Awareness programs can be conducted through rally, street plays, posters, slogans, etc.
2. Survey based studies should be carried out on social issues.

Evaluation and Assessment (College Assessment 50 Marks) for CC-219(B):

Sr. No.	Activity	Marks
1.	Attendance to Important day celebration (any five), (Independence Day is compulsory)	10
2.	Attendance	10 (Above 90 %) 08 (Between 80 to 90 %) 06 (Between 75 to 80 %)
3.	Shramdaan	10
4.	Awareness Campaign (Any Three)	10
5.	Survey based studies	10
	Total	50

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Course Code: CC-219 (C)

Course Title: Sports – 3

Course Code: CC-219 (C)	Course Category: Co-Curricular Course (CC)
Course Title: Sports - 3	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: To enable the students: • To create interest in sports among students. • To develop the sports knowledge among students. • To explain the importance of sports to the students. • To develop physical and mental health through sports.	
Course Outcomes: • Increase in the physical and mental fitness of students through sports. • The student may develop better grasping power. • Development of student's personality through sports. • The students be encouraged for better competition in sports.	

Course Content:

Name of the Topic	Hours
Unit 1: Olympic Movement • Introduction • Ancient Olympic • Modern Olympic • Types of Olympic – Summer, Winter, Para and Youth Olympic • Olympic medal winners of India	
Unit 2: Minor Game • Introduction • Throwing event • Jumping event • Running event	
Total Hours	30

Reference Books:

1. Bucher, C. A., Foundation of Physical Education, St. Louis: The C. V. Mosby Co.

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2. डॉ. विठ्ठलसिंग परिहार, झुझारसिंग शिलेदार, खेळ संचालन आणि क्रीडा मार्गदर्शन, अभय प्रकाशन, नांदेड, भारत
3. सुरेशचंद्र नाडकरणी, क्रीडा ज्ञानकोष, मेहता पब्लिकेशन, भारत
4. प्रा. के. एन. गंदगे, शारीरिक शिक्षणाचा पाया, समर्थ पब्लिकेशन, नांदेड, भारत
5. प्रा. डॉ. गोविंद एस. मारतळे, मैदानी खेळाचे प्रशिक्षण, अथर्व पब्लिकेशन, जळगाव

Evaluation and Assessment for (College Assessment 50 Marks) for CC-219(C):

Sr. No.	Description	Mark	
1.	Attendance sports practices	10	Any three from Sr. No. 1 to 5 for 30 Marks.
2.	Sportsmanship and Behaviour	10	
3.	Participation in any one Intercollegiate tournament/College Annual Gathering sports	10	
4.	Participation in any one Zonal/Open state level tournament	10	
5.	Participation in any one University/All India inter university/Open National level tournament	10	
6.	Assignments	20	
	Total Mark	50	

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Course Code: CC-219 (D)

Course Title: Cultural - 3

Course Code: CC-219 (D)	Course Category: Co-curricular Course (CC)
Course Title: Cultural - 3	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
Internal Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives (उद्दिष्ट्ये): ● नृत्य, नकला, पाककला, मेहंदी रेखाटन, कथाकथन, काव्यसादरीकरण, वक्तृत्व, चित्रकला, फलक रेखाटन, सूत्रसंचालन, वादन, एकपात्री, नाट्याभिनय, वादविवाद, अधिवाचन इ. कलांचे स्वरूप, प्रकार, प्रयोजन समजून घेणे. ● फॅशन शो, विविध लोककला, सांस्कृतिक स्पर्धा, सजावट, साहित्य संमेलन इ. चे स्वरूप, प्रकार, प्रयोजन समजून घेणे Course Outcomes (फलश्रुती): ● नृत्य, नकला, पाककला, मेहंदी रेखाटन, कथाकथन, काव्यसादरीकरण, वक्तृत्व, चित्रकला, फलक रेखाटन, सूत्रसंचालन, वादन, एकपात्री, नाट्याभिनय, वादविवाद, अधिवाचन इ. कलांचे स्वरूप, प्रकार, प्रयोजन विद्यार्थ्यांना समजून येईल. ● फॅशन शो, विविध लोककला, सांस्कृतिक स्पर्धा, सजावट, साहित्य संमेलन इ. चे स्वरूप, प्रकार, प्रयोजन विद्यार्थ्यांच्या लक्षात येईल.	

Course Content (अभ्यासक्रम आराखडा):

Name of the Topic	Hours
1. सूत्रसंचालनाचे स्वरूप, कौशल्ये 2. कथा- स्वरूप, प्रकार 3. वादयकला- एक कौशल्य, वादयाचे प्रकार 4. एकपात्री प्रयोग- स्वरूप, प्रयोजन 5. अभिनय कला-स्वरूप, प्रकार 6. फॅशन शो (वेशभूषा)- स्वरूप 7. लोककला-प्रकार, स्वरूप, वैशिष्ट्ये	

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Total Hours	30
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Evaluation and Assessment for Cultural-2, CC-219 (D)

सांस्कृतिक उपक्रमातील सहभागा बाबत करावयाची गुणदान पध्दती

अ.क्र.	सांस्कृतिक उपक्रमाचे शीर्षक/तपशील	गुण	प्राप्त करावयाचे क्रेडिट
1	महाविद्यालयाच्या कोणत्याही प्रसंगी सूत्रसंचालन करणे	10	प्रत्येकी एका सत्रातून दोन क्रेडिट (50 गुण) सोबत दिलेल्या कोणत्याही सांस्कृतिक उपक्रमातून हे गुण मिळविता येतील
2	मासिक/त्रैमासिक/वार्षिकांत लेख/कविता प्रकाशित करणे.	10	
3	महाविद्यालयातर्फे प्रकाशित होणाऱ्या वार्षिक अंकात कथा लिहिणे.	10	
4	महाविद्यालयाच्या कार्यक्रमातील स्वागतगीत/ईशस्तवन प्रसंगी वादय वाजवणे.	10	
5	महाविद्यालयाच्या सांस्कृतिक कार्यक्रमात (गॅदरिंग) एकपात्री सादर करणे.	10	
6	महाविद्यालयाच्या सांस्कृतिक कार्यक्रमात नाट्यप्रयोगात पात्र साकारणे	10	
7	महाविद्यालयाच्या सांस्कृतिक कार्यक्रमात फॅशन शो मध्ये सहभाग घेणे.	10	
8	महाविद्यालयाच्या सांस्कृतिक कार्यक्रमात लोककला सादरीकरण करणे	10	

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Course Code: CC-219 (E)

Course Title: Cyber Security

Course Code: CC-219 (E)	Course Category: Co-Curricular Course (CC)
Course Title: Cyber Security	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: - To understand the fundamentals of cyber security. - To understand various categories of Cybercrime and Cyber-attacks - To have an overview of the Cyber laws. Course Outcomes: - Have a good understanding of Cyber Security. - Identify the different types of Cyber Crimes. - Have a good understanding of Cyber laws - Identify attacks and security policies.	

Course Content:

Name of the Topic	Hours
Unit 1: Introduction to Information Security - Introduction - Cybercrime: Definition and Origin of the Word - History of Information Systems and its Importance, basics, - Nature of Information Systems, - Basic Principles of Information Security - Information System Threats and attacks	
Unit 2: Classifications of Cybercrimes - E-Mail Spoofing, Spamming, Cyber defamation, Internet Time Theft, Salami Attack/Salami Technique, Data Diddling, Forgery, Web Jacking, Newsgroup, Spam/Crimes Emanating from Usenet Newsgroup, Hacking, Online Frauds, Computer Sabotage, Email Bombing/Mail Bombs, Computer Network Intrusions, Password Sniffing, Credit Card Frauds, Identity Theft - Vulnerability, Threats and Harmful acts - CIA Triad	

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Unit 3: Security Threats and Controls • Security Threats to E Commerce • Business Transactions on Web • Concepts in Electronics payment systems • Internet Banking, E-Cash, Credit/Debit Cards • Physical Security- Needs • Disaster and Controls, • Access Control- Biometrics, Benefits of Biometrics Systems and Criteria for selection of Biometrics	
Unit 4: Cybercrimes and Cyber security: The Legal Perspectives • Fundamentals of Cyber Law • Introduction to Indian Cyber Law: Information Technology Act 2000 • Main features of the IT Act 2000 • Information Technology Amendment Act 2008 and its major strengths.	
Total Hours	30

Reference Books:

1. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives – Nina Godbole, Sunit Belapure, Wiley: April 2011 India Publications Released.
2. Principles of Information Security -Michael E Whitman, Herbert J Mattord, 3rd Edition, 2011.
3. Computer Security: Principles and Practice -William Stallings and Lawrie Brown, 3rd edition, Pearson, 2015.
4. Cyber Security Essentials- James Graham Richard Howard Ryan Olson

Evaluation and Assessment (College Assessment 50 Marks), CC-219(E):

Sr. No.	Activity	Marks
1.	Class Attendance	10
2.	Internal Tests -1	10
3.	Internal Tests -2	10
4.	Assignments	10
5.	Project & Presentation	10
	Total	50

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SEMESTER – IV

221A: Corporate Accounting-II	4
222: Advanced Macro Economics-II	4
221B: Cost and Management Accounting-II	4
222: Advanced Macro Economics-II	4
221C: Principles of Management-II	4
222: Advanced Macro Economics	4
221D: Computing Management for Business	4
222 Advanced Macro Economics-II	4
223A: Import & Export Management	2
223B: Modern Banking & Financial System -II	2
223C: Introduction to Direct & Indirect Tax	2
224A: Managing Workforce	2
224B: Corporate Regulatory Framework-II	
224C: Retail Management-II	
224D: Statistical Tools and Techniques-II	
224E: Business Environment-II	
224F: AI for Business – II	
224G : Computing Skills for Business – II	2
225A: Constitution of India	
225B: Business Ethics and Values	2
ENG 218	2
MAR 218	
HIN 218	
URD218	
227: Internship	4 Credit
A): NCC - 4 B): NSS - 4 C): Sports - 4 D): Cultural Activities – 4 E): Communication Skills F): Studying Entrepreneurial Activities in Local Area & small-Scale Industries.	2 Credit

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Credit – 04

221A: Corporate Accounting-II

Duration – 60 Hours

Course Learning Objectives:

1. To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
2. To develop basic understanding about corporate financial reporting.
3. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
4. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
5. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive Level
401-1	A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.	02
401-2	The awareness of corporate financial reporting has been developed	02
401-3	The ability to account for a range of advanced financial accounting issues	03
401-4	The ability to prepare consolidated accounts for a corporate group.	04
401-5	The ability to calculate different values of goodwill and shares	03

Reference Books:

1. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services(P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II –P. C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
6. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers
9. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
10. Advanced Accountancy Vol. II –P. C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi

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Session Plan

Topics	Reference & Methods Used for Teaching and Learning	No. of Session
Unit 1. Overview of Accounting Standards (Theory only) - AS 4: Contingencies and Events occurring after the Balance Sheet Date. - AS 5: Net Profit or Loss for the period, Prior Period Items and changes in Accounting Policies. - AS 29: Provisions, contingent Liabilities and Contingent Assets	Reference /Text 1. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework	10
Unit 2. Accounting for Buy Back of shares - Meaning - Provisions regarding Buy Back of shares - Calculation of maximum number of shares Buy Back - Accounting for Buy Back of shares (Simple examples)	Reference/Text 1. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework	08
Unit 3. Issue of Bonus shares - Meaning and Definition - Conditions for Bonus Issue - Accounting Entries - Conversion of partly paid shares into fully paid and Issue of fully paid Bonus shares.	Reference/Text 1. Corporate Accounting – Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework and Practical Problems	10
Unit 4. Redemption of Preference shares - Meaning, statutory requirements of Redemption of Preference Shares. - Procedure of redemption of Preference shares - Accounting Entries in the books of company and disclosure of it in the Balance Sheet.	Reference /Text 1. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching Teaching and Learning in Class Learning Review Conceptual Framework and Practical Problems	10

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Unit 5. Valuation of Shares • Meaning & Nature of Shares • Need for Valuation of Shares • Methods of valuation of Shares- • Net Assets method, • Yield method and • Fair value method	Reference/ Text 1. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching Teaching and Learning in Class, Learning Review Conceptual Framework and Practical Problems	10
Unit 6. Final Accounts of Limited Company • Concept, Objectives and Importance of preparation and presentation of Final Accounts • Preparation and presentation of final accounts of Joints Stock Companies as per	Reference /Text 1. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd. Methods of Teaching	12

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221B: Cost and Management Accounting-II

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

The objectives of this course are to enable the students to –

- To understand the introductory part of Cost and Management Accounting and its significance.
- To understand the concepts of Concept of Materials Control Inventory Management.
- Understand the Steps in Bases of Absorption and Methods of Absorption.
- To understand the Objective of Variance Analysis and its application.
- To understand the Importance and Characteristics Activity Based Costing.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of concept, features and application of Cost and Management Accounting	1
2	Analyzing the Objective of Variance Analysis and its application.	3
3	Simulating the learning process of Significance and Applications Variance Analysis.	4
4	Overview and evaluation of Importance and Characteristics Activity Based Costing.	5

Text Book:

- Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd.
- Maheshwari, S.N. and Mittal, S.N. (2016) Cost Accounting: Theory and Problems. ShreeMahavir Book Depot.
- Datar, S.M. & Rajan, M.V. (2017) Horngren's Cost Accounting: A Managerial Emphasis Pearson.
- C.B. Senthil Kumar, R. R. Chavan and Anand Kumar Singh (2023) Management Accounting, KD Publications, Pune

Reference Book:

- N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- S.P. Jain & K.L. Narang: Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002.
- V.K. Saxena & C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.

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Session Plan

Topics	Readings	No. of Session
Unit 1 –Introduction to Cost and Management Accounting (Only Theory) ➤ Cost Accounting Standards ➤ Methods and Techniques of Costing ➤ Installation of a Costing System ➤ Practical Difficulties in Installing a Costing System ➤ Role of Cost Accountant in Decision Making ➤ Management Accounting: Evolution, Meaning, Objectives and Scope ➤ Tools and Techniques of Management Accounting ➤ Role of Management Accountant in Decision Making	Reference Text ➤ A Text Book (with in-built Compiler) on Cost Accounting by S. K. Aggarwal, Abha Aggarwal –Reliance Publications Ltd, Gurgaon. Home Assignment/Flipped Classroom: Describe the basic concepts Introduction to Cost and Management Accounting.	10
Unit 2 –Materials Control(Theory and Practical Problems) ➤ Concept, Meaning, Objective and Techniques of Materials Control. ➤ Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification ➤ Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average ➤ Inventory Management: Techniques of fixing of minimum, maximum and reorder levels, ➤ Economic Order Quantity, ABC Analysis. (Practical problems on above material control method)	Reference Text ➤ Cost & Management Accounting [For CS Inter] - V. K. Saxena and C. D. Vashist - Sultan Chand& Sons, New Delhi ➤ K.S. Thakur : Cost Accounting – Theory & Practice; Excel Books, A-45, Naraina, Phase-I, New Delhi-110028. Home Assignment/Flipped Classroom: Define the Concept, Meaning, Objective and Techniques of Materials Control. First Internal Test	12

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Unit 3 –Absorption of overheads (Theory and Practical Problems) ➤ Meaning, Concepts, Bases of Absorption ➤ Methods of Absorption: ➤ Percentage of direct material ➤ Percentage of direct wages ➤ Labour hour rate ➤ Machine hour rate ➤ Over and Under absorption of Overhead (Practical problems on all types of above Absorption Method)	Reference Text ➤ Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt.Ltd. Home Assignment/Flipped Classroom: Seminar on Methods of Absorption:	10
Unit 4 –Batch Costing (Theory and Practical Problems) ➤ Meaning and Features ➤ Difference between Job Costing and Batch Costing ➤ Applicability of Batch Costing ➤ Determination of Economic Batch Size (Practical Problems on Batch Costing)	Reference Text ➤ Maheshwari, S.N. and Mittal, S.N. (2016) Cost Accounting: Theory and Problems. Shree Mahavir Book Depot. Home Assignment/Flipped Classroom: Describe the concepts of Uniform Costing and Inter-Firm Comparison.	08
Unit 5 - Variance Analysis(Theory and Practical Problems) ➤ Concept and Objective of Variance Analysis ➤ Computation of variances for each of the elements of costs, Sales Variances, Investigation of variances. ➤ Reporting of Variances ➤ Valuation of Stock under Standard Costing Uniform Costing and inter-firm comparison. (Practical Problems above Variance Analysis)	Reference Text ➤ Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi ➤ N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd. Home Assignment/Flipped Classroom: Concept and Meaning of Target Costing, Benefits of Target Costing	10
Unit 6 -Activity Based Costing (ABC) (Theory and Practical Problems) ➤ Meaning, Importance and Characteristics Activity Based Costing. ➤ Elements and Steps involved ➤ Activity Based Costing vs. Traditional Costing. ➤ Uses and Limitations Activity Based Costing. (Practical Problems on Activity Based Costing)	Reference Text ➤ Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai Home Assignment/Flipped Classroom: Describe Evaluation and Cost Accounting Records and Cost Audit as per Companies Act, 2013. Second Internal Test	10

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221C: Principles of Management-II

Course Learning Objectives:

1. To understand how modern businesses use management for success.
2. To learn about global trends, innovation, ethics, and leadership in management.
3. To apply these ideas through real-life examples, group work, and projects.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level (Bloom's Taxonomy)
CLO 1	Understand the strategic, global, and ethical dimensions of modern management practices	Understand (Level 2)
CLO 2	Analyze innovation, change management, and cross-cultural leadership issues	Analyze (Level 4)
CLO 3	Apply performance management tools and leadership techniques to business scenarios	Apply (Level 3)
CLO 4	Evaluate corporate governance, CSR, and sustainable practices in real-world organizations	Evaluate (Level 5)
CLO 5	Utilize digital tools and emerging technologies in managerial decision-making	Apply / Analyze (Level 3–4)

Reference Books & Suggested Readings-

1. Koontz & Weihrich – Essentials of Management, McGraw Hill
2. J.K. Mitra – Principles of Management, Oxford University Press
3. Manmohan Prasad – Management: Concepts and Practices, Himalaya Publishing
4. Harold Koontz & Heinz Weihrich – Management: A Global and Entrepreneurial Perspective, McGraw Hill
5. Peter F. Drucker – The Practice of Management, HarperBusiness
6. Richard L. Daft – Understanding the Theory and Design of Organizations, Cengage Learning
7. Tata Sustainability Group – Corporate Sustainability Reports
8. Harvard Business Review Articles – On Leadership, Digital Transformation, and Innovation
9. NPTEL/SWAYAM Modules – Modern Management Practices, Corporate Governance, Strategic Management
10. <https://www.hbr.org> – Harvard Business Review
11. <https://www.nptel.ac.in> – Management & Strategy Modules
12. <https://www.managementstudyguide.com> – Free management tutorials
13. <https://www.un.org/sustainabledevelopment> – Sustainable Development Goals (SDGs)

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Strategic Management - Meaning and importance of strategy - Levels of strategy: corporate, business, functional - Environmental scanning and SWOT - Competitive analysis (Porter's Five Forces) - Strategic alliances and mergers	Readings- - Koontz & Weihrich – Essentials of Management, Ch. on Strategic Planning - J.K. Mitra – Principles of Management, Strategic Functions - HBR Article – “What is Strategy?” by Michael Porter Activity- Group Presentation: SWOT analysis of a known business (e.g., Marico or Patanjali). Class Exercise: Apply Porter's Five Forces to analyze a local retail or food chain. Assignment: Identify strategic alliances or mergers in the Indian business context.	10
Unit II: Innovation and Change - Types of innovation: product, process, business model - Creativity in organizations - Change management models (Kotter, Lewin) - Barriers to innovation and managing resistance to change - Building innovative culture	Readings- - Manmohan Prasad – Concepts of Innovation and Organizational Change - HBR Article – “Leading Change” by John P. Kotter - NPTEL Module – Innovation Management Activity- Case Study: Analyze innovation in Zomato/Paytm or any Indian startup. Role-Play: Resistance to change – simulate a company restructuring scenario. Poster Making: Display innovation types in modern business with real examples.	10

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Unit III: Global and Cross-Cultural Management • Globalization and management practices • Cross-cultural leadership and communication • Global organizational structures • Hofstede's cultural dimensions • Managing international teams	Readings- • Koontz & Weihrich – Globalization in Management • HBR Article – “Cultural Intelligence” • NPTEL – Cross-cultural Management module Activity- • Group Debate: Global vs. Local Management Practices. • Class Activity: Create a cultural comparison chart using Hofstede's dimensions. • Project: Choose an MNC and analyze how it has adapted to the Indian market.	10
Unit IV: Ethics and Corporate Governance • Meaning of business ethics • Ethical decision-making frameworks • Corporate governance: principles and importance • CSR and ESG practices • Transparency, accountability, and ethical leadership	Readings- • J.K. Mitra – Ethics & Governance • Tata Group CSR and Sustainability Reports • NPTEL – Corporate Governance in India Activity- • Group Discussion: “Profit vs. Ethics – Are they mutually exclusive?” • Mini-Project: Study ESG practices of any listed Indian company. • Quiz: Corporate scandals and lessons learned.	10
Unit V: Performance and Leadership • Performance management systems • Key Performance Indicators (KPIs) and OKRs • Feedback and performance appraisal methods • Leadership styles and emotional intelligence • Coaching, mentoring, and employee development	Readings- • Koontz & Weihrich – Leadership and Performance Appraisal • HBR Article – “What Makes a Leader?” by Daniel Goleman • NPTEL – Performance Management Systems Activity-	10

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	• Simulation: Conduct a peer performance review using a sample appraisal form. • Leadership Self-assessment: Identify your leadership style using a quiz. • Assignment: Compare OKRs vs. KPIs using real business examples.	
Unit VI: Digital and Sustainable Management • Use of digital tools in business functions • Artificial Intelligence and automation in management • Sustainable management practices • Green business models and circular economy • Corporate sustainability strategies	Readings: • Harvard Business Review – “Leading the Digital Transformation” • UN SDGs website – https://sdgs.un.org • Tata Sustainability Reports (or any BRSR Report) Activities: • Group Project: Design a digital strategy plan for a small business. • Infographic Creation: Green business models and the circular economy. • Discussion: How AI is changing the manager’s role in business.	10

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221D: Computing Management for Business

Course Learning Objectives:

- To introduce business graphic design tool Canva to students.
- To aware students about use of design tools for creating marketing material
- To train students in using data base management language SQL
- To aware the students about various SQL commands
- To introduce Data Analytics with Advance Excel

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	The students will learn business graphic design tool Canva.	2
2	The students will use SQL , database management language.	3
3	Students will learn data analytics with Excel.	4

Reference Books:

1. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
2. Advanced Excel for Productivity By Chris Urban · 2016
3. An Introduction to Database Systems , Publisher : Pearson By C. J. Date, A. Kannan & S. Swamynathan
4. Canva: Professional Tips and Tricks When You Design with Canva (Step by Step Canva Guide for Work or Business with Pictures) Kindle Edition by Patrick Ejeke (Author)

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Session Plan:

Topics	Readings	No. of Session
Unit 1 – Introduction to business graphic design tool Canva Logging / Setup Canva Account Layouts & Templates Get you setup with your Canva & account Tour of your dashboard Learn about the different types of templates Canva has Learn how to use the pre-designed layouts Downloading your work Working with text; Photo backgrounds & Shapes Illustrations, icons and lines; Adding pages to a design Image; Text features and Charts	Activity: Ask students to use basics of business graphics tool Canva	10
Unit 2 – Creating business related documents with Canva Designing CV Business posters, Business cards Calander Labels and Presentations	Activity: Ask students to prepare their CV, business posters, business cards and presentations using Canva	10

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Unit 3: Business Database Management with Structured Query Language (SQL) Concept of DBMS, RDBMS and OORDBMS Tables, relationships between tables and applying constraints Create user command ; Alter user command; Drop user command; Create table command; Alter table command; Drop table command	Activity: Ask students to practice SQL commands on any database software like Oracle or my SQL etc. First Internal Test	10
Unit 4: SQL and its applications in business Insert, update, delete and select commands Select command with where, having , order by and group by clause Design tables for sales order system	Activity: Ask students to practice SQL commands for sales order system.	10
Unit 5: Data Analytics with Advance Excel-I Creating Business Data Sheets Importing data into Excel Using formulas – math, stat and finance formulas Searching data; Sorting data; Pivot Table Use of IF – Else	Activity: Prepare business data sheets And use formulas and practice analytics	10
Unit 6: Data Analytics with Advance Excel-II Use of Hyperlinking of data sheets Using VLOOKUP Using Filters Working on Text with functions	Activity: Prepare business data sheets And use advance formulas and practice analytics	10

Suggested List of Practical:-

1. Prepare CV using Canva
2. Prepare Business Poster using Canva
3. Create Business Presentation using Canva
4. Prepare database design for sales processing system
5. Practice various SQL commands
6. Prepare a mark sheet in excel, use mathematical and statistical functions.
7. Prepare a table of result, prepare various graphs.
8. Demonstrate use of advance excel formulas and tools

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Course No: 222: Advanced Macro Economics-II

Course Learning Objectives:

- To enable the students to Understand the concept of money and its role in the economy, and the factors that influence its supply and demand
- To provide students with a comprehensive understanding of inflation's causes, effects, and Potential solutions
- To enable the students to Understand objectives of macro Economics The ones and Policies.
- To develop students for MPSC and UPSC Exams.

Course Learning Outcomes:

CLO No.	CLO	Cognitive level
222-1	Students will understand the concepts of money	1
222-2	Students will understand the Supply & Demand of money with its role in the economy	2
222-3	Students will be able to understand the Economic Problems, Inflation and Unemployment.	3
222-4	Students will understand the Various Concept of Budget like revenue, expenditure and deficits	4
222-5	Students will be able to understand the theories of trade cycles and macro-economic policies	5

Text Book:

Reference Books:

- 1) Economics –Samuelson and Nordhause, Tata mc. Graw H ill
- 2) Macro Economics-N.Gregarymankiv Thompson press
- 3) Monetary Economics- Suraj B.GuptaS.chand Publishers
- 4) Principles of Economics-D.N.Dwived,vikas Publishing
- 5) Macro Economics- D.N. Dwived,Tata mc Grow Hill
- 6) Monetary Economics –M.L.Jingen
- 7) Business Economics- Dr.Mukund Mahajan
- 8) PositiveEconomicslipseoxpord press
- 9) Reserve Bank of India's Bulletin
- 10) Website-www.rbl org.in
- 11) Macro Economics- Prof. Ram Deshmuk
- 12) Business Economics (macro)-VasudhaGarde and SunayniParchure,Narendraprakashan.pune
- 13) Macro Economics-Dr S.N. kulkarni,Dr.LeelaKulkarni,Dr.Berad,VidyaPrakashan Nagpur
- 14) Macro EconomicAnalysis -Prof.D.G.Patil, Prof.JagtapPrashant Publica
- 15)Macro Economics-Dr.DilipJagtap,Dr.Arun Patil

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Session Plan

Topics	Readings	No. of Session
UNIT 1. Supply of Money 1.1 Meaning and Functions of Money 1.1.1 Recent Developments in Money (Digital Currency) 1.2 Supply of money 1.2.1 Money Measure of RBI (M1, M2, M3, M4*). 1.2.2 Liquidity Measures (L1, L2 and L3) 1.3 Credit Creation of Commercial Banks 1.3.1 Credit control - Objectives and tools	Required Reading -Economics–Samuelson and Nord house, Tata mc. Graw Hill -Macro Economics- N.Gregarymankiv Thompson press Home Assignment/Flipped Classroom: Group discussion on various concept of money	08
Unit 2.-Demand for money 2.1 Meaning and determinants of demand for money 2.2- Motives of demand for money 2.3. Theories of demand for money a) Fishers Quantity Theory of Money (Transaction Approach) b) Cambridge version (Cash Balance Approach): Marshall, Pigou, Robertson and Keynes	Required Reading - Monetary Economics- Suraj Gupta S.chand Publishers - Principles of Economics- D.N.Dwived,vikas Publishing Home Assignment/Flipped Classroom: Explain the Quantity Theory of Money	08
Unit 3. Inflation 3.1 Meaning and Definition of Inflation, Deflation and Stagflation 3.2 Types of Inflation 3.3 Causes of Inflation and Demand Pull and Cost Push Inflation 3.4 Measurement of Inflation: CPI and WPI 3.5 Consequences of Inflation	Required Reading - Macro Economics- D.N. Dwived, Tata mc Grow Hill - Monetary Economics M.L.Jingen - Business Economics- Dr.Mukund Mahajan Home Assignment/Flipped Classroom: Group discussion on measurement of inflation	08

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UNIT 4.Trade Cycle (Business Cycle) 4.1 Meaning and Definition of a Business Cycle 4.2 Characteristics of a Business Cycle 4.3 Phases of Business Cycle 4.4 Anti-cyclical Measures	Required Reading - Positive Economics lipse oxpord press - Reserve Bank of India's Bulletin - Website-www.rbl org.in Home Assignment/Flipped Classroom: Group discussion on Trade cycle	08
Unit 5-Public Finance 5.1 Meaning, Definitions, scope and importance of Public Finance 5.2 Public Revenue - Tax Revenue and Non-Tax Revenue 5.2.1 Types of taxes 5.3 Public Expenditure: Meaning and Causes of Increasing Public Expenditure, Developmental Expenditure and Non-Developmental Expenditure 5.4 Public Debt: Meaning and Importance 5.5 Budget Concept and Types 5.5.1 Fiscal Deficit and Revenue Deficit	Required Reading - Macro Economics- Prof. Ram Deshmukh - Business Economics (macro)- Vasudha Garde and Sunayni Parchure,Narendra prakashan.pune Home Assignment/Flipped Classroom: Group discussion on recent Budget	08
Unit 6 – Macro Economic Policies 6.1 Meaning & Objectives of macroeconomic policies 6.2 Monetarism and Supply side economics a) Elements of Monetarism b) Supply side economics: The Central Theme, Tax cuts and aggregate supply c) The Laffer curve 6.3 Critical evaluation of Supply side economics	Required Reading - Macro Economics-Dr S.N. kulkarni,Dr.Leela Kulkarni Dr.Berad Vidya Prakashan Nagpur - Macro Economic Analysis -Prof.D.G.Patil, Prof.Jagtap Prashant Publication Home Assignment/Flipped Classroom: Explain the theory of supply side of economics SSS	08

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Course No: 223A Import & Export Management

Course Learning Objectives:

- To provide a comprehensive understanding of import and export procedures in India.
- To familiarize students with documentation, logistics, and regulations involved in foreign trade.
- To develop practical skills in handling export-import transactions and risk management.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understand basic concepts, procedures, and documentation of import-export trade.	2
2	Analyze institutional support and incentives for Indian exporters.	4
3	Demonstrate ability to prepare export documentation and handle payments.	5

Text Book:

- T.A.S. Balagopal – Export Management
- Justin Paul – Export-Import Management
- Francis Cherunilam – International Trade and Export Management

Reference Books:

- Dr. R.L. Varshney & B. Bhattacharya – International Marketing Management
- Government of India – EXIM Policy Documents
- DGFT Website (www.dgft.gov.in) for real-time updates on trade policies Government of India – Foreign Trade Policy Documents

Session Plan

Topics	Readings	No. of Session
Unit-1: Introduction to Foreign Trade and EXIM Policy ➤ Meaning, Features, and Types of Foreign Trade ➤ Importance of Import-Export in Economic Development ➤ Overview of India's Foreign Trade Policy ➤ Institutional Framework: DGFT, EPCs, SEZ, FIEO	➤ Reference Text : T.A.S. Balagopal – Export Management ➤ Home Assignment/ Flipped Classroom: ➤ Role of Foreign Trade in Indian Economic Development”	10

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	➤ Write a report explaining how export and import activities contribute to GDP, employment, and industrial growth in India.	
Unit-2 Export Procedure and Documentation ➤ Export Order Processing ➤ Export Documentation: Invoice, Packing List, Certificate of Origin, Shipping Bill ➤ Role of Banks in Foreign Trade: LC, TT, Draft ➤ Export Credit and Insurance (ECGC)	➤ Reference Text : T.A.S. Balagopal – Export Management Home Assignment/Flipped Classroom: “How ECGC Supports Exporters” Study various risk coverage plans offered by ECGC and how they protect exporters from default.	10
Unit-3: Import Licensing and Registration ➤ Bill of Entry, Letter of Credit, and Bill of Lading ➤ Customs Duty and Anti-dumping Duties	➤ Reference Text: Justin Paul – Export-Import Management Assignment: “Study of Anti-Dumping Duty Cases in India”: Research and present recent anti-dumping measures taken by India (e.g., on Chinese steel, solar panels).	10

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223B: Modern Banking & Financial System -II

Course Learning Objectives:

- The course aims to provide learners an overview of financial markets & institutions in India..
- Aware about Money Market & Capital Market
- Given the knowledge about Stock Market .

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Student will know about the meaning and scope of financial markets as well as institutions in India	1
2	Students will be able to Evaluate the functioning of Money Market and Capital Market.	2
3	Students will understand importance of the stock market.	3

Session Plan

Topics	Readings	No. of Session
UNIT 1. Nature and Role of Financial System. 1.1. Introduction 1.2. Structure of financial system. 1.3 . Stages of Financial Development since 1947 1.4 Functions of Financial System. 1.5 Role of financial system in economic development.	Reference Text 1. Bhole, L. M. (2004). <i>Financial Markets and Institutions</i> . New Delhi: Mc-Graw Hill Publishing India. 2. Gordon E. & Natarajan K. (2019). <i>Financial Markets and Services</i> . New Delhi: Himalaya Publishing House. Required Reading ➤ Function of Financial System. ➤ Home Assignment/Flipped Classroom: Group discussion on Role of Financial system	10
UNIT 2. Indian Money Market 2.1. Meaning and definition of money market 2.2. Components of Money Market 2.3. Features Money Market 2.4. Defects of Indian Money Markets. 2.5 Importance of money market	Reference Text 1. Khan M. Y., & Jain, P. K. (2009). <i>Financial Services</i> . New Delhi: McGraw Hill Publishing India. ➤ Required Reading Structure of money market ➤ First Internal Test:	10
UNIT 3 Indian Capital Market 3.1 meaning of definition of capital markets. 3.2 Structure of capital markets	Reference Text	10

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3.2.1 Primary capital markets. 3.2.2 Secondary capital markets.. 3. 2.3 Government Securities Market Reforms. 3.3 features of capital markets. 3.4 Importance of Capital markets.	Bhole, L. M. (2004). <i>Financial Markets and Institutions</i>. New Delhi: Mc-Graw Hill Publishing India. ➤ Required Reading: Features of Capital Market Home Assignment/Flipped Classroom:	
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223C: Introduction to Direct & Indirect Tax

Course Learning Objectives:

1. To introduce students to the basic concepts and principles of taxation.
2. To provide an overview of direct taxes in India, especially Income Tax.
3. To explain the structure and functioning of indirect taxes with a focus on GST.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level (Bloom's Taxonomy)
CLO 1	Understand the fundamental concepts and principles of taxation	Understand (Level 2)
CLO 2	Identify the components and basic provisions of direct taxation in India	Remember / Apply (Level 1–3)
CLO 3	Explain the structure and functioning of GST and other indirect taxes	Understand / Apply (Level 2–3)

Reference Books & Suggested Readings-

1. Vinod K. Singhania – Students' Guide to Income Tax, Taxmann
2. T.N. Manoharan & G.R. Hari – Direct Taxes, Snow White Publications
3. Dr. H.C. Mehrotra & S.P. Goyal – Indirect Taxes, Sahitya Bhawan
4. Government of India – www.incometax.gov.in, www.gst.gov.in
5. NPTEL / SWAYAM Modules – Basics of Income Tax, Introduction to GST

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Basics and Principles of Taxation • Meaning, features, and types of taxes (direct vs. indirect) • Canons and principles of taxation (Adam Smith and modern principles) • Objectives of taxation: revenue generation, redistribution, economic stability • Classification of taxes: progressive, proportional, regressive • Overview of Indian tax structure (Central, State, Local)	Readings- • T.N. Manoharan – Ch. 1: Basic Concepts of Taxation • Vinod K. Singhania – Tax Structure in India • NPTEL Module – Principles of Taxation Activity- • Group task: Prepare a concept map showing types and classification of taxes. • □ Create a chart explaining the difference between direct and	10

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	indirect taxes with examples. • Short quiz on canons of taxation and tax classification.	
Unit II: Overview of Direct Taxation in India • Meaning and scope of direct taxes • Introduction to Income Tax Act, 1961 • Heads of income (brief introduction): Salary, House Property, Business, Capital Gains, Other Sources • PAN, e-filing, and role of CBDT	Readings- • Vinod K. Singhania – Basic Concepts of Income Tax • www.incometax.gov.in – PAN, AY, PY, Heads of Income • SWAYAM – Introduction to Income Tax Law Activity- • Fill out a sample PAN application form (offline or online format). • Categorize sample incomes under the five heads (classroom activity). • Create a table comparing basic exemption limits for different taxpayer categories.	10
Unit III: Overview of Indirect Taxation in India • Concept and features of indirect taxes • Evolution of indirect taxes in India: From VAT, Service Tax to GST • Structure of GST: CGST, SGST, IGST • Key concepts: supply, input tax credit (ITC), composite & mixed supply • GST registration, returns (GSTR-1, GSTR-3B), and compliance • Role of CBIC, GST Council	Readings- • Dr. H.C. Mehrotra & S.P. Goyal – Ch. on GST • www.gst.gov.in – GST Portal tutorials • NPTEL – Basics of GST Activity- • Prepare a flowchart showing the GST structure (CGST, SGST, IGST). • Fill a mock GST registration form (printed or online demo). • Watch a video on GST filing and discuss challenges faced by small businesses.	10

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224A: Managing Workforce

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

- To introduce the concept, Principles and Practices of H. R. M. to the students.
- To familiarize students with concepts of Human Resource Planning, Job Analysis and Recruitment procedure.
- To enable the students to understand the basics of managing workforce at work place and know the process of selection, Placement , training and development.

Course Learning Outcomes:

The successful completion of this course enables the students -

CLO No.	CLO	Cognitive Level
1	Students can know concepts, principles and practices of HRM.	1
2.	The students will be able to manage themselves at work place and know the nuances of managing human resource.	2
3	They will be familiar with the Human Resource Acquaint the knowledge of various dimensions of Human Resource Management.	2
4.	Total Personality of students will be developing as a future Human Resource of India. They will get familiar with Human resource development and Career development	3
5.	Familiar with Compensation issues and recent trends of HRM.	3

Reference Books:

- Human Resource Management By – K. Ashwatghappa, Tata - Mc-Graw Hill
- A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt. Ltd.
- 'Human Resource Management', Dr. Anjali Ghannekar, Everest Publishing House.
- 'Human Resource Management' (Text and Cases) by – Appannaiah Reddy, Aparna Rao, Himalaya Publishing House.
- 'Personal and Human Resource Management' (Text and Cases), by – P. Subba Rao, Himalaya Publishing House.
- 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
- 'Management Challenges in Twenty First Century', by Vivek Deolankar.
- 'Manavi Sansadhananche Vyavasthapan', Prof. Dr. Prabhakar Deshmukh
- 'Human Resource Management' DrShrinivas Joshi, Dr. Prakash Kothari, DrNandkishoreDayma
- Aswathappa K. (2008). Human Resource and Personnel Management. Tata Mcgraw-Hill Publication Co Limited, New Delhi.
- Cascio W. F And Aguinis H. (2009) Applied Psychology In Human Resource Management. PHI Learning P Limited, New Delhi.

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- Bhattacharya, D.K. (2009). Human Resource Development. Himalaya Publishing House Mumbai
- Moorhead, Griffin.(2009). Organizational Behavior-Managing People and Organizations. Houghton Mifflin Company-New York
- Pareek, Uday & Rao, T. V. (1998). Designing & Managing Human Resource Systems. Oxford & IBH, New Delhi. (HF 5549.P2)
- Nadler, Leonard. (1998) Developing Human Resources. II edition. Gulf Pub. Co. Huston, TX.
- S. Ramnarayan & Rao T. V. (2011). Organization Development. Sage Response Business Book, New Delhi
- Human Resource Management and Organizational Behaviour', Dr. P. K. S. Menon.
- Human Resource Management in the New Millennium', by – P. SubbaRao.
- 'Personnel Management', by C. B. Memoria.
- 'Management Challenges in Twenty First Century', by Vivek Deolankar.
- 'Manavi Sansadhananche Vyavasthapan', Prof. Dr. Prabhakar Deshmukh.
- 'Manavi Sansadhananche Vyavasthapan', Prof.B.L.Jibhkate, Dr.C.D.Pandhye, Vishwa Publishers and Distributors, Nagpur.
- Bernardin John H, Human Resource Management, Mcgraw –Hill international 4th edition

Session Plan

Topics	Readings	No. of Lectures
Unit.1 : Introduction to Human Resource Management 1.1 Definition and Concept, Features, Objectives, Functions, Scope and evolution of Human Resource Management. 1.2 Importance of Human Resource Management, Human Resource Practices. 1.3 Difference between H. R. M. and Personnel Management. 1.4 Qualities and Role of Human Resource Manager. 1.5 Challenges to H. R. M. 1.6 Trends influencing HR practices.	Reference Text Human Resource Management By – K. Ashwatghappa, Tata-Mc-Graw Hill A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt. Ltd. 'Human Resource Management', Dr. Anjali Ghannekar, Everest Publishing House. Home Assignment	10

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Unit 2 : Human Resource Planning and Procurement 2.1 Concept of Human Resource Planning (HRP), Factors in HRP. 2.2 Advantages and Limitations of HRP. 2.3 Types and Process of HRP. 2.4 Recruitment-meaning ,Objectives, recruitment policy ,sources –factors affecting recruitment 2.5 Selection decision - selection procedure, Factors Affecting on Selection	Reference Text Raosubba P (2014), Essentials of HRM and industrial relations (text, cases and games) Himalaya Publication House. Famularo, Joseph J., (1987). Handbook of Human Resource Management, Singapore, McGraw Hill, 1987, Group discussions, Home Assignment	10
Unit.3 : Job Analysis and Design 3.1 Job Analysis- Importance, Tools, Process of Job Analysis. 3.2 Job Description, Writing a Job Description. 3.3 Job Specification. 3.4 Concept of Job Design & Job Enlargement 3.6. Concept of Job Rotation, Job Enrichment	Reference Text: Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon. Human Resource Management in the New Millennium', by – P.Subba Rao.	10

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224B: Corporate Regulatory Framework-II

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

1. Understand the evolution of Company Law in India, focusing on the Companies Act of 2013.
2. Differentiate between a company and other forms of business entities, such as partnerships, Hindu Undivided Families, and limited liability partnerships.
3. Gain an understanding of the key provisions and highlights of the Companies Act 2013.
4. Explore the concept of citizenship of a company.
5. Learn about the Negotiable Instruments Act of 1981, including the definition of negotiable instruments, main features, and associated presumptions.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
304B.1	Students will understand the historical development and evolution of Company Law in India	1
304B.2	Students will differentiate the distinctions between a company and other forms of business entities	3
304B.3	Students will identify and analyze the key provisions and highlights of the Companies Act 2013	5

Reference Books:

1. "Indian Company Law" by Avtar Singh and Harpreet Kaur
2. "Company Law" by Dr. Avtar Singh
3. "Negotiable Instruments Act" by Dr. Avtar Singh
4. "The Law of Negotiable Instruments in India" by S.K. Sarvaria
5. "Law of Stamps and Registration" by Dr. Avtar Singh
6. "Employees' Provident Funds and Miscellaneous Provisions Act" by P.L. Malik

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Session Plan

Topics	Readings	No. of Session
Unit 1: Company Law and Incorporation ➤ Evolution and development of company law in India ➤ Types of companies and their characteristics ➤ Incorporation process and legal requirements ➤ Memorandum of Association and Articles of Association	Reference Text "Indian Company Law" by Avtar Singh and Harpreet Kaur Required Reading: Meaning and scope of corporate regulatory framework Home Assignment on Incorporation process and legal requirements	5
UNIT 2. Company vis a vis other forms of Business ➤ Distinction between company and partnership ➤ Distinction between company and Hindu Undivided Family ➤ Distinction between company and limited liability partnership ➤ Citizenship of Company	Reference Text "Indian Company Law" by Avtar Singh and Harpreet Kaur Required Reading Distinction between company and limited liability partnership Home Assignment on Distinction between company and partnership First Internal Test:	5
UNIT 3. Negotiable Instrument Act 1981 ➤ Introduction ➤ Definition of Negotiable Instruments Sec 13 ➤ Main Features of Negotiable Instruments Act ➤ Presumptions as to negotiable instruments sec 118-119 ➤ Definition and Meaning of cheque ➤ Features of a Cheque ➤ Holder and holder in due course	Reference Text "Negotiable Instruments Act" by Dr. Avtar Singh Required Reading Main Features of Negotiable Instruments Act Seminar on Presumptions as to negotiable instruments sec 118-119	10
UNIT 4. Law relating to Stamps ➤ Methods of Stamping ➤ Consequences of Non-Stamping and Under-Stamping ➤ Impounding of Instruments ➤ Construction of Instruments for Determination of Stamp Duty ➤ Concept of E-Stamping	Reference Text "Law of Stamps and Registration" by Dr. Avtar Singh Required Reading Impounding of Instruments Home Assignment on Construction of Instruments for Determination of Stamp Duty	10

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Credit – 02

224C-Retail Management-II

Duration – 30 Hours

Course Learning Objectives:

- To learn the fundamental concepts of Retail Management and the career opportunities available in this field.
- Students will be able to develop marketing competencies in retailing and retail consulting.
- Insight to the students regarding various issues associated with store operation, visual merchandising, merchandising, inventory management, retail sales

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understanding the concept and related terms in retailing.	2
2	Identifying the ways retailers use marketing tools and techniques to interact with their customers.	1
3	Understand various formats of retail in the industry.	2

Reference Books:

- Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw- Hill Publishing Company Ltd. New Delhi.
- Retail Management Functional Principles & Practices. Jaico Publishing Housing.
- Suja Nair (2006) Retail Management, Himalaya Publishing House.
- Barry Berman, Joel R Evans- Retail Management; A Strategic Approach
- Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.
- Cullen & Newman: Retailing Environment & Operations, Cengage Learning EMEA
- Bajaj, Tuli & Srivastava: Retail Management- Oxford University Publications
- Harjit Singh: Retail Management, S. Chand Publication.

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Session Plan

Topics	Readings	No. of session
Chapter 1. Retail Formats 1.1 Retail institutions by ownership 1.2 Retail institutions by Store-Based Strategy Mix 1.3 Web, Non-store based and other forms of Non-traditional Retailing. 1.4 Retail business in India: Influencing factors – present Indian retail scenario.	Reference Text Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi Required Reading: Barry Berman, Joel R Evans- Retail Management; A Strategic Approach Home Assignment 1. “Compare Retail Institutions by Ownership” Prepare a comparative chart of sole proprietorship, partnership, franchise, and corporate retail chains in India (e.g., D-Mart, Big Bazaar, Reliance Retail). 2. “Non-Store Retailing Models” Explore different forms of non-store retailing like telemarketing, direct selling, e-commerce, and m-commerce with examples. 3. “Retailing in India: Factors Driving Growth” Identify key drivers like urbanization, rising incomes, digital access, and government policies (like FDI in retail).	10
Chapter 2: Retail Operation 2.1 Retail Marketing Mix 2.2 Devising Merchandise Plans 2.3 Concept of Merchandise Pricing 2.4 Elements/Components of Retail Store Operation 2.5 Store Administration 2.6 Store Manager Responsibilities 2.7 Customer Service	Reference Text: Barry Berman, Joel R Evans- Retail Management; A Strategic Approach Required Reading: Suja Nair (2006) Retail Management, Himalaya Publishing House Case: <i>How Big Bazaar Handled Festive Season Rush</i> : Explore how retail operations were streamlined through staff planning, inventory management, and in-store promotions.	10
Chapter 3: Retail strategy 3.1 Retail strategy: market strategy – retail format and target market 3.2 Building sustainable competitive advantage – growth strategies 3.3 Strategic retail planning process. 3.4 Retail pricing strategy, category management, customer services, retail branding •	Reference Text: Required Reading: Barry Berman, Joel R Evans- Retail Management; A Strategic Approach Required Reading: Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House Home Assignment on 1. “Design a Retail Strategy for a New Organic Grocery Store” Identify format, target market, competitive edge, and growth plans. 2. “How Retailers Build Sustainable	10

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	Competitive Advantage: Choose a brand (e.g., Decathlon, Zara, or Nykaa) and analyze their core advantage: location, customer service, or technology. Case: D-Mart's Low-Cost Retailing Strategy: Analyze how pricing, format, and store layout helped D-Mart outperform many organized retailers in India.	
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224D: Statistical Tools and Techniques-II

Course Learning Objectives:

4. To introduce the concept of index numbers and their role in economic and business analysis.
5. To equip students with tools for analyzing time-based data for forecasting and planning.
6. To develop understanding of hypothesis testing and its application in decision-making.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Construct and interpret various types of index numbers.	Apply (3)
2	Analyze trends and seasonal patterns using time series techniques.	Analyze (4)
3	Formulate and test statistical hypotheses in business scenarios.	Evaluate (5)

Reference Books:

6. Gupta S. P. – Statistical Methods – Sultan Chand & Sons
7. R. S. N. Pillai & Bhagavathi – Statistics – S. Chand
8. Richard Levin & David Rubin – Statistics for Management – Pearson
9. Sancheti & Kapoor – Business Statistics – Sultan Chand & Sons
10. Anderson, Sweeney & Williams – Statistics for Business and Economics – Cengage Learning

Session Plan:

Topics	Readings	No. of Session
Unit I: Index Numbers - Meaning, Uses and Types of Index Numbers - Methods of Construction: Simple and Weighted Index Numbers - Laspeyres, Paasche, Fisher's Ideal Index - Cost of Living Index and Consumer Price Index - Base Shifting, Splicing and Deflating - Applications in Economic and Business Studies - Excel formulas for Index Numbers	Reference/Text- Gupta S. P. – Statistical Methods – Sultan Chand & Sons R. S. N. Pillai & Bhagavathi – Statistics – S. Chand Richard Levin & David Rubin – Statistics for Management – Pearson Activity: 1. Construct Laspeyres, Paasche, and Fisher's Price Index. 2. Prepare Consumer Price Index (CPI) using expenditure weights. 3. Perform base shifting and deflating of index numbers. 4. Use of Excel for computational support	10
Unit II: Analysis of Time Series - Meaning and Components of Time Series: Trend, Seasonal, Cyclical & Irregular - Methods of Measuring Trend: Moving Averages, Least Squares - Measurement of Seasonal Variations (Simple	Reference/Text- - Richard Levin & David Rubin – <i>Statistics for Management</i> – Pearson - Anderson, Sweeney & Williams – <i>Statistics for Business and Economics</i> – Cengage Learning	10

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Average Method) - Forecasting Using Time Series - Application in Sales, Production, and Financial Forecasting - Excel formulas for Time Series Analysis	Activity: 1. Analyze trend using 3-year and 5-year moving averages. 2. Fit a trend line using least squares method. 3. Measure seasonal variation using simple average method. 4. Forecast future values using trend and seasonal components. 5. Use of Excel for computational support	
Unit III: Statistical Inference – Tests of Hypotheses - Introduction to Statistical Inference & Terminologies: Null and Alternative Hypotheses, Type I & II Errors - Testing of Means (Large Sample z-test) - Testing of Proportions (Large Sample Tests) - Chi-Square Test of Independence (Conceptual & Basic Problems) - Application of Hypothesis Testing in Business Decision Making - Excel formulas for Statistical Inference & Tests of Hypotheses	Reference/Text- - Sancheti & Kapoor – <i>Business Statistics</i> – Sultan Chand & Sons - Anderson, Sweeney & Williams – <i>Statistics for Business and Economics</i> – Cengage Learning - Gupta S. P. – <i>Statistical Methods</i> – Sultan Chand & Sons Activity: - Conduct one-sample z-test for population mean. - Perform test of proportion for defective items. - Use Chi-square test for independence between two attributes. - Frame and interpret hypotheses for business-related problems. - Use of Excel for computational support	10

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224E: Business Environment-II

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

- ✓ To understand Different types of Business environment.
- ✓ To understand Government and Legal Environment, its component and its impact on Business Environment and decision making.
- ✓ To understand Monetary Environment, its component and its impact on Business Environment and decision making.
- ✓ To understand Industrial Environment, its component and its impact on Business Environment and decision making.
- ✓ To understand Agriculture Environment, its component and its impact on Business Environment and decision making.
- ✓ To understand Global Environment, its component and its impact on Business Environment and decision making.
- ✓ To understand Foreign trade Environment, its component and its impact on Business Environment and decision making.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Students able to know different types of Business Environment.	2
2	Students able to know components of different types of Business Environment.	1
3	Students able to impact of the these environment factors on Business and decision making	1

Reference Books:

- Business Environment: Cherunilam, F.
- Business Environment: Lawrence, M.D.
- Economic Environment of Business: Puri V.K

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Session Plan

Topics	Readings	No. of Session
Unit 1– Government and Legal Environment ➤ Government Functions of the State. ➤ Economic role of Government, ➤ State Intervention in Business- Reasons for and Types of State Intervention in Business. ➤ Impact of Monetary Policy, Fiscal Policy, Exim Policy and Industrial Policy on Business. Legal Environment - Various Laws Affecting Indian businesses.	Reference Text: Economic Environment of Business: Puri V.K Required Reading : Economic role of state and Government	10
Unit 2 – Monetary Environment ➤ Introduction ➤ Nature of Monetary policy ➤ Role of Reserve Bank of India. ➤ The Budget & Fiscal Policy ➤ Capital market in India ➤ Securities Exchange Board of India (SEBI) ➤ Reforms in Taxation ➤ Future Trends in Monetary Environment	Reference Text : Economic Environment of Business: Puri V.K Required Reading: Economic fluctuations, growth and development. Economic Planning and Economic Control. Case: Home Assignment/Flipped Classroom:	10
Unit 3-Industrial Environment. ➤ Introduction ➤ New Industrial Policy ➤ The Public Sector in India ➤ Small Scale Sector ➤ Forms of Globalization of Business - MNCs, TNCS etc.	Reference Text: Economic Environment of Business: Puri V.K Required Reading : Industrial (Development and Regulation) Act 1951, and Industrial Licensing Case: The story of Swiggy: How it became India's fastest Unicorn? Quiz: Industrial policy's impact on businesses. Classroom: Study of an Indian company which expanded its business globally and evaluation of its strategy.	10

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224F: AI for Business -II

Course Learning Objectives:

1. To explore AI applications in marketing, finance, HR, and operations.
2. To introduce decision-making and automation tools based on AI.
3. To develop problem-solving and data-handling abilities using AI-enabled platforms.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Identify and apply AI tools for business automation and data analysis	Apply (3)
2	Examine the role of AI in strategic business decision-making	Analyze (4)
3	Design simple AI-supported workflows or business models using available tools	Create (6)

Reference Books & Suggested Readings-

1. Dinesh Bhardwaj – Artificial Intelligence and Business Strategy, Dreamtech Press
2. S. Shanmugapriya & A. Sumathi – Artificial Intelligence in Business: Concepts and Applications, Himalaya Publishing
3. Harvard Business Review Editors – HBR’s 10 Must Reads on AI, Analytics, and the New Machine Age
4. Andriy Burkov – The AI Book: The Artificial Intelligence Handbook for Investors, Entrepreneurs and FinTech Visionaries
5. OpenAI Blog – <https://openai.com/blog>
6. Google Looker Studio Help – <https://support.google.com/looker-studio>
7. Microsoft Learn – Power Automate Tutorials – <https://learn.microsoft.com>

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: AI in Business Operations and Automation - AI in supply chain management and logistics - Robotic Process Automation (RPA) basics (e.g., invoice processing, customer onboarding) - AI in CRM systems (personalized responses, lead scoring) - Use of AI chatbots for customer service - Business workflow automation tools: Zapier, Microsoft Power Automate	Readings- - Dinesh Bhardwaj – Artificial Intelligence and Business Strategy, Chapters on Automation & CRM - Microsoft Learn – Power Automate Basics: learn.microsoft.com - OpenAI Blog – Articles on chatbot and RPA use in business Activity- - Use Microsoft Power Automate to simulate an automated invoice approval flow. - Explore and compare features of two AI-based customer service chatbots (e.g., Tidio vs. ChatGPT API demo).	10
Unit II: AI for Business Decision Support - Data-driven decision-making using AI dashboards - Introduction to predictive analytics and forecasting tools - AI in financial analysis: fraud detection, credit scoring - AI in HR: candidate screening, sentiment analysis in feedback - Use of Google Looker Studio / Tableau Public for basic AI-driven reports	Readings- - Harvard Business Review – AI in Decision Making - Google Looker Studio Help – support.google.com/looker-studio - Andriy Burkov – The AI Book – Sections on AI in analytics and business intelligence Activity- - Create a basic sales dashboard using Google Looker Studio with sample CSV data. - Analyze a mock customer review dataset using sentiment scoring from a free AI tool.	10
Unit III: AI Use Cases and Sectoral Applications	Readings- S. Shanmugapriya & A.	10

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• Retail: product recommendations, inventory prediction • Banking: AI-powered loan approvals, robo-advisors • Education: personalized learning platforms • Healthcare: AI-assisted diagnostics and scheduling • Capstone mini-project: Create a basic AI-enabled business model for any one sector	Sumathi – Artificial Intelligence in Business: Concepts and Applications • OpenAI Blog – Case studies in education, healthcare, and banking • HBR's 10 Must Reads on AI – Articles on industry-specific adoption Activity- • Choose a business sector (e.g., healthcare, retail, banking) and present 2 AI use cases with tools. • Design a basic AI-supported business model (e.g., AI tutor, retail recommender, HR bot).	
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224 G : Computing Skills for Business – II

Course Learning Objectives:

1. To equip students with basic data-handling and analysis skills using spreadsheets.
2. To introduce AI-supported features in tools like Google Sheets and Microsoft Excel.
3. To develop abilities in creating dashboards and visual reports for business use.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Perform basic data analysis and automation using spreadsheet tools	Apply (3)
2	Create business dashboards using charts and visual elements	Create (6)
3	Use AI-enhanced features to improve data-driven decision-making	Analyze (4)

Reference Books & Suggested Readings-

1. Satish Jain – Information Technology Concepts, BPB Publications
2. Kogent Learning Solutions – Tally, Excel and Internet Tools, Dreamtech Press
3. Ramesh Bangia – Computer Applications in Business, Firewall Media
4. Microsoft Excel Help Center – <https://support.microsoft.com>
5. Google Sheets Learning Center – <https://support.google.com/sheets>

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Spreadsheet Basics and Data Handling • Introduction to Google Sheets and Microsoft Excel interface • Entering, formatting, and sorting business data • Formulas and functions: SUM, AVERAGE, IF, COUNTIF, TEXT • Conditional formatting and data validation • AI tools for autofill, Smart Compose in Sheets/Excel	Readings- • Satish Jain – Information Technology Concepts, BPB Publications – Chapters on Excel basics • Kogent Learning Solutions – Tally, Excel and Internet Tools, Dreamtech Press – Spreadsheet usage in business • Google Sheets Help – https://support.google.com/sheets Activity- • Create a student marksheet using formulas like AVERAGE, IF, and COUNTIF. • Format a sales data table and apply conditional formatting to highlight low-performing items.	10
Unit II: Data Visualization and Dashboards • Creating business charts: bar, line, pie, column • Using filters, slicers, and pivot tables • Dashboard layout: KPIs and summaries • Building interactive dashboards in Google Sheets • Linking data from multiple sheets/sources	Readings- • Ramesh Bangia – Computer Applications in Business, Firewall Media – Data visualization section • Microsoft Excel Help – Creating dashboards: https://support.microsoft.com • Google Sheets Chart Guide – https://support.google.com/docs/answer/190718 Activity- • Design a simple sales dashboard with pie and bar charts for different product categories. • Create and use a pivot table to analyze monthly sales by region.	10

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Unit III: AI Tools for Business Productivity

- Introduction to Copilot in Excel and Sheets Add-ons (e.g., GPT for Sheets)
- Automating repetitive tasks using macros (basic)
- Forecasting and trend analysis with AI suggestions
- Integration with Google Forms and Data Collection
- Use cases: inventory tracker, sales report, budget planner

Readings-

- Kogent Learning Solutions – Sections on automation and macros in spreadsheets
- Google Workspace Blog – AI in Sheets and Forms
- Microsoft Learn – Copilot for Excel Tutorials:
<https://learn.microsoft.com>

Activity-

- Use Excel Copilot or GPT add-on in Google Sheets to summarize sales trends.
- Create a Google Form for collecting customer feedback and link it to a spreadsheet for automatic report generation.

10

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225A: Constitution of India Course Title: Constitution of India	
Course Code: 225A	Course Category: Value Education Course (VEC)
Course Title: Constitution of India	Type: Theory
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 20 Marks	University Assessment (UA): 30 Marks
Course Objectives: - To introduce the value and philosophy of Indian Constitution among the students. - To inform the Indian Institutional working Process. - To make students aware of basic rights and duties to be good citizens of India.	
Course Outcomes: - Constitution of India can be understood with its basic principles. - Understanding the Constitution and its values and to protect and nurture the ideals of the framers of the Constitution. - Information about parliamentary process and judicial system. - Ensuring knowledge about the various Fundamental Rights and duties and the Directive Principles that are fundamental in the governance of the country.	

Unit 1: Background of Indian Constitution

- Indian Constitution- Meaning, Definition
- Overview of various Acts during British Period
- Formation of Constituent Assembly
- Salient features of Indian Constitution

Unit 2: Principles, Rights and Duties

- Preamble: Objectives and Principles
- Fundamental Rights
- Directive Principles of State Policy
- Fundamental Duties

Unit 3: President, Parliament and Prime Minister

- President- Power and Functions
- Parliament-Composition, Power and Functions
- Prime Minister-Power and Functions

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Unit 4: Supreme Court & Major amendments

- Supreme Court- Composition, Power and Jurisdiction, Judicial Review
- Major Amendments- 73rd Amendment, 101st Amendment, 105th Amendment

Reference Books:

- 1) Indian Constitution
- 2) Johari J.C: Select World constitution: Lotus Press
- 3) Kashyap Subhash: Our Constitution 2015, Our Parliament, Our Political System 2013
- 4) Basu D.D: Introduction to the Constitution of India: Lexis Nexis Publisher: 26th Edition, 2022
- 5) Khanna H R: Making of India's Constitution: Eastern Book Company: Second Edition 2008
- 6) Agrawal P k & Chaturvedi K N : Constitution of India : Prabhat Prakashan New Delhi 2022
- 7) B. Shiva Rao: The Framing of India's Constitution: Law & Justice Publishing Co. Reprint Edition 2021
- 8) Samaraditya Pal: Lexis Nexis's India's Constitution –Origins and Evolution (Constituent Assembly Debates, Lok Sabha Debates on Constitutional Amendments and Supreme Court Judgments: Lexis Nexis Publishers 1st Edition 2019.
- 9) बाबेल वसंतीलाल भारत का संविधान: सेंट्रल लॉ पब्लिकेशन्स अलहाबाद २०२२
- 10) फाडीया बी. एल. भारत का संविधान २०१५
- 11) जैन पुखराज व फाडीया बी.एल. भारतीय शासन एवं राजनिती २०१५
- 12) भोळे भा.ल:भारताचे शासन आणि राजकारण: विद्या प्रकाशन नागपूर
- 13) राठी शुभांगी: भारतीय संविधानाची ओळख: अथर्व पब्लिकेशन जळगाव
- 14) पवार प्रमोद व तुंटे विजय: भारतीय संविधान व शासन:प्रशांत पब्लिकेशन जळगाव २०१८
- 15) निकुंभ दिलिपसिंग व मोरे सुरेंद्र: भारतीय संविधान: प्रशांत पब्लिकेशन जळगाव २०१६
- 16) कुलकर्णी बी.वाय व नाईकवाडे अशोक: भारताचे शासन आणि राजकारण: श्रीविद्या प्रकाशन पुणे २००३
- 17) जोशी सुधाकर: भारतीय शासन आणि राजकारण: विद्या बुक्स पब्लिशर्स: औरंगाबाद २०१५
- 18) कुलकर्णी बी.वाय: भारतीय संविधान शासन व राजकीय प्रक्रीया: एज्युकेशनल पब्लिशर्स:औरंगाबाद २०१३

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225B: Business Ethics & Values

Credit – 02

Duration – 30 Hours

Course Learning Objectives:

- To have an in-depth knowledge of the issues concerning Morals, Values, Ideologies and Ethics in personal, professional and business lives
- To prepare the budding managers and entrepreneurs to develop themselves into better corporate citizens
- To imbibe in to students, the importance of fair transactions, ethical conduct and Conscientious decision making

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Demonstrate the compulsive connection between Business and Ethics. How does it help the Business? Illustrate the Strong knowledge of the theory and written material on Ethics, Integrity and Ideologies	1
2	Develop the respect for Legal aspects & Business Governance and Ecological Environment & Green Legislations while knowing of the basis and basics of Ethics in business environment in today's turbulent world.	3
3	Develop the Knowledge and respect for Law and natural justice in business and Appreciating the role and importance of respecting the tenets of Natural Law in Business. Integrate the importance of Role of Government, Trade Bodies, Economy in Business Ethics while adopting the best ethical & governance practices in doing business.	5

Text Book:

1. Business Ethics: A Textbook with Cases by William Shaw , Wadsworth Publishing Co Inc; 9th edition
2. Corporate Governance: principles and practices by T. N. Sathesh Kumar, Oxford University Press
3. Business Ethics- Text and Cases by C.S.V. Murthy ,Himalaya Publishing House
4. Corporate Governance in India by Jayati Sarkar & Subrata Sarkar, SAGE Publications Pvt. Ltd.

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Reference Books:

- Ethics in Management by S. A. Sherlekar Himalaya Pub. House - New Delhi
- Values and Ethics for Organizations: Theory and Practices by S. K. Chakraborty
- The Ethics of Management- A Multidisciplinary Approach by La Rue Tone Hosmer ,
McGraw-Hill Education; 7th edition
- Corporate Governance Issues and Challenges, Edited by Suman Kalyan Chaudhary, Discovery Publishing House p. ltd.

Session Plan:

Topics	Readings	No. of Session
Unit 1 - Ethics: Types, Characteristics Need, Theories, Merits and Limitations. Moral disintegration in contemporary times and need for it to be controlled.	Reference Text: Business Ethics - Text and Cases by C. S. V. Murthy, Himalaya Publishing House Required Reading Fundamentals of ethics and Chapter 1 & 2 from Murthy Activity: Presentation Home Assignment	10
Unit 2- Role and Features of Business. How Business and Ethics are to be conjoined used integrally to each other. Merits of using Ethics in Business. Different philosophical aspects in ethics	Reference Text Business Ethics - Text and Cases by C.S.V. Murthy, Himalaya Publishing House Required Reading Chapter 3, 4 & 5 from Murthy Activity: Presentation	10
Unit 3 –Theory of Ethics Management of Ethics - Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice - Ethics for managers; Role and function of Ethical managers- Comparative ethical behavior of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; Cost of Ethics in Corporate ethics evaluation.	Reference Text: The Ethics of Management- A Multidisciplinary Approach by La Rue Tone Hosmer, McGraw-Hill Education; 7th edition Required Reading: Ethics Analysis (Hosmer Model) Ethical Dilemma, Chapter 20 by Murthy Activity: Class Room Discussion in Groups First Internal Test	10

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227: Internship

Credit – 04

Duration – 60 Hours

The inclusion of project work in the course curriculum of the B. Com programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eagerness to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

The objective of the internship program is to provide an exposure to students to real life work situations relevant to Industry and Business arena and strengthen conceptual knowledge gained in the 1st year. Each student is to be put under the guidance of a project guide and an Executive/officer of the Institution where he/she undergoes internship. On the basis of internship experience, an Internship-cum- Project Report is to be prepared under the guidance of an assigned faculty by each student and the same be submitted to the University.

The Report is to be assessed separately by an internal and an external examiner. The Internshipcum-Project Report is to carry 40 marks. A Viva Voce is also to be conducted to examine the knowledge and exposure gained by each student through the Internship Program and the Project Report. The Head of the Department, the external examiner and the internal examiner constitute the Viva Voce Board. The Viva Voce carries 60 marks. The internal examiner shall be normally, the assigned faculty guide. The course carries three credits.

Work Load

Work load for Project Work is 01 (one) hour as per assigned student per week for the teacher. The learner shall do field work and library work in the remaining 03 (three) hours per week.

General guidelines for preparation of project work

It is mandatory for student to undertake a minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.

A project report has to be brief in content and must include the following aspects:

- The project topic may be undertaken in any area of **major Courses**.
- Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.

Model structure to be followed to maintain the uniformity for Project Report submission

Chapter No. 1: Introduction

Chapter No. 2: Research Methodology

Chapter No. 3: Literature Review

Chapter No. 4: Data Analysis, Interpretation and Presentation

Chapter No. 5: Conclusions and Suggestions

- Bibliography
- Appendix

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The project report shall be prepared as per the broad guidelines given below:

- ❖ Font type: Times New Roman
- ❖ Font size: 12-For content, 14-for Title
- ❖ Line Space : 1.5-for content and 1-for in table work
- ❖ Paper Size: A4
- ❖ Margin : in Left-1.5, Up-Down-Right-1
- ❖ The Project Report shall be bounded.
- ❖ The project report should be 30 to 50 pages

The Project Report shall be evaluated in two stages viz.

Evaluation of Project Report (Bound Copy) 40 Marks

- Introduction and other areas covered 10 Marks
- Research Methodology, Presentation, Analysis and interpretation of data 20 Marks
- Conclusion & Recommendations 10 Marks

Conduct of Viva-voce 60 Marks

- In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses) 20 Marks
- Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study 20 Marks
- Overall Impression (including Communication Skill) 20 Marks

Passing Standard

- ❖ In case of failing in the project work, the same project can be revised for ATK
- ❖ Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce only along with students of the next batch.

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Subject Basket for Co-Curricular Course (CC)	
CC-228 (Select anyone)	A. : NCC – 3 B. : NSS - 3 C. : Sports - 3 D. : Cultural Activity – 3 E. : Cyber Security F. : Community Engagement Programme (Visit and Study of Local Retailer/Hotels/Malls/SHG etc and Poster & PPT Presentation about there Functioning related Accounting/Finance/HR/Marketing Activities) G. G) Scout and Guide

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Course Code: CC-228 (A)

Course Title: NCC – 4

Course Code: CC-228 (A)	Course Category: Co-Curricular Course (CC)
Course Title: NCC-4 (Advance)	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: - To make the students aware of Weapon training. - To impart elementary knowledge about rifles and firing. - Students will be Introduced the basics of Health and Hygiene - To introduce the students the importance of Disaster Management.	
Course Outcomes: - The student shall have basic knowledge of weapons and their use and handling. - The training will make them efficient in Communication Skills. - The students will be ready to face challenges in future.	
Course pre-requisite: - To study this course, a student must be physically, mentally and medically fit. - Students and their parents should be willing to undergone the military training. - It is open for all.	

Course Content:

Name of the Topic	Hours
Unit 1: Weapon Training - Introduction & Characteristics of .22 rifle - Handling of .22 rifle - Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle - Loading, Cocking and Unloading	
Unit 2: Health and Hygiene - Hygiene & Sanitation - First Aid in Common Medical Emergencies, Treatment & Care of Wounds - Introduction to Yoga & Exercises	
Unit 3: Communication Skills - Group Discussion, Stress & Emotions, - Change your mindset, Inter Personal Relations - Team Work, Time Management - Public Speaking	

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Unit 4: Disaster Management

- Disaster Management: Meaning and Significance
- Natural Disasters
- Man Made Disasters
- The role of a citizen in emergency

Total Hours 30

Reference Books:

Title	Publication
• Cadet's Hand book – Common subject. All wings.	BY DG NCC, New Delhi.
• Cadet's Hand book – Specialized Subjects, Army, Navy, Air-force	BY DG NCC, New Delhi
• NCC Precise	BY DG NCC, New Delhi

Evaluation and Assessment (College Assessment 50 Marks) for CC-230(A):

Sr. No.	Activity	Marks
1.	Internal Tests -1	10
2.	Internal Tests -2	10
3.	Attendance Mark	10
4.	Tasks and assignments	10
5.	Activity	10
	Total	50

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Course Code: CC-228 (B)

Course Title: NSS – 4

Course Code: CC-228 (B)	Course Category: Co-Curricular Course (CC)
Course Title: NSS-4 (National Service Scheme)	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: - To groom youth as social centric by applying her/his knowledge towards improvement of the community. - To develop among themselves a sense of social and civic responsibility and act as agents of social change towards India as a developed Country.	
Course Outcomes: - Understand social responsibility. - Awareness about social issues.	

Course Content:

Name of the Activities	Hours
- Shramdaan (Campus cleanliness, Maintenance of Plants) - Important Day celebration (Any five) - Fit India Movement (Physical and mental health, family welfare) - Health and Nutrition programme - National integrity program (Street Play, Raley, etc.) - Gender awareness program (Street Play, Raley, etc.) - Human Values awareness - Drug Free India Campaign - Disaster management - Survey based studies (Any one)	
Total Hours	30

Reference Books:

- National Service Scheme Manual 2006, Govt. of India, Ministry of Youth Affairs.
- Annual Report of NSS, Published by Dept. of Higher Education.
- <https://nss.gov.in>

Note:

- Awareness programs can be conducted through rally, street plays, posters, slogans, etc.
- Survey based studies should be carried out on social issues.

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Evaluation and Assessment (College Assessment 50 Marks) for CC-228(B):

Sr. No.	Activity	Marks
1.	Attendance to Important day celebration (any five), (Independence Day is compulsory)	10
2.	Attendance	10 (Above 90 %) 08 (Between 80 to 90 %) 06 (Between 75 to 80 %)
3.	Shramdaan	10
4.	Awareness Campaign (Any Three)	10
5.	Survey based studies	10
	Total	50

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Course Code: CC-228 (C)

Course Title: Sports - 4

Course Code: CC-228 (C)	Course Category: Co-Curricular Course (CC)
Course Title: Sports - 4	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: To enable the students: - To create interest in sports among students. - To develop the sports knowledge among students. - To explain the importance of sports to the students. - To develop physical and mental health through sports. Course Outcomes: - Increase in the physical and mental fitness of students through sports. - The student may develop better grasping power. - Development of student's personality through sports. - The students be encouraged for better competition in sports.	

Course Content:

Name of the Topic	Hours
Unit 1: Sports Training - Introduction - Methods of training - Physical fitness training - Skill training - Training and tactics	
Unit 2: Major Game - Introduction - Indian games - Foreign games	
Total Hours	30

Reference Books:

1. Bucher, C. A., Foundation of Physical Education, St. Louis: The C. V. Mosby Co.
2. डॉ. विठ्ठलसिंग परिहार, झुझारसिंग शिलेदार, खेळ संचालन आणि क्रीडा मार्गदर्शन, अभय प्रकाशन, नांदेड, भारत
3. सुरेशचंद्र नाडकरणी, क्रीडा ज्ञानकोष, मेहता पब्लिकेशन, भारत

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4. प्रा. के. एन. गंदगे, शारीरिक शिक्षणाचा पाया, समर्थ पब्लिकेशन, नांदेड, भारत
5. प्रा. डॉ. गोविंद एस. मारतळे, मैदानी खेळाचे प्रशिक्षण, अथर्व पब्लिकेशन, जळगाव

Evaluation and Assessment for (College Assessment 50 Marks) for CC-228(C):

Sr. No.	Description	Mark	
7.	Attendance sports practices	10	Any three from Sr. No. 1 to 5 for 30 Marks.
8.	Sportsmanship and Behaviour	10	
9.	Participation in any one Intercollegiate tournament/College Annual Gathering sports	10	
10.	Participation in any one Zonal/Open state level tournament	10	
11.	Participation in any one University/All India inter university/Open National level tournament	10	
12.	Assignments	20	
Total Mark		50	

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Course Code: CC-228 (D)

Course Title: Cultural - 4

Course Code: CC-228 (D)	Course Category: Co-curricular Course (CC)
Course Title: Cultural - 4	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
Internal Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives (उद्दिष्ट्ये): ● नृत्य, नकला, पाककला, मेहंदी रेखाटन, कथाकथन, काव्यसादरीकरण, वक्तृत्व, चित्रकला, फलक रेखाटन, सूत्रसंचालन, वादन, एकपात्री, नाट्याभिनय, वादविवाद, अधिवाचन इ. कलांचे स्वरूप, प्रकार, प्रयोजन समजून घेणे. ● फॅशन शो, विविध लोककला, सांस्कृतिक स्पर्धा, सजावट, साहित्य संमेलन इ. चे स्वरूप, प्रकार, प्रयोजन समजून घेणे Course Outcomes (फलश्रुती): ● नृत्य, नकला, पाककला, मेहंदी रेखाटन, कथाकथन, काव्यसादरीकरण, वक्तृत्व, चित्रकला, फलक रेखाटन, सूत्रसंचालन, वादन, एकपात्री, नाट्याभिनय, वादविवाद, अधिवाचन इ. कलांचे स्वरूप, प्रकार, प्रयोजन विद्यार्थ्यांना समजून येईल. ● फॅशन शो, विविध लोककला, सांस्कृतिक स्पर्धा, सजावट, साहित्य संमेलन इ. चे स्वरूप प्रकार, प्रयोजन विद्यार्थ्यांच्या लक्षात येईल.	

Course Content (अभ्यासक्रम आराखडा):

Name of the Topic	Hours
1. वादविवाद-स्वरूप, कौशल्य 2. कथाकथन-स्वरूप, कौशल्य 3. अधिवाचन-स्वरूप, प्रयोजन 4. सांस्कृतिक स्पर्धांचे प्रकार 5. सजावट- एक कला 6. साहित्य संमेलन-स्वरूप, प्रयोजन	
Total Hours	30

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Evaluation and Assessment for Cultural-2, CC-228 (D)

सांस्कृतिक उपक्रमातील सहभागा बाबत करावयाची गुणदान पध्दती

अ.क्र.	सांस्कृतिक उपक्रमाचे शीर्षक/तपशील	गुण	प्राप्त करावयाचे क्रेडिट
1	महाविद्यालयाच्या सांस्कृतिक कार्यक्रमात (गॅदरिंग) वादविवाद स्पर्धेत सहभाग	10	प्रत्येकी एका सत्रातून दोन क्रेडिट (50 गुण) सोबत दिलेल्या कोणत्याही सांस्कृतिक उपक्रमातून हे गुण मिळविता येतील
2	महाविद्यालयाच्या सांस्कृतिक कार्यक्रमात (गॅदरिंग) कथाकथन स्पर्धेत सहभाग	10	
3	महाविद्यालयातर्फे प्रकाशित होणाऱ्या ग्रंथाचे /स्मरणिकेचे/सुव्हेनियरचे मुखपृष्ठ तयार करणे	10	
4	महाविद्यालयातर्फे प्रकाशित होणाऱ्या बॅनरचे डिझाईन/सजावट तयार करणे	10	
5	आंतरमहाविद्यालयीन कुठल्याही सांस्कृतिक स्पर्धेत सहभाग	10	
6	आंतरमहाविद्यालयीन कुठल्याही सांस्कृतिक स्पर्धेत पारितोषिक	10	
7	वाङ्मयीन स्पर्धात अभिवाचन	10	
8	साहित्य संमेलनात सहभाग	10	

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Course Code: CC-228 (E)

Course Title: Communication Skills and Personality Development

Course Code: CC-230 (E)	Course Category: Co-Curricular Course (CC)
Course Title: Communication Skills and Personality Development	Type: Theory & Practical
Total Contact Hours: 30 (2/week)	Course Credits: 02
College Assessment (CA) Marks: 50 Marks	University Assessment (UA): NA
Course Objectives: - To enlighten the students with the basic concept of communication Skills. - To develop the effective communication skills among the students. - To Enhance proficiency, competencies and create understanding in verbal and non- verbal communication skills. - To train the students regarding various aspects of Interview skills and prepare effectively for interview.	
Course Outcomes: - Familiarize and efficient with effective Communication. - Apply Verbal and Non-Verbal Communication skills in personal as well as Professional Environment. - Build attractive personality and adapt the effective techniques of personality development. - Learn to balance in personal life and professional career with confidence and overcome the problems associated with personality.	

Course Content:

Name of the Topic	Hours
Unit 1: Effective Communication Skill - Definitions, structure and Scope of Basic Communication skill. - Verbal and Non-Verbal Communication skill. - Barriers in Effective Communication Skill: Physical Barriers, Cultural Barriers, Language Barriers, Interpersonal Barriers, Psychological Barriers. - Elements of Communication skill: Face to Face Communication, Tone of voice, Non-Verbal Communication.	10
Unit 2: Professional Skills - Interview Skills and presentation skills. - Do's and Don'ts before, during and after an interview. - The concept of Group Discussion.	05

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Method and benefits of group discussion.	
Unit 3: Personality Development - The concept of Personality, Characteristics and determinants of personality, Self-Image, Diet, Exercise and Mental Health. - Positive Attitude, Concept, Significance and Factors affecting attitudes, - Concept of motivation, Importance of self- motivation, Etiquettes, Leadership Skills. - Conflict Management, Anger Management.	10
Unit 4: Life skills - Body language, Problem-solving, Decision-making skills, Character building, Team-work. - Stress Management: Introduction, Causes and stress management techniques. - Time management: Importance of time management, Techniques of time management. - Social media etiquettes	05
Total Hours	30

Reference Books:

1. Communication Skills: by Sanjay Kumar and Pushp Lata
2. How to Win Friends and Influence People: by Dale Carnegie
3. Effective Communication: by John Adair.
4. Business Communication (Principles, Methods and Techniques): by Nirmal Singh.
5. Effective Business Communication: by H.Murphy.
6. Seven Habits of Highly Effective People: by Stephen Covey
7. You Can Win: by Shiv Khera
8. Personality Development and Career management: By R.M.Onkar
9. Communication Skills: A Practical Guide to Improving Your Social Intelligence, Presentation, Persuasion and Public Speaking: by Ian Tuhovsky
10. How to Talk to Anyone, Anytime, Anywhere: The Secrets of Good Communication: by Larry King and Bill Gilbert
11. **Awaken the Giant Within: How to Take Immediate Control of Your Mental, Emotional, Physical and Financial Destiny!:** by Tony Robbins
12. **Think and Grow Rich:** by Napoleon Hill

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Evaluation and Assessment (College Assessment 50 Marks), CC-228 (E):

Sr. No.	Activity	Marks
1.	Class Attendance	10
2.	Internal Tests -1	10
3.	Internal Tests -2	10
4.	Assignments	10
5.	Project & Presentation	10
	Total	50