

SYLLABUS



BACHELOR OF COMMERCE

(B.Com. (Plain) – CKUG01A03)

(B.Com. (Computer) – CKUG01B03)

(B.Com. (Tax) – CKUG01C03)

(Effective from Academic Year 2023-24)

2023-24



DR. C.V. RAMAN UNIVERSITY

AN ISO 9001:2015 CERTIFIED FOR QMS

Madhya Pradesh, Khandwa AN AISECT GROUP UNIVERSITY

Approved by : MP. Govt., AICTE, NCTE, MP PARAMEDICAL COUNCIL, PCI Recognized by : UGC Member of : AIU

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By the order of honorable Vice Chancellor.

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Preamble

The objective of any program at Higher Education Institute is to prepare their students for the society at large. The CVRUK envisions all its programs in the best interest of their students and in this endeavor, it offers a new vision to all its Under-Graduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programs.

The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner.

The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the program of their choice. The Under-Graduate Programs will prepare the students for both, academia and employability.

Each program vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programs also state the attributes that it offers to inculcate at the graduation level. The graduate attributes encompass values related to well-being, emotional stability, critical thinking, social justice and also skills for employability. In short, each program prepares students for sustainability and life-long learning.

The new curriculum of Maharishi Kautilya School of Commerce offers the students to gain the requisite knowledge, skills and aptitude for the field of Commerce. The efforts are made to measure cognitive as well as applied learning. Students are not only trained on the core components but also in areas which are need based, innovative and relevant keeping in pace with the fast-growing Commerce. The course is internationally competitive.

The CVRUK hopes the LOCF approach of the program B. Com. will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

1. Introduction to B.COM Maharishi Kautilya School of Commerce.

The Commerce course at the Bachelors level is being started in the CVRUK in its 4th year of operation and introduced by setting up of a new Maharishi Kautilya School of Commerce from the academic year 2023 - 24. The new course is being prepared keeping in view, the unique requirements of region, GOI' new policy initiative of "One District on Commodity", the policies of GOI and GoMP enshrine the spirit of dealing with the growth in commerce sector economy and corporate ceasing the opportunity of setting up of industries and Value addition industry in the region. This necessitates the need of technically trained, educated human resources having knowledge, skills and attitude to deal with the emergent needs of the "Sun Shine" industry. The graduate level degree of B.com Maharishi Kautilya School of Commerce would help develop a cadre of professionals to provide necessary human resource.

Maharishi Kautilya School of Commerce course in Choice Based Credit System is of 3 - year duration which comprises of 6 semesters, divided into 60 CC(DSE) + 28 MINOR + 9(IDC)+8 AEC +9SEC +6VAC=120 CREDIS. This course has been prepared keeping in view, the unique requirements of Maharishi Kautilya School of Commerce students.

The objectives of the course are:

- To acquaint the students with policy domain and related legislations applicable in setting the commerce and value addition industry;
- To impart knowledge in areas related to Maharishi Kautilya School of Commerce.
- To enable the students to understand the Develop Business Acumen, Foster Analysis Area, Enhancing Communication Presentation Skill, Encourage Critical Thinking, Promoting Global Perspective, and Facilitating Professional Development, Banking, Corporate world, Commercial world etc.
- To acquaint the students with the Skills and new innovation work and Enhance and Numeracy Skills, Communication Skills, Problem Solving Ability, Leadership Skills Accounting Knowledge, Management etc.
- To stress on the importance of Commerce quality of management, national and international laws and regulations as well as importance of Commerce, Banking, Commercial industry and Corporate World.

The course contents have been so designed that it can keep pace with the rapidly growing Commerce Since, it is recommended that Courses like Financial accounting, Corporate Legal framework, Company Law or Act, Business Laws, Auditing, Business Communication, Business Organization etc. be preferably chosen as the Electives by the students as they are synergistic to the curriculum. However, students are free to pick up any of the Inter Disciplinary Courses offered by other departments.

2. Learning Outcome Based Curriculum Framework

Nature and Extent of the Program in B.com. Maharishi Kautilya School of Commerce.

The learning outcomes-based curriculum framework is based on the premise that every student and graduate is unique. Each student or graduate has his/her own characteristics in terms of previous learning levels and experiences, life experiences, learning styles and approaches to future career related actions. The quality, depth and breadth of the learning experiences made available to the students while at the higher education institutions help develop their characteristic attributes.

Aims of Bachelor Degree Program in B.com. Maharishi Kautilya School of Commerce.

The key objectives that underpin curriculum planning and development at the undergraduate level include Program Learning Outcomes, and Course Learning Outcomes. For the B.com. Maharishi Kautilya School of Commerce.

Course it includes:

To make students and aspirants aware of the policy domain and related legislations in the upcoming course and industries not only in regional or national perspective but global perspective as well.

- To demonstrate comprehensive knowledge and understanding of the Commerce and Corporate world curriculum.
- To apply the principles of Commerce to preserve, process and work enhance to assure about skills and good services.
- To understand that the real-world problems in the corporate world and industry requires continuous acquisition of knowledge and its application to improve the skills and quality of a given work or process.
- To analyses, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
- To acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
- To use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources.
- To acquire professional competency and entrepreneurial skills for economic empowerment.
- To demonstrate the ability to acquire, analyses, interpret and appropriately present data.

3. Graduate Attributes in B.com. Maharishi Kautilya School of Commerce.

Disciplinary knowledge

Students are able to demonstrate comprehensive knowledge and understanding of one or more disciplines such as the Develop Business Acumen, Foster Analysis Area, Enhancing Communication Presentation Skill, Encourage Critical Thinking, Promoting Global Perspective, and Facilitating Professional Development, Banking, Corporate world, Commercial world etc.

Communication Skills

Development of students' communication skills is planned through an AECC paper (English) which is compulsory for each student. Besides that, the students do various assignments that enable them to develop skills in public speaking writing and effective's interpersonal skills. Presentations in each paper enhances their confidence, ability to express themselves; presentation skills.

Research-related skills

Students develop their Project of commerce often require strong project, management skill. They have capabilities in asking relevant questions relating to current issues and themes and state hypothesis and rationale for inquiry. Students are capable of using appropriate research methodology especially for understanding economic issues in Commerce and corporate world and reporting the results in different formats.

Cooperation/Team work

Students are capable of effective working in diverse contexts and teams in class rooms student societies, industry and the community. They have basic management skills for independently organizing events, resource mobilization and leading community-based projects, initiatives; cultural shows.

Self-directed learning

Students are capable of working independently and are able to apply the concepts of Commerce and the corporate world in an original; creative manner to solve and manage real issues for the customers and industry. Students develop knowledge as per the requirements of customers e.g. need, problem solution, management, skills, projects, etc.

Multicultural competence

Students are confident of working in diverse socio-cultural contexts. They are able to effectively engage with multicultural groups and teams. They have sensitivities of cross cultural and ethnic diversity which they can apply to different settings. College through a student and faculty exchange program with foreign university helps them to acquire multicultural competency. They are competent to seek higher education in foreign universities.

Moral and ethical awareness/reasoning

Student has awareness of ethical conduct in different situations (academic and personal). They have skills in understanding and avoiding unethical behavior such as misrepresentation, plagiarism and environmental misuse and violence. They are formally taught ethics of research and human interventions.

Leadership readiness/qualities

Students have leadership qualities in organizing teams and their mobilization for effective problem solving in different sector of commerce aspects. Students apply creative leadership for realization of various goals. As a leader, they are trained to have greater customer sensitivity and connect. They can organize food courts and design business plans.

Lifelong learning

Students acquire ability to gain knowledge and skills which are necessary in life for the holistic development for meeting their professional and personal needs in varying environment and changing contexts.

4. Qualification Descriptors for B.com. Maharishi Kautilya School of Commerce

The following descriptors indicate the expectations from: B.com Maharishi Kautilya School of commerce.

- The students will have a sound knowledge of Commerce.
- They will understand the new technology and innovation of commerce or corporate world.
- They will understand about banking sector, commercial sector, economic and corporate business world.
- Student should acquire a solid foundation of knowledge in keys areas of commerce.
- Students have been able to analyze and evaluate business.

5. Program Learning Outcome in B.com. Maharishi Kautilya School of Commerce

The learning outcome of the course are-

- Knowledge of various areas related to Commerce.
- Understanding of Develop Business Acumen, Foster Analysis Area, Enhancing Communication Presentation Skill, Encourage Critical Thinking, Promoting Global Perspective, and Facilitating Professional Development, Banking, Corporate world, Commercial world etc.
- Know-how of processing and preservation new innovation work and Enhance and Numeracy Skills, Communication Skills, Problem Solving Ability, Leadership Skills Accounting Knowledge, Management etc.
- They will understand the dynamic of team work, collaborate with others. Relevance and significance of banking sector, corporate world, economic process of business, management, etc.

6. Structure of - Bachelor of Commerce (B.Com.)

The B.com Maharishi Kautilya school of commerce Program will be of three years duration. Each year will be called an academic year and will be divided into six semesters, thus there will be a total of six semesters. Each semester will consist of sixteen weeks.

The Program includes Core Courses (CC), Major, Minor and elective courses. The core courses are all compulsory courses. There are elective courses: Inter Discipline Course (IDC), Value Added Course (VAC) and Skill Enhancement Course (SEC). In addition, there are two compulsory Ability Enhancement Courses (AEC).

To acquire a degree in commerce a student must study Core Courses, four Skill Enhancement Courses and four compulsory Ability Enhancement Courses. The Core Courses, Inter Discipline Course are three credit courses. The Skill Enhancement

Courses are two & Three-credit courses while the Ability Enhancement Courses are two credit-courses. A student has to earn a minimum of 120 credits to get a degree in commerce.

The students will undertake two Skill Enhancement (SE) courses of three & Two credits each in Semesters I, II, III and V, which they can choose from the list of SE courses offered by their respective school or other schools within CVRUK. The SE courses will be of Three & Two credits each. The Department of commerce is offering five such courses. The Four compulsory Ability Enhancement Courses (AECs): AE1 (Hindi Language), AE2 (English Language), AE3 (Communication Skill) and AE4 (Cultural Heritage) will be of Two credits each (theory only). The student will take one each in Semesters I, II, III and IV.

The teaching learning will involve theory classes of one hour duration and practical classes. The curriculum will be delivered through various methods including chalk and talk, power point presentation, audio, video tools, e-learning/e-content, field trips/ industry visits, seminars, workshops, projects and class discussions. The assessment broadly will comprise of internal assessment (40%) and End Semester examination (60%). The internal assessment will be through MCQs, test, assignment, oral presentation, quizzes and worksheets. Each practical paper will be of 100 marks.



Maharishi kautilya school of commerce

ACADEMIC SESSION 2023-24

UNDER GRADUATE PROGRAM

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

B.COM (CA) FIRST SEMESTER

COURSE STRUCTURE OF FIRST SEMESTER

Course Code	Course Type	Course Title	Total Marks	External Assessment			Internal Assessment			Credit Distribution			Allotted Credits
				Max Marks	Min Marks	Max Marks	Min Marks	L	T	P			
Theory Group													
3CFCC103	Major Core	Fundamental of computers	100	60	20	40	14	5	1	-	-	6	
3CFAM104/ 3CBMM104/ 3CMEM104	Minor Core	Financial Accounting/ Business Organisation & management / Micro Economics	100	60	20	40	14	4	-	-	4		
3CBO1102	Interdisciplinary Course	Business Organisation	100	60	20	40	14	3	-	-	3		
3HHLA101	Ability Enhancement Course	Hindi language	100	60	20	40	14	2	-	-	2		
3SEEV106/ 3IFAV106	Value Added Course	Environmental Education / Fundamentals of AI	100	60	20	40	14	3	-	-	3		
3MDMS105	Skill Enhancement Course	Digital Marketing	100	60	40	40	14	2	-	-	2		
Grand Total			600					19	1	-	20		

Minimum Passing Marks are equivalent to Grade D

Note- 1. List of AEC,VAC,SEC,IDC,MAJOR and MINOR Courses are enclosed after the scheme. L- Lectures T- Tutorials P- Practical









Year 2023-24


UNDER GRADUATE PROGRAM

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)
(B.COM TAX & PLAIN FIRST SEMESTER)

COURSE STRUCTURE OF FIRST SEMESTER

Course Code	Course Type	Course Title	Total Marks	External Assessment			Internal Assessment		Credit Distribution			Allotted Credits
				Max Marks	Min Marks	Max Marks	Min Marks	L	T	P		
Theory Group												
3CFAC103/ 3CTMC103/	Major Core	Financial accounting/ Tax procedure & management/	100	60	20	40	14	5	1	-	-	6
3CFAM104/ 3CBMM104/ 3CMEM104	Minor Core	Financial Accounting/ Business Organisation & management / Micro Economics	100	60	20	40	14	4	-	-	-	4
3CBOI102	Interdisciplinary Course	Business Organisation	100	60	20	40	14	3	-	-	-	3
3HHLA101	Ability Enhancement Course	Hindi language	100	60	20	40	14	2	-	-	-	2
3SEEV106/ 3IFAV106	Value Added Course	Enviromental Education / Fundamentals of AI	100	60	20	40	14	3	-	-	-	3
3MDMS105	Skill Enhancement Course	Digital Marketing	100	60	20	40	14	2	-	-	-	2
	Grand Total		600					19	1			20

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Note- 1. List of AEC,VAC,SEC,IDC,MAJOR and MINOR Courses are enclosed after the scheme.







Year 2023-24

Maharishi kautilya school of commerce

**UNDER GRADUATE PROGRAM
B.COM (CA) SECOND SEMESTER**

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF SECOND SEMESTER

Course Code	Course Type	Course Title	Total Marks	External Assessment			Internal Assessment			Credit Distribution			Allotted Credits
				Max Marks	Min Marks	Max Marks	Min Marks	L	T	P			
Theory Group													
3CWMC203	Major Core	Windows & M.S.office	100	60	20	40	14	4	-	-	-	4	4
3CQTM204/ 3CBLM204/ 3CMEM204	Minor Core	Quantitative techniques / Business Law / Macro Economics	100	60	20	40	14	4	-	-	-	4	4
3CBLI202	Interdisciplinary Course	Business law	100	60	20	40	14	3	-	-	-	3	3
3HELA201	Ability Enhancement Course	English Language	100	60	20	40	14	2	-	-	-	2	2
3ICSV206/ 3HYEV206/ 3HCIV206	Value Added Course	Cyber Security / *Yoga Education/ Contemporary India	100	60	20	40	14	3	-	-	-	3	3
Practical Group													
				Term End Practical Exam			Internal Assessment						
3CWMC203	Practical	Windows & M.S.office	100	60	20	40	14	-	-	-	2	2	2
3CTES205	Skill Enhancement Course	Tally ERP 9.0	100	60	20	40	14	-	-	-	2	2	2
Grand Total			700							18	-	2	20

*For value added course Yoga Education credit distribution will be

Practical Group		Total Marks	Max Marks	Min Marks	Max Marks	Min Marks	L	T	P	Total Credit
3HYEV206	Value Added Course *Yoga Education	100	60	20	40	14	-	1	2	3

5  Year-2023-2024

Maharishi kautilya school of commerce

Minimum Passing Marks are equivalent to Grade D

Note- 1. List of AEC, VAC, SEC, IDC, MAJOR and MINOR Courses are enclosed after the scheme.

2. Student exiting the programme after securing 40 credit will be awarded UG Certificate in the relevant Discipline/Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship/Apprenticeship in addition to 6 credits from skill based courses earned during first and second semester.

* Students selecting Computer as the Major Selection will study a 2 credit Practical and 4 Credit Theory.

L- Lectures T- Tutorials P- Practical











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ACADEMIC SESSION 2023-24

**Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
(B.COM TAX & PLAIN SECOND SEMESTER)**

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF SECOND SEMESTER

Course Code	Course Type	Course Title	Total Marks	External Assessment			Internal Assessment			Credit Distribution			Allotted Credits	
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	L	T	P			
Theory Group														
3CQTC203/ 3CILC203/	Major Core	Quantitative Techniques/ Income tax law & practice	100	60	20	40	14	40	14	5	1	-	6	
3CQTM204/ 3CBLM204/ 3CMEM204	Minor Core	Quantitative techniques / Business Law / Macro Economics	100	60	20	40	14	40	14	4	-	-	4	
3CBLI202	Interdisciplinary Course	Business law	100	60	20	40	14	40	14	3	-	-	3	
3HELA201	Ability Enhancement Course	English Language	100	60	20	40	14	40	14	2	-	-	2	
3ICSV206/ 3HYEV206/ 3HCIV206	Value Added Course	Cyber Security / *Yoga Education / Contemporary India	100	60	20	40	14	40	14	3	-	-	3	
Practical Group														
3CTES205	Skill Enhancement Course	Tally ERP 9.0	100	60	20	40	14	40	14	-	-	2	2	
			Grand Total	600							17	1	2	20

*For value added course Yoga Education credit distribution will be

Practical Group		Total Marks			Max Marks			Min Marks			Total Credit		
Value Added Course	*Yoga Education	Max Marks	Min Marks	Total Marks	Max Marks	Min Marks	Total Marks	L	T	P	Total Credit		
3HYEV206	*Yoga Education	60	20	100	40	14	100	-	1	2	3		

Year 2023-2024



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Maharishi kautilya school of commerce

ACADEMIC SESSION 2023-24

Minimum Passing Marks are equivalent to Grade D

Note- 1. List of AEC, VAC, SEC, IDC, MAJOR and MINOR Courses are enclosed after the scheme.

2. Student exiting the programme after securing 40 credit will be awarded UG Certificate in the relevant Discipline/Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship/Apprenticeship in addition to 6 credits from skill based courses earned during first and second semester.

L- Lectures T- Tutorials P- Practical

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Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM (CA) THIRD SEMESTER

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF THIRD SEMESTER

Course Code		Course Type	Course Title	Total Marks	External Assessment		Internal Assessment		Credit Distribution			Allocated Credits
					Max Marks	Min Marks	Max Marks	Min Marks	L	T	P	Course wise Distribution
Theory Group												
3CPCC303		Major Core	PROGRAMMING IN C	100	60	20	40	14	4	-	-	4
3CCAM304/ 3CICM304/ 3CBLM304		Minor Core	Cost Accounting / Indian Company Act /Banking law practice in india	100	60	20	40	14	5	1	-	6
3CCAI302		Interdisciplinary Course	Cost Accounting	100	60	20	40	14	3	-	-	3
3HCSA301		Ability Enhancement Course	Communication Skill	100	60	20	40	14	2	-	-	2
3CECS305		Skill Enhancement Course	E-Commerce	100	60	20	40	14	2	1	-	3
Practical Group												
3CPCC303		Practical	PROGRAMMING IN C	100	60	20	40	14	-	-	2	2
Grand Total				600					16	2	2	20

Minimum Passing Marks are equivalent to Grade D

Note-List of AEC, VAC, SEC, IDC, MAJOR and MINOR Courses are enclosed after the scheme.

* Students selecting Computer as the Major Selection will study a 2 credit Practical and 4 Credit Theory.

L- Lectures T- Tutorials P- Practical



Year 2023-2024

Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM PLAIN & TAX

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF THIRD SEMESTER

Course Code	Course Type	Course Title	Total Marks	External Assessment		Internal Assessment		Credit Distribution			Allotted Credits	
				Max Marks	Min Marks	Max Marks	Min Marks	L	T	P		
Theory Group												
3CCAC303/ 3CPTC303	Major Core	Cost Accounting/ Personal Tax Planning	100	60	20	40	14	5	1	-	6	
3CCAM304/ 3CICM304/ 3CBLM304	Minor Core	Cost Accounting / Indian Company Act /Banking law practice in india	100	60	20	40	14	5	1	-	6	
3CCAI302	Interdisciplinary Course	Cost Accounting	100	60	20	40	14	3	-	-	3	
3HCSA301	Ability Enhancement Course	Communication Skill	100	60	20	40	14	2	-	-	2	
3CECS305	Skill Enhancement Course	E-Commerce	100	60	20	40	14	2	1	-	3	
Grand Total			500					17	3	-	20	

Minimum Passing Marks are equivalent to Grade D

Note-List of AEC,VAC,SEC,IDC,MAJOR and MINOR Courses are enclosed after the scheme.

L- Lectures T- Tutorials P- Practical



Year 2023-2024

Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM (CA) FOURTH SEMESTER

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF FOURTH SEMESTER

Course Details		External Assessment		Internal Assessment		Credit Distribution			Allocated Credits		
Course Code	Course Type	Course Title	Total Marks	Max Marks	Min Marks	Max Marks	Min Marks	L	T	P	Course wise Distribution
Theory Group											
3CPCC403	Major Core - I	Programming in C++	100	60	20	40	14	4			
3CBSC403	Major Core - II	Business Statistics	100	60	20	40	14	5	1	-	4
3CFMM404/ 3CPMM404/ 3CFBM404	Minor Core	Financial management/ Principal of marketing / Financial market & banking Institution	100	60	20	40	14	5	1	-	6
3HCHA401	Ability Enhancement Course	Cultural Heritage	100	60	20	40	14	2	-	-	2
Practical Group											
3CPCC403		Programming in C++	100	60	20	40	14	-	-	2	2
Grand Total			500					16	2	2	20

Minimum Passing Marks are equivalent to Grade D

Note- 1. List of AEC,VAC,SEC,IDC,MAJOR and MINOR Courses are enclosed after the scheme.

2. Student exiting the programme after securing 80 credit will be awarded UG Certificate in the relevant Discipline/Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship/Apprenticeship in addition to 6 credits from skill based courses earned during first and second semester.

L- Lectures T- Tutorials P- Practical

* Students selecting Computer as the Major Selection will study a 2 credit Practical and 4 Credit Theory.

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Year 2023-2024

Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM PLAIN & TAX

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF FOURTH SEMESTER

Course Code	Course Type	Course Title	External Assessment		Internal Assessment		Credit Distribution			Allotted Credits
			Max Marks	Min Marks	Max Marks	Min Marks	L	T	P	
Theory Group										
3CFMC403/ 3CGSC403	Major Core - I	Financial management/ Goods & service tax	60	20	40	14	5	1	-	6
3CBSC403	Major Core - II	Business Statistics	60	20	40	14	5	1	-	6
3CFMM404/ 3CPMM404/ 3CFBM404	Minor Core	Financial management/ Principal of marketing / Financial market & banking Institution	60	20	40	14	5	1	-	6
3HCHA401	Ability Enhancement Course	Cultural Heritage	60	20	40	14	2	-	-	2
Grand Total			400				17	3	-	20

Minimum Passing Marks are equivalent to Grade D

Note- 1. List of AEC, VAC, SEC, IDC, MAJOR and MINOR Courses are enclosed after the scheme.

2. Student exiting the programme after securing 80 credit will be awarded UG Certificate in the relevant Discipline/Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship/Apprenticeship in addition to 6 credits from skill based courses earned during first and second semester.

L- Lectures T- Tutorials P- Practical



Year 2023-2024

Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM (CA) FIFTH SEMESTER

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF FIFTH SEMESTER

Course Code		Course Details		External Assessment			Internal Assessment			Credit Distribution			Allotted Credits
		Course Type	Course Title	Total Marks	Max Marks	Min Marks	Max Marks	Min Marks	L	T	P		
Theory Group													
3CP/C503	Major Core - I	Programming in JAVA	100	60	20	40	14	4					
3CBAC503	Major Core - II	Business Auditing	100	60	20	40	14	4					4
3CITC503	Major Core - III	Income Tax law & practice	100	60	20	40	14	4					4
3CMAM504/ 3CPIM504	Minor Core	Manegment Accounting/ principal of insurance	100	60	20	40	14	4					4
Practical Group													
3CP/C503	Practical	Programing in JAVA	100	60	20	40	14						2
Internship													
3CIP/I505	Internship	Internship/Project	100	60	20	40	14						2
Grand Total			600					16				4	20

Minimum Passing Marks are equivalent to Grade

Note-List of AEC,VAC,SEC,IDC,MAJOR and MINOR Courses are enclosed after the scheme.

* Students selecting Computer as the Major Selection will study a 2 credit Practical and 4 Credit Theory.



L- Lectures T- Tutorials P- Practical

Year 2023-2024

Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM TAX & PLAIN


Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF FIFTH SEMESTER

Course Code		Course Type	Course Title	Total Marks	External Assessment		Internal Assessment		Credit Distribution			Allotted Credits
					Max Marks	Min Marks	Max Marks	Min Marks	L	T	P	Course wise Distribution
Theory Group												
3CMAC503/ 3CVTC503	Major Core - I		Manegment Accounting/Various Central & Provincial Taxes	100	60	20	40	14	5	1	-	6
3CBAC503	Major Core - II		Business Auditing	100	60	20	40	14	4	-	-	4
3CITC503	Major Core - III		Income Tax law &practice	100	60	20	40	14	4	-	-	4
3CMAM504/ 3CPIM504	Minor Core		Manegment Accounting/ principal of insurance	100	60	20	40	14	4	-	-	4
Practical Group												
Internship												
3CPII505	Internship		Internship/Project	100	60	20	40	14	-	-	2	2
Grand Total				500					17	1	2	20

Minimum Passing Marks are equivalent to Grade
 Note-List of AEC,VAC,SEC,IDC,MAJOR and MINOR Courses are enclosed after the scheme.

L- Lectures T- Tutorials P- Practical



Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM (CA) SIXTH SEMESTER

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF SIXTH SEMESTER

Course Details		External Assessment		Internal Assessment		Credit Distribution			Allocated Credits		
Course Code	Course Type	Course Title	Total Marks	Max Marks	Min Marks	Max Marks	Min Marks	L	T	P	
Theory Group											
3CVBC603	Major Core - I	Programing with V.B.NET	100	60	20	40	14	4	-	-	4
3CCAC603	Major Core - II	Corporate Accounting	100	60	20	40	14	5	1	-	6
3CGSC603	Major Core - III	Goods & service tax	100	60	20	40	14	4	-	-	4
3CMFM604/ 3CPMM604	Minor Core	Money & financial system / Principal of manegment	100	60	20	40	14	4	-	-	4
Practical Group											
3CVBC603	Practical	Programing with V.B.NET	100	60	20	40	14	-	-	2	2
Grand Total			500					17	1	2	20

Minimum Passing Marks are equivalent to Grade D

Note-List of AEC, VAC, SEC, IDC, MAJOR and MINOR Courses are enclosed after the scheme.

* Students selecting Computer as the Major Selection will study a 2 credit Practical and 4 Credit Theory.

L- Lectures T- Tutorials P- Practical



Maharishi kautilya school of commerce
UNDER GRADUATE PROGRAM
B.COM TAX & PLAIN

Duration: 36 Months (3 Years) Eligibility: 12th Pass (math's science & Commerce)

COURSE STRUCTURE OF SIXTH SEMESTER

Course Code	Course Type	Course Title	Total Marks	External Assessment		Internal Assessment		Credit Distribution			Allotted Credits	
				Max Marks	Min Marks	Max Marks	Min Marks	L	T	P		
Theory Group												
3CMFC603/ 3CTPC603	Major Core - I	Money & Financial System/ Tax planning & manegmt	100	60	20	40	14	5	1	-	6	
3CCAC603	Major Core - II	Corporate Accounting	100	60	20	40	14	5	1	-	6	
3CGSC603	Major Core - III	Goods & service tax	100	60	20	40	14	4	-	-	4	
3CMFM604/ 3CPMM604	Minor Core	Money & financial system / Principal of manegmt	100	60	20	40	14	4	-	-	4	
Grand Total			400					18	2	-	20	

Minimum Passing Marks are equivalent to Grade D

Note-List of AEC, VAC, SEC, IDC, MAJOR and MINOR Courses are enclosed after the scheme.

L- Lectures T- Tutorials P- Practical

Year 2023-2024

6.1. Credit Distribution in B.Com.

DISCIPLINE SPECIFIC ELECTIVE COURSES (MAJOR OR CORE)			
Semester	Course Code	Course Name	Credits (L+T+P)
I	3CFAC103	Financial Accounting	5 +1+0
	3CTMC103	Tax Procedure & Management	5 +1+0
	3CFCC103	Fundamental of Computer	5 +1+0
II	3CQTC203	Quantitative Techniques	5 +1+0
	3CILC203	Income Tax Law & Practice	5 +1+0
	3CWMC203	Widows & MS Office	4 +2
III	3CCAC303	Cost Accounting	5 +1+0
	3CPTC303	Personal Tax Planning	5 +1+0
	3CPCC303	Programming in C	4 +0+2
IV	3CFMC403	Financial Management – Major I	5 +1+0
	3CGSC403	Goods & Services Tax – Major I	5 +1+0
	3CBSC403	Business Statistics - Major II	5 +1+0
	3CPCC403	Programming in C ++ - Major I	4 +0+2
V	3CMAC503	Management Accounting - I	5 +1+0
	3CVTC503	Various Central and Provincial Taxes - Major I	5 +1+0
	3CPJC503	Programming in Java - Major I	4 +0+2
	3CITC503	Income Tax Law & Practice - III	4 +0+0
	3CBAC503	Business Auditing - Major II	4 +0+0
VI	3CMFC603	Money and Financial System - Major I	5 +1+0
	3CTPC603	Tax Planning & Management - Major I	5 +1+0
	3CVBC603	Programming With VB.NET - Major I	4 +0+2
	3CCAC603	Corporate Accounting - Major II	5 +1+0
	3CGSC603	Goods & Services Tax - Major III	4 +0+0

DISCIPLINE SPECIFIC ELECTIVE COURSES (MINOR)			
Semester	Course Code	Course Name	Credits (L+T+P)
I	3CFAM104	Financial Accounting	4 +0+0
	3CBMM104	Business Organization & Management	4 +0+0
	3CMEM104	Micro Economics	4 +0+0
II	3CQTM204	Quantitative Techniques	4 +0+0
	3CBLM204	Business Law	4 +0+0
	3CMEM204	Macro Economics	4 +0+0
III	3CCAM304	Cost Accounting	5 +1+0

DISCIPLINE SPECIFIC ELECTIVE COURSES (MINOR)

Semester	Course Code	Course Name	Credits (L+T+P)
	3CICM304	Indian Company Act	5 +1+0
	3CBLM304	Banking Law Practice in India	5 +1+0
IV	3CFMM404	Financial Management	5 +1+0
	3CPMM404	Principal of marketing	5 +1+0
	3CFBM404	Financial Market & Banking Institutions	5 +1+0
V	3CMAM504	Management Accounting	4 +0+0
	3CPIM504	Principal of Insurance	4 +0+0
VI	3CMFM604	Money and Financial System -	4 +0+0
	3CPMM604	Principal of Management	4 +0+0

Inter Disciplinary Course

Semester	Course Code	Course Name	Credits (L+T+P)
I	3CBOI102	Business Organizations	3 +0+0
II	3CBLI202	Business Law	3 +0+0
III	3CCAI302	Cost Accounting	3 +0+0

ABILITY ENHANCEMENT COURSE

Semester	Course Code	Course Name	Credits (L+T+P)
I, II, III, IV	3HHLA101 3HELAA201 3HCASA301 3HCHA401	Hindi Language English Language Communication Skill Cultural Heritage	2 +0+0

SKILL ENHANCEMENT COURSE

Semester	Course Code	Course Name	Credits (L+T+P)
I	3CBCS105	Business Communication	2 +0+0
II	3CTES205	Tally ERP 9.0	0 +0+2
III	3CECS305	E-Commerce	3 +0+0
V	3CIPI505	Internship/Project	0+0+2

VALUE ADDED COURSE

Semester	Course Code	Course Name	Credits (L+T+P)
1 st	3SEEV106	Environmental Education	3 +0+0

1 st	3IFAV106	Fundamentals Of AI	3 +0+0
2 nd	3ICSV206	Cyber Security	3 +0+0
2 nd	3HYEV206	*Yoga Education	0+1+2
2 nd	3HCIV206	Contemporary India	3 +0+0
2 nd	3HLVV106	My Life My Value	3 +0+0

Total Credits: 60 CC (DSE) + 28 MINOR + 9 IDC + 8 AEC + 9 SEC + 6 VAC = 120 Credits





BACHELOR OF COMMERCE

(B.Com. (Plain) – CKUG01A03)

(B.Com. (Computer) – CKUG01B03)

(B.Com. (Tax) – CKUG01C03)

I Semester

(Effective from Academic Year 2023-24)

MAJOR CORE COURSES**3CFAC103: Financial Accounting**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credits	Maximum marks Allotted					Duration of Exam.		
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign.	End Sem	Term work			
3CFAC103	Financial Accounting	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the Course is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process.

Course Learning Outcomes

After completion of the course, students will be able to:

- After learning this Course student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective utilization and maintenance of funds for the betterment of society.

Theory:**Syllabus:**

Unit 1: Basic Accounting Concepts: Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, accounting standard in India. Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.

Unit 2: Final accounts; Trial balance: Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

Unit 3: Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard: Provisions and Reserves. Accounts of Non-Trading Institutions.

Unit 4: Special Accounting Areas: Branch Accounts: Dependent branch: Debtor's system, stock and debtor system; Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.

Unit 5: Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm-Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of Partnership Firm-Modes of Dissolution of a firm; Accounting entries; Insolvency of partners distribution.

Text Book

- Shukla, S.M. Financial Accounting. Sahitya Bhawan Publication.
- Karim Khanuja, Financial Accounting, SBPD.

Reference Book

- Ramchandran, N. and Kakani, Ram Kumar (2016).
- Financial Accounting for Management. McGraw Hill Publication. 4th Ed.
- Tulsian P.C. Financial Accounting, Pearson Education.
- S.N. Maheshwari & S.K. Maheshwari, Financial Accounting, \ Vikas Publication House, New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none">• Co1-Student will be taking knowledge about cost and they will know about the cost analysing.• co2-They will also know about the job order different method of business	<ul style="list-style-type: none">• Theory class focussing on discussion about the cost, the importance of cost and different method of business.	<ul style="list-style-type: none">• Multiple choice questions, quiz, Class test and students' presentation.
2	<ul style="list-style-type: none">• Co1-Student asked some questions on trial balance and they know about its utility.• Co2-Students will learn about manufacturing account and trail balance sheet.	<ul style="list-style-type: none">• Trail balance and process of trial balance.• Some importance oral presentation on balance sheet,• Deep discussion on its learning skills.• Given brief introduction on manufacturing on accounts.	<ul style="list-style-type: none">• The following, students' presentation, quiz, class test focusing on short notes and definitions.
3.	<ul style="list-style-type: none">• Co1-Student will learn about concept of department• Co2-they will find something new in trading and non-trading institution	<ul style="list-style-type: none">• Given knowledge on some important aspects of department.• Discussion on department and its functions.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none">• Co1-Student will take the knowledge about special accounting areas and benefits.	<ul style="list-style-type: none">• Given knowledge on some important accounting.• Discussion on its benefit sand uses.	<ul style="list-style-type: none">• Multiple choice questions, quiz, Class test and students presentation.
5.	<ul style="list-style-type: none">• Students will learn about partnership account and their importance and its uses. And they will also know about their characteristics and accounting entries.	<ul style="list-style-type: none">• Given knowledge on some important aspects partnership account.• Discussion on characteristics	<ul style="list-style-type: none">• Multiple choice questions, quiz, Class test and students presentation.

* Assessment tasks listed here are indicative and may vary.

MAJOR CORE COURSES**3CTMC103: Tax Procedure & Management**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credits	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign.	End Sem	Term work			
3CTMC103	Tax procedure & management	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Course Learning Outcomes

After completion of the course, students will be able to:

On successful completion of this Course, students will be able to: Employ a broad understanding of tax law, conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information.

Theory:**Syllabus:**

Unit 1: Advance payment of tax deduction/collection at source, documentation, returns, Certificates Interest payable by Assesses/Government Collection and recovery of tax.

Unit 2: Assessment, re-assessment, rectification of mistakes Appeals and revisions - Preparation and filing of appeals with appellate authorities - Drafting of appeal; statement of facts and statement of law.

Unit 3: Penalties and prosecutions Settlement Commission Search, seizure and survey.

Unit 4: Transactions with persons located in notified jurisdictional area General anti-avoidance rule Tax clearance certificate Securities transaction tax.

Unit 5: Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e- TDS/e-TCS Ii-filing of ITRS.

Text Book

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2.
- Goods and Services Tax (G.S.T.) Dr. H.C. Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan.

Reference Book

- Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • Students would examine the need for introduction of Income tax and they would be aware of the different tax. • Students would be able to compute tax liability of Individuals and HUFs. • They will be understanding about tax and their utilities. 	<ul style="list-style-type: none"> • Theory class focussing on discussion on Income tax the importance of Income tax and its benefits. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Understand the concept, nature, characteristics of assessment and re-assessment • Update their knowledge about the Drafting of appeal; statement of facts and statement of law. • Understand the concept and process of Preparation and filing of appeals with appellate authorities 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures of assessment and re-assessment and brief discussion on assessment and re-assessment 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Understand the basic concepts of Penalties and prosecutions Settlement Commission Search • Students knows about seizure and survey. • They would be able to understand the detail of survey. 	<ul style="list-style-type: none"> • Theory class focussing on discussion on of Penalties and prosecutions Settlement its benefits. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • Students learn about dealing with transactions in a notified jurisdictional area would largely depend on the context. • Students would be able to understand business or finance may be taught about the risks. • Students will learn about Ethics and Compliance Training modules, 	<ul style="list-style-type: none"> • Diagrammatic presentation on dealing with transactions in a notified. And given brief discussion on jurisdictional area would largely depend on the context. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
5	<ul style="list-style-type: none"> • COS1- Student will learn about Information Technology and Tax administration. • Cos2- They learn more about TAN. • COS3- They will understand about the importance of TAN. 	<ul style="list-style-type: none"> • Theory class focussing on discussion on Information Technology and Tax administration. Give N brief introduction on TAN. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.

* Assessment tasks listed here are indicative and may vary.

CORE COURSES**3CFCC103: Fundamental of Computer**

(Credits: Theory-5, Tutorial-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CFCC103	Fundamental of computer	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To Review the Basic Concept and Functional Knowledge in the field of Computer Application and to Expose the Students to Computer Application in the Field of Business.

Course Learning Outcomes

After completion of the course, students will be able to:

Understanding Basic Concepts in the area of Computer. Student will be able to understand use of Computer and working of Computer System.

Theory:**Syllabus:**

Unit 1: Introduction to Computer-Basic Organization of Computer system: Block diagram & Functions (central Processing Unit, input/ output Unit, storage unit), Type of Computer, capabilities & Limitation's type of computing Devices: Desktop, Laptop & Notebook Smart- Phone, Table PC, Server, Workstation & their Characteristics. Input Devices: Keyboard, Mouse, Trackball, Joystick, Digitizer or Graphic Table, Scanners, Digital Camera, Web Camera, MICR, OCR, OMR, Bar- Code Reader, Voice Recognition Device, Light Pen & Touch Screen. Output Devices: Display Devices (CRT, TFT, LCD, Led Multimedia Projectors), Printers.

Unit 2: Memory-Primary Memory & their Type: Ram, Rom, Prom, EPROM, EEPROM, Cache Memory. Peripheral Devices, Secondary Memory. Storage Devices: Magnetic Tape, cartridge, Data Drives, Hard Disk Drives (Internal & External) Floppy Disk, Cd, Zip Drive, DVD, DVD-RW, USB, flash Drive, Blue Ray Disc & memory Cards.

Unit 3: Basic: File & Directory Structure and naming rules, Booting Process Dos System Files. Internal & External Dos Commands. Windows Basics (Only elementary ides) Windows 7 & 8 Desktop, Control, Panel, Saving, renaming, moving, coping and searching files & folders, restoring from recycle Bin, creating shortcut, Establishing Network connections.

Unit 4: Internet-world wide web Dial up connectivity, leased line Vast, Broad Band, WIFI URI, DN, web Browser (internet Explorer, Firefox, Google Chrome, Opera, UC Browser etc.) search Engine (Google, Bin, Ask etc.) website; static & Dynamic, Difference Between Website & Portal.

Unit 5: Security- Introduction to Virus and Antivirus, Types of viruses & antivirus Computer security issues & its protection through firewall & antivirus Making secured online transactions'-mail: Account opening, sending & Receiving, Contacts & Folders'-mail, internet & social Networking Ethics.

Text Book

- PC Software for windows by R.K. Taxali.
- Fundamental of computers by P.K. Sinha.
- Computer Today by Suresh K. Basandra.
- Computer Fundamental and Architecture by B. Ram.

Reference Book

Fundamentals of Computer & information Technology

Unit	Course Learning Outcomes (CLOs)	Teaching and Learning Activities (TLAs)	Assessment Tasks
1	<ul style="list-style-type: none">• Understand the fundamentals of computers.• Recognize different types and generations of computers.• Understand different number systems and data representation.	<ul style="list-style-type: none">• Lectures on the introduction to computers, their strengths and limitations.• Discussions on personal computers, their components, and evolution.• Interactive sessions on number systems, binary arithmetic, and data representation.	<ul style="list-style-type: none">• Computer Fundamentals Quiz: Assess understanding. Personal Computer Analysis. Analyze PC architecture.• Number Systems and Data Representation.
2	<ul style="list-style-type: none">• Learn about various input and output devices.• Understand the Central Processing Unit and storage devices.• Explore the basics of software and operating systems.• Learn about Disk Operating System (DOS) and its functions.	<ul style="list-style-type: none">• Lectures on input and output devices, including typing, pointing, and scanning devices.• Discussions on the CPU, registers, storage needs, and data access methods.• Interactive sessions on software types, development, paradigms, and operating systems.• Lectures on DOS, its functions, versions, commands, and file types.	<ul style="list-style-type: none">• Input and Output Devices Quiz: Assess knowledge.• CPU and Storage Devices Analysis: Analyze CPU and storage.• Software and OS Examination: Assess understanding.• DOS Knowledge Test: Assess DOS understanding.
3	<ul style="list-style-type: none">• Understand programming languages and their characteristics.• Learn about computer viruses, their history, and mechanisms. Explore computer networks, communication, and transmission media.	<ul style="list-style-type: none">• Lectures on programming languages, development cycle, and paradigms.• - Discussions on computer viruses, how they spread, and anti-virus programs.• Interactive sessions on computer networks, communication types, and media.	<ul style="list-style-type: none">• Programming Languages Quiz: Assess knowledge.• Virus Analysis and Protection: Analyze virus concepts.• Network and Communication Exercise: Practice concepts.
4	<ul style="list-style-type: none">• Understand the basics of networks and internet technology.• Learn about the growth and services of the Internet.	<ul style="list-style-type: none">• Lectures on network types, topology, connectivity, and internet fundamentals.• Discussions on the Internet's growth, services, and basic terminologies.	<ul style="list-style-type: none">• Networks and Internet Quiz: Assess understanding.• Internet Analysis and Terminology: Analyze Internet concepts.

Unit	Course Learning Outcomes (CLOs)	Teaching and Learning Activities (TLAs)	Assessment Tasks
5	<ul style="list-style-type: none"> Learn about the applications of computers and IT in business. 	<ul style="list-style-type: none"> Lectures on the applications of computers in various business sectors. 	<ul style="list-style-type: none"> Business Applications Assessment: Evaluate knowledge.



MAJOR CORE COURSES

3CFAC103: Financial Accounting

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CFAC103	Financial accounting	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the Course is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective utilization and maintenance of funds for the betterment of society.

Theory:

Syllabus:

Unit 1: Basic Accounting Concepts: Meaning and Scope of Accounting; Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting, Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, . Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger.

Unit 2: Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.

Unit 3: Depreciation, Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets.

Unit 4: Accounts of Non-Trading Institutions; Receipt & Payment account, Income & expenditure Account, Balance sheet.

Unit 5: Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill.

Text Book

- Shukla, S.M. Financial Accounting. Sahitya Bhawan Publication.
- Karim Khanuja, Financial Accounting, SBPD.

Reference Book

- Ramchandran, N. and Kakani, Ram Kumar (2016).
- Financial Accounting for Management. McGraw Hill Publication. 4th Ed. Tulsian P.C. Financial Accounting, Pearson Education.
- S.N. Maheshwari & S.K. Maheshwari, Financial Accounting, \ Vikas Publication House, New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Basic Accounting Concepts: Meaning and Scope of Accounting; Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting. 	<ul style="list-style-type: none"> • Theory and numerical classes of accounting, difference between Book-keeping and accounting. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure on Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Depreciation, : Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting. 	<ul style="list-style-type: none"> • Theory classes and discussion on Depreciation, depletion amortization, Depreciation accounting. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview of Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments. 	<ul style="list-style-type: none"> • Theory classes and discussion on Partnership deed: Final accounts; Adjustments. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts. 	<ul style="list-style-type: none"> • Theory classes and discussion on Partnership deed: Essential characteristics of partnership; Partnership deed: Final accounts. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MINOR CORE COURSES

3CFAM104: Financial Accounting

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CFAM104	Financial accounting	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the Course is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective utilization and maintenance of funds for the betterment of society.

Theory:

Syllabus:

Unit 1: Basic Accounting Concepts: Meaning and Scope of Accounting; Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting, Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, . Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger.

Unit 2: Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.

Unit 3: Depreciation, Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets.

Unit 4: Accounts of Non-Trading Institutions; Receipt & Payment account, Income & expenditure Account, Balance sheet.

Unit 5: Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill.

Text Book

- Shukla, S.M. Financial Accounting. Sahitya Bhawan Publication.
- Karim Khanuja, Financial Accounting, SBPD.

Reference Book

- Ramchandran, N. and Kakani, Ram Kumar (2016).
- Financial Accounting for Management. McGraw Hill Publication. 4th Ed. Tulsian P.C. Financial Accounting, Pearson Education.
- S.N. Maheshwari & S.K. Maheshwari, Financial Accounting, \ Vikas Publication House, New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Basic Accounting Concepts: Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting. 	<ul style="list-style-type: none"> • Theory and numerical classes of accounting, difference between Book-keeping and accounting. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure on Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Depreciation, : Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting. 	<ul style="list-style-type: none"> • Theory classes and discussion on Depreciation, depletion amortization, Depreciation accounting. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview of Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments. 	<ul style="list-style-type: none"> • Theory classes and discussion on Partnership deed: Final accounts; Adjustments. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts. 	<ul style="list-style-type: none"> • Theory classes and discussion on Partnership deed: Essential characteristics of partnership; Partnership deed: Final accounts. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MINOR CORE COURSES

3CBMM104: Business Organization & Management

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBMM104	Business Organization & Management	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objective of this Course is to develop a basic understanding about the fundamental concepts and techniques of management in an organization.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will understand the fundamental principles and techniques of corporate accounting so as to use these concepts for effective business decisions.

Theory:

Syllabus:

Unit 1: Management- Introduction: - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Planning: - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making. Organizing: - Meaning, Importance, Principles and Significance, Steps Structure, Staffing: - Nature & Scope of Staffing, Manpower Planning, Recruitment, Sources of Recruitment, Selection & Training.

Unit 2: Direction - Nature and Purpose, Importance of Direction, Techniques of Direction. Motivation: Concept, Theories - Maslow, Herzberg, McGregor., Co- ordination: meaning, Characteristics, objective, significance. types of motivation.

Unit 3: Leadership – Meaning; Nature; Approaches; Style; Different Methods of leadership; Qualities of Leader, Leadership Theories, Leadership Grid. Controlling- Meaning and Importance of Control Process, Characteristics of Good control System, Control techniques.

Unit 4: Types of Organization- Line and Staff, Modern types of organizations: Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages. Business Combination Meaning Causes, Objectives, Types and Forms of Mergers, Takeover and Acquisitions.

Unit 5: Business Organization: - Introduction and objectives of Business Organization, Classification of Business Activities, Evolution of Business Organization. Modern Business, Business & Profession. Social Responsibilities of Business. Business - Size and Location, Plant Layout & size of business unit. Forms of Business Organization.

Text Book

- Goyal V.K., 2009, Corporate Accounting, Excel Book Publication.
- Ready & Murthy Corporate Accounting, Marghan Publication, Chennai.
- Ashok Sehgal, Fundamentals of Corporate Accounting, Taxhan Publication, New Delhi.

Reference Book

- Shukla, S.M., Corporate Accounting. Sahitya Bhawan Publication.
- Karim Khanuja, Corporate Accounting. SBPD Agra.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Management- Introduction: - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the Scope, Functions and Principles of Management, Evolution of Management. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure, and Direction - Nature and Purpose, Importance of Direction, Techniques of Direction. Motivation: Concept, Theories - Maslow, Herzberg, McGregor. 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the Nature and Purpose, Importance of Direction, Techniques of Direction. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • An overview Business Organization: - Introduction and objectives of Business Organization, Classification of Business Activities, Evolution of Business Organization 	<ul style="list-style-type: none"> • Theory classes and discussion on Introduction and objectives of Business Organization, Classification of Business Activities. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview of Types of Organization- Line and Staff, Modern types of organizations: Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages. 	<ul style="list-style-type: none"> • Theory classes and discussion on Line and Staff, Modern types of organizations: Project. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview and detail description of Introduction of Business Organization. Modern Business, Business & Profession. Social Responsibilities of Business. Business - Size and Location, Plant Layout & size of business unit. Forms of Business Organization. 	<ul style="list-style-type: none"> • Theory classes and discussion on Business - Size and Location, Plant Layout & size of business unit. Forms of Business Organization. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MINOR CORE COURSES

3CMEM104: Micro Economics

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CMEM104	Micro economics	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Course Learning Outcomes

After completion of the course, students will be able to:

The students would be able to apply tools of consumer behavior and firm theory to business situations.

Theory:

Syllabus:

Unit 1: Micro Economics- Definition, meaning, inductive and deductive method.

Unit 2: Economics Laws- Basic problems of Indian economy.

Unit 3: Elasticity of Demand- concept, definition, importance, types and measurement of elasticity of demand.

Unit 4: Factors of Production- Land, Labour, Capital, organization and Enterprises, Division and efficiency of labour.

Unit 5: Laws of variable proportions- Economic External Economics and diseconomies. Theories of population.

Text Book

- Micro Economics, Mangal ramesh and tanna.
- Micro Economics, V.C. Sinha, SBPD Publication. Business Law Including Company Law, New Age International Publishers, 16thEdition, 2014.

Reference Book

- व्यवसायिक अर्थशास्त्र- डॉ जिनेन्द्र कुमार जैन, म.प्र. ग्रंथ अकादमी भोपाल।
- Micro Economics- D.N. Dwivedi, Vikas Publication house, New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of Macroeconomics- concept Nature, importance, limitations, difference between micro and macroeconomics. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the limitations, difference between micro and macroeconomics. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure of National Income - meaning, Definition, Concept of National Income, Methods for measuring national income. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the Definition, Concept of National Income, Methods for measuring national income. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition of Theories of Wages, Interest and employment. 	<ul style="list-style-type: none"> Theory classes and discussion on animal foods. Display of pictures or videos on meat, fish, egg and milk processing. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview of Monetary Theories - supply and demand of theory of money, Price theory of money, liquidity of theory Money. 	<ul style="list-style-type: none"> Given mathematical example and numeric suggestions about Price theory of money, liquidity of theory Money. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> An overview on Banking and credit Management - commercial banking and credit control, central banking system, inflation and deflation of money. 	<ul style="list-style-type: none"> Given instruction and introduction on credit control, central banking system, inflation and deflation of money. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

Inter Disciplinary Course
3CBOI102: BUSINESS ORGANIZATION

(Credits: Theory-3, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBOI102	Business organization	3(3-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objective of this Course is to develop a basic understanding about the fundamental concepts and techniques of management in an organization.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will get familiarize with the fundamentals of management concepts so as to use this concept for effective management process within the organization.

Theory:

Syllabus:

Unit 1: Management- Introduction: - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Planning: - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making.

Unit 2: Direction - Nature and Purpose, Importance of Direction, Techniques of Direction. Motivation: Concept, Theories - Maslow, Herzberg, McGregor. Co- ordination: meaning, Characteristics.;

Unit 3: Business Organization: - Introduction and objectives of Business Organization, Classification of Business Activities, Evolution of Business Organization. Modern Business, Business & Profession. Social Responsibilities.

Unit 4: Types of Organization- Line and Staff, Modern types of organizations: Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

Unit 5: Introduction of Business Communication: - Introduction, Essentials of Communication, Objectives – Barriers of Communication, Forms of Communication, Communication process, principles and effective communication, SWOT Analysis.

Text Book

- अग्रवाल प्रवीण कुमार एवं मिश्रा, . अक्वीभा कुमार व्यवसायिक प्रबंध के सिद्धांत, साहित्य भवन प्रकाशन
- Govindrajan, M., Natarajan, S. (2007). Principles of Management. Prentice Hall of India Pvt. Ltd. 4th Ed

Reference Book

- Ken Robbins, S.P., Judge, T.A., and Sanghi, S. (2017), Organizational Behavior Pearson.
- Principles of Management Hill, Charles W.L. and McShane, Steven. (2016),
- Organization and Communication, McGraw Hill O.P. Gupta, SBPD Publication. (2019), Agra
- Principles of Management. O.P. Gupta, SBPD Publication Agra (2019)

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> • Students will gain knowledge on Management- Introduction: - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Planning. 	<ul style="list-style-type: none"> • Detailed discussion on Functions and Principles of Management, Evolution of Management thought. Planning. 	<ul style="list-style-type: none"> • Quiz and multiple-choice questions
2	<ul style="list-style-type: none"> • Students will take knowledge Direction - Nature and Purpose, Importance of Direction, Techniques of Direction. Motivation: Concept, Theories - Maslow, Herzberg 	<ul style="list-style-type: none"> • Step by step explain Importance of Direction, Techniques of Direction. Motivation: Concept, Theories - Maslow, Herzberg 	<ul style="list-style-type: none"> • Class test
3	<ul style="list-style-type: none"> • Students will acquire in-depth knowledge of Business Organization: - Introduction and objectives of Business Organization, Classification of Business Activities, Evolution of Business. 	<ul style="list-style-type: none"> • Theory class on, Classification of Business Activities, Evolution of Business. 	<ul style="list-style-type: none"> • Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> • Students will learn Types of Organization- Line and Staff, Modern types of organizations: Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages. 	<ul style="list-style-type: none"> • Discussion on Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages. 	<ul style="list-style-type: none"> • Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> • Students will understand Business Combination Meaning Causes, Objectives, Types and Forms of Mergers, Takeover and Acquisitions. 	<ul style="list-style-type: none"> • Detailed theory class on Types and Forms of Mergers, Takeover and Acquisitions. 	<ul style="list-style-type: none"> • Match the following and • MCQs

* Assessment tasks listed here are indicative and may vary.

Ability Enhancement Course (AEC)
3HHLA101: Hindi Language (हिन्दी आधार/पाठ्यक्रम, हिन्दी भाषा संरचना)
(Credit: Theory -2 Tutorial - 0)
Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End	Mid	Assign	End	Term Sem			
3HHLA101	हिंदी भाषा संरचना	2(2-0-0)	60	20	20	-	-	100	2 hr	-

पाठ्यक्रम के उद्देश्य:

- विद्यार्थियों में राष्ट्र प्रेम की भावना का विकास करना।
- हिन्दी के समृद्ध साहित्य को नयी पीढ़ी तक पहुँचाना।
- पत्र-लेखन, सार लेखन, भाव पल्लवन एवं साक्षात्कार के कौशल का विकास करना।
- डायरी, संस्मरण, लेखन, पारिभाषिक, शब्दावली, तत्सम, तद्भव, देशज, विदेशी शब्दों इत्यादि के ज्ञानका परिमार्जन करना।

अपेक्षित परिणाम:

- विद्यार्थी भारत भूमि से प्रेम व स्नेह के भावों को बढ़ा सकेंगे।
- विद्यार्थियों की हिन्दी की भाषा संपदा में वृद्धि होगी।
- पत्र-लेखन, सार लेखन, भाव पल्लवन साक्षात्कार के कौशल का विकास होगा।
- डायरी एवं संस्मरण लेखन विद्या का परिमार्जन होगा।
- हिन्दी के समृद्ध साहित्य को ज्ञान से लाभान्वित होंगे।

पाठ्यक्रम:

- इकाई – 1** भारत वंदना (काव्य) सूर्यकांत त्रिपाठी निराला, जाग तुझको दूर जाना सुश्री महादेवी वर्मा, स्वतंत्रता पुकारती (काव्य) जयशंकर प्रसाद, हम अनिकेतन (काव्य) बालकृष्ण शर्मा नवीन, भाषा की महत्ता और उसके विविध रूप, भाषा-कौशल
- इकाई – 2** करुणा (निबंध) आचार्य रामचन्द्र शुक्ल, समन्वय की प्रक्रिया (निबंध) रामधारी सिंह 'दिनकर' बिच्छी बुआ (कहानी) डॉ. लक्ष्मण विष्ट 'बटरोही', अनुवाद परिभाषा प्रकार, महत्व, विशेषताएं, हिन्दी की शब्द-संपदा, पारिभाषिक शब्दावली
- इकाई – 3** विलायत पहुंच ही गया (आत्मकथांश) महात्मा गांधी, अफसर (व्यंग्य) शरद जोशी, तीर्थयात्री (कहानी) डॉ. मिथिलेश कुमार मिश्र, मकड़ी का जाला (व्यंग्य) डॉ. रामप्रकाश सक्सेना वाक्य- संरचना :तत्सम, तद्भव देशज विदेशी
- इकाई – 4** अप्प दीपो भव (वक्तृत्व कला) स्वामी श्रद्धानंद, भारत का सामाजिक व्यक्तित्व (प्रस्तावना) जवाहरलाल नेहरू, पत्र मैसूर के महाराजा को (पत्र-लेखन) स्वामी विवेकानंद, बनी रहेंगी किताबें (आलेख) डॉ. सुनीता रानी घोष, पत्र-लेखन: महत्व और उसके विविध रूप, सड़क पर दौड़ते ईहा मगू (निबंध) डॉ. श्यामसुन्दर दुबे
- इकाई – 5** योग की शक्ति (डायरी) डॉ. हरिवंश राय बच्चन, कोष के अखाड़े में कोई पहलवान नहीं उतरता (साक्षात्कार) – भाषाविद् डॉ. हरिदेव, बाहरी से प्रो. – त्रिभुवननाथ शुक्ल, नीग्रो सैनिक से भेंट (यात्री-संस्मरण) डॉ. देवेन्द्र सत्यार्थी, यदि "बा" न होती तो शायद गांधी को यह ऊँचाई न मिलती (साक्षात्कार) कथाकार- गिरिराज किशोर से सत्येन्द्र शर्मा सार –लेखन, भाव-पल्लवन साक्षात्कार और कौशल

संदर्भ पुस्तक:

कथा साहित्य आईसेक्ट ग्रुप प्रकाशन

पाठ्यक्रम सीखने के उद्देश्यों की प्राप्ति को सुगम बनाना

इकाई	पाठ्यक्रम के उद्देश्य	पाठ्यक्रम से प्राप्त लाभ	शिक्षण और सीखने की गतिविधियां	मूल्यांकन कार्य
1	<ul style="list-style-type: none"> भाषा के विभिन्न रूपों का अध्ययन और जानकारी प्राप्त करना। 	<ul style="list-style-type: none"> भाषा के विभिन्न रूपों के साथ परिचित होना। 	<ul style="list-style-type: none"> भाषाओं के रूपों का प्रदर्शन और उनके विशेषताओं का अध्ययन करना। भाषाओं के रूपों का प्रदर्शन और उनके विशेषताओं का अध्ययन करना। 	<ul style="list-style-type: none"> भाषाओं के रूपों का प्रदर्शन और उनके विशेषताओं की व्याख्या करना।
2	<ul style="list-style-type: none"> तत्सम और तद्भव शब्दों के अंतर को समझना। 	<ul style="list-style-type: none"> तत्सम और तद्भव शब्दों के बीच का अंतर समझना। 	<ul style="list-style-type: none"> तत्सम और तद्भव शब्दों के उदाहरण प्रदान करना और समझाना। 	<ul style="list-style-type: none"> तत्सम और तद्भव शब्दों के अंतर को समझाने के लिए उपाय करना।
3	<ul style="list-style-type: none"> नाटक और गद्य साहित्य के बारे में जानकारी प्राप्त करना। 	<ul style="list-style-type: none"> नाटक और गद्य साहित्य के अध्ययन से साहित्यिक ज्ञान में वृद्धि होना। 	<ul style="list-style-type: none"> नाटक और गद्य साहित्य के उदाहरण और उनके विशेषताओं का अध्ययन करना। 	<ul style="list-style-type: none"> नाटक और गद्य साहित्य के उदाहरणों की व्याख्या करना।
4	<ul style="list-style-type: none"> रस, अलंकार, दोहा, सोरठा आदि के बारे में जानकारी प्राप्त करना। 	<ul style="list-style-type: none"> साहित्यिक उपकरणों के ज्ञान से भाषा का सुधार होना। 	<ul style="list-style-type: none"> विभिन्न रसों, अलंकारों, दोहों, सोरठों इत्यादि के उदाहरण और व्याख्या करना। 	<ul style="list-style-type: none"> रस, अलंकार, दोहा, सोरठा आदि के उदाहरणों की व्याख्या करना।
5	<ul style="list-style-type: none"> काव्यांग विवेचन, रस, छंद, अलंकार, उपमा, रूपक, दोहा, सोरठा, चौपाई आदि के बारे में जानकारी प्राप्त करना। 	<ul style="list-style-type: none"> साहित्यिक उपकरणों के ज्ञान से भाषा का सुधार होना। 	<ul style="list-style-type: none"> विभिन्न काव्यांग और साहित्यिक उपकरणों के उदाहरण और व्याख्या करना। 	<ul style="list-style-type: none"> काव्यांग और साहित्यिक उपकरणों के उदाहरणों की व्याख्या करना।



Value added course (VAC)
3SEEV106: Environmental Education
 (Credit: Theory -3 Tutorial - 0)
 Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3SEEV106	Environmental Education	3(3+0)	60	20	20	-	-	100	3 hr	-

Course Objective

Upon completion of the course, the student – teacher will be able to:

- Understand the concept, significance, scope and terminologies objectives and program of environmental education.
- Develop awareness about the various types of pollution ecological Imbalances and life and contributions of environmental activities.
- Interpret the environmental legislations in conservation and protection of the environment.
- Understand the role of governmental and non-governmental Agencies in environmental education.
- Apply the methods of teaching and evaluation in environmental education.

Course Outcomes

- Environmental education raises awareness about various environmental issues, such as pollution, climate change, habitat destruction, and resource depletion.
- It provides individuals with a deeper understanding of ecosystems, biodiversity, and the interconnections between living organisms and their environment.
- Environmental education can lead to changes in behavior, such as reducing waste, conserving energy and water, and adopting sustainable consumption patterns.
- Individuals become more inclined to take care of their surroundings, leading to increased community involvement in local environmental projects.
- It fosters critical thinking skills by encouraging individuals to analyze complex environmental problems and develop solutions.

Syllabus

Unit 1: Introduction to Environmental Education-

Environmental Education Concept, Importance and Scope, Objectives and Principles of Environmental Education. Basic Concepts in Environmental Education, Ecology, Eco-System, Food Chain, Natural Resources, Greenhouse Effect, Bio-Diversity.

Unit 2: Environment and Pollution-

Definition and Types of Environmental pollution, Air Pollution- Definition, Causes and Remedial Measures, Water Pollution: Definition, Causes and Remedial Measures, Soil Pollution: Definition, Causes and Remedial Measures, Sound Pollution: Definition, Causes and Remedial Measures, Ecological Imbalances -Deforestation, Soil Erosion.

Unit 3: Environmental Laws and Organization-

The Air Prevention and Control of Pollution Act 1977, The Water Prevention and Control of Pollution Act 1974, Forest Conservation Act 1980, Environment Protection Act 1986, United Nations Environment Program (UNEP), International Union for Conservation of Nature and Natural Resources (IUCN), Central pollution control board (CPCB).

Unit 4: Environmental Ethics-

Role of Indian and other religions and cultures in environmental conservation. Green Politics, Earth Hour, Green Option Technologies, Environmental communication and public awareness, EIA Formulations, stages, Merits and demerits.

Unit 5: Methods of Teaching Environmental Education-

Project Work, Intellectual Meets-Seminars, Symposia, Workshops, Conferences, Group Discussions, Debates, Brain Storming Quiz, Poster Making, Models Making and Exhibitions.

Text Book

- Environmental science by Kamal Kant Joshi & Deepak Kumar, TechSar. 2019.
- Basics of Environmental science by Abhijit Mitra & Tanmay Ray Chaudhuri, New central book agency Pvt. Ltd. 2017.
- Essentials of Environmental Education by A.B. Saxena & V.V. Anand, Motilal Banarsidass publishing House, 2012.
- Environmental Studies by Dr. SM Saxena, Dr. Seema Mohan.

Reference Books

- Ecological Literacy: Educating Our Children for a Sustainable World, Michael K. Stone and Zenobia Barlow, Publication: Published by Sierra Club Books in 2005.
- Place-Based Education: Connecting Classrooms and Communities, David Sobel Publication: Published by The Orion Society in 2005.
- The Handbook of Environmental Education, Robert B. Stevenson, Michael Brody, Justin Dillon, and Arjen E.J. Wals, Publication: Published by Routledge in 2019.

Facilitating the Achievement of Course Learning Objectives

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
1	<ul style="list-style-type: none"> ● The students about this particular are intended to gain knowledge about the objectives and importance of environmental education. Enabling them to understand the composition of environment, greenhouse effect. Students will improve their understanding towards the factors governing the life on earth 	<ul style="list-style-type: none"> ● Lectures ● Group discussion ● Sight Seeing ● The teaching will be done through lectures and group discussion 	<ul style="list-style-type: none"> ● Assignment ● Homework
2	<ul style="list-style-type: none"> ● Students will understand about the impacts of our unusual and destructive use of resources and their harmful effects. ● Students will understand about the destruction of environment and its sustainability. Enhance the concern 	<ul style="list-style-type: none"> ● Lectures ● Group discussion ● Visit to any industry or manufacturing site ● The teaching will be done through lectures and group discussion. 	<ul style="list-style-type: none"> ● Assignment ● Poster making

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
	about this depletion among the students.		
3	<ul style="list-style-type: none"> ● Importance of government laws and agencies their interference to regulate pollution and harming the quality of environment. Methods to improve the quality of habitat and natural resources will be necessary for the students to have its knowledge and concern. 	<ul style="list-style-type: none"> ● Lectures ● Group discussion ● Visit to any law governing body ● The teaching will be done through lectures and group discussion 	<ul style="list-style-type: none"> ● Brain storming Quiz ● Assignment
4	<ul style="list-style-type: none"> ● Students will know their ethics and responsibilities towards the improvement in quality of environment. Innovation, technologies, awareness through communication and various others measures through which a student can involve these practices in their lifestyle. 	<ul style="list-style-type: none"> ● Lectures ● Group discussion Sight Seeing ● The teaching will be done through lectures and group discussion 	<ul style="list-style-type: none"> ● Seminar ● Conferences
5	<ul style="list-style-type: none"> ● The students will enhance the techniques to prepare a project on any of the issues regarding the environment pollution or the remedial measures. Students will find ways to present the issues through seminars, workshops, poster making, model making. 	<ul style="list-style-type: none"> ● Lectures ● Group discussion ● Seminars ● Poster making ● Model making 	<ul style="list-style-type: none"> ● Power point presentation ● Project work ● Debates ● Brain storming Quiz

DR. C.V.RAMAN UNIVERSITY

Value added course (VAC)

3IFAV106: Fundamentals of AI

(Credit: Theory -3 Tutorial - 0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3IFAV106	Fundamentals of AI	(3-0-0)	60	20	20	-	-	100	3 hr	-

Course Objective

Student will be able-

- To understanding the importance of AI and puzzle problem.
- To understanding the Search Techniques.
- To understanding the Symbolic and Statistical Reasoning.
- To understanding the frames and Structural Knowledge Representation.
- To understanding the expert system life cycle.

Course Outcomes

Upon completion of the course, students will be able to:

- Understand the fundamental concepts and scope of Artificial Intelligence.
- Describe the essential tools and techniques used in Machine Learning.
- Describe interface mechanisms and their role in knowledge representation.
- Understand the fundamentals of probability theory and its role in AI.

Syllabus:**Theory:**

Unit 1: Introduction: Artificial Intelligence, AI Problems, AI Techniques, The Level of the Model, Criteria for Success. Defining the Problem as a State Space Search, Problem Characteristics, Production Systems, Search: Issues in The Design of Search Programs, Un-Informed Search, BFS, DFS; Heuristic Search Techniques: Generate-And- Test, Hill Climbing, Best-First Search, A*Algorithm, Problem Reduction, AO*Algorithm, Constraint Satisfaction, Means-Ends Analysis.

Unit 2: Introduction to Machine Learning: Applications of ML, Difference between Data Mining and Predictive Analysis, Tools and Techniques of Machine Learning. What is Machine Learning, Basic Terminologies of Machine Learning

Unit 3: Knowledge Representations First order predicate calculus, Skolemization, resolution principle and unification, interface mechanisms, horn's clauses, semantic networks, frame systems and value inheritance, scripts, conceptual dependency.

Unit 4: Natural Language processing Parsing techniques, context free grammar, recursive transitions nets (RNT), augmented transition nets (ATN), case and logic grammars, semantic analysis. Game playing Minimax search procedure, alpha-beta cut offs, additional refinements. Planning Overview an example domain the block word, component of planning systems, goal stack planning, nonlinear planning.

Unit 5: Probabilistic Reasoning and Uncertainty Probability theory, bayes theorem and Bayesian networks, certainty factor. Expert Systems Introduction to expert system and application of expert systems, various expert system shells, vidwan frame work, Knowledge acquisition, case studies, MYCIN. Learning Rote learning, learning by induction, explanation-based learning

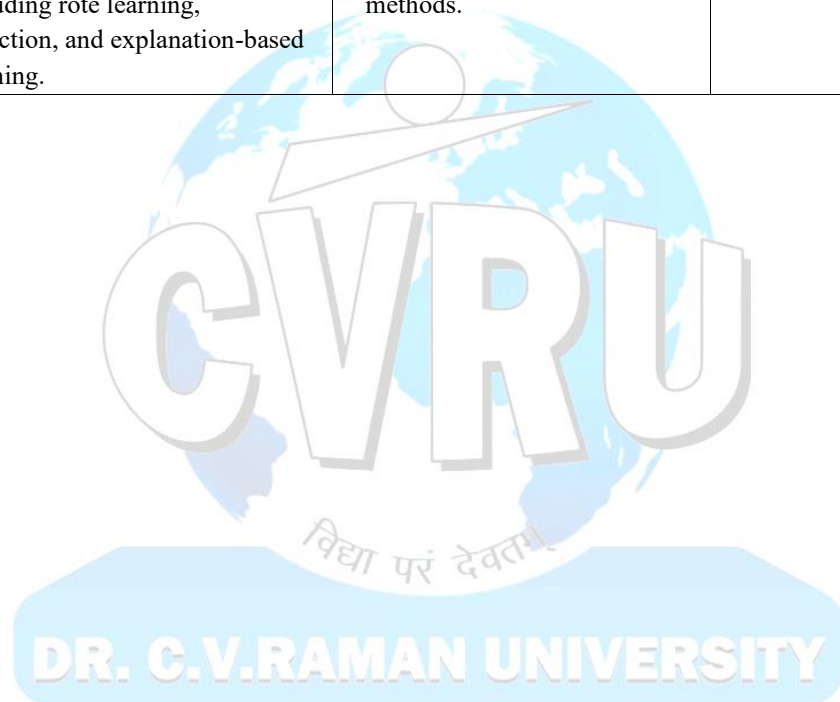
Reference Books

- Elaine Rich and Kevin Knight, "Artificial Intelligence," Tata McGraw-Hill. "Artificial Intelligence," 4th Edition, Pearson.
- Dan W. Patterson, "Introduction to Artificial Intelligence and Expert Systems," Prentice India.
- Nils J. Nilson, "Principles of Artificial Intelligence," Narosa Publishing House. Clocksin and C.S. Melish, "Programming in PROLOG," Narosa Publishing House.
- M. Sasikumar, S. Raman, etc., "Rule-based Expert System," Narosa Publishing House.

Facilitating the Achievement of Course Learning Objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> • Understand the fundamentals of Artificial Intelligence (AI). Identify AI problems and techniques. Learn about the levels of AI models and criteria for success. Explore state space search and production systems. Understand search algorithms such as BFS, DFS, and heuristic search techniques. Learn about problem reduction and constraint satisfaction. Familiarize with means ends analysis. 	<ul style="list-style-type: none"> • Problem solving exercises on state space search. Group discussions on production systems and search algorithms. Handson exercises with BFS, DFS, and heuristic search algorithms. Case studies on problem reduction and constraint satisfaction. Practical demonstrations of means end analysis. 	<ul style="list-style-type: none"> • Quizzes on AI fundamentals and problem-solving techniques. Written assignments on state space search. Group presentation on search algorithms.
2	<ul style="list-style-type: none"> • Learn about applications of Machine Learning (ML). Differentiate between Data Mining and Predictive Analysis. Explore tools and techniques of Machine Learning. Understand basic ML terminologies. 	<ul style="list-style-type: none"> • Lectures on ML applications and differences from Data Mining. Discussions on ML tools and techniques. Handson experience with ML terminology. Case studies on real world ML applications. 	<ul style="list-style-type: none"> • Written assignments on ML applications and differences from Data Mining. Quizzes on ML tools and terminology. Case study analysis of ML applications. Final examination on unit II content.
3	<ul style="list-style-type: none"> • Understand knowledge representations in AI. Learn about first order predicate calculus, Skolemization, and resolution principles. Explore interface mechanisms, horn's clauses, semantic networks, frame systems, and value inheritance. Familiarize with scripts and conceptual dependency. 	<ul style="list-style-type: none"> • Practical exercises on resolution principles and interface mechanisms. Group discussions on semantic networks, frame systems, and scripts. Handson sessions with conceptual dependency. Case studies on real world knowledge representation systems. 	<ul style="list-style-type: none"> • Problem solving assignments on predicate calculus and resolution. Quizzes on knowledge representation techniques.
4	<ul style="list-style-type: none"> • Explore Natural Language Processing (NLP) techniques. Learn about parsing techniques, context free grammar, and semantic analysis. Understand gameplaying strategies and 	<ul style="list-style-type: none"> • Lectures on NLP, parsing techniques, and semantic analysis. Coding practice for parsing and grammar. Problem solving exercises on gameplaying strategies. 	<ul style="list-style-type: none"> • Implementation and testing of parsing and semantic analysis. Problem solving assignments on game playing and planning. Quizzes on NLP and

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
	Minimax search procedures. Familiarize with alpha beta cutoffs and planning components. Apply these concepts to an example domain.	Practical demonstrations of planning components. Handson sessions with an example domain.	gameplaying concepts. GD, Unit Test and Quizzes.
5	<ul style="list-style-type: none"> Understand probabilistic reasoning and uncertainty in AI. Learn about probability theory, Bayes' theorem, and Bayesian networks. Explore certainty factors and expert systems. Familiarize with expert system shells, knowledge acquisition, and case studies. Learn about various learning techniques, including rote learning, induction, and explanation-based learning. 	<ul style="list-style-type: none"> Bayesian networks, and expert systems. Practical exercises on probability theory and Bayes' theorem. Group discussions on expert systems and knowledge acquisition. Handson sessions with learning techniques. Case studies on expert systems and learning methods. 	<ul style="list-style-type: none"> Problem solving assignments on probability theory and expert systems. Quizzes on probabilistic reasoning and learning techniques. Group presentation on expert system case studies.



Skill Enhancement Course (SEC)

3MDMS105: Digital Marketing

(Credit: Theory -2 Tutorial - 0)

Scheme of Examination

Course Code	Course Name	Credits	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign.	End Sem	Term work			
3MDMS105	Digital Marketing	2(2-0-0)	60	20	20	-	-	100	2 hr	-

Course Objective

The basic purpose of this paper is to familiarize the students with the preliminary aspects of Digital marketing so that they may have overviews while applying the concept of this subject

Course Outcomes

After learning this subject student will get familiarize with all aspects of digital marketing as this is the new development in the field and today all firms were slightly shifted their traditional promotions to digital promotions?

Syllabus:

Unit 1: Introduction to Digital Marketing: what is digital marketing, web site and levels of web site, Difference between blog, portal and website, Traditional Vs. Digital Marketing.

Unit 2: Search Engine Optimization (SEO): On page optimization techniques, Off page Optimization techniques, Search Engine Marketing.

Unit 3: Social Media Optimization (SMO): Introduction to Social Media Marketing, Advanced Facebook Marketing, Word Press blog creation.

Unit 4: Online PR and partnerships, Interactive advertising, Viral marketing, Offline traffic building, Database marketing.

Unit 5: Managing digital marketing: Reviewing digital marketing capabilities, Budgeting, selecting supplier, Measuring and optimizing.

Reference Books

- E-marketing The Essential Guide to Digital Marketing: Rob Stokes Red and Yellow Publication
- E-marketing Excellence Planning and Optimizing Your Digital Marketing: Dave Chaffey and P. R. Smith Routledge E Book Publication

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> Be able to develop and execute a marketing plan, incorporating all elements of the marketing mix, segmentation. 	<ul style="list-style-type: none"> Theory class focusing on discussion about digitalization of the market needs, the important discovery and milestones achieved through the evolution of marketing strategies in present scenario. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Have an understanding of the role of both digital and traditional media in marketing, and the intersection of online and offline strategies and tactics. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the SEO, consumer's Behavior and factor effecting Off page Optimization techniques Search Engine Marketing. 	<ul style="list-style-type: none"> Multiple choice questions
3	<ul style="list-style-type: none"> Be able to guide the development of a digital presence from a marketing point of view 	<ul style="list-style-type: none"> We will discussion about the demand of Customer's needs, Concept and Classification of a SMO. and also, discussion about take decisions of social media Marketing. 	<ul style="list-style-type: none"> the following, students' presentation, quiz, class test focusing on short notes and definitions.
4.	<ul style="list-style-type: none"> Have working knowledge of website design and development 	<ul style="list-style-type: none"> Theory classes and discussion on website design and their development. Display pictures or videos of advertising of trends. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> Be able to guide the development of Managing digital marketing 	<ul style="list-style-type: none"> Theory classes and discussion on managing the development of digital marketing. Display pictures or videos of marketing trends 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations



DR. C.V.RAMAN UNIVERSITY



BACHELOR OF COMMERCE

(B.Com. (Plain) – CKUG01A03)

(B.Com. (Computer) – CKUG01B03)

(B.Com. (Tax) – CKUG01C03)

II Semester

(Effective from Academic Year 2023-24)

DR. C.V.RAMAN UNIVERSITY

MAJOR CORE COURSES**3CQTC203: Quantitative Techniques**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CQTC203	Quantitative techniques	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the course are to equip the students with the mathematical and statistical techniques and their application to business problems. The emphasis will be on the concepts, application and cases rather than derivations.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will gain the knowledge and develop the analytical skill with respect to the usage of mathematical and statistical methods in management decisions.

Theory:**Syllabus**

Unit 1: Overview to Quantitative Techniques: - Introduction to Business Mathematics, Functions of A.P. & G.P., Matrices: - types of matrices, Inverse of a Matrix. and their Managerial Applications, Problems & Case.

Unit 2: Ratio, Proportion, Percentage, Simple and Compound Interest, Profit and Loss, Discount. Linear programming problems -Linear programming formulation of LPP Graphical method of solution.

Unit 3: Introduction to Statistics, Measures of Central Tendency -mean, weighted mean, median, mode, geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion - Meaning, Definition, Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of Variation. Problems & Case.

Unit 4: Correlation and Regression Analysis (Linear), Index Numbers, Time Series Analysis and Problems &Case.

Unit 5: Basic Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case.

Text Book

- Gupta, S. P. and Gupta, M.P, (1997), Business Statistics, Sultan Chand and Sons, New Delhi, 1997.
- Shukla, S.M. and Sahai, S.P. – Business Statistics. Sahitya Bhavan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Mathematics. Sahitya Bhavan Publication. Sahitya Bhawan.

Reference Book

- Beri, G. (2015), Business Statistics, McGraw Hill Publications, 3rd Edition.
- Vohra, N.D. (2016), Business Mathematics, McGraw Hill Publications.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Overview to Quantitative Techniques: - Introduction to Business Mathematics, Functions of A.P. & G.P., Matrices: - types of matrices 	<ul style="list-style-type: none"> • Numerical classes on Quantitative Techniques: - Introduction to Business Mathematics, Functions of A.P. & G.P., Matrices: - types of matrices 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure, Ratio, Proportion, Percentage, Simple and Compound Interest, Profit and Loss, Discount. Linear programming problems 	<ul style="list-style-type: none"> • Diagrammatic representation and numerical explanation Ratio, Proportion, Percentage, Simple and Compound Interest. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • An overview of Introduction to Statistics, Measures of Central Tendency -mean, weighted mean, median, mode, geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion 	<ul style="list-style-type: none"> • Theory classes and discussion on Introduction to Statistics, Measures of Central Tendency. And given numerical explanation of geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview on Correlation and Regression Analysis (Linear), Index Numbers, Time Series Analysis and Problems &Case. 	<ul style="list-style-type: none"> • Mathematical explanation of Time Series Analysis and Problems &Case. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • Detail description on Basic Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case. 	<ul style="list-style-type: none"> • Theory classes and discussion on Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

* Assessment tasks listed here are indicative and may vary.

MAJOR CORE COURSES**3CILC203: Income Tax Law & Practice**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CILC203	Income tax law & Practice	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course provides an introduction and overview of, fundamental concepts of income Tax; include Introduction to Law and Indian Income Tax Act 1961.

Course Learning Outcomes

After completion of the course, students will be able to:

On successful completion of this Course, students will be able to: understanding of tax, Income from Salary, House Property, Income from Business and Profession, Capital Gains and Income from other Sources etc.

Theory:**Syllabus:**

Unit 1: General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assesses, Residential Status and Tax Liability, Exempted Income.

Unit 2: Income from Salary, Income from house property.

Unit 3: Income from Business and Profession, Capital Gains, Income from other Sources.

Unit 4: Set off and carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual.

Unit 5: Assessment Procedure, Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

Text Book

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, Agra.
- Goods and Services Tax (G.S.T.) Dr. H.C. Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra.

Reference Book

- Ahuja, Girish., and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.

- Singhania, Vinod K. And Minica Singhania, Student Guide to Income Tax, Taxman Publication Pvt. Ltd. New Delhi.
- Journal: -Current Tax Reporter, Jodhpur.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • Cos 1 -students knows about General Introduction of Indian Income Tax Act, 1961. • Cos 2- They will learn about Indian income tax . • Cos3- they understand about income tax benefits and losses. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the tax and the, the Indian Income Tax Act, 1961. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Cos 1- Given basic information on Income from Salary. • Cos2- Students should be able to identify the salary structure. • Cos3- They will learn about different sources of salary 	<ul style="list-style-type: none"> • Diagrammatic representation on salary structure. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Cos1 Develop the ability to classify and categorize different types of income derived from business and profession activities. • 2. Learn about the specific deductions and allowances. • 3. Understand the distinction between capital and revenue expenditures. 	<ul style="list-style-type: none"> • Theory classes and discussion on to classify and categorize different types of income derived from business and profession activities. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • Cos1- Given brief introduction on comprehensive understanding of different types of losses. • Cos 2. Given brief introduction on total income. • Cos3- They will learn about difference between total income and Tax Liability 	<ul style="list-style-type: none"> • Theory classes and discussion on income and different types of losses. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation
5	<ul style="list-style-type: none"> • Cos 1 - Explain the basic concepts of taxation, including its purpose. • Cos 2 - Describe the process of tax assessment. 	<ul style="list-style-type: none"> • Theory classes and discussion on taxation and their types. Describe the process of tax assessment. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation

*** Assessment tasks listed here are indicative and may vary.**

CORE COURSES**3CWMC203: Windows & MS OFFICE**

(Credits: Theory-4, Pratical-2)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CWMC203	Windows & MS office	6(4-0-2)	60	20	20	-	-	100	3 hr	2hr

Course Objectives

To enable the students to acquire basic knowledge in the various office automation tools and its applications in the various areas of business.

Course Learning Outcomes

After completion of the course, students will be able to:

Complete knowledge and practical us of windows and MS office package in documentation and office work.

Theory:**Syllabus:**

Unit 1: Know the Windows XP, Introduction, Windows XP, Evolution of Windows Operating System, Features of Windows XP, What's New in Windows XP, Windows and Its Elements.

Accessories And Other Tools, Introduction, The Calculator, Using THE Calculator, The Character Map, Using Outlook Express, The Address Book, The Paint, The Notepad, The WordPad, The NetMeeting, The Internet Explorer, The Windows Media Player, The MS-DOS, The Control Panel, The Windows Picture and Fax Viewer, The HyperTerminal, The Windows Messenger, Using Windows Movie Maker.

Managing Files and Folders, Introduction, viewing files and folders, arranging files and folders, creating a new folder, creating a file using short-cut.

Customizing Your Computer, Introduction, customizing Your Desktop, Changing the Start menu style, setting a screen saver, reversing your mouse buttons, Changing the appearance of your mouse pointer, adding a new font to your computer, logging off from the computer, Adding or Removing Programs, Hiding and displaying quick launch bar.

Unit 2: Microsoft Office XP Suite With Other Office Suites, Introduction, Different office suites, Microsoft Office XP Suite, What's Special About Office XP, Voice Dictation and Voice Commands, Smart Tags, The Office Task Panes, The Ask a Question Box, Document Recovery, Product Activation.

Common Elements of The Suite, Introduction, Different Integrated Items in Office Suite, Menu Bars and Toolbars, Shared Tools, Objects, Linking, Embedding, Office Assistant and Online Help.

Office Task Panes, Introduction, The Task Pane, Displaying and Hiding a Task Pane, Types of Task pane, Additional Task Panes, Insert ClipArt Task Pane, Styles and Formatting Task Pane, Mail Merge Task Pane, Exercise.

Word Processing and MS-Word, Introduction, Features of Word Processor, MS-WORD—a powerful word processor, Starting MS-Word, Chief Elements Of MS-Word Window, Displaying and Hiding the Toolbar, File operations in MS-WORD, Using Help Online, Customizing Office Assistant.

Text Formatting, Introduction, Typing the text, Selecting Text with a mouse, Deleting Text, Restoring the deleted text, typing over the existing text, Undoing/Cancelling the last action, Redoing/Repeating the last action, Formatting font, Advanced text formatting, Customizing Spelling Check, Using the thesaurus.

Document Formatting, Introduction, using page border, Bullets and numbering, Setting and removing tab stops, making word count, Using Auto text, Using autocorrect, Headers and Footers, setting up columns in the document, removing columns from the document, inserting page numbering, Formatting the page numbering, manual and automatic page breaks, setting margins, inserting date and time, Using Goto, Cursor movement with key-board.

Tables And Graphics, Introduction, creating tables, calculating numeric data in a table, deleting columns and rows, formatting a table, aligning text in the table, Formatting text in the table, applying borders and shadings, add a border to a table, automatically format a table, Using Drawing, creating a Shape, Using Word Art, Using Auto shapes, insert a clip from the Clip Organizer, inserting a text box, what is Drawing Canvas? Using auto shapes.

Unit 3: Mail Merge, Views, Template and Wizard, Introduction, Mail merge, Views, Overview of templates, creating a document template, create a Web page based on a template, modify a document template, Ruler, Zoom, Protecting Your Document, Inserting A File into Another, overview of wizard, Inserting Hyperlinks to a Web Page or a Word Document, EXERCISE.

Spreadsheet and MS-Excel, Introduction to MS-Excel, Spreadsheet and its Elements, Application Window, Document Window, Cell, Standard Toolbar, Formatting Toolbar, Workbook, Worksheet, Handling Files.

Worksheet Formatting, Introduction, Entering Text Data, Entering Formula, Editing the Cell Content, Formatting the Cell, Formatting Font, Setting Border Around Cell, highlighting gridlines, Using Format Painter, Finding and Replacing the Text, Using Spelling and Grammar.

Function and Operator, Introduction, Entering Functions, Editing Functions, Using Mathematical Functions, Using Statistical Functions, Using Date & Time Functions, Changing the default date format, Text Function, Logical Functions, Financial Function, Operators, AutoSum, Function Wizard.

Unit 4: Chart and Web Object, Introduction, Types of Charts, creating a Quick Chart Sheet, Parts of a Chart, Types of Charts, Creating A Chart using wizard, Using Pivot Table, Object Linking and Embedding (OLE), Linking Cells, Linking Formula, Hyper Links, Previewing charts, printing charts, Exercise.

Presentation Package And MS-PowerPoint, Introduction, Chief Elements of Presentation, Starting PowerPoint, Creating A Presentation, Creating A Presentation with Auto Content Wizard, create a presentation using a design template, creating a blank presentation, PowerPoint window and its Elements, Using Help Online, Customizing Office Assistant.

Text Formatting in Slides, Introduction, adding text to slides, editing text on a slide, Using Format Painter, Setting Paragraph Indents, Line Spacing in a Paragraph, Setting and Removing Tab Stops, Checking Spelling of the text, Finding and replacing the text, Moving slides.

Table, Chart and other Drawing Objects, Introduction, creating a table, creating an embedded Word table, Adding Columns and Rows, Deleting Columns and Rows, Changing Table Borders, Using Auto shapes, Chart, inserting a clip to your slide, Using Word Art, Inserting A Word Art, Working with Drawing Toolbar, Creating A Shape.

Slides, Views, Notes, Handouts, Introduction, PowerPoint Views, Notes Pages, Using Handouts, Inserting Header and Footer in the, Slide, Transition, Custom Show, Assigning Custom Animation, adding a motion path, animating a chart, publish a presentation or HTML file, to the Web, preview a presentation as a Web page, Showing Slides, Printing Slides.

Unit 5: Outlook Express, Introduction to outlook, Features of Outlook Express, starting outlook express, Concepts of CC and BCC, Email address, Reading a received message, composing message, Replying And Forwarding Messages, attaching files, Creating signature in outlook express, Formatting message text, mime, applying stationery, Inserting a hyperlink or HTML page into a message, Flagging an e-mail or news message, Importing messages from other e-mail programs, Newsgroups, Adding a newsgroup account, Switching between e-mail and news reading, Identities (Multiple Users on A Single Computer), Adding a new identity, Managing contacts with outlook, creating addresses, Importing an address book from another program, Using keyboard shortcuts in Out.

Practical's

- Creating, opening, closing, saving and editing a word Document.
- Insertion of header and footer in the document.
- Use of word art, spell check and work with Page layout.
- Creation of a link between two files using Hyperlink.
- E- mail-merge and providing protection of a document.
- Creation of a letter/Application in different subjects.
- How to insert, close, update and save a worksheet?
- Creation of records in excels for students marks of five subjects and calculation of their average percentage using formulas.
- Operation of data sorting in a worksheet.
- Use of mathematical functions, date function and time function.
- Define trig function with an operation on excel sheet.
- Creation of new slide and duplicate slide in power point.
- Steps of presentation and creation of presentation for the seminar in a topic.
- Use of animation audio and clipart in power point presentation.
- Changing backgrounds and adding slides in a presentation.

Text Book

- Fundamentals of Computers: P.K. Sinha.
- System Analysis and Design by Elias M Awad.
- P C Software for Windows for by R K Taxali.
- P C Software Bible by S. Jaiswal.

Reference Book

- Computers Today: Suresh K. Basandra.
- Operating System: Achyut S. Godbole.
- Management Information systems by Gerald V. Post & David L. Anderson.
- Understanding Computer Fundamentals & Dos By G.K.Iyer.
- P C Software MS office by Nitin K Nayak.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • Understand the evolution and features of the Windows 10 operating system. • Familiarize with various Windows accessories and tools. • Learn to manage files and folders in Windows 10. 	<ul style="list-style-type: none"> • Conduct lectures on Windows 10 history and its elements. • Demonstrate the use of Windows accessories and tools through live demonstrations. • Provide hands-on practice sessions for managing files and folders. 	<ul style="list-style-type: none"> • Windows 10 Features Report, • Accessories and Tools Presentation, • File Management Exercise.
2.	<ul style="list-style-type: none"> • Understand how to customize the Windows 10 desktop. • Learn to add or remove programs. • Gain an introduction to the Microsoft Office Suite. 	<ul style="list-style-type: none"> • Lecture on customizing the desktop and adding/removing programs. • Practical exercises for customizing the desktop. • Introduction to the Microsoft Office Suite. 	<ul style="list-style-type: none"> • Desktop Customization Project, Adding/Removing Programs Report, Microsoft Office Suite Quiz.

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
3	<ul style="list-style-type: none"> • Understand the features and elements of MS-Word. • Learn text formatting and document formatting techniques. • Gain proficiency in tables, graphics, and mail merge. 	<ul style="list-style-type: none"> • In-depth lectures on MS-Word elements and features. • Hands-on practice sessions for text formatting, document formatting, and mail merge. • Demonstrate table and graphics creation in MS-Word. 	<ul style="list-style-type: none"> • MS-Word Features and Functions Essay, Document Formatting Exercise, Mail Merge and Tables Project.
4.	<ul style="list-style-type: none"> • Understand the elements of MS-Excel and its application window. • Learn to format worksheets, enter data, and use functions and operators. • Gain proficiency in creating charts and utilizing web objects. 	<ul style="list-style-type: none"> • Lectures on MS-Excel basics, including elements and formatting. • Practical exercises for data entry, formatting, and formula usage. • Demonstrate chart creation and web object integration. 	<ul style="list-style-type: none"> • MS-Excel Basics Test, Data Formatting and Chart Creation Project, Web Object Integration Exercise.



MINOR CORE COURSES**3CQTM204: Quantitative Techniques**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CQTM204	Quantitative Techniques	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the course are to equip the students with the mathematical and statistical techniques and their application to business problems. The emphasis will be on the concepts, application and cases rather than derivations.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will gain the knowledge and develop the analytical skill with respect to the usage of mathematical and statistical methods in management decisions.

Theory:**Syllabus:**

Unit 1: Overview to Quantitative Techniques: - Introduction to Business Mathematics, Functions of A.P. & G.P., Matrices: - types of matrices, Inverse of a Matrix. and their Managerial Applications, Problems & Case.

Unit 2: Ratio, Proportion, Percentage, Simple and Compound Interest, Profit and Loss, Discount. Linear programming problems -Linear programming formulation of LPP Graphical method of solution.

Unit 3: Introduction to Statistics, Measures of Central Tendency -mean, weighted mean, median, mode, Measures of Dispersion - Meaning, Definition, Range, Quartile deviation, Mean deviation, Standard deviation.

Unit 4: Correlation and Regression Analysis (Linear), Index Numbers, Time Series Analysis and Problems &Case.

Unit 5: Basic Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of Overview to Quantitative Techniques: - Introduction to Business Mathematics, Functions of 	<ul style="list-style-type: none"> Numerical classes on Quantitative Techniques: - Introduction to Business Mathematics, Functions of 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
	A.P. & G.P., Matrices: - types of matrices	A.P. & G.P., Matrices: - types of matrices	
2.	<ul style="list-style-type: none"> • Knowledge of the structure, Ratio, Proportion, Percentage, Simple and Compound Interest, Profit and Loss, Discount. Linear programming problems 	<ul style="list-style-type: none"> • Diagrammatic representation and numerical explanation Ratio, Proportion, Percentage, Simple and Compound Interest. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • An overview of Introduction to Statistics, Measures of Central Tendency -mean, weighted mean, median, mode, geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion 	<ul style="list-style-type: none"> • Theory classes and discussion on Introduction to Statistics, Measures of Central Tendency. And given numerical explanation of geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview on Correlation and Regression Analysis (Linear), Index Numbers, Time Series Analysis and Problems & Case. 	<ul style="list-style-type: none"> • Mathematical explanation of Time Series Analysis and Problems & Case. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • Detail description on Basic Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case. 	<ul style="list-style-type: none"> • Theory classes and discussion on Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary



MINOR CORE COURSES**3CMEM204: Macro Economics**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CMEM204	Macro Economics	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The course aims at providing the student with knowledge of basic concepts of the macroeconomics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Course Learning Outcomes

After completion of the course, students will be able to:

Students would be able to apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

Theory:**Syllabus:**

Unit 1: Macroeconomics- concept Nature, importance, limitations, difference between micro and macroeconomics.

Unit 2: National Income - meaning, Definition, Concept of National Income, Methods for measuring national income, Problem of calculating national income in India.

Unit 3: Theories of Wages, Interest and employment.

Unit 4: Monetary Theories - supply and demand of theory of money, Price theory of money, liquidity of theory Money.

Unit 5: Banking and credit Management - commercial banking and credit control, central banking system, inflation and deflation of money.

Text Book

- Macro Economics, Dr. S.K. Singh, Sahitya Bhavan Publication (Hindi and English).
- Macro Economics, Dr. V. C. Sinha, SBPD Publication (Hindi and English).
- Macro Economics, Dr. Babita Agarwal (Hindi).

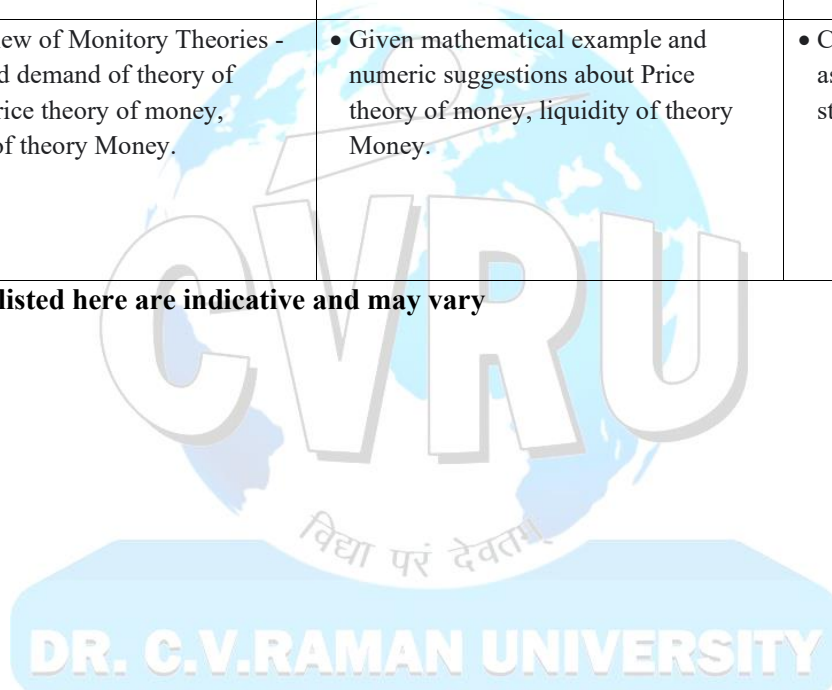
Reference Book

- Macro Economics, M.L.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of Macroeconomics- concept Nature, importance, limitations, difference between micro and macroeconomics. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the limitations, difference between micro and macroeconomics. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure of National Income - meaning, Definition, Concept of National Income, Methods for measuring national income. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the Definition, Concept of National Income, Methods for measuring national income. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition of Theories of Wages, Interest and employment. 	<ul style="list-style-type: none"> Theory classes and discussion on animal foods. Display of pictures or videos on meat, fish, egg and milk processing. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview of Monetary Theories - supply and demand of theory of money, Price theory of money, liquidity of theory Money. 	<ul style="list-style-type: none"> Given mathematical example and numeric suggestions about Price theory of money, liquidity of theory Money. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary



MINOR CORE COURSES**3CBLM204: Business Law**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBLM204	Business law	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

Course Learning Outcomes

After completion of the course, students will be able to:

The students would be able to deal with the legal aspect of different Business situations.

Theory:**Syllabus:**

Unit 1: Contract Act 1872 -Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.

Unit 2: Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts - Bailment, Pledge, Agency.

Unit 3: Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance, Partnership Deed. Negotiable Instrument Act, 1881- Definitions, Features, Promissory Note.

Unit 4: Bill of Exchange and Cheque Holder and Holder in Due Course Under the Negotiable Instrument Act, 1881- Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

Unit 5: Foreign Exchange Management Act 2000 (FEMA) The Consumer Protection Act 1986 – Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.

Text Book

- शुक्ल एवं सहाय, व्यावसायिक नियमन रूपरेखा, साहित्य भवन प्रकाशन ।
- Varshney, G.K., Business Regulatory Framework, Sahatya Bhawan Publication.

Reference Book

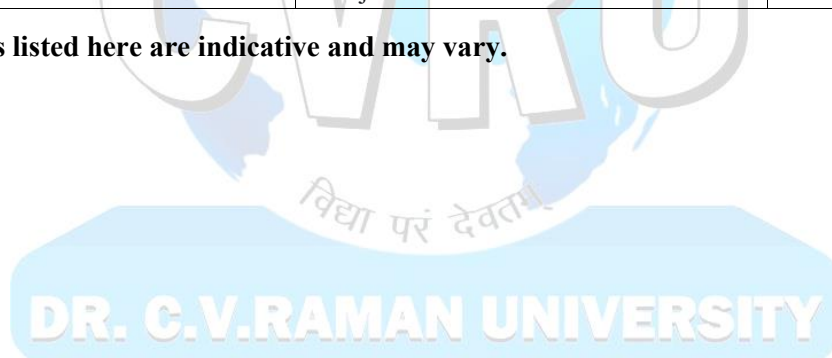
- Desai T.R. Indian Contract Act., sale of Goods Act and Partnership Act. S.C Sarkar & Sons PVT.LTD.
- Kappor N.D. Business Law, Sultan Chand & Sons, New Delhi.

- Business law, Singh & Tiwari SBPD Publication Agra 2019.
- Company law, Kapoor, Sultan Chand & Co.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview on Contract Act 1872 - Definitions, Nature of Contract. Offer & Acceptance. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the Definitions, Nature of Contract. Offer & Acceptance. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> • Given Knowledge of the structure OF Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts. 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the Remedies for breach of contract, Indemnity contracts. Special Contracts. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance. 	<ul style="list-style-type: none"> • Theory classes and discussion on Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview on Factors of The Consumer Protection Act 1986 – Main Features. 	<ul style="list-style-type: none"> • Brief discussion on The Consumer Protection Act 1986. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • Detail and discussion on Foreign Exchange Management Act 2000 (FEMA) Objective and Main Provisions. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the Foreign Exchange Management Act 2000 (FEMA) Objective and Main Provisions. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

***Assessment tasks listed here are indicative and may vary.**



Inter Disciplinary Course**LI202: BUSINESS LAW**

(Credits: Theory-3, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBLI202	Business law	3(3-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To introduce the students to various Business Regulations and familiarize them with common issues of relevance

Course Learning Outcomes

After completion of the course, students will be able to:

The students would be able to deal with the legal aspect of different Business situations

Theory:**Syllabus:**

Unit 1: Contract Act 1872 -Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.

Unit 2: Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts - Bailment, Pledge, Agency.

Unit 3: Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance, Partnership Deed, winding up.

Unit 4: Bill of Exchange and Cheque Holder and Holder in Due Course Under the Negotiable Instrument Act, 1881- Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

Unit 5: The Consumer Protection Act 1986 – Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.

Text Book

- शुक्ल एवं सहाय, व्यावसायिक नियमन रूपरेखा, साहित्य भवन प्रकाशन
- Varshney, G.K., Business Regulatory Framework, Sahatya Bhawan Publication

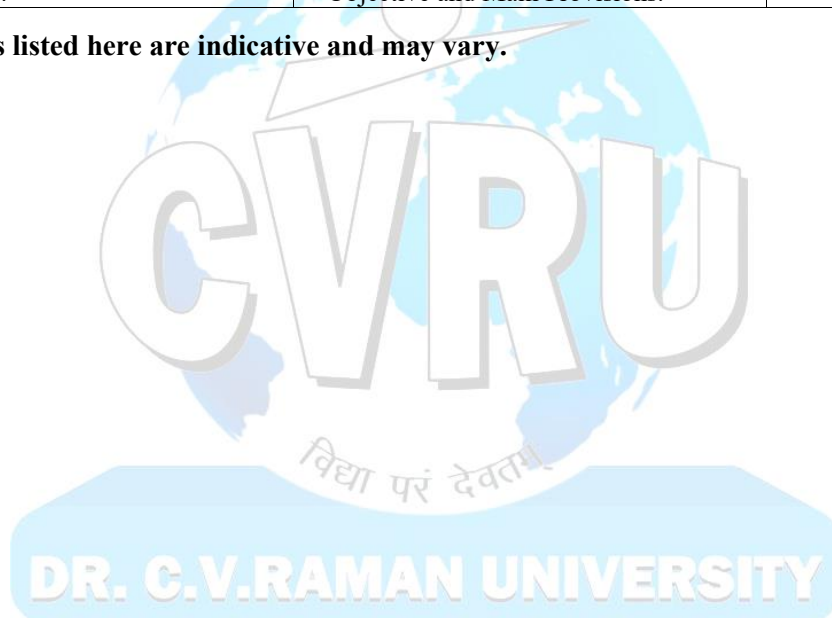
Reference Books

- Desai T.R. Indian Contract Act., sale of Goods Act and Partnership Act. S.C Sarkar & Sons PVT.LTD.
- Kappor N.D. Business Law, Sultan Chand & Sons, New Delhi.
- Business law, Singh & Tiwari SBPD Publication Agra 2019
- Company law, Kapoor, Sultan Chand & Co.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> An overview on Contract Act 1872 -Definitions, Nature of Contract. Offer & Acceptance. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the Definitions, Nature of Contract. Offer & Acceptance. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2	<ul style="list-style-type: none"> Given Knowledge of the structure OF Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the Remedies for breach of contract, Indemnity contracts. Special Contracts. 	<ul style="list-style-type: none"> Multiple choice questions, match
3	<ul style="list-style-type: none"> Knowledge of the Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance. 	<ul style="list-style-type: none"> Theory classes and discussion on Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview on Factors of The Consumer Protection Act 1986 – Main Features. 	<ul style="list-style-type: none"> Brief discussion on The Consumer Protection Act 1986. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> Detail and discussion on Foreign Exchange Management Act 2000 (FEMA) Objective and Main Provisions. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the Foreign Exchange Management Act 2000 (FEMA) Objective and Main Provisions. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

***Assessment tasks listed here are indicative and may vary.**



Ability Enhancement Course
3HELA201: English Language

(Credit: Theory -2 Tutorial - 0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.		
			Theory			Practical			Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem				
3HELA201	English Language and Indian culture	2(2+0)	60	20	20	-	-	100	2 hr	-	

Course Objective

- To Study the basic concept and Language Skills of English Language.
- Comprehensive study of different kinds of vocabulary in English Language
- To Study the different era in every story and moos in poems.

Course Outcomes

- Students will be able to understand the basic concept and Language Skills of English Language.
- Students will be able to understand the different use of vocabulary in their sentences.
- Students will be able to understand the varieties of stories on different issues and on different format.

Syllabus:

Unit 1:

- Amalkanti: Nirendranth Chakrabarti
- Sita: Toru Dutt
- Preface to the Mahabharata: C. Rajagopalachari
- Satyagraha: M.K. Gandhi
- Toasted English: R.K. Narayan
- The Portrait of a lady: Khushwant Singh

Unit 2: Comprehension (unseen passages, summary, note making)

Unit 3: Composition and Paragraph Writing (Based on expansion of an idea)

Unit 4: Basic Language Skills: Vocabulary – Synonyms, Antonyms, Word Formation. Prefixes and Suffixes, Words likely to be confused and Misused, Words similar in Meaning or Form, Distinction between Similar Expressions, Speech Skill.

Unit 5: Basic Language Skills: Grammar and usage – The Tense Forms, Propositions, Determiners and Countable/Uncountable Nouns, Verb, Articles Adverbs.

Reference Books

- English language & Indian Culture – Dr. Pankaj Kumar Singh, Dr. Ashwin Joshi - Thakur Publication, Bhopal.
- Indian Art & Culture – Dr. Manish Rannian (IAS) – Prabhat Prakashn
- Indian Culture & Heritage – Romila Thapar – Kindle Unlimited

Facilitating the Achievement of Course Learning Objectives

Unit	Learning Outcome	Teaching-Learning Activities	Assessment Tasks
1	<ul style="list-style-type: none"> Understand the historical context of English in India and its impact on Indian culture. 	<ul style="list-style-type: none"> Lecture on the history of English in India. Group discussions on the cultural influences of English. Readings and analysis of relevant texts. 	<ul style="list-style-type: none"> Research paper on the historical development of English in India. Group presentation on cultural assimilation.
2	<ul style="list-style-type: none"> Analyze the influence of literature in English on Indian culture and identity. 	<ul style="list-style-type: none"> Close reading of select literary works by Indian authors writing in English. Comparative analysis of Indian and Western literary traditions. Guest lectures by Indian authors. 	<ul style="list-style-type: none"> Essay on the impact of Indian English literature on cultural identity. In-class quizzes on literary analysis.
3	<ul style="list-style-type: none"> Explore the role of English in contemporary Indian society and media. 	<ul style="list-style-type: none"> Case studies on the use of English in Indian media. Group projects on language in advertising. Guest speakers from the media industry. 	<ul style="list-style-type: none"> Media analysis report on the use of English in Indian news outlets. Group presentation on language in advertising campaigns.
4	<ul style="list-style-type: none"> Investigate the intersection of English and Indian languages and their cultural significance. 	<ul style="list-style-type: none"> Language workshops on common Indian languages and their influence on English. Interviews with bilingual/multilingual individuals. Analysis of code-switching in communication. 	<ul style="list-style-type: none"> Research paper on language convergence and divergence in bilingualism. Oral presentations on code-switching in real-life contexts.
5	<ul style="list-style-type: none"> Reflect on the challenges and opportunities of bilingualism and multiculturalism in India. 	<ul style="list-style-type: none"> Group discussions on identity and language choices. Debates on language policy and diversity in India. Field visits to multilingual communities. 	<ul style="list-style-type: none"> Final reflective essay on personal experiences and insights regarding bilingualism and multiculturalism in India. Participation in debates and discussions.

VALUE ADDED COURSE**3ICSV206 Cyber Security**

(Credit: Theory -3 Tutorial - 0)

Scheme of Examination

Course Code	Course Name	Credits	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign.	End Sem	Term work			
3ICSV206	Cyber Security	3-0-0	60	20	20	-	-	100	3 hr	-

Course Objective

- Learn to analyze the security of in-built cryptosystems.
- Know the fundamental mathematical concepts related to security.
- Develop cryptographic algorithms for information security.
- Understand cybercrimes and cyber security.

Course Outcomes

Understand the fundamentals of networks security, security architecture, threats and vulnerabilities. Apply the different cryptographic operations of symmetric cryptographic algorithms. Apply the different cryptographic operations of public key cryptography. Apply the various Authentication schemes to simulate different applications. Understand various cybercrimes and cyber security.

Syllabus:**Theory:****Unit 1: Introduction to Cyber Security Introduction,**

Computer Security, Threats, Harm, Vulnerabilities, Controls, Authentication, Access Control and Cryptography. Web attack: Browser Attacks, Web Attacks Targeting Users, Obtaining User or Website Data, Email Attacks. Network Vulnerabilities: Overview of vulnerability scanning, Open, Port / Service Identification, Banner /Version Check, Traffic Probe, Vulnerability Probe, Vulnerability Examples, OpenVAS, Metasploit. Networks Vulnerability Scanning (Ncat, Socat), Network Sniffers and Injection tools.

Unit 2: Network Défense tools Firewalls and Packet Filters:

Firewall Basics, Packet Filter Vs Firewall, how a Firewall Protects a Network, Packet Characteristic to Filter, Stateless Vs Stateful Firewalls, Network Address Translation (NAT) and Port Forwarding. VPN: the basic of Virtual Private Networks. Firewall: Introduction, Linux Firewall, Windows Firewall. Snort: Introduction Detection System.

Unit 3: Web Application Tools Scanning for web vulnerabilities tools:

Nikto, W3af, HTTP utilities - Curl, OpenSSL and S-tunnel. Application Inspection tools – Zed Attack Proxy, Sql-map, DVWA, Web goat. Password Cracking and Brute-Force Tools: John the Ripper, L0htcrack, PW dump, HTC-Hydra.

Unit 4: Introduction to Cyber Crime, law and Investigation:

Cyber Crimes, Types of Cybercrime, Hacking, Attack vectors, Cyberspace and Criminal Behavior, Clarification of Terms, Traditional Problems Associated with Computer Crime, Introduction to Incident Response, Digital Forensics, Computer Language, Network Language, Realms of the Cyber world. Internet crime and Act: A Brief History of the Internet, Recognizing.

Unit 5: Defining Computer Crime, Contemporary Crimes, Computers as Targets, Contaminants and Destruction of Data, Indian IT ACT Page 3 of 23 2000. Firewalls and Packet Filters, password Cracking, Keyloggers and Spyware, Virus and Worms, Trojan and backdoors, Steganography, DOS and DDOS attack, SQL injection, Buffer Overflow, Attack on wireless Networks.

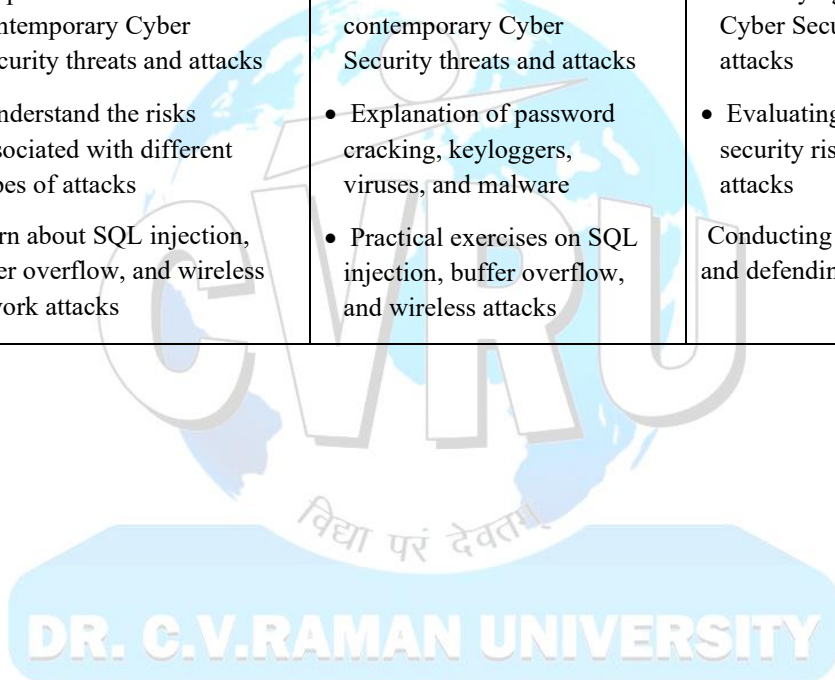
Reference Books

- Behrouz A. Ferouzan, Deb deep Mukhopadhyay, "Cryptography and Network Security", 3rd Edition, Tata McGraw Hill, 2015.
- Charles Pfleeger, Shari Pfleeger, Jonathan Margulies, "Security in Computing", Fifth Edition, Prentice Hall, New Delhi, 2015.

Facilitating the Achievement of Course Learning Objectives

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
1	<ul style="list-style-type: none"> • Understand the fundamentals of Cyber Security • Explore Computer Security and its importance • Learn about authentication, access control, and cryptography • Understand various web attacks and how to protect against them • Explore network vulnerabilities and scanning techniques 	<ul style="list-style-type: none"> • Lecture on the introduction to Cyber Security • Explanation of computer security, threats, vulnerabilities, and controls • Practical exercises on authentication, access control, and cryptography • Explanation of web attacks, browser attacks, and email attacks • Introduction to vulnerability scanning, network sniffers, and injection tools 	<ul style="list-style-type: none"> • Quiz on Cyber Security basics • Writing a short essay on the importance of Cyber Security • Implementing authentication and access control measures • Identifying and mitigating web vulnerabilities • Conducting network vulnerability scans
2	<ul style="list-style-type: none"> • Learn about network defense tools and techniques • Understand the role of firewalls and packet filters • Explore VPNs and their basic concepts • Learn about intrusion detection systems (IDS) • Explore web application scanning and security tools • Learn about scanning tools like Nikto and W3af 	<ul style="list-style-type: none"> • Lecture on firewalls, packet filters, and VPNs • Practical exercises on configuring firewalls and packet filters • Explanation of Virtual Private Networks (VPNs) • Introduction to intrusion detection systems (IDS) • Lecture on web application security, scanning tools, and password cracking • Practical exercises with Nikto, W3af, and HTTP utilities 	<ul style="list-style-type: none"> • Configuring firewalls and VPNs • Implementing packet filtering rules • Setting up a VPN for secure communication • Configuring and using Snort IDS • Conducting web vulnerability scans • Identifying and addressing web vulnerabilities

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
3	<ul style="list-style-type: none"> Understand application inspection tools like ZAP and Sqlmap Learn about password cracking and brute-force tools 	<ul style="list-style-type: none"> Explanation and hands on practice with Zed Attack Proxy (ZAP) Introduction to password cracking tools and techniques 	<ul style="list-style-type: none"> Conducting application security assessments Cracking passwords and evaluating password security
4	<ul style="list-style-type: none"> Gain insights into Cyber Crime, laws, and investigation Understand the types of Cybercrime and attack vectors Learn about cyber laws and regulations 	<ul style="list-style-type: none"> Lecture on Cyber Crime, types, and incident response Explanation of hacking, attack vectors, and digital forensics Practical exercises on Indian IT Act 2000 and cyber laws 	<ul style="list-style-type: none"> Quiz on Cyber Crime and laws Investigating a simulated cybercrime incident Analyzing legal aspects of Cyber Security incidents
5	<ul style="list-style-type: none"> Explore various contemporary Cyber Security threats and attacks Understand the risks associated with different types of attacks <p>Learn about SQL injection, buffer overflow, and wireless network attacks</p>	<ul style="list-style-type: none"> Introduction to contemporary Cyber Security threats and attacks Explanation of password cracking, keyloggers, viruses, and malware Practical exercises on SQL injection, buffer overflow, and wireless attacks 	<ul style="list-style-type: none"> Identifying and mitigating Cyber Security threats and attacks Evaluating and mitigating security risks associated with attacks <p>Conducting simulated attacks and defending against them</p>



VALUE ADDED COURSE
3HYEV206: Yoga Education
 (Credit: Practical -2 Tutorial - 1)
 Scheme of Examination

Course Details				End Term Practical Exam		Lab Performance		Credit Distribution			Allocated Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor Sessional ***		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks				
Practical Group											
3HYEV206	Value added course	Yoga Education	100	60	20	40	14	-	1	2	3

Objectives:

- To provide an understanding of the meaning and definition of Yoga.
- To identify the aims and objectives of Yoga.
- To analyze the role of Yoga in Early Upanishads.
- To understand the Yoga Sutra: General Consideration.
- To recognize the need and importance of Yoga in Physical Education and Sports.

Outcomes:

- Understand the definitions and concepts of Yoga.
- Describe the historical development of Yoga in India.
- Know the major schools of Yoga.
- Demonstrate the different stages of the Surya Namaskar.
- Name the different types of Asanas.
- Analyze the preventive and curative effects of Yoga.

Syllabus:

Unit 1: Introduction

- Meaning, History and Development of Yoga.
- Aims and Objectives of Yoga, Time and food.
- The Yoga Sutra: General Consideration.
- Need and Importance of Yoga.

Unit 2: Foundation of Yoga

- Various kind of Yoga (Bhakti yoga, karma yoga, hatha yoga, and Ashtang yoga).
- General guidelines for yoga practice.
- Yoga practice for health and wellness.

Unit 3: Asanas

- Effect of Asanas and Pranayama on various system of the body Classification of asanas.
- Influences of relatives, meditative posture on various system of the body.
- Types of Bandhas, mudras and kriyas.

Unit 4: Yoga Education

- Basic, applied and action research in Yoga.
- Difference between yogic practices and physical exercises.
- Yoga education centers in India and abroad.

Unit 5: Yoga and Holistic Health

- Holistic Health and Yoga- Explore the concept of holistic health and how yoga contributes to overall well-being, including physical, mental, and emotional health.
- Yoga for Stress Management - Examine the role of yoga in managing stress and promoting relaxation, with a focus on specific techniques and practices.
- Yoga and Nutrition - Discuss the connection between yoga and nutrition, emphasizing the importance of a balanced diet for a healthy lifestyle.
- Yoga Philosophy and Ethics - Delve into the ethical and philosophical aspects of yoga, including concepts like Ahinsa (non-violence) and Dharma (duty), and how they can be applied in daily life.

Practical:

- Prayer: Concept and recitation of pranava.
- Surya Nasmaskar
- Aasana- (Uttanpadasan, Halasan, Pawanmuktasan, Makrasan, Bhujangasan Shaslabhasan, Dhanurasan, Ardha-Mastyendrasan, Janushirasana, Supta-Vajrasan, Chakrasana, Tadasa, Uktatasan, Padamsan, Gomukhasan, Vajrasan, Pashchimottasan, Sarvangasana, Matsyasan.)
- Chalana kriya/ Loosening Practice
 - Neck Movement
 - Shoulder movement
 - Bhujja Valli shakti vikasaka
 - Purna Bhujja shakti vikasaka
 - Knee Movement
- Yogasana Standing Posture – Tadasana, vrikshasana, Ardha Chakrasana, sarvangasana, trikonasana Sitting posture – Bhadrasana, vajrasana, Ardha- ushtrasana, shashankasana, vakrasana Prone Posture- Makarasana, bhujangasana, Shalabhasana Supine posture- Ardhasana, Setubandhasana, pawanmuktasana, shavasana.
- Pranayam (Anulom-vilom, Nadi-Shodhan, Surya, Bhedi Ujjayi, Shitkari, Sheetali, Bhastrika, Bhramri.)
- Shat-Karma (Cleansing process) (Jal-Neti, Sutra Neti, Kunjal, Trataka, Kapalbhati)
- Mudra (Mahamudra, Mahabandha, Viparitkarani, Shambhri, Kaki)
- Dhyana (Meditation): "OM" recitation, Body Awareness, Breath Awareness, yoga nidra.
- Viva
- Practical work

Reference Books

- Gupta S.N. Dass Yoga Philosophy Dr. Bhardwaj Ishwar Upnishdhik & Adhyatmik Yigyan.
- Swami Kavalayananda Hathyog Preedipika Mukherjee, Wishvananth Bharat Ke Mahaan Yogies.
- Swami Tirth, Omanand Patanjali Yog Pradeep Swami Kavalayananda Pranayam.
- Swami Saraswati Sataya Nand Asan Pranayam and Mudra Bandh Bharamchari, Swami Dhirender Yogic Suksham Vigyan.
- Dr. Nagendra H.R. Pranayama the Arts & Science.
- Swami Kavalayananda Yogic Chikitisa Ananda Swamy Shankaradev Yogic management & Common.

Facilitating the Achievement of Course Learning Objectives

Unit no.	Learning Outcome	Teaching and Learning Activities	Achievements
1	Understand the meaning and definition of yoga.	Lecture and discussion on the concept and definition of yoga. - Reading assignments on the history and evolution of yoga.	Define yoga and its historical context.
2	Identify the aims and objectives of yoga practice.	Group discussions on the purposes of practicing yoga. - Research projects on the benefits of yoga in various aspects of life.	List the aims and objectives of yoga.
3	Trace the presence of yoga in early Upanishads.	Analysis of select Upanishadic texts with references to yoga. Group presentations on the historical development of yoga.	Summarize the influence of Upanishads on yoga.
4	Summarize the Yoga Sutra and its general considerations.	In depth study of Patanjali's Yoga Sutras and their significance. Group debates on the key principles in the Yoga Sutra.	Explain the fundamental concepts in the Yoga Sutra.
5	Recognize the need and importance of yoga in physical education and sports.	Guest lectures by yoga experts in sports and physical education. Practical sessions of yoga for athletes and physical education students.	Identify the benefits and relevance of yoga in sports and physical education.

विद्या परं देवताम्
DR. C.V.RAMAN UNIVERSITY

Value Added Course
3HCIV206: Contemporary India

(Credit: Theory -3 Tutorial - 0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.		
			Theory			Practical			Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem				
3HCIV206	Contemporary India	3(3+0)	60	20	20	-	-	100	3 hr	-	

Course Objective

- Develop a clear and comprehensive understanding of the definition and scope of Contemporary India.
- Identify and critically analyze the key elements that define the contemporary period.
- Trace and summarize the post-independence historical background, highlighting major events and their significance.
- Evaluate the impact of historical developments on the current socio-political and economic landscape.
- Examine India's demographic profile, including population distribution, age structure, and regional diversity.
- Analyze the cultural and linguistic diversity within India and its implications for national identity.
- Understand the trajectory of economic growth in India, including key sectors and challenges.
- Analyze the role of economic policies in shaping India's growth and development.
- Evaluate social indicators such as education, health, and poverty, understanding their significance in measuring societal well-being.
- Examine the interconnections between social indicators and their impact on the overall quality of life.

Course Outcome

- Students will articulate a precise definition of Contemporary India, demonstrating an understanding of its multidimensional nature.
- Students will categorize and interpret key aspects defining the scope of Contemporary India.
- Students will construct a chronological timeline of post-independence events, demonstrating an understanding of their historical context.
- Students will assess the significance of historical events in shaping the contemporary landscape.
- Students will analyze India's demographic landscape, producing insights into population distribution and diversity.
- Students will recognize and appreciate the cultural diversity within India, linking it to the nation's identity.
- Students will explain the trajectory of economic growth in India, illustrating their understanding of key economic sectors.
- Students will critically assess economic challenges, demonstrating an understanding of their complexities.
- Students will interpret social indicators, showcasing their ability to evaluate education, health, and poverty metrics.
- Students will demonstrate an understanding of the interconnectedness of social indicators and their implications for societal well-being.

Syllabus:

Unit 1: Introduction to Contemporary India

- Definition and scope of Contemporary India
- Historical background: post-independence period
- Demographic profile and diversity
- Economic overview: Growth, sectors, and challenges
- Social indicators: Education, health, and poverty

Unit 2: Political Landscape

- Constitution of India: Features and amendments
- Political institutions: Parliament, President, Prime Minister, Judiciary
- Electoral system: Elections, political parties, and regional dynamics
- Major political issues and challenges

Unit 3: Economic Development

- Economic planning and policies
- Agriculture: Green Revolution, challenges, and reforms
- Industry and services sector
- Infrastructure development
- Economic inequality and inclusive growth

Unit 4: Social Issues and Cultural Dynamics

- Social diversity: Caste, religion, ethnicity, and language
- Gender issues: Women empowerment, equality, and challenges
- Cultural heritage: Art, literature, music, and cinema
- Urbanization and changing lifestyles

Unit 5: Contemporary Challenges and Future Prospects

- Environmental challenges: Climate change, pollution, and conservation
- Technological advancements and their impact
- Globalization and India's role in the international community
- Future prospects: Opportunities and challenges

Recommended Texts:

- "India After Gandhi" by Ramachandra Guha
- "India Unbound" by Gurcharan Das
- "The Argumentative Indian" by Amartya Sen
- "Pax Indica" by Shashi Tharoor
- Articles and research papers on contemporary issues

Reference Books

- Author: Ramachandra Guha, Book Title: "India After Gandhi: The History of the World's Largest Democracy", Publication Year: 2007
- Author: Bipan Chandra, Mridula Mukherjee, Aditya Mukherjee, and Sucheta Mahajan, Book Title: "India Since Independence", Edition: 1st Edition Publication Year: 2008
- Author: Amartya Sen, Book Title: "The Argumentative Indian: Writings on Indian History, Culture and Identity", Edition: 1st Edition, Publication Year: 2005
- Author: Shashi Tharoor, Book Title: "Pax Indica: India and the World of the 21st Century", Edition: 1st Edition, Publication Year: 2012
- Author: Arvind Panagariya, Book Title: "India: The Emerging Giant", Edition: Updated and Expanded Edition Publication Year: 2011

Facilitating the Achievement of Course Learning Objectives

Unit no.	Learning Outcome	Teaching and Learning Activities	Achievements
1	<ul style="list-style-type: none"> ● Introduction to Contemporary India ● Definition and scope of Contemporary India ● Historical background: post-independence period ● Demographic profile and diversity ● Economic overview Growth, sectors, and challenges ● Social indicators Education, health, and poverty 	<ul style="list-style-type: none"> ● Lectures and discussions ● Case studies on demographic trends ● Analysis of economic indicators ● Research projects on social issues 	<ul style="list-style-type: none"> ● Increased understanding of Contemporary India ● Enhanced analytical skills
2	<ul style="list-style-type: none"> ● Political Landscape ● Constitution of India: Features and amendments ● Political institutions: Parliament, President, Prime Minister, Judiciary Electoral system: Elections, political parties, and regional dynamics ● Major political issues and challenges 	<ul style="list-style-type: none"> ● Interactive sessions on constitutional features ● Role-playing exercises on political processes ● Debates on major political issues 	<ul style="list-style-type: none"> ● Improved understanding of India's political landscape ● Enhanced debating and critical thinking skills
3	<ul style="list-style-type: none"> ● Economic Development ● Economic planning and policies ● Agriculture: Green Revolution, challenges, and reforms ● Industry and services sector ● Infrastructure development ● Economic inequality and inclusive growth 	<ul style="list-style-type: none"> ● Guest lectures from economists ● Case studies on economic policies ● Field visits to industries and farms 	<ul style="list-style-type: none"> ● Increased awareness of economic policies ● Practical insights into economic sectors
4	<ul style="list-style-type: none"> ● Social Issues and Cultural Dynamics ● Social diversity: Caste, religion, ethnicity, and language ● Gender issues: Women empowerment, equality, and challenges ● Cultural heritage: Art, literature, music, and cinema ● Urbanization and changing lifestyles 	<ul style="list-style-type: none"> ● Group discussions on social diversity ● Workshops on gender equality ● Cultural events and presentations 	<ul style="list-style-type: none"> ● Improved sensitivity to social issues ● Enhanced understanding of cultural diversity

Unit no.	Learning Outcome	Teaching and Learning Activities	Achievements
5	<ul style="list-style-type: none"> ● Contemporary Challenges and Future Prospects ● Environmental challenges: Climate change, pollution, and conservation ● Technological advancements and their impact ● Globalization and India's role in the international community ● Future prospects: Opportunities and challenges 	<ul style="list-style-type: none"> ● Seminars on environmental challenges ● Analysis of technological impacts ● Model United Nations (MUN) simulations 	<ul style="list-style-type: none"> ● Heightened awareness of global issues ● Improved diplomatic and negotiation skills



Skill Enhancement Course**3CTES205: TALLY ERP 9**

(Credits: Theory-0, Practical-2)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CTES205	Tally ERP 9	2(0-0-2)	-	-	-	60	40	100	-	2hr

Course Objectives

To provide computer skill and knowledge for commerce students and to enhance the students understands of E-commerce & digital working Concept in commerce.

Course Learning Outcomes

After completion of the course, students will be able to:

Student will be able to use computer system and Basic concept of E-Commerce and student will be able to use xE-Commerce concept.

Theory:**Syllabus:**

Unit 1: Basic of Accounting - Introduction, Types of Accounts, Accounting principal concepts, mode of accounting, rules of accounting & Double entry system.

Unit 2: Fundamentals of Tally.ERP9 - Company Features, Configuration, Getting functions with Tally.ERP9, Creation of company.

Unit 3: Accounting Master in Tally.ERP9- Chart of groups, groups, multiple groups, Ledgers & multiple ledgers.

Unit 4: Inventory Master in Tally.ERP9- Stock groups, Multiple stock groups, Stock categories, multiple stock categories, unit of measure & stock items.

Unit 5: Vouchers Entries in Tally.ERP9 - Introduction, types of vouchers, chart of vouchers, accounting vouchers, inventory vouchers & invoicing.

CONTENT

S. No	Practical List
1.	Company Creation: Create a new company in Tally ERP 9.
2.	Ledger Creation: Create ledgers for various accounts.
3.	Voucher Entry:

S. No	Practical List
	Enter sales, purchase, and journal vouchers.
4.	Inventory Management: Create and manage stock items. Record stock item transactions.
5.	Bank Reconciliation: Reconcile bank statements with Tally records.
6.	Taxation: Configure and set up GST. Generate GST reports.
7.	Financial Statements: Generate Profit and Loss statements. Generate Balance Sheets.
8.	Multi-Currency Transactions: Record transactions in foreign currencies.
9.	Budgeting: Create and manage budgets.
10.	Reporting: Generate various financial reports.
11.	Security and User Management: Set up user accounts with different access levels.
12.	Backup and Restore: Regularly backup company data.
13.	Interest Calculation: Set up and calculate interest on outstanding amounts.
14.	Payroll Processing: Configure and process payroll.
15.	Data Import and Export: Import and export data between Tally and other applications.

Text Book

- E-Commerce S.K. Katariya & Sons
- E-Comm in India Lap. Lamberi Pub.

Reference Book

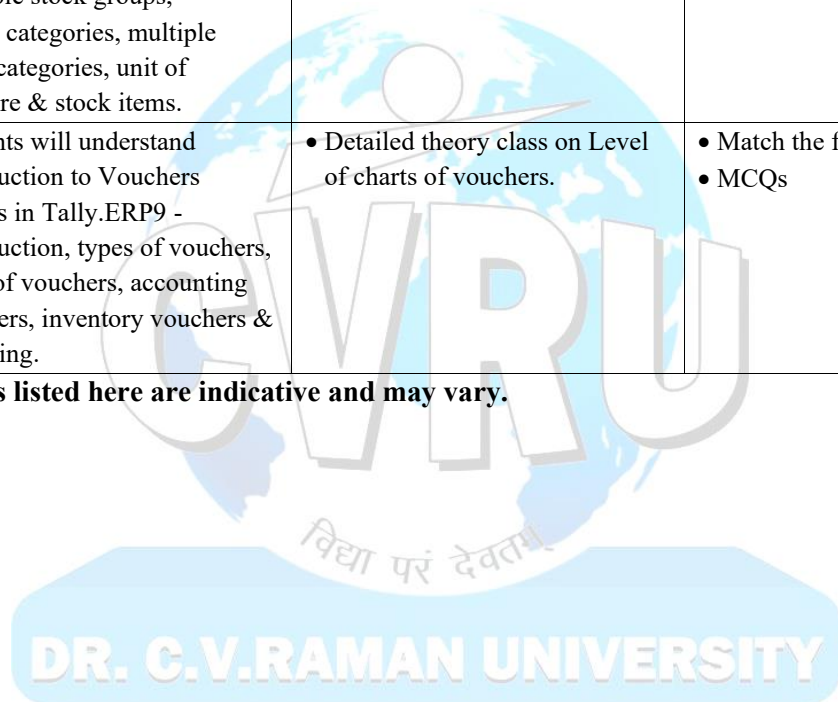
- Web Commerce Tech Addison Wesley MC Graw Hill

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> • Students will gain knowledge on Basic of Accounting - Introduction, Types of Accounts 	<ul style="list-style-type: none"> • Detailed discussion on Meaning Importance basic of accounting and tally 	<ul style="list-style-type: none"> • Quiz and multiple-choice questions

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
2	<ul style="list-style-type: none"> Students will understand of Categories of Fundamentals of Tally.ERP9 - Company Features, Configuration, Getting functions with Tally.ERP9, Creation of company. 	<ul style="list-style-type: none"> Step by step explanation, Fundamentals of Tally 	<ul style="list-style-type: none"> Class test
3	<ul style="list-style-type: none"> Students will take knowledge Accounting Master in Tally.ERP9- Chart of groups, groups, multiple groups, Ledgers & multiple ledgers. 	<ul style="list-style-type: none"> Theory class on Ledgers & multiple ledgers. 	<ul style="list-style-type: none"> Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> Students will learn about Inventory Master in Tally.ERP9- Stock groups, Multiple stock groups, Stock categories, multiple stock categories, unit of measure & stock items. 	<ul style="list-style-type: none"> Discussion on Stock categories, multiple stock categories, unit of measure & stock items. 	<ul style="list-style-type: none"> Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> Students will understand Introduction to Vouchers Entries in Tally.ERP9 - Introduction, types of vouchers, chart of vouchers, accounting vouchers, inventory vouchers & invoicing. 	<ul style="list-style-type: none"> Detailed theory class on Level of charts of vouchers. 	<ul style="list-style-type: none"> Match the following and MCQs

***Assessment tasks listed here are indicative and may vary.**





BACHELOR OF COMMERCE

(B.Com. (Plain) – CKUG01A03)

(B.Com. (Computer) – CKUG01B03)

(B.Com. (Tax) – CKUG01C03)

III Semester

(Effective from Academic Year 2023-24)

DR. C.V.RAMAN UNIVERSITY

MAJOR CORE COURSES**3CPTC303: Personal Tax Planning**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPTC303	Personal Tax Planning	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To provide basic knowledge of income tax and wealth tax laws to students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will be able to understand the basic knowledge of income tax and wealth tax laws.

Theory:**Syllabus:**

Unit 1: Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion: objective of tax planning. Basic framework of income tax law: meaning of a few frequently used terms like assesses, previous year assessment year.

Unit 2: Tax planning relating to residential status: Tax planning with reference to residential status- relevance of residential status in computing taxable income, determination of residential status of an individual, relationship between residential status and incidence of tax, area of tax planning- case study.

Unit 3: Tax planning with reference to salary income: summarized provisions relating to computation of income under the head salary, taxation of present benefits: bonus, fees and commission, meaning, types and tax implications of allowances, meaning, types, valuation and tax implication or perquisites, allowances v/s perquisites, terminal benefits like gratuity, leave encashment, commuted pension, tax relief u/s 89(1) .

Unit 4: Planning with reference to wealth tax: wealth tax provision in brief: Incidence of tax liability: Valuation of immovable property: Computation of tax liability: area of tax planning.

Unit 5: Provisions in brief relating to concept of agricultural income and tax treatment of agricultural income, Gross total income, total taxable income, deduction, and exemption.

Text Book

- Goyal, S.P. Direct Tax Planning. Sahitya Bhawan publication, Agra.

Reference Book

- Ahuja, Girish., and Gupta, Ravi. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- Singhanian, Vinod K., Singhanian, Kapil., and Monica Singhanian. Direct Taxes Planning and Management. Taxman Publications Pvt. Ltd., New Delhi.
- Gomez Clifford, Financial markets, Institution and Financial services, PHI publication.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of the history of Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion: objective of tax planning. Basic framework of income tax law. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the history of tax and Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure, Tax planning relating to residential status: Tax planning with reference to residential status- relevance of residential status in computing taxable income 	<ul style="list-style-type: none"> • Diagrammatic representation of the planning. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Tax planning with reference to salary income: summarized provisions relating to computation of income under the head salary, taxation of present benefits: bonus, fees and commission, meaning, types and tax implications of allowances. 	<ul style="list-style-type: none"> • Theory classes and discussion on taxation of present benefits: bonus, fees and commission, meaning, types and tax implications of allowances. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • Planning with reference to wealth tax: wealth tax provision in brief: Incidence of tax liability: Valuation of immovable property 	<ul style="list-style-type: none"> • Brief discussion on Planning with reference to wealth tax. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview on Provisions in brief relating to concept of agricultural income and tax treatment of agricultural income, Gross total income, total taxable income, deduction, and exemption. 	<ul style="list-style-type: none"> • Discussion and explanation about concept of agricultural income and tax treatment of agricultural income, Gross total income, total taxable income, deduction, and exemption. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

***Assessment tasks listed here are indicative and may vary.**

MAJOR CORE COURSES**3CPCC303: Programming in C**

(Credits: Theory-4, Pratical-2)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPCC303	Programming in C	6(4-0-2)	60	20	20	-	-	100	3 hr	2hr

Course Objectives

Develop a greater understanding of the issues involved in programming language design and implementation, develop an in-depth understanding of functional, logic, and object-oriented programming paradigms, Develop an understanding of the compilation process.

Course Learning Outcomes

After completion of the course, students will be able to:

An ability to write structured program using C language. An ability to understand common syntax errors and logical errors in program with C. An ability to understand concept of C language.

Theory:**Syllabus:**

Unit 1: Principles of Programming- Introduction to Programming, Program Concept, Characteristics of Programming, Stages in Program Development, Algorithms, Flowcharts, Symbols, Rules. Programming Techniques and Logic-Introduction, Introduction to programming techniques, Top-down approach or technique, Bottom-up approach or technique, Unstructured technique of programming, Structured technique of programming, Modular technique of programming, Debugging, Syntax Errors, Logical Errors, Runtime Errors, Program Testing.

Unit 2: Introduction to 'C'- Introduction, Structure of a C program, 'C' Tokens, Keywords, Identifiers, 'C' Constants, Variables in C, Data Types, Operators -Operators and types of operators, Type conversion in expressions, (Implicit and Explicit type conversion).

Unit 3: Decision Making and Branching- Introduction, Unformatted I/O functions, Formatted input using scanf() function, Formatted output using print(), Branching statements, The if-else statement, The nested if-statement, The switch statement. Looping Statements- Introduction, for-statement, while-statement, do-while statement, Difference between while-loop and do-while loop, Nested loops, Jumps in loops.

Unit 4: Arrays- Introduction, Single-dimensional arrays, Reading and writing single dimensional arrays, Two-dimensional arrays (multi-dimensional arrays), Reading-writing two-dimensional arrays. Strings- Concepts of string, Strings in C language, Initializing strings, String input/output functions, Arrays of strings, String handling functions.

Unit 5: User Defined Functions- Introduction, Elements of user-defined functions, Categories of functions, passing parameters to functions, Arrays in functions, Nesting of Functions, Recursion, Command Line Arguments. Structure-Introduction to structures, Structure and its definition, Structure declaration, Structure variables, Structure initialization, Accessing structures.

Practical's:

- Write a C Program to add two integer numbers.
- Write a C Program to Check Whether a Number is Even or Odd.
- Write a C Program to Check Whether a Number is Positive or Negative or Zero.
- Write a C Program to Display Fibonacci Series.
- Write a C Program to Reverse a Number.
- Write a C Program to Check Whether a Number is Palindrome or Not.
- Write a C Program to Make a Simple Calculator to Add, Subtract, Multiply or Divide Using switch case.
- Write a C Program to Calculate Factorial of a Number Using Recursion.
- Write a C Program to Calculate Average Using Arrays.
- Write a C Program to Add Two Matrix Using Multi-dimensional Arrays.
- Write a C Program to Swap Numbers in Cyclic Order Using Call by Reference.

Text Book

- Prog. In C Nitin K Naik (Kamal Prakashan).
- Prog. In C Arun Pandey (Kamal Prakashan).
- Prog. In C Gottfried MC Geawltill.
- Prog. In C Yatin Chaturvedi (Ram Prasad & Sons).

Reference Book

- Organizations and Environments Aldrich, H.E.(Stanford University Press).
- Organizations and Environments Aldrich, H.E. (Stanford University Press).
- Organizations and Environments Aldrich, H.E.(Stanford University Press).

Facilitating the achievement of course learning objectives

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
1	<ul style="list-style-type: none"> • Understand the principles and concepts of programming. • Identify the stages involved in program development. • Apply programming techniques and logic to solve problems. • Design and develop algorithms using appropriate notations and symbols. • Create flowcharts to represent the logical structure of a program. • Debug and test programs to identify and fix errors. 	<ul style="list-style-type: none"> • Lectures: The instructor will deliver lectures on principles of programming, program development stages, programming techniques, and debugging methods. • Hands-on Exercises: Students will practice designing programs, writing algorithms, and creating flowcharts. • Group Discussions: Students will engage in discussions to compare and analyze different programming techniques. • Case Studies: Real-world examples will be discussed to understand the importance of program design and debugging. • Programming Assignments: Students will be given programming tasks to apply 	<ul style="list-style-type: none"> • Quizzes: Short quizzes will be conducted to assess understanding of programming principles and techniques. • Programming Assignments: Students will submit programming assignments to demonstrate their ability to design and develop programs. • Tests: Written tests will be conducted to evaluate knowledge of program development stages, debugging techniques, and programming aids. • Project: Students will work on a programming project to apply all the learned concepts and techniques. • CCE: A Continuous course evaluation exam will be conducted to assess overall understanding of the unit's

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
		the learned concepts and techniques.	content, including programming techniques, logic, and debugging.
2	<ul style="list-style-type: none"> • Understand the features and functionality of Turbo C IDE (Integrated Development Environment). • Familiarize with the main menu bar and various options available in Turbo C IDE. • Learn to navigate and utilize the File, Edit, Run, Compile, Project, Options, Debug, and Break/Watch options in Turbo C IDE. • Gain proficiency in using the Edit Window, Message Window, and Status Bar for editing, compiling, and running C programs. • Understand the basic structure of a C program and the different components it consists of. • Identify and utilize different C language tokens, including keywords, identifiers, constants, and variables. • Understand the concept of data types in C and be able to declare and use variables of different data types. • Gain knowledge of derived data types in C and their usage in programming. • Understand the various operators in C and their precedence and associativity. • Learn about type conversion in expressions, including implicit and explicit type conversion. 	<ul style="list-style-type: none"> • Lectures and discussions on the concepts and features of Turbo C IDE. • Hands-on practice sessions using Turbo C IDE to navigate through the main menu bar and explore different options. • Practical exercises to edit, compile, and run C programs using Turbo C IDE. • Interactive sessions to understand the structure of a C program and the different components it consists of. Group activities and exercises to identify and analyze different C language tokens. • Practical exercises to declare and use variables of different data types in C. • Interactive sessions and exercises to understand and practice the usage of derived data types in C programming. • Practical exercises and problem-solving sessions to explore and understand the various operators in C. • Group discussions and exercises to analyze and evaluate the precedence and associativity of operators. • Practical exercises and examples to demonstrate and practice type conversion in expressions, both implicit and explicit. 	<ul style="list-style-type: none"> • Quizzes or tests to assess the understanding of Turbo C IDE features and functionality. • Practical assignments or projects to assess the ability to navigate and utilize Turbo C IDE options. • Coding exercises or programming assignments to assess the ability to edit, compile, and run C programs using Turbo C IDE. • Written assignments or exams to assess the understanding of the structure of a C program and the different components it consists of. • Practical exercises or group activities to assess the identification and analysis of different C language tokens. • Coding exercises or programming assignments to assess the ability to declare and use variables of different data types in C. • Practical exercises or problem-solving tasks to assess the understanding and usage of derived data types in C programming. • Written assignments or exams to assess the knowledge and application of various operators in C. • Quizzes or tests to assess the understanding of the precedence and associativity of operators in C. • 10. Coding exercises or programming assignments to assess the ability to demonstrate and apply type conversion in expressions, both implicit and explicit.

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
3	<ul style="list-style-type: none"> • Understand the concept of decision making and branching in programming • Demonstrate the ability to write sequential statements and use unformatted I/O functions • Apply the scanf() function for formatted input and the print() function for formatted output • Implement branching statements such as if-else, nested if, and switch statements • Develop programs using additional decision-making constructs Explain the concept of looping statements in programming • Use for, while, and do-while loops effectively in programming • Differentiate between while-loop and do-while loop and understand their respective use cases • Write programs with nested loops • Understand and use jumps in loops for control flow • Develop programming examples demonstrating the use of looping statements. 	<ul style="list-style-type: none"> • Lecture sessions: The instructor will deliver lectures covering the concepts of decision making, branching, and looping statements. They will explain the syntax and usage of different constructs, provide examples, and clarify doubts. • Hands-on coding exercises: Students will be given coding exercises related to decision making, branching, and looping statements. They will practice writing programs using different constructs and ask questions for clarification. • Group discussions: Students will participate in group discussions to understand the practical applications of decision making, branching, and looping statements. They will share their insights and approaches to solving programming problems. • Code review and debugging: The instructor will review and provide feedback on the code written by students. They will help students identify and fix errors or bugs in their programs related to decision making and looping constructs. 	<ul style="list-style-type: none"> • Written exams: Students will be assessed through written exams that will include multiple-choice questions, short answer questions, and coding problems related to decision making and looping statements. • Coding assignments: Students will be given coding assignments to demonstrate their understanding of decision making and looping constructs. They will be evaluated based on the correctness of their code, adherence to coding standards, and the efficiency of their solutions. • Project work: Students may be assigned a project that requires them to implement decision making and looping constructs to develop a specific program. They will be assessed based on the functionality, code quality, and creativity of their project. • Class participation: Students will be evaluated on their active participation in class discussions, asking questions, and engaging in group activities related to decision making and looping statements.
4	<ul style="list-style-type: none"> • Understand the concept and importance of arrays in programming. • Demonstrate the ability to read and write single-dimensional arrays. • Develop complex programs using arrays for efficient searching and sorting. • Gain proficiency in working with two-dimensional arrays. • Apply string handling functions for manipulating and formatting strings. • Comprehend the elements and categories of user-defined functions. 	<ul style="list-style-type: none"> • Lectures: The instructor will provide lectures to introduce and explain the concepts of arrays, strings, user-defined functions, recursion, command line arguments, and storage classes. The lectures will include examples and demonstrations to enhance understanding. • Hands-on Programming Exercises: Students will be given programming exercises to practice reading and writing single-dimensional arrays, working with two-dimensional arrays, manipulating strings, and 	<ul style="list-style-type: none"> • Quizzes: Regular quizzes will be conducted to assess students' understanding of the concepts taught in the unit. These quizzes may include multiple-choice questions, short-answer questions, and programming problems. • Programming Projects: Students will be required to complete programming projects that involve implementing various concepts learned in the unit. These projects will be assessed based on functionality, efficiency, and code quality.

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
	<ul style="list-style-type: none"> • Demonstrate the ability to pass parameters to functions and work with arrays within functions. • Understand and implement recursion in programming. • Gain knowledge of command line arguments and storage classes. 	<p>implementing user-defined functions. These exercises will be done individually or in groups.</p> <ul style="list-style-type: none"> • Classroom Discussions: Classroom discussions will be held to clarify doubts, share different approaches to solving programming problems, and discuss real-world examples that demonstrate the application of arrays, strings, and functions. • Programming Assignments: Students will be assigned programming assignments that involve developing complex programs using arrays, strings, and user-defined functions. These assignments will help students apply their knowledge and develop problem-solving skills. 	<ul style="list-style-type: none"> • Examinations: Midterm and final examinations will be conducted to assess students' overall understanding of the unit. These exams may include theoretical questions, code writing questions, and problem-solving questions. • Class Participation: Active participation in classroom discussions and activities will be considered for assessment. This includes asking questions, contributing to discussions, and engaging in collaborative problem-solving. • Assignments and Homework: Regular assignments and homework will be given to assess students' understanding and application of concepts. These may include programming exercises, problem-solving tasks, and written assignments.
5	<ul style="list-style-type: none"> • Understand the concept of structures and unions in C programming. • Demonstrate the ability to declare and define structures and unions. • Use structures and unions to store and manipulate data efficiently. • Apply nested structures and arrays of structures in programming tasks. • Understand the concept of pointers and their applications in C programming. • Utilize pointers to access and manipulate variables effectively. • Understand the basics of file handling in C programming. • Demonstrate the ability to perform input/output operations on files. • Apply various file handling functions to read, write, and manipulate data in files. 	<ul style="list-style-type: none"> • Lectures: The instructor will deliver lectures to explain the concepts of structures, unions, pointers, and file handling. Examples and demonstrations will be provided to enhance understanding. • Discussions: Students will participate in discussions to clarify doubts and share their understanding of the topics. • Hands-on Practice: Students will be given programming exercises to practice implementing structures, unions, pointers, and file handling operations. • Code Review: Students will review and analyze code examples related to structures, unions, pointers, and file handling to understand their practical implementation. • Assignments: Students will be assigned assignments to 	<ul style="list-style-type: none"> • Quizzes: Short quizzes will be conducted to assess the understanding of concepts related to structures, unions, pointers, and file handling. • Programming Assignments: Students will be given programming assignments to implement structures, unions, pointers, and file handling operations. • Practical Exams: Practical exams will be conducted to assess the ability to write code and perform file handling operations. • Project Work: Students will work on a project that involves the implementation of structures, unions, pointers, and file handling techniques to solve a real-world problem. • Final Exam: The final exam will cover all the topics discussed in the course,

Unit no.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
	<ul style="list-style-type: none"> Understand and utilize direct access files using fseek() function. 	<p>apply the concepts learned in real-world programming scenarios.</p> <ul style="list-style-type: none"> Group Activities: Students will work in groups to solve programming problems using structures, unions, pointers, and file handling techniques. Lab Sessions: Students will have lab sessions to practice coding and gain hands-on experience with structures, unions, pointers, and file handling. 	<p>including structures, unions, pointers, and file handling.</p>



MAJOR/MINOR CORE COURSES**3CCAC303/CCAM403: Cost Accounting**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CCAC303/3CCAM304	Cost Accounting	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The aim of this Course is to develop a basic understanding about the cost accounting principles and the methods of cost accounting and budget related aspects in business organization.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course students will able to develop a basic understanding about the cost and budgeting related aspects in business organizations.

Theory:**Syllabus:**

Unit 1: Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.

Unit 2: Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.

Unit 3: Cost Ascertainment: Unit costing; Job, batch and contract costing.

Unit 4: Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.

Unit 5: Cost Records: Integral and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.

Text Book

- S.P. Jain & K.L Narang, Cost Accounting, Sahitya Bhawan Publication.
- Sharma Sasi K Gupta, Management Accounting, Sahitya Bhawan Publication.
- Iyyangar, S.P. Cost Accounting Principles and Practice Sultan Chand, New Delhi.
- Cost A/C., Dr. R. N Khandelwal SBPD Publication Agra 2019.
- Management A/c, Dr. Jitendra Sonar, SBPD Publication Agra 2019.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of the Nature and scope of cost accounting. Cost concepts and classification; Methods and techniques 	<ul style="list-style-type: none"> Theory class focussing on discussion about the Nature and scope of cost accounting. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Knowledge of the Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment 	<ul style="list-style-type: none"> Diagrammatic representation of Labour cost control. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure of Cost Ascertainment: Unit costing; Job, batch and contract costing. 	<ul style="list-style-type: none"> Theory classes and discussion on Cost Ascertainment and batch and contract costing. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> Detail and description on Operating costing; Process Costing - excluding inter - process profits, and joint and by – products. 	<ul style="list-style-type: none"> Detail and brief discussion on Operating costing and profits, and joint and by – products. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation
5	<ul style="list-style-type: none"> Detail and explanation on Integral and non - integral system; Reconciliation of cost and financial accounts; Break Even Point. 	<ul style="list-style-type: none"> Theory classes and discussion on Integral and non - integral system; Reconciliation of cost and financial accounts; Break Even Point. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation

***Assessment tasks listed here are indicative and may vary.**



MINOR CORE COURSES**3CBLM304: Banking Law Practice in India**

(Credits: Theory-5, Tutorial-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBLM304	Banking Law Practice in India	6(5-1-0)	60	20	20	--	--	100	3 hr	--

Course Objectives

This subject gives a brief understanding about the research concepts and process. This subject aims to developing research skills in the field of management as well as their application in the business decision making.

Course Learning Outcomes

After the completion of this paper, the student will acquire practical knowledge of working mechanism of banking industries in India.

Theory:

Unit 1: Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Bank in India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.

Unit 2: Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Power of RBI.

Unit 3: Management of Deposit and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advance Lending Practice, Types of advances. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E- Banking.

Unit 4: Banking Regulations Act 1949-Important provisions: Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.

Unit 5: Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking in India- IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.

Text Book

- Banking Law & Practice in India. V.P. Agrawal SBPD Publication Agra.
- H.C. Sharma Banking Law & Practice India. Sahitya Bhawan.

Reference Book

- Banking Law & Practice in India. V.P. Agrawal SBPD Publication Agra.
- H.S. Sharma. Banking Law & Practice Sahitya Bhawa.

- Assessment tasks listed here are indicative and may vary.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of the Banking law & practice in India Act Principles of Banking: Definition of Bank, Creation of Money, Training, Promotion and Control of Staff. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the banking law & practice: Definition Characteristic Types of banks 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure, composition on Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks. Reserve Bank of India – Functions, Control of Credit by RBI, Power of RBI. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the composition on. Banking System, Commercial Banks. Reserve Bank of India 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition Management of Deposit and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts. Procedure of E-Banking 	<ul style="list-style-type: none"> Theory classes and discussion Transfer and Transmission of shares. Shareholder v/s Member of the company. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> Important provisions: Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India 	<ul style="list-style-type: none"> Brief discussion on Advances. Privatized Banking Sector Reforms in India ion of Banks, Narasimhan 	<ul style="list-style-type: none"> Multiple choice questions, match
5	<ul style="list-style-type: none"> An overview Development Banking in India- IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India. 	<ul style="list-style-type: none"> Given deep detail. IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MINOR CORE COURSES**3CICM304: Indian Company Act**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CICM304	Indian Company Act	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This objective of this course is to provide basic knowledge of the provision companies Act 2013, with relevant case law.

Course Learning Outcomes

After completion of the course, students will be able to:

After studying this Course students gains knowledge about the Company using basic tools of Company act 2013.

Theory:**Syllabus:**

Unit 1: Company Act 2013: Definition Characteristic Types of Company Formation of Company Promotion, Incorporation and Commencement of Business.

Unit 2: Detailed study of Memorandum of Association Articles of Association and Prospectus.

Unit 3: Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholder v/s Member of the company. Debenture Meaning and Types Borrowing power Mortgages and Charges.

Unit 4: Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company- Meetings: Types, Quorum, Voting, Resolution and Minutes.

Unit 5: Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding - up of companies - Types and Methods.

Text Book

- शुक्ल एस, एम एव सिंह एस, के कंपनी अधिनियम, साहित्य भवन प्रकाशन।
- Gulshan, S.S. & Kapoor, G.K. (2014), Business Law Including Company Law, New Age International Publishers, 16th Edition, 2014.

Reference Book

- Chawla, Garg, and Sareen: Mercantile Law 7th Ed. Kalyani
- Shukla & Mahajan Company Law, Sahitya Bhawan Publication
- Ratan Nolakha, Company Law & Practice, Vikas Publication house.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of the Company Act 2013: Definition Characteristic Types of Company Formation of Company. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the Company Act 2013: Definition Characteristic Types of Company Formation of Company. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure, composition on Detailed study of Memorandum of Association Articles of Association and Prospectus. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the composition on Detailed study of Memorandum of Association Articles of Association and Prospectus. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition of Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholder v/s Member of the company. 	<ul style="list-style-type: none"> Theory classes and discussion Transfer and Transmission of shares. Shareholder v/s Member of the company. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview on Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. 	<ul style="list-style-type: none"> Brief discussion on qualifications, Appointment, Powers, Duties and Liabilities 	<ul style="list-style-type: none"> Multiple choice questions, match
5	<ul style="list-style-type: none"> An overview Majority Powers and Minority rights, Prevention of oppression and mismanagement. 	<ul style="list-style-type: none"> Given deep detail on Prevention of oppression and mismanagement. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

DR. C.V.RAMAN UNIVERSITY

Inter Disciplinary Course
3CCAI302: Cost Accounting
 (Credits: Theory-3, Tutorials-0)
 Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CCAI302	Cost Accounting	3(3-0-0)	60	20	20	-	-	100	3 hr	-

Course Objective

- The aim of this subject is to develop a basic understanding about the cost accounting principles and the methods of cost accounting and budget related aspects in business organization

Course Learning Outcomes

- After completion of the course, students will be able to:
- After learning this subject student will able to develop a basic understanding about the cost and budgeting related aspects in business organizations.

Theory:

Syllabus:

Unit 1: Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

Unit 2: Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses. Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime;

Unit 3: Cost Ascertainment: Unit costing;

Unit 4: Job, batch and contract costing

Unit 5: Operating costing; Process Costing - excluding inter - process profits,

Text Book

- S.P. Jain & K.L Narang, Cost Accounting, Sahitya Bhawan Publication
- Sharma Sasi K Gupta, Management Accounting, Sahitya Bhawan Publication

Reference Books

- Iyyangar, S.P. Cost Accounting Principles and Practice Sultan Chand, New Delhi.
- Cost A/C., Dr. R. N Khandelwal SBPD
- Publication Agra
- Management A/c, Dr. Jitendra Sonar, SBPD Publication Agra 2019

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> Students will gain knowledge on fishery industry in India. Students will also learn on various freezing systems used for fishery, on board freezing and MAP 	<ul style="list-style-type: none"> Detailed discussion on freezing systems, changes in quality of fish on chilling, freezing and thawing. 	<ul style="list-style-type: none"> Quiz and multiple-choice questions
2	<ul style="list-style-type: none"> Students will be acquainted on smoking, curing and canning of fishes. 	<ul style="list-style-type: none"> Step by step flow chart of smoking, curing and canning. Detail of smoke components, processing, equipment's and fish products by showing power point presentations 	<ul style="list-style-type: none"> Class test
3	<ul style="list-style-type: none"> Students will acquire in-depth knowledge of fishery by-products, fermented fish and an introduction on concept of seafoods 	<ul style="list-style-type: none"> Theory class on different fishery byproducts. Interactive session on surimi and fish mince products. Detailed flowcharts of indigenous fish products 	<ul style="list-style-type: none"> Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> Students will learn various physical properties of milk 	<ul style="list-style-type: none"> Discussion on melting point, boiling point, solubility and refractive index of milk. 	<ul style="list-style-type: none"> Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> Students will understand lactose, milk fat, protein and enzyme 	<ul style="list-style-type: none"> Detailed theory class on lactose and composition of milk including protein and enzymes 	<ul style="list-style-type: none"> Match the following and MCQs
6	<ul style="list-style-type: none"> Students will have broad perspective on market milk industry, milk plants, equipment's and processing 	<ul style="list-style-type: none"> Practical example-based teaching on various processing techniques involved 	<ul style="list-style-type: none"> Student presentations

* Assessment tasks listed here are indicative and may vary.

DR. C.V.RAMAN UNIVERSITY

Ability Enhancement Course (AEC)
3HCSA301: COMMUNICATION SKILL

(Credit: Theory - 2 Tutorial -0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3HCSA301	Communication Skill	2(2-0-0)	60	20	20	-	-	100	2 hr	-

Course Objective

- Develop Effective Communication Skills Spoken and written.
- Develop Effective Presentation Skills.
- Conduct Effective business Correspondence, business reports, team management and all-round personality Development.

Course Outcomes

- Projects Role plays, quizzes and Various other participatory sessions. The emphasis will be on learning by doing.
- The student will learn the skills and attributes but also internalize them over a period of time.
- Internalization ensures that the skills and attributes become part of the student's nature. Thus, the changes will be genuine and positive.

Syllabus:

Unit 1: Introduction

General Introduction of self by students, Importance of the Training sessions, Importance of Presentation Skills, Public Speaking

Unit 2: Basic English Grammar

Vocabulary, Kinds of Sentences, Verb, Adverb, Tenses, Preposition, Conjunction, Formation of Sentences, Sentence Making, Translation

Unit 3: Communication Skills

Communication meaning, Function, Process, Types of communication, Guidelines for effective communication, Purpose of Good communication, Importance of right Pronunciation

Unit 4: Listening and Writing Skills

Importance of effective listening, Importance of effective writing skills, Conversation Practice, Guidelines for Effective writing

Unit 5: Body Language

Gestures, Voice Modulation, Eye Contact, Facial Expression, Posture, Dressing Sense, Attire, Hand, movements, General Etiquette, Mannerism, Smiling Gestures, Confidence building. Email Etiquette, Email Drafting

Reference Books

- English Communicative skill by Pramod Singla.
- English Language skill a Practical.
- Communicative skill by Sanjay Kumar & Pushpalata.

Facilitating the Achievement of Course Learning Objectives

Unit	Course Learning Outcome	Teaching-Learning Activities	Assessment Tasks
1	<ul style="list-style-type: none"> ● Understand the basics of communication. 	<ul style="list-style-type: none"> ● Lecture on communication fundamentals ● Group discussion on the importance of effective communication ● Role-play exercises demonstrating different communication styles 	<ul style="list-style-type: none"> ● Quiz on communication basics ● Individual reflection on group discussion performance
2	<ul style="list-style-type: none"> ● Develop active listening skills. 	<ul style="list-style-type: none"> ● Listening comprehension exercises ● Class debates with active listening requirements ● Peer feedback sessions 	<ul style="list-style-type: none"> ● Listening comprehension test ● Debate participation and assessment by peers
3	<ul style="list-style-type: none"> ● Improve verbal communication skills. 	<ul style="list-style-type: none"> ● Public speaking workshops ● Mock interviews and feedback sessions. ● Impromptu speech exercises 	<ul style="list-style-type: none"> ● Public speaking assessment with feedback ● Mock interview performance evaluation
4	<ul style="list-style-type: none"> ● Enhance non-verbal communication skills. 	<ul style="list-style-type: none"> ● Body language analysis and practice activities ● Group activities emphasizing non-verbal cues ● Video analysis of non-verbal communication 	<ul style="list-style-type: none"> ● Non-verbal communication assessment with peer feedback ● Written reflection on video analysis
5	<ul style="list-style-type: none"> ● Develop effective written communication skills. 	<ul style="list-style-type: none"> ● Writing workshops on emails, reports, and proposals ● Collaborative document editing exercises ● Writing assignments on various topics 	<ul style="list-style-type: none"> ● Written assignments on emails, reports, and proposals with rubric assessment ● Peer review of collaborative document editing

DR. C.V.RAMAN UNIVERSITY

Skill Enhancement Course**3CECS305: E-COMMERCE**

(Credits: Theory-2, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CECS305	E-COMMERCE	3(2-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To provide computer skill and knowledge for commerce students and to enhance the students understands of E-commerce & digital working Concept in commerce.

Course Learning Outcomes

After completion of the course, students will be able to:

Student will be able to use computer system and Basic concept of E-Commerce and student will be able to use E-Commerce concept.

Theory:**Syllabus:**

Unit 1: Concept of E-Commerce- Meaning Importance in the Context of modern Business Advantages of E-Commerce (as Comparison with Traditional and Morden Marketing).

Unit 2: Categories of E-Commerce (Models)– Business to Consumers (B to C) Model- Basic Concept, major Activities, Major Challenges.

Models of B to C [Portals, e- tailor Business to Business (B to B) Model-Basic major activities, Types of B-to-B Market. Other Models- Business to Government (B to G), Consumer to Consumers (C to C), Consumers to Business (C to B).

Unit 3: E-CRM (Electronic Customer's relationship Management) Concept, Features, Goals of E-CRM Business Framework. Three phases of E_CRM, types of E-CRM, Functional Component of E-CRM.

Unit 4: E-Payment: Types of E-Payments-Payment card, Credit Card & Debit Card, Electronic or Digital cash Electronic or Digital wallet, Smart Card. Basic Concepts on online Banking.

Unit 5: Introduction to ERP (Enterprises resource Planning): Concept, Major Characteristics, Level of ERP, Benefits of ERP, Moules of ERP, Phases of ERP Implementation, Limitations of ERP.

Text Book

- E-Commerce S.K. Katariya & Sons
- E-Comm in India Lap. Lamberi Pub.

Reference Book

- Web Commerce Tech Addison Wesley MC Graw Hill

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> Students will gain knowledge on Concept of E-Commerce-Meaning Importance in the Context of modern Business Advantages of E-Commerce. 	<ul style="list-style-type: none"> Detailed discussion on Meaning Importance in the Context of modern Business Advantages of E-Commerce. 	<ul style="list-style-type: none"> Quiz and multiple-choice questions
2	<ul style="list-style-type: none"> Students will understand of Categories of E-Commerce (Models)– Business to Consumers (B to C) Model- Basic Concept, major Activities, 	<ul style="list-style-type: none"> Step by step explanation Business to Consumers (B to C) Model- Basic Concept, major Activities, 	<ul style="list-style-type: none"> Class test
3	<ul style="list-style-type: none"> Students will take knowledge E-CRM (Electronic Customer's relationship Management) Concept, Features, Goals of E-CRM Business Framework. 	<ul style="list-style-type: none"> Theory class on Features, Goals of E-CRM Business Framework. 	<ul style="list-style-type: none"> Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> Students will learn E-Payment: Types of E-Payments-Payment card, Credit Card & Debit Card, Electronic or Digital cash Electronic or Digital wallet 	<ul style="list-style-type: none"> Discussion on Electronic or Digital cash Electronic or Digital wallet. 	<ul style="list-style-type: none"> Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> Students will understand Introduction to ERP (Enterprises resource Planning): Concept, Major Characteristics, Level of ERP, Benefits. 	<ul style="list-style-type: none"> Detailed theory class on Level of ERP, Benefits. 	<ul style="list-style-type: none"> Match the following and MCQs

***Assessment tasks listed here are indicative and may vary.**



MAHARISHI KAUTILYA
SCHOOL OF COMMERCE
AN ISO 9001:2015 CERTIFIED FOR QMS

BACHELOR OF COMMERCE
(B.Com. (Plain) – CKUG01A03)
(B.Com. (Computer) – CKUG01B03)
(B.Com. (Tax) – CKUG01C03)

IV Semester
(Effective from Academic Year 2023-24)

DR. C.V.RAMAN UNIVERSITY

MAJOR CORE COURSES - I

3CPCC403: PROGRAMMING IN C++

(Credits: Theory-4, Practical-2)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPCC403	PROGRAMMING IN C++	6(4-0-2)	60	20	20	-	-	100	3 hr	-

Course Objectives

- To understand the basic knowledge of opps with C++ language.
- To understand the concept of data abstraction and encapsulation.
- To learn how inheritance and virtual functions implement dynamic binding with polymorphism.
- To understand the Structure & classes concepts, data member.
- To understand the Array, Pointer's operations.
- To understand the Function overloading & Operator Overloading.
- To understand the Inheritance & C++I/O system.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning these subject students will able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

Theory

Syllabus

Unit 1: Overview of C++ - Overview of C++, Software crisis, Object oriented programming paradigm, Basic concepts of OOP, Advantages/Benefits of OOP, Usage/applications of OOP

C++ Environment, Program development environment, The language and the C++ language standards, Introduction to various C++ compilers, The C++ standard library, Prototype of main () function, i/o operator, manipulator, comments, data types

Creating and Compiling C++ Programs - TURBO C++ IDE, Creating, compiling and running a C++ program using idea and through command line, Elements of C++ Language, Structure of a C++ program, C++ tokens, Type conversion in expressions.

Decision Making and Branching - Introduction, Sequential statements, Mathematical Functions, Branching statements, looping Statements, Nested loops, Programming examples.

Unit 2: Arrays and Functions- Arrays, the meaning of an array, Single-dimensional arrays, Two-dimensional arrays (multi-dimensional arrays), User Defined Functions, Elements of user-defined functions, return values and their types, Function calls, Categories of functions, Passing parameters to functions, Recursion, Command Line Arguments, Storage Class Specifiers.

Classes and Objects - Classes, Structures and classes, Unions and classes, Friend function, Friend classes, Inline function, Scope resolution operator, Static class members, Static data members, Static member functions, passing object to functions, Returning objects, Object assignment Array, Pointers, References and the Dynamic Allocation Operators - Array of objects, Pointer to object, Type checking in C++, this pointer, Pointer to Derived Types, Pointer to class members, References, C++'s Dynamic Allocation Operators.

Constructors and Destructors - Introduction, Constructors, Default Constructor, Parameterized constructors, Copy Constructors, Multiple Constructors in a class, Constructors with default arguments, Default Arguments, Special Characteristics of Constructor functions, Destructors.

Unit 3: Polymorphism – Introduction to polymorphism, Types of polymorphism, Function overloading, Overloading Constructor Function, Finding the address of an overloaded function, Operator Overloading, creating a Member Operator Function, Creating Prefix and Postfix forms of the increment (++) and decrement (--) operators (Overloading Unary Operator), Overloading the Shorthand Operators (i.e. +=, == etc), Operator Overloading Restriction (Rules), Operator Overloading using friend function, Overloading new and delete operator, Overloading some special operators, Overloading [] (Subscripting) operator, Overloading() (Function Call) operator, Overloading Binary Arithmetic operators, Concatenating String, Overloading Comma (,) operator, Overloading the I/O operators.

Unit 4: Base class Access control, Inheritance & protected members, Protected base class inheritance, inheriting multiple base classes, Constructors, destructors & Inheritance, when constructor & destructor function are executed, passing parameters to base class constructors, Granting access, Virtual base classes.

Virtual function, Pure Virtual functions, early Vs. late binding.

Unit 5: The C++ I/O System Basics - The C++ I/O System basics, C++ predefined streams, Formatting using the ios members, Clearing Format Flags, An Overloaded form of setf(), Examining the Formatted Flags, Using width(), Using precision(), Using fill(), Using Manipulators to format I/O, Creating your own Manipulators.

Outcomes – After Study This Student Will Be Able to Know About and Concepts of Oops with C++ Language, Classes. Student will be able to create Arrays its uses, Uses of function overloading, inheritance & C++I/O system.

Text Book

- C++ Programming Language by Amir Khan

Reference Book

- A Complete Guide to Programming in C++ by Ulla Kirch-Prinz.
- Learn To Program with C++ by John Smiley.
- The C++ Programming Language by Bjarne Stroustrup.
- C++ Programming Language by Amir Khan.

Facilitating the achievement of course learning objectives

Unit No.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
1	1. Understand the overview of C++ and the software crisis 2. Comprehend the basic concepts and benefits of Object-Oriented Programming (OOP)	1. Lectures and discussions on C++ overview and OOP. 2. Hands-on practice using C++ IDE (e.g., TURBO C++) Code writing and compilation exercises 3. Problem-solving using decision-making and branching concepts.	1. Quiz on C++ overview and OOP concepts 2. Programming assignments to create and compile C++ programs 3. Practical Test on decision making and branching in C++

Unit No.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
	3.Familiarize with C++ environment and program development.		
2	1.Understand arrays, functions, and their usage. 2.Learn about classes, objects, and their features 3.Familiarize with pointers, references, and dynamic allocation	1. Lectures and discussions on arrays, functions, classes, and pointers 2.Hands-on exercises involving arrays, functions, and classes 3.Code writing assignments for constructors and destructors.	1. Programming assignments on arrays, functions, and classes. 2.Practical exercises on pointers and dynamic allocation, constructors and destructors
3	1. Explore the concept of polymorphism and its types 2. Learn function overloading and operator overloading 3.Understand how to use friend functions and special operators	1. Lectures on polymorphism and operator overloading 2.Code demonstrations for function overloading and operator overloading 3. Hands-on practice with friend functions and special operators	1.Programming assignments on function overloading and operator overloading 2. Quiz on polymorphism and operator overloading concepts 3. Coding assessment for implementing operator overloading
4	1. Understand access control in base classes 2.Learn about inheritance and its types 3.Explore constructors, destructors, and their role in inheritance 4.Comprehend virtual functions and their use	1.Lectures on access control, inheritance, and virtual functions 2.Code examples illustrating inheritance and constructors 3.Practical exercises for virtual functions 4.Class discussions on access control and constructors	1.Written test on access control and inheritance 2. Coding assessment for implementing inheritance and Virtual Functions.
5	1.Learn the basics of the C++ I/O System 2.Explore predefined streams and formatting 3.Understand manipulators and create custom ones	1.Lectures on C++ I/O System basics and formatting 2.Practical exercises using predefined streams and manipulators 3.Hands-on practice with formatting and custom manipulators	1.Programming assignments on C++ I/O System and formatting, manipulators.

Assessment tasks listed here are indicative and may vary

MAJOR CORE COURSES - I**3CGSC403: Goods & Service Tax**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CGSC403	Goods & service Tax	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning these Course students will able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

Theory:**Syllabus:**

Unit 1: CGST/SGST: Important Terms and Definitions under Central Goods and service Tax Act, 2017 and State Goods and Service Tax Act. Basic elements of GST, Meaning and Scope of Supply, Levy and Collection of Tax.

Unit 2: CGST/SGST: Time and Value of Supply of Goods and Services, Input Tax Credit, Transitional Provisions. Computations of GST Liability, Registration under CGST SGST Act and Necessary Documentation, Filling of Return, Assessment, Payment of Tax on Reverse Change Basis, Refund Under the Act.

Unit 3: CGST/SGST: Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and Recovery under GST, Miscellaneous provisions under GST.

Unit 4: IGST: Scope of IGST. Important, Terms and definitions under integrated Goods and Services, Tax, Act 2017, Levy and collection of IGST, Principles for Determining the place of Supply of goods and services, Zero rated supply.

Unit 5: Introduction and briefs background and customs duty, Important definitions - Goods, Dutiable goods, Person In-charge, Indian customs water, types of customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical).

Text Book

- Mehrotra, H.C., Goods and Services Tax (G.S.T.), Sahitya Bhawan Publication, 2016.

Reference Book

- Basics of GST-Nitya Tax Associates. Taxman's Publication
- Goods and Services Tax Prof. Shripal Saklecha and CA Anit Saklecha. S.P. Publishers
- G.S.T. & Custom Law. CA Modi & Gupta. SBPD Publication. Agra (2019)

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none">• An overview of CGST/SGST: Important Terms and Definitions under Central Goods and service Tax Act, 2017 and State Goods and Service Tax Act.	<ul style="list-style-type: none">• Theory class focussing on discussion about the CGST/SGST.	<ul style="list-style-type: none">• Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none">• Knowledge of the structure of CGST/SGST: Time and Value of Supply of Goods and Services, Input Tax Credit, Transitional Provisions.	<ul style="list-style-type: none">• Diagrammatic representation of the CGST/SGST structures and discussion on the, Input Tax.	<ul style="list-style-type: none">• Multiple choice questions, match
3.	<ul style="list-style-type: none">• Knowledge of the structure and composition CGST/SGST: Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure.	<ul style="list-style-type: none">• Theory classes and discussion on CGST/SGST and, Job work and its procedure.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none">• IGST: - Scope of IGST. Important, Terms and definitions under integrated Goods and Services, Tax, Act 2017.	<ul style="list-style-type: none">• Brief discussion on Scope of IGST. Important.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none">• Introduction and briefs background and customs duty, Important definitions - Goods, Dutiable goods, Person In-charge	<ul style="list-style-type: none">• Theory classes and discussion on background and customs duty, Important definitions - Goods, Dutiable goods, Person In- charge.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MAJOR/MINOR CORE COURSES - I**3CFMC403/3CFMM404: Financial Management**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CFMC403/3CFMM404	Financial Management	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course gives a brief understanding about the research concepts and process. This Course aims to developing research skills in the field of management as well as their application in the business decision making.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course students will be able to understand the concepts and process of Fund Management in financial aspects of business areas.

Theory:**Syllabus:**

Unit 1: Financial Management: Finance goals, Profit vs. wealth maximization; Financial functions - Investment, financing and dividend decision, Financial Planning.

Unit 2: Capital Structure: Meaning and determinants. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

Unit 3: Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

Unit 4: Cost of capital: Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earnings, Weighted Average cost of capital. Dividend Policies: forms of dividends and stability in dividends, determinates, issues in dividend policies, Waltor's mode, Gordon's Model, M.M. Hypothesis.

Unit 5: Management of working capital: Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Management of working capital - Cash, receivables and inventories (Concept and Control Techniques Only)

Text Book

- Gupta, S.P. (2015). Financial Management, Sahitya Bhawan Publication, 2015
- Srivastava, R.M. (2013), Financial Decision Making, Himaylaya Publishing House, Mumbai

Reference Book

- M. Pandey Financial Management, Vikas Publishing House Pvt. Ltd., 10th edition, 2007
- M.Y. Khan and P.K. Jain Financial management, Text, Problems and cases Tata McGraw Hill, 5th edition, 2008
- Anilkumar Dhagat , kogect learning solutions Price 284
- Maheswari S.N. (2003) Elements of
- Financial Management Sultan Chand and Sons, New Delhi
- Khan M.Y and Jain P.K (2006) Financial
- Management, Text and Problems; Tata McGraw Hill, New Delhi
- Panday I.M. (2005) Financial Management; Vikas Publishing House, New Delhi

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Financial Management: Finance goals, Profit vs. wealth maximization. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the Finance goals, Profit vs. wealth maximization and its importance. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure, Capital Structure: Meaning and determinants. Operating and Financial Leverage. 	<ul style="list-style-type: none"> • Diagrammatic representation of the Capital Structure. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period. 	<ul style="list-style-type: none"> • Theory classes and discussion on Nature of investment decisions, investment evaluation criteria, payback period. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • Detail description on Cost of capital: Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earnings, Weighted Average cost of capital. 	<ul style="list-style-type: none"> • Theory classes and discussion on capital and retained earnings, Weighted Average cost of capital. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • Brief discussion on Management of working capital: Nature types and importance of working capital. 	<ul style="list-style-type: none"> • Theory classes and discussion on Nature types and importance of working capital. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MAJOR CORE COURSES - II**3CBSC403: Business Statistics**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBSC403	Business statistics	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the course are to equip the students with the mathematical and statistical techniques and their application to business problems. The emphasis will be on the concepts, application and cases rather than derivations.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will gain the knowledge and develop the analytical skill with respect to the usage of mathematical and statistical methods in management decisions.

Theory:**Syllabus:**

Unit 1: Statistics- meaning, definition, significance, scope and limitations of statistical investigation, process of data collection primary and secondary Data, Methods of sampling, preparation of Questionnaire, classification and tabulation of data, preparation of statistical series and its types.

Unit 2: Measurement of central tendency - Mean, mode, median, partition value, Geometric mean and harmonic mean.

Unit 3: Dispersion and skewness- Range, Quartile deviation, mean deviation, standard deviation, coefficient of variation, variance.

Correlation - meaning, definition, types and degree of correlation, coefficient of correlation methods.

Unit 4: Regression Analysis- meaning, uses, difference between correlation and regression, Regression Equation, calculating of coefficient of regression.

Analysis of time series - Meaning, importance, components, Measurement of long-term trends, measurement of cyclical and irregular fluctuations.

Unit 5: Index Number- meaning characteristics importance and uses. construction of index number. Diagrammatic and graphical presentation of data.

Probability- Theory of Probability: as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variables.

Text Book

- Gupta, S. P. and Gupta, M.P, (1997), Business Statistics, Sultan Chand and Sons, New Delhi, 1997.
- Shukla, S.M. and Sahai, S.P. – Business Statistics. Sahitya Bhavan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Mathematics. Sahitya Bhavan Publication

Reference Book

- Beri, G. (2015), Business Statistics, McGraw Hill Publications, 3rd Edition
- Vohra, N.D. (2016), Business Mathematics, McGraw Hill Publications,

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none">• An overview of the history of Statistics- meaning, definition, significances cope and limitations of statistical investigation, process of data collection primary and secondary Data.	<ul style="list-style-type: none">• Theory class focussing on discussion about the Statistics- meaning, definition, significances.	<ul style="list-style-type: none">• Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none">• Knowledge of the structure of Measurement of central tendency - Mean, mode, median, partition value, Geometric mean and harmonic mean.	<ul style="list-style-type: none">• Diagrammatic representation of the structures and discussion on the Geometric mean and harmonic mean.	<ul style="list-style-type: none">• Multiple choice questions, match
3.	<ul style="list-style-type: none">• Knowledge of the structure and composition of Dispersion and skewness- Range, Quartile deviation, mean deviation, standard deviation, coefficient of variation, variance.	<ul style="list-style-type: none">• Theory classes and discussion on coefficient of variation, variance and Dispersion and skewness.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none">• An overview on Regression Analysis- meaning, uses, difference between correlation and regression, Regression Equation, calculating of coefficient of regression.	<ul style="list-style-type: none">• Theory classes and discussion on difference between correlation and regression in detail.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none">• An overview of Index Number- meaning characteristics importance and uses. construction of index number. Diagrammatic and graphical presentation of data.	<ul style="list-style-type: none">• Theory classes and discussion on meaning characteristics importance of index number.	<ul style="list-style-type: none">• Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MINOR CORE COURSES**3CPMM404: Principal of Marketing**

(Credits: Theory-5, Tutorial-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted					Duration of Exam.		
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPMM404	Principal of Marketing	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course Learning Outcomes

After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing striges.

Theory:

Unit 1: Marketing: Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept: Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.

Unit 2: Consumer Behavior and Marketing Segmentation: Nature, Scope and Significance of consumer behavior, Market Segmentation concept and importance. Bases for market segmentation.

Unit 3: Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.

Unit 4: Price: Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.

Unit 5: Sales Promotion: Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales person; Functions of salesman.

Text Book

- Principles of Marketing. Dr. F.C. Sharma. SBPD Publication Agra.
- Principles of Marketing. William M. Pride and C.C. Ferrell Marketing. Houghton Bostan

Reference Book

- Principles of Marketing. Dr. F.C. Sharma SBPD Publication Agra
- M.Y. Khan and P.K. Jain Principles of Marketing Text, Problems and cases Tata McGraw Hill,5th edition, 2008

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> Students will gain knowledge Marketing: Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept. 	<ul style="list-style-type: none"> Detailed discussion on Marketing: Introduction, Nature and Scope of Marketing. 	<ul style="list-style-type: none"> Quiz and multiple-choice questions
2	<ul style="list-style-type: none"> Students will be Consumer Behaviour and Marketing Segmentation: Nature, Scope and Significance of consumer behaviour, Market Segmentation concept and importance. 	<ul style="list-style-type: none"> Step by step explain of Nature, Scope and Significance of consumer behaviour, Market Segmentation concept and importance. 	<ul style="list-style-type: none"> Class test
3	<ul style="list-style-type: none"> Students will acquire in-depth knowledge of Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions. 	<ul style="list-style-type: none"> Theory class on different Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions. 	<ul style="list-style-type: none"> Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> Students will learn about various Price: Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. 	<ul style="list-style-type: none"> Discussion on Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. 	<ul style="list-style-type: none"> Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> Students will understand Sales Promotion: Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations. 	<ul style="list-style-type: none"> Detailed theory class on Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations. 	<ul style="list-style-type: none"> Match the following and MCQs

Assessment tasks listed here are indicative and may vary

DR. C.V.RAMAN UNIVERSITY

MINOR CORE COURSES**3CFBM404: Financial Market & Banking Institution**

(Credits: Theory-5, Tutorial-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CFBM404	Financial Market & Banking Institution	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course gives a brief understanding about the research concepts and process. This Course aims to developing research skills in the field of management as well as their application in the business decision-making. To enable the students to understand overview of Financial Markets in India.

Course Learning Outcomes

After studying this Course students gains knowledge about overview of Financial Markets in India.

Theory:

Unit 1: An overview of Financial Markets in India - Money Market-Indian Money Market, Composition and Structure
(a) Acceptance Houses (b) Discount Houses (c) Call Money Markets, Recent Trends in Indian Money Market.

Unit 2: Capital Market: Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National

Unit 3: Stock Exchange: (NSE) Bombay Stock Exchanges (BSE), Investors Protection: Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in Stock Exchange, Listing procedure and legal requirements, Security Exchange Board of India (SEBI) Financial Services, Merchant Banking- Functions and Role, SEBI Guidelines, Credit Rating concept, Functions and Types.

Unit 4: Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

Unit 5: Commercial Banks: Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

Text Book

- वित्तीय बाजारों की कार्य प्रणाली, प्रो. वी.पी. अग्रवाल, साहित्य भवन प्रकाशन ।
- Srivastava, R.M. (2013), Financial Decision Making, Himalaya Publishing House, Mumbai

Reference Book

- Agrawal. Financial Market Operations, Sahitya Bhawan

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> Students will gain knowledge an overview of Financial Markets in India - Money Market-Indian Money Market, Composition and Structure (a) Acceptance Houses. 	<ul style="list-style-type: none"> Detailed discussion on Money Market-Indian Money Market, Composition and Structure (a) Acceptance Houses. 	<ul style="list-style-type: none"> Quiz and multiple-choice questions
2	<ul style="list-style-type: none"> Students will be understood of Capital Market: Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National. 	<ul style="list-style-type: none"> Step by step explanation Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National. 	<ul style="list-style-type: none"> Class test
3	<ul style="list-style-type: none"> Students will acquire in-depth knowledge of Stock Exchange (NSE) Bombay Stock Exchanges (BSE), Investors Protection: Grievance Concerning Stock Exchange Dealings and their Removal. 	<ul style="list-style-type: none"> Theory class on Exchanges (BSE), Investors Protection: Grievance Concerning Stock Exchange Dealings and their Removal. 	<ul style="list-style-type: none"> Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> Student will learn about Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions. 	<ul style="list-style-type: none"> Discussion on 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions. 	<ul style="list-style-type: none"> Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> Students will understand Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards. 	<ul style="list-style-type: none"> Detailed theory class on Accepting Deposits – Lending of Funds, E-Banking, ATM Cards. 	<ul style="list-style-type: none"> Match the following and MCQs

Assessment tasks listed here are indicative and may vary

Ability Enhancement Course (AEC)**3HCHA401: Cultural Heritage**

(Credit: Theory -2 Tutorial - 0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3HCHA401	Culture and Heritage	2(2-0-0)	60	20	20	-	-	100	2 hr	-

Course Objective

- The primary objective of this course is to explore the significance, evolution, and preservation of culture and heritage across different societies and time periods.
- Students will gain a deeper understanding of how culture and heritage shape identities, influence societies, and contribute to a sense of belonging.

Course Outcomes

- Upon completion of this course, students will have a comprehensive understanding of culture and heritage, their significance in society, and the various challenges and methods associated with their preservation.
- They will develop critical thinking skills to evaluate cultural issues and contribute to the sustainable management of cultural heritage.

Syllabus:**Duration 30 hrs (Credit – 2)****Unit 1: Introduction to Culture and Heritage**

- Definition of culture and heritage
- Importance of studying culture and heritage
- Overview of key concepts and terms (e.g., cultural diversity, cultural identity, intangible cultural heritage)

Unit 2: Cultural Expressions and Artifacts

- Exploration of various forms of cultural expressions (e.g., music, dance, visual arts, literature, traditional crafts)
- Analysis of the role of cultural expressions in preserving and transmitting heritage
- Case studies of significant cultural artifacts and their historical and cultural significance

Unit 3: UNESCO World Heritage Sites

- Introduction to UNESCO and its World Heritage program
- Study of selected UNESCO World Heritage Sites from different regions
- Analysis of the criteria for selection and the challenges faced in preserving and protecting these sites

Unit 4: Cultural Identity and Cultural Heritage

- Examination of the relationship between cultural identity and cultural heritage
- Discussion on the ways in which cultural heritage shapes individual and collective identities
- Impact of globalization and cultural assimilation on cultural identity and heritage preservation

Unit 5: UNESCO World Heritage Sites

- Introduction to UNESCO and its World Heritage program
- Study of selected UNESCO World Heritage Sites from different regions
- Analysis of the criteria for selection and the challenges faced in preserving and protecting these sites

Reference Books

- Bhartiya Kala avm Sanskriti - Nitin Singhania- ISBN -13:978-9354601842
- Bharti Sanskriti Kala avm virast – devdat patnayak -- ISBN. -13:978-935440095
- Madhukar Kumar Bhagat –II Adition, ISBN-13:9789389310382
- Bhartiya Kala avm Sanskriti awam virasat – ISBN-13:978-9388182577 Minakshi Kant
- Vishy vikhyat bhartiya kala or sanskriti virasat – ISBN- 9789381395462, Rama shyal

Facilitating the Achievement of Course Learning Objectives

Unit no.	Course Learning Objectives	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
Unit 1: Introduction to Culture and Heritage	<ul style="list-style-type: none"> ● Define culture and heritage. ● Explain the importance of studying culture and heritage. ● Familiarize students with key concepts and terms related to culture and heritage (e.g., cultural diversity, cultural identity, intangible cultural heritage). 	<ul style="list-style-type: none"> ● Students will be able to define culture and heritage. ● Students will understand the significance of studying culture and heritage. ● Students will demonstrate knowledge of key concepts related to culture and heritage. 	<ul style="list-style-type: none"> ● Lectures and discussions on the definition and importance of culture and heritage. ● Reading assignments and case studies to explore key concepts. ● Group discussions and presentations on cultural diversity and identity. 	<ul style="list-style-type: none"> ● Class participation and engagement in discussions. ● Written assignments or quizzes on key concepts. ● Group presentations on cultural diversity and identity.
Unit 2: Cultural Expressions and Artifacts	<ul style="list-style-type: none"> ● Explore various forms of cultural expressions such as music, dance, visual arts, literature, and traditional crafts. Analyze the role of cultural expressions in preserving and transmitting heritage 	<ul style="list-style-type: none"> ● Students will be able to identify different forms of cultural expressions. ● Students will understand the importance of cultural expressions in heritage preservation. Students will analyze the historical and cultural significance of selected artifacts. 	<ul style="list-style-type: none"> ● Practical sessions or workshops on various cultural expressions (e.g., music and dance workshops, art exhibitions). ● Case study analysis and group discussions on the role of cultural expressions in heritage preservation. ● Research assignments on selected cultural artifacts and their significance. 	<ul style="list-style-type: none"> ● Presentation or demonstration of a chosen cultural expression. ● Written analysis of the role of cultural expressions in heritage preservation. ● Research paper or presentation on a selected cultural artifact and its significance

Unit no.	Course Learning Objectives	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
Unit 3: UNESCO World Heritage Sites	<ul style="list-style-type: none"> ● Introduce students to UNESCO and its World Heritage program. ● Study selected UNESCO World Heritage Sites from different regions. ● Analyze the criteria for selection and the challenges faced in preserving and protecting these sites. 	<ul style="list-style-type: none"> ● Students will understand the role of UNESCO in preserving cultural and natural heritage. ● Students will gain knowledge of specific UNESCO World Heritage Sites and their cultural importance ● Students will analyze the criteria used for selecting World Heritage Sites and the preservation challenges they face. 	<ul style="list-style-type: none"> ● Lectures and presentations on UNESCO and the World Heritage program. ● Virtual or physical tours of selected UNESCO World Heritage Sites. ● Discussions on the criteria for World Heritage Site selection and the preservation challenges they pose. 	<ul style="list-style-type: none"> ● Research project or presentation on a specific UNESCO World Heritage Site. ● Essay or report on the criteria for selecting World Heritage Sites and the challenges they face in preservation
Unit 4 Cultural Identity and Cultural Heritage	<ul style="list-style-type: none"> ● Examination of the relationship between cultural identity and cultural heritage Discussion on the ways in which cultural heritage shapes individual and collective identities Impact of globalization and cultural assimilation on cultural identity and heritage preservation 	<ul style="list-style-type: none"> ● Students will be able to: Analyze the relationship between cultural identity and cultural heritage Evaluate the impact of cultural heritage on individual and collective identities Assess the impact of globalization and cultural assimilation on cultural identity and heritage preservation 	<ul style="list-style-type: none"> ● Lectures and presentations on cultural identity and cultural heritage Group discussions and debates on the impact of cultural heritage on individual and collective identities Case studies on the impact of globalization and cultural assimilation on cultural identity and heritage preservation 	<ul style="list-style-type: none"> ● Written assignments on the analysis of the relationship between cultural identity and cultural heritage Oral presentations on the impact of cultural heritage on individual and collective identities Case study analysis on the impact of globalization and cultural assimilation on cultural identity and heritage preservation
Unit 5 Cultural Identity and Cultural Heritage	<ul style="list-style-type: none"> ● Introduction to UNESCO and its World Heritage program Study of selected UNESCO World Heritage Sites from different regions Analysis of the criteria for selection and the challenges faced in preserving and 	<ul style="list-style-type: none"> ● Students will be able to: Understand the importance of UNESCO World Heritage sites Analyze the criteria for selection of World Heritage sites Evaluate the challenges faced in preserving and 	<ul style="list-style-type: none"> ● Lectures and presentations on UNESCO and World Heritage sites Group discussions and debates on the criteria for selection and challenges faced in preserving and protecting World Heritage sites Field trips to 	<ul style="list-style-type: none"> ● Written assignments on the analysis of the criteria for selection and challenges faced in preserving and protecting World Heritage sites Oral presentations on the importance of UNESCO World Heritage sites Group projects on the preservation and

Unit no.	Course Learning Objectives	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
	protecting these sites	protecting World Heritage sites	selected World Heritage sites	protection of World Heritage site.





BACHELOR OF COMMERCE

(B.Com. (Plain) – CKUG01A03)

(B.Com. (Computer) – CKUG01B03)

(B.Com. (Tax) – CKUG01C03)

V Semester

(Effective from Academic Year 2023-24)

DR. C.V.RAMAN UNIVERSITY

MAJOR CORE COURSES - I

3CMAC503: Management Accounting

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CMAC503	Management Accounting	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The aim of this Course is to develop a basic understanding about the cost accounting principles and the methods of cost accounting and budget related aspects in business organization

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course students will able to develop a basic understanding about the cost and budgeting related aspects in business organizations.

Theory:

Syllabus:

Unit 1: Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

Unit 2: Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.

Unit 3: Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Breakeven analysis; Exploring new markets; Shutdown decisions.

Unit 4: Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting. flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

Unit 5: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.

Text Book

- S.P. Jain & K.L Narang, management Accounting, Sahitya Bhawan Publication
- Sharma Sasi K Gupta, Management Accounting, Sahitya Bhawan Publication

Reference Book

- Arora M.N.: Cost Accounting - Principles and Practice, Vikas, New Delhi.
- Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.
- Anthony, Rogert & Reece, at al: Principles of Management Accounting; Richard Irwin Inc.
- Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
- Khan M.Y. and Jain P.K.: Management Accounting: Tata McGraw Hill, New Delhi.
- Kaplan R.S. and Atkonson A.A.: Advanced Management Accounting; Printice Hall India, New Delhi
- J.K. Agrawal & R.K. Agrawal: Jaipur (English & Hindi).
- Dr. M.R. Agrawal: Minakshi Prakashan Meruth.
- Dr. S.P. Gupta - Agra (Hindi & English)

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Management Accounting: Meaning, nature, scope, and functions of management Accounting 	<ul style="list-style-type: none"> • Numerical class of Management Accounting and focussing on discussion about the scope, and functions of management Accounting. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure of Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement. 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures of accounting and discussion on the cash flow statement. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making. 	<ul style="list-style-type: none"> • Theory classes and discussion on Marginal and differential costing as a tool for decision making. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • Detail explanation about Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations. 	<ul style="list-style-type: none"> • Theory classes and discussion on Meaning of budget and budgetary control; Objectives; Merits and limitations. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview of Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application 	<ul style="list-style-type: none"> • Numerical classes of cost and discussion on standard cost and standard costing; Advantages and application. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary

MAJOR CORE COURSES - I

3CPJC503: Programing in Java

(Credits: Theory-4, Practical-2)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPJC503	Programming in Java	6(4-0-2)	60	20	20	-	-	100	3 hr	2hr

Course Objectives

Student will be able

- To understanding the JAVA environment.
- To understand the basic concept of oops with java techniques.
- To understand the Classes and its parts of programming.
- To understand the Applets and other concept of java.

Course Learning Outcomes

After completion of the course, students will be able to:

Students will complete software projects comprised of an object-oriented design, implementation, and test plan.

- Designs will demonstrate the use of good object-oriented design principles including encapsulation and information hiding.
- The implementation will demonstrate the use of a variety of basic control structures including selection and repetition; classes and objects in a tiered architecture (user interface, controller, and application logic layers); primitive and reference data types including composition; basic AWT components; file-based I/O; and one-dimensional arrays.
- Test plans will include test cases demonstrating both black box and glass box testing strategies.

Theory:

Syllabus:

Unit 1: OVERVIEW OF JAVA -Introduction, Programming paradigm, OOPS Concepts, Evolution of Java, Features of Java, C++ Vs Java, Java and Internet, Java and WWW, Java support systems, Java Environment.

KEY FEATURES OF JAVA - Introduction, Java Program Structure, Simple Java Program, Tokens, Java Statements, Java Virtual Machine, Constants and Variables, Declaration of Variables, Scope of Variables, Data types, Symbolic Constants, Type Casting, Command line arguments.

Unit 2: OPERATORS - Operators, Arithmetic Operators, Relational Operators, Logical Operators, Bitwise Operators, Increment and Decrement, Conditional Operators, Special Operators, Assignment Operators, Expression & its evaluation.

CONTROL STATEMENTS - Introduction, Control Statements, Sequence Control Statement, Decision Control Statement, Case Control Statement, Iteration Control Statement, Jump in loops, Labelled Loops.

ARRAYS AND STRINGS - Introduction, Array, Need of Array, Types of Array, One dimensional Array, Two-Dimensional Array, Multidimensional Array, Strings, Concatenation of Strings, Methods for String Comparison, Methods for searching Strings, Changing the case of characters, String Buffer.

Unit 3: CLASSES -Introduction, Defining a Class, Adding Variables, Adding Methods, Creating Objects, Accessing Class members, Call by value and call by reference, Recursion, Access Control, Constructors, Method overloading, Constructor Overloading, Garbage Collection, finalize() method, this keyword, Static Members, Nesting of Methods.

INHERITANCE - Inheritance, Single Inheritance, Multilevel Inheritance, Multiple Inheritance, Hierarchical Inheritance, Using Super, Constructor -Order of Execution in Inheritance, Overriding methods, Final variables and methods, Final Classes, Abstract methods and Classes, Containership, Visibility Control, Wrapper Classes.

Unit 4: INTERFACE & PACKAGES - Introduction, Interfaces, Defining interface, Implementing interface, Accessing interface method, Accessing interface variable, Extending interfaces, Packages, System packages, Using system packages, User defined packages, Adding class to a package, Accessing and using package.

EXCEPTION HANDLING - Introduction, Exceptions, Using try & catch, multiple catch clauses, Finally, Throw, Throws

MULTITHREADING - Introduction, The Main Thread, Creating Threads, Life cycle of Thread, Using Threads Methods, Thread Priorities, Stopping and Blocking a thread, Thread Exceptions, Using is Alive() and join(), Synchronization.

Unit 5: APPLETS - Introduction, Local & remote applets, Applet vs applications, Writing applets, Life cycle of an applet, Creating source code of applet, Creating an executable applet, Creating applet tag, Adding applet tag to html, Running the applet, Detailed form of applet tag, Passing parameters to applet, Aligning the display, Html tags, Getting input from user.

Practical's:

- Write a Java Program to Display message on computer screen.
- Write a Java Program to develop a class for Rational numbers.
- Design a Date class in Java.
- Write a Java Program to design an interface for Stack ADT and implement Stack ADT using both Array and Linked List.
- To develop a vehicle class hierarchy in Java to demonstrate the concept of polymorphism.
- Design a Date class in Java.
- To write a Java Program to randomly generate objects and write them into a file using concept of Object Serialization.
- Develop a scientific calculator using even-driven programming paradigm of Java.
- To write a multi-threaded Java program to print all numbers below 100,000 that are both prime and Fibonacci number.
- To develop a Java Program that supports multithreaded echo server and a GUI client.
- To implement a calculator using GUI Environment with the help of java. swing package.

Reference Book

- E BALAGURUSAMY, “Programming with Java”, Mc Graw Hill.
- Dr. R. NAGESWARARAO,” Core Java an Integrated Approach”, Dream tech Press.
- HERBERT SCHILDT, “Java a Beginner’s Guide”, Mc Graw Hill.

Programming with Java

Unit	Learning Outcomes	Teaching & Learning Activities	Assessment Tasks
1	<ul style="list-style-type: none"> Understand the basics of Java, OOPS, and its features. 	<ul style="list-style-type: none"> Lectures on Java introduction and evolution. 	<ul style="list-style-type: none"> Quiz on Java basics.
	<ul style="list-style-type: none"> Compare Java with C++ and understand its role on the web. 	<ul style="list-style-type: none"> Discussions on Java's role in internet and WWW. 	<ul style="list-style-type: none"> Assignment: C++ vs. Java comparison.
	<ul style="list-style-type: none"> Explore Java environment components and support systems. 	<ul style="list-style-type: none"> Demonstrations of Java environment setup. 	<ul style="list-style-type: none"> Lab exercises on Java environment.
		<ul style="list-style-type: none"> Practical examples of Java programming. 	
2	<ul style="list-style-type: none"> Comprehend Java program structure and operators. 	<ul style="list-style-type: none"> Lectures on Java program structure and operators. 	<ul style="list-style-type: none"> Practical exercises on Java programs.
	<ul style="list-style-type: none"> Master control statements for flow control. 	<ul style="list-style-type: none"> Code walkthroughs of control statements. 	<ul style="list-style-type: none"> Assignment: Control statement practice.
	<ul style="list-style-type: none"> Understand arrays, strings, and their manipulation. 	<ul style="list-style-type: none"> Handson practice with arrays and strings. 	<ul style="list-style-type: none"> Lab tasks on arrays and strings.
3	<ul style="list-style-type: none"> Learn about classes, objects, and inheritance. 	<ul style="list-style-type: none"> In class coding exercises for class and object creation. 	<ul style="list-style-type: none"> Class project: Implementing inheritance.
	<ul style="list-style-type: none"> Explore constructors, method overloading, and this keyword. 	<ul style="list-style-type: none"> Group discussions on constructors and overloading. 	<ul style="list-style-type: none"> Individual project: Recursion in Java.
	<ul style="list-style-type: none"> Understand the concepts of interfaces and packages. 	<ul style="list-style-type: none"> Handson exercises to create and use interfaces and packages. 	<ul style="list-style-type: none"> Assessment: Interface implementation.
	<ul style="list-style-type: none"> Grasp exception handling and multithreading. 	<ul style="list-style-type: none"> Live debugging sessions for exception handling. 	<ul style="list-style-type: none"> Practical exam: Multithreading in Java.
4	<ul style="list-style-type: none"> Familiarize with wrapper classes and vectors. 	<ul style="list-style-type: none"> Code walkthroughs for wrapper classes and vectors. 	<ul style="list-style-type: none"> Assignment: Vector implementation.
	<ul style="list-style-type: none"> Explore abstract classes, final classes, and containership. 	<ul style="list-style-type: none"> Practical examples of abstract and final classes. 	<ul style="list-style-type: none"> Group project: Designing a container.
5	<ul style="list-style-type: none"> Learn about applets and their integration with HTML. 	<ul style="list-style-type: none"> Applet development hands-on session. 	<ul style="list-style-type: none"> Applet project with HTML integration.
	<ul style="list-style-type: none"> Understand input output streams and file management. 	<ul style="list-style-type: none"> Coding exercises for input output streams and file handling. 	<ul style="list-style-type: none"> Practical exam: File management in Java.
	<ul style="list-style-type: none"> Explore graphics programming in Java. 	<ul style="list-style-type: none"> Graphics programming demonstrations. 	<ul style="list-style-type: none"> Final project: Creating a graphical app.

Assessment tasks listed here are indicative and may vary.

CORE COURSES**3CVTC503: Various Central and Provincial Taxes**

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CVTC503	Various Central and Provincial Taxes	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Course Learning Outcomes

After completion of the course, students will be able to:

On successful completion of this Course, students will be able to: Employ a broad understanding of tax law, conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information.

Theory:**Syllabus:**

Unit 1: Introduction of Customs Duty- Features, objects and types. Important Definitions. Procedure for import and export and clearance. Prohibited goods, Notified goods, specified goods. Restricted imports. Function and powers of customs officers.

Unit 2: Determination of Assessable value for Customs Duty. Practical problems relating to computation of Assessable value. Calculation of payable customs duty.

Unit 3: General study of Madhya Pradesh Excise Duty Act. Rates and calculation of duty collected on intoxicants issued from warehouse.

Unit 4: Main Provisions of Professional Tax, Persons Covered under Professional Tax, Rates of Professional Tax and Depositing Liability.

Unit 5: Registration of properties, procedure of registration; Registration Authorities, stamp duty on registration; Name transfer after registration, proforma of agreement for purchase-sale of property.

Text Book

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2.
- Shripal Saklecha, Anit Saklecha Satish Printer's Indore.

Reference Book

- Bajpai, Om Shanker. Search, Seizure and Survey. Taxman Publications Pvt. Ltd., New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none">• Students will gain knowledge Introduction of Customs Duty- Features, objects and types. Important Definitions. Procedure for import and export and clearance	<ul style="list-style-type: none">• Detailed discussion on Features, objects and types. Important Definitions.	<ul style="list-style-type: none">• Quiz and multiple-choice questions
2	<ul style="list-style-type: none">• Students will be acquainted on Determination of Assessable value for Customs Duty. Practical problems relating to computation of Assessable value.	<ul style="list-style-type: none">• Step by step flow explanation of Determination of Assessable value for Customs Duty. Practical problems relating to computation of Assessable value.	<ul style="list-style-type: none">• Class test
3	<ul style="list-style-type: none">• Students will acquire in-depth knowledge of General study of Madhya Pradesh Excise Duty Act. Rates and calculation of duty collected on intoxicants issued from warehouse.	<ul style="list-style-type: none">• Theory class on Rates and calculation of duty collected on intoxicants issued from warehouse.	<ul style="list-style-type: none">• Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none">• Students will learn various Main Provisions of Professional Tax, Persons Covered under Professional Tax, Rates of Professional Tax and Depositing Liability.	<ul style="list-style-type: none">• Discussion on Professional Tax, Persons Covered under Professional Tax, Rates of Professional Tax and Depositing Liability.	<ul style="list-style-type: none">• Class test focusing on definitions and short questions
5	<ul style="list-style-type: none">• Students will understand Registration of properties, procedure of registration; Registration Authorities, stamp duty on registration.	<ul style="list-style-type: none">• Detailed theory class on properties, procedure of registration; Registration Authorities, stamp duty on registration.	<ul style="list-style-type: none">• Match the following and• MCQs

Assessment tasks listed here are indicative and may vary.

MAJOR CORE COURSES - II**3CBAC503: Business Auditing**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CBAC503	Business Auditing	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course aims at imparting knowledge about the principles and methods of auditing and application.

Course Learning Outcomes

After completion of the course, students will be able to:

After studying this paper students will able to understand the fundamentals of Auditing along with various elements of Audit and Vouching.

Theory:**Syllabus:**

Unit 1: Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit.

Unit 2: Audit Process: Audit Program, Audit and books, Working papers and evidences. Preparation before commencing of Audit.

Unit 3: Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

Unit 4: Vouching, Verification of Assets and Liabilities. Definition, signification, importance, preparation, steps.

Unit 5: Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.

Text Book

- Sharma T.R., Business Auditing, Sahitya Bhawan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Statistics. Sahitya Bhawan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Mathematics. Sahitya Bhawan Publication.

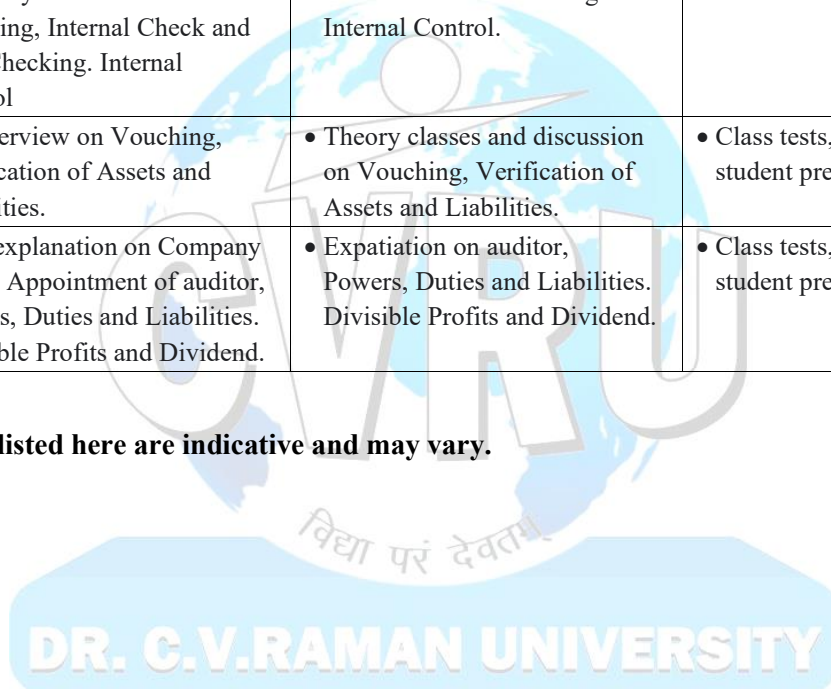
Reference Book

- Porwal & Kapoor Auditing Kitab Mahal, Patna, 2005.
- Tandon, B.N. . Auditing S.Chand &Company Publications New Delhi.
- R.C. Saxena, Auditing, Himokys Publication house Basu, Auditing.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the Meaning and objectives of Auditing, Types of Audit, Internal Audit. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure, and brief discussion on Audit Process: Audit Program, Audit and books, Working papers and evidences. Preparation before commencing of Audit. 	<ul style="list-style-type: none"> Diagrammatic representation of the structures Audit Process: Audit Program. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control 	<ul style="list-style-type: none"> Theory classes and discussion on Routine Checking, Internal Check and Test Checking. Internal Control. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview on Vouching, Verification of Assets and Liabilities. 	<ul style="list-style-type: none"> Theory classes and discussion on Vouching, Verification of Assets and Liabilities. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> Brief explanation on Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. 	<ul style="list-style-type: none"> Expatiation on auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.



MAJOR CORE COURSES - III**3CITC503: Income Tax Law & Practice**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted					Duration of Exam.		
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CITC503	Income Tax Law & practice	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course provides an introduction and overview of, fundamental concepts of income Tax; include Introduction to Law and Indian Income Tax Act 1961.

Course Learning Outcomes

After completion of the course, students will be able to:

On successful completion of this Course, students will be able to: understanding of tax, Income from Salary, House Property, Income from Business and Profession, Capital Gains and Income from other Sources etc. Issues.

Theory:**Syllabus:**

Unit 1: General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assesses, Residential Status and Tax Liability, Exempted Income.

Unit 2: Income from Salary, Income from house property.

Unit 3: Income from Business and Profession, Capital Gains.

Unit 4: Income from other Sources.

Unit 5: Assessment Procedure, Tax deducted at source, Advance Payment of Tax.

Text Book

- Mehrotra, H.C., Income Tax Law & Practises, Sahitya Bhawan Publication, Agra.
- Goods and Services Tax (G.S.T.) Dr. H.C. Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra.

Reference Book

- Ahuja, Girish., and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Singhanian, Vinod K. And Minica Singhanian, Student Guide to Income Tax, Taxman Publication Pvt. Ltd. New Delhi.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of the General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, • Agriculture Income, Casual Income Previous Year. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the Agriculture Income, Casual Income Previous Year. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure of Income from Salary, Income from house property 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Income from Business and Profession, Capital Gains. 	<ul style="list-style-type: none"> • Theory classes and discussion on Income from Salary, Income from house property. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview on IV Income from other Sources. 	<ul style="list-style-type: none"> • Brief discussion on Income from other Sources. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview on Assessment Procedure, Tax deducted at source, Advance Payment of Tax. 	<ul style="list-style-type: none"> • Detail and discussion on Assessment Procedure, Tax deducted at source, Advance Payment of Tax. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.



MINOR CORE COURSES**3CPIM504: Principal of Insurance**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPIM504	Principal of insurance	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To enable the students to acquire knowledge about basics of insurance.

Course Learning Outcomes

Student will acquire practical knowledge of working mechanism of Insurance industries in India.

Theory:**Syllabus:**

Unit 1: Insurance - Meaning, Need, Types, Functions and Principles. Insurance Agent - Rights and working of insurance Agent.

Unit 2: Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract.

Unit 3: Marine Insurance, Fire Insurance, Misc. Insurance, Various types of agreements. Insurable interest, Procedure of claim settlements.

Unit 4: Organization of General Insurance Corporation and its subsidiary companies. New emerging trends in Insurance sector.

Unit 5: Indian Life Insurance Corporation- Establishment, Objectives, Functions, Development and Evaluation. Study of main insurance Policies in Practice.

Text Book

- Principles of Insurance: Dr. R.L. Nolakha (R.B.D. Jaipur)
- Principles of Insurance (बीमा के तत्व) : डॉ रमेश मंगल
- Principles of Insurance: Dr. Balchandra Shrivastava

Reference Book

- IC-38 Life Insurance Hindi, by Mohinder Singh Kamboj (Author) 170.
- Panda, Ghanashyam., Principles & Practice of Insurance, Gauhati, Kalyani Publishers, 2003.
- Principles And Practice of Insurance, by Dr. P. Periasamy (Author) 390.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcome	Teaching and learning activities	Assessment tasks
1	<ul style="list-style-type: none"> Students will gain knowledge on Insurance - Meaning, Need, Types, Functions and Principles. Insurance Agent - Rights and working of insurance Agent. 	<ul style="list-style-type: none"> Detailed discussion on Types, Functions and Principles. Insurance Agent - Rights and working of insurance Agent. 	<ul style="list-style-type: none"> Quiz and multiple-choice questions
2	<ul style="list-style-type: none"> Students will be knows about Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. 	<ul style="list-style-type: none"> Step by step explanation Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. 	<ul style="list-style-type: none"> Class test
3	<ul style="list-style-type: none"> Students will acquire in-depth knowledge of Marine Insurance, Fire Insurance, Misc. Insurance, Various types of agreements. Insurable interest, Procedure of claim settlements. 	<ul style="list-style-type: none"> Theory class on Fire Insurance, Misc. Insurance, Various types of agreements. Insurable interest, Procedure of claim settlements. 	<ul style="list-style-type: none"> Quiz on identification of sea foods and fish products
4	<ul style="list-style-type: none"> Students will learn Organization of General Insurance Corporation and its subsidiary companies. New emerging trends in Insurance sector. 	<ul style="list-style-type: none"> Discussion on Insurance Corporation and its subsidiary companies. New emerging trends in Insurance sector. 	<ul style="list-style-type: none"> Class test focusing on definitions and short questions
5	<ul style="list-style-type: none"> Students will understand Indian Life Insurance Corporation- Establishment, Objectives, Functions, Development and Evaluation. Study of main insurance Policies in Practice. 	<ul style="list-style-type: none"> Detailed theory class on Indian Life Insurance Corporation- Establishment, Objectives, Functions, Development 	<ul style="list-style-type: none"> Match the following and MCQs

Assessment tasks listed here are indicative and may vary.

DR. C.V.RAMAN UNIVERSITY

MINOR CORE COURSES**3CMAM504: Management Accounting**

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CMAM504	Management accounting	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The aim of this Course is to develop a basic understanding about the management accounting principles and the methods of management accounting and budget related aspects in business organization.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course students will able to develop a basic understanding about the cost and budgeting related aspects in business organizations.

Theory:**Syllabus:**

Unit 1: Management Accounting: Meaning, nature, scope, and functions of management Accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting; Financial statement; Objectives and methods of financial statements analysis.

Unit 2: Funds Flow Statement as per Indian Accounting Standard.

Unit 3: Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Breakeven analysis; Exploring new markets; Shutdown decisions.

Unit 4: Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting.

Unit 5: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.

Text Book

- S.P. Jain & K.L Narang, management Accounting, Sahitya Bhawan Publication.
- Sharma Sasi K Gupta, Management Accounting, Sahitya Bhawan Publication.

Reference Book

- Arora M. N.: Cost Accounting - Principles and Practice, Vikas, New Delhi.

- Jain S.P. & Narang K. L.: Cost Accounting; Kalyani, New Delhi.
- Anthony, Rogert & Reece, at al: Principles of Management Accounting; Richard Irwin Inc.
- Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
- Khan M.Y. and Jain P.K.: Management Accounting: Tata McGraw Hill, New Delhi.
- Kaplan R.S. and Atkonson A.A.: Advanced Management Accounting; Printice Hall India, New Delhi.
- J.K. Agrawal & R.K. Agrawal: Jaipur (English & Hindi).
- Dr. M.R. Agrawal: Minakshi Prakashan Meruth.
- Dr. S.P. Gupta - Agra (Hindi & English).

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Management Accounting: Meaning, nature, scope, and functions of management Accounting 	<ul style="list-style-type: none"> • Numerical class of Management Accounting and focussing on discussion about the scope, and functions of management Accounting. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure of Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement. 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures of accounting and discussion on the cash flow statement. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making. 	<ul style="list-style-type: none"> • Theory classes and discussion on Marginal and differential costing as a tool for decision making. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • Detail explanation about Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations. 	<ul style="list-style-type: none"> • Theory classes and discussion on Meaning of budget and budgetary control; Objectives; Merits and limitations. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview of Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application 	<ul style="list-style-type: none"> • Numerical classes of cost and discussion on standard cost and standard costing; Advantages and application. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.



BACHELOR OF COMMERCE

(B.Com. (Plain) – CKUG01A03)

(B.Com. (Computer) – CKUG01B03)

(B.Com. (Tax) – CKUG01C03)

VI Semester

(Effective from Academic Year 2023-24)

DR. C.V.RAMAN UNIVERSITY

MAJOR CORE COURSES - I

3CTPC603: Tax Planning & Management

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CTPC603	Tax planning & Management	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course provides an introduction to, and overview of, fundamental concepts of income Topics include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning these Course students will able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

Theory:

Syllabus:

Unit 1: Tax planning, tax management, tax evasion, tax avoidance. Types of company's Residential status of companies and tax incidence, clubbing Tax liability and minimum alternate tax, carry forward and set off of losses in case of certain companies, deductions available to corporate assesses. Tax on distributed profits, Units of Mutual funds.

Unit 2: Tax planning with reference to setting up of a new business: Location of Business, nature of business, form of organization. Tax planning with reference to financial management decision -Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets.

Unit 3: Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance Compensation Tax planning with reference to distribution of assets at the time of liquidation.

Unit 4: Tax planning in respect of non-residents, Taxable income for non- residents. interest, salaries and exemptions from tax to non-residents. Double taxation relief Provisions regulating transfer pricing, computation of Arm's length pricing Advance rulings Advance pricing agreement.

Unit 5: Tax planning with reference to business restructuring - Amalgamation – Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into Company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies.

Text Book

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.

Reference Book

- Goel Sandeep, Financial Markets, Institution and Services, PHI publication.
- Income Tax Prof. Shripal Saklecha and CA Anit Saklecha. S.P. Publishers.
- G.S.T. & Custom Law. CA Modi & Gupta. SBPD Publication. Agra (2019).

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of Tax planning, tax management, tax evasion, tax avoidance. Types of companies' Residential status of companies and tax incidence. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the Types of company's Residential status of companies and tax incidence. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure and Tax planning with reference to setting up of a new business: Location of Business, nature of business, form of organisation. 	<ul style="list-style-type: none"> • Diagrammatic and numerical representation of the structures and discussion on the Tax planning with reference to setting up of a new business. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace Tax planning with reference to employees. 	<ul style="list-style-type: none"> • Theory classes and discussion on decisions Make or buy; own or lease; repair or replace Tax planning with reference to employees. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview on Tax planning in respect of non-residents, Taxable income for non-residents. interest, salaries and exemptions from tax to non-residents. 	<ul style="list-style-type: none"> • Theory classes and discussion on planning in respect of non-residents, Taxable income for non-residents. interest, salaries and exemptions from tax to non-residents. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview on Tax planning with reference to business restructuring - Amalgamation - Demerger • - Slump sale. 	<ul style="list-style-type: none"> • Diagrammatic and numerical representation of the structures and discussion on the Amalgamation - Demerger • Slump sale. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.

MAJOR CORE COURSES - I

3CMFC603: Money & Financial System

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CMFC603	Money & financial system	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To enable the students to understand the basic knowledge about the structure, organization and working of financial system in India.

Course Learning Outcomes

After completion of the course, students will be able to:

After completion of this paper, the student will be able to understand the structure and role of financial system, financial intermediaries and regulators in the Indian economy.

Theory:

Syllabus:

Unit 1: Money- Evolution of money Functions of money, constituents of money supply in India (M1, M2, M3, M4) – meaning and changing relative importance of each, High powered money Meaning & uses, Sources of change in high powered money. UNIT- I Money- Evolution of money Functions of money, constituents of money supply in India (M1, M2, M3, M4) – meaning and changing relative importance of each, High powered money Meaning & uses, Sources of change in high powered money.

Unit 2: Finance: - Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, markets & instruments & their functions.

Unit 3: Commercial Banking Definitions of Bank-functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks. Non-performing assets of commercial banks- Courses & remedies. Process of credit creation of comm. Banks & its limitations.

Unit 4: Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance. Development Banks and other non-banking financial institutions, their main features, Unregulated credit Markets in India-main features.

Unit 5: Reserve Bank of India: Objective, organization, Functions and working -instruments of credit control Main feature of monetary policy since independence.

Text Book

- Money & Financial System Dr. Satish Kumar Saha SBPD Publication.
- Reserve Bank of India Bulletin.

Reference Book

- Money & Financial System Dr. Satish Kumar Saha Money & Financial System Dr. Sinha Varshney & Ratan Sahitya Bhawan Publication.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of the Money- Evolution of money Functions of money, constituents of money supply in India (M1, M2, M3, M4) – meaning and changing relative importance of each. 	<ul style="list-style-type: none"> Theory class focussing on discussion about money Functions of money, constituents of money. and. M1, M2, M3, M4. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure, composition of Finance: - Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the Finance Components of Financial System, financial intermediaries. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition of Commercial Banking Definitions of Bank- functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks. 	<ul style="list-style-type: none"> Theory classes and discussion Commercial Banking Definitions of Bank- functions of Commercial banks & Importance of Comm. Banks. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview of Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance 	<ul style="list-style-type: none"> Brief discussion on Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> An overview of Reserve Bank of India: Objective, organization, Functions and working -instruments of credit control Main feature of monetary policy. 	<ul style="list-style-type: none"> Theory classes and discussion and discussion on Functions and working -instruments of credit control Main feature of monetary policy. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.

MAJOR CORE COURSES - I

3CVBC603: Programing With VB. NET

(Credits: Theory-4, Practical-2)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CVBC603	Programming with VB.Net	6(4-0-2)	60	20	20	-	-	100	3 hr	2hr

Course Objectives

Introduction to computer programming using the Visual BASIC programming language with object-oriented programming principles. Emphasis is on event-driven programming methods, including creating and manipulating objects, classes, and using object-oriented tools such as the class debugger. Make students to be able to design, code, test and debug at a beginning level.

Course Learning Outcomes

After completion of the course, students will be able to:

Design, create, build, and debug Visual Basic applications. Explore Visual Basic's Integrated Development Environment (IDE). Implement syntax rules in Visual Basic programs. Explain variables and data types used in program development. Apply arithmetic operations for displaying numeric output. Write and apply decision structures for determining different operations. Write and apply loop structures to perform repetitive tasks. Write and apply procedures, sub-procedures, and functions to create manageable code. Create one- and two-dimensional arrays for sorting, calculating, and displaying of data. Write Visual Basic programs using object-oriented programming techniques including classes, objects, methods, instance variables, composition, and inheritance, and polymorphism. Write Windows applications using forms, controls, and events.

Theory:

Syllabus:

Unit 1: Introduction to .NET - Introduction, what is a Program? What is Programming? What do you mean by .NET Framework? Features of .NET Framework, VB 6 VS VB.NET, VB.NET VS JAVA, VB.NET VS C#, what is CLR? What do you mean by Class Library? Versions of .NET Framework, what are Assemblies? Namespaces, CTS (Common Type System), Interfaces, what is special in VB.NET?

Unit 2: Visual Studio 2010 -Introduction, what is Visual Studio? Flavors of Visual Studio, Visual Studio 2010, File Extensions Used in VB.Net, Using Visual Studio 2010, Feature of Visual Studio 2010, Output Window, Components Tray, References and the Reference Window, Quick View of Visual Studio 2010, Opening an existing project, Adding a Form to a Project. The Visual Basic Language - Visual Basic Statements, Data Types in VB.NET, Declaring Variables, Data Type Conversion, String Functions, Formatting Data, Arithmetic Operators.

Unit 3: Working With the Controls - The Toolbox, Adding and deleting Tools in the Toolbox, creating a tab on the toolbox, Form Designer Basics, The Button, The Combo Box, The List Box, The Checkbox, The Picture Box, The Radio Buttons, The Scroll Bar, Timer, List View, Tree View, Toolbar, Dialog Boxes, Menus in VB.NET, Link Label Control.

Unit 4: Object Oriented Programming with VB.NET - OOPs? What is an Object? What are Classes? Visual Basic .NET and Object-Oriented, Principles of Object-Oriented Programming, Classes V/s Objects, Inheritance, Polymorphism and Overloading, Scope and Accessibility in Class Modules, Managed Execution, Assemblies, Assemblies in VB .NET.

Unit 5: .NET? The Connection Object, connecting to a Database, The Command Object, The A Brief Introduction to Database Access with VB .NET - Introduction, what is ADO? What is ADO Data Adapter Object, The Data Reader Object, The Dataset Object, Updating Your Database by Using Datasets, The Accept Changes () Method, The Reject Changes () Method, The Has Changes () Method, The Get Changes () Method.

Practical's:

- Create an application to accept a character from console and check the case of the character.
- Write a VB.Net program to accept any character from keyboard and display whether it is vowel or not.
- Write a VB .NET program to accept a string and convert the case of the characters.
- Develop a menu-based VB .NET application to implement a text editor with cut, copy, paste, save and close operations.
- Write a program to implement the calculator with memory and recall operations.
- Develop a form in VB .NET to pick a date from calendar control and display the day, month, year in separate textboxes.
- Develop a VB .NET application using the File and Directory controls to implement a common dialog box.
- Develop a Database application to store the details of students using ADO.NET.
- Develop a Database application using ADO.NET to insert, modify, update and delete operations.
- Develop a VB.NET application using DataGrid to display record.

Text Book

- VB. Net Hemant Bairagee (Kamal Prakashan).
- VB. Net Vishnu Priya (Publication).
- Vishal Basis.Net Programe Black Book (Halzner) Dream tech.
- Kracle, Vishal Batric HTML Nitin K. Naik (Kamal Prakashan).

Reference Book

- Organizations and Environments Aldrich, H.E. (Stanford University Press).

MAJOR CORE COURSES - II
3CCAC603: Corporate Accounting

(Credits: Theory-5, Tutorials-1)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CCAC603	Corporate Accounting	6(5-1-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

The objectives of the Course is to give exposure to the students, about fundamental of Corporate accounting principles, techniques and their application in the business decision making process.

Course Learning Outcomes

After completion of the course, students will be able to:

After learning this Course student will understand the fundamental principles and techniques of corporate accounting so as to use these concepts for effective business decisions.

Theory:

Syllabus:

Unit 1: Issue of Shares, Forfeiture, Reissue of shares and buy back of share Redemption of Preference Shares. Issue & Redemption of Debentures.

Unit 2: Final Accounts of Companies (Excluding calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.

Unit 3: Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).

Unit 4: Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

Unit 5: Accounts of banking companies; Accounts of Insurance companies; Accounts of life insurance companies.

Text Book

- Shukla, S.M., Corporate Accounting. Sahitya Bhawan Publication.

Reference Book

- Goyal V.K ,2009, Corporate Accounting, Excel Book Publication.

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of Issue of Shares, Forfeiture, Reissue of shares and buy back of share Redemption of Preference Shares. Issue & Redemption of Debentures. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the history, the important discovery and milestones achieved through the evolution of food processing technology since ancient time to present scenario. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students' presentation.
2.	<ul style="list-style-type: none"> Knowledge of the Final Accounts of Companies (Excluding calculation of managerial remuneration). Declaration of dividend, Profit and Loss 	<ul style="list-style-type: none"> Diagrammatic representation of the structures and discussion on the managerial remuneration). Declaration of dividend, Profit and Loss. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company). 	<ul style="list-style-type: none"> Theory classes and discussion on Valuation. Accounts of Public Utility Companies (Electricity Company). 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview on the Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance. 	<ul style="list-style-type: none"> Theory classes and discussion on Preparation of Consolidated Balance. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> Accounts of banking companies; Accounts of Insurance companies; Accounts of life insurance companies. 	<ul style="list-style-type: none"> Theory classes and discussion on companies; Accounts of life insurance companies. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations.

Assessment tasks listed here are indicative and may vary.

DR. C.V.RAMAN UNIVERSITY

MAJOR CORE COURSES - III

3CGSC603: Goods & Service Tax

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CGSC603	Goods & Service Tax	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

Course Learning Outcomes

After completion of the course, students will be able to: After learning these Course students will able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

Theory:

Syllabus:

Unit 1: CGST/ SGST: Important Terms and Definitions under Central Goods and service Tax Act, 2017 and State Goods and Service Tax Act. Basic elements of GST, Meaning and Scope of Supply.

Unit 2: Transitional Provisions. Computations of GST Liability, Registration under CGST SGST Act and Necessary Documentation, Filling of Return, Assessment, Payment of Tax on Reverse Change Basis.

Unit 3: CGST/SGST: Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and Recovery under GST, Miscellaneous provisions under GST.

Unit 4: IGST: - Scope of IGST. Important, Terms and definitions under integrated Goods and Services, Tax, Act 2017, Levy and collection of IGST, Principles for Determining the place of Supply of goods and services.

Unit 5: Introduction and briefs background and customs duty, Important definitions - Goods, Dutiable goods, Person In-charge, Indian customs water, types of customs duty.

Text Book

- Mehrotra, H.C., Goods and Services Tax (G.S.T.), Sahitya Bhawan Publication, 2016.

Reference Book

- Basics of GST-Nitya Tax Associates. Taxman's Publication.
- Goods and Services Tax Prof. Shripal Saklecha and CA Anit Saklecha. S.P. Publishers.
- G.S.T. & Custom Law. CA Modi & Gupta. SBPD Publication. Agra (2019).

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> An overview of CGST/SGST: Important Terms and Definitions under Central Goods and service Tax Act, 2017. 	<ul style="list-style-type: none"> Theory class focussing on discussion about the Important Terms and Definitions under Central Goods and service Tax Act, 2017. 	<ul style="list-style-type: none"> Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> Knowledge of the structure of Transitional Provisions. Computations of GST Liability, Registration under CGST SGST Act and Necessary Documentation. 	<ul style="list-style-type: none"> Diagrammatic numerical process of Computations of GST Liability, Registration under CGST SGST Act and Necessary Documentation. 	<ul style="list-style-type: none"> Multiple choice questions, match
3.	<ul style="list-style-type: none"> Knowledge of the structure and composition of CGST/SGST: Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure. 	<ul style="list-style-type: none"> Theory classes and discussion on CGST/SGST: Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> An overview on IGST: - Scope of IGST. Important, Terms and definitions under integrated Goods and Services, Tax, Act 2017. 	<ul style="list-style-type: none"> Brief introduction on Terms and definitions under integrated Goods and Services, Tax, Act 2017. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> Detail about Introduction and briefs background and customs duty, Important definitions - Goods, Dutiable goods. 	<ul style="list-style-type: none"> Given presentation on customs duty, Important definitions - Goods, Dutiable goods. 	<ul style="list-style-type: none"> Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.

DR. C.V.RAMAN UNIVERSITY

MINOR CORE COURSES

3CMFM604: Money and Financial System

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CMFM604	Money & financial system	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objectives

To enable the students to understand the basic knowledge about the structure, organization and working of financial system in India.

Course Learning Outcomes

After completion of the course, students will be able to:

After completion of this paper, the student will be able to understand the structure and role of financial system, financial intermediaries and regulators in the Indian economy.

Theory:

Syllabus:

Unit 1: Money- Evolution of money Functions of money, constituents of money supply in India (M1, M2, M3, M4) – meaning and changing relative importance of each, High powered money Meaning & uses, Sources of change in high powered money.

Unit 2: Finance: - Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, markets & instruments & their functions.

Unit 3: Commercial Banking Definitions of Bank-functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks

Unit 4: NABARD, Functions & performance. Development Banks and other non-banking financial institutions, their main features, Unregulated credit Markets in India-main features.;

Unit 5: Reserve Bank of India: Objective, organization, Functions and working -instruments of credit control Main feature of monetary policy since independence.

Text Book

- Money & Financial System Dr. Satish Kumar Saha SBPD Publication
- Reserve Bank of India Bulletin

Reference Book

- Money & Financial System Dr. Satish Kumar
- Money & Financial System. Dr. Sinha Varshney & Ratan Sahitya Bhawan Publication

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • An overview of the Money- Evolution of money Functions of money, constituents of money supply in India (M1, M2, M3, M4) – meaning and changing relative importance of each. 	<ul style="list-style-type: none"> • Theory class focussing on discussion about money Functions of money, constituents of money. And. M1, M2, M3, M4. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> • Knowledge of the structure, composition of Finance: - Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the Finance Components of Financial System, financial intermediaries. 	<ul style="list-style-type: none"> • Multiple choice questions, match
3.	<ul style="list-style-type: none"> • Knowledge of the structure and composition of Commercial Banking Definitions of Bank- functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks. 	<ul style="list-style-type: none"> • Theory classes and discussion Commercial Banking Definitions of Bank- functions of Commercial banks & Importance of Comm. Banks. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
4	<ul style="list-style-type: none"> • An overview of Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance 	<ul style="list-style-type: none"> • Brief discussion on Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • An overview of Reserve Bank of India: Objective, organization, Functions and working -instruments of credit control Main feature of monetary policy. 	<ul style="list-style-type: none"> • Theory classes and discussion and discussion on Functions and working - instruments of credit control Main feature of monetary policy. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations

Assessment tasks listed here are indicative and may vary.

MINOR CORE COURSES

3CPMM604: Principal of Management

(Credits: Theory-4, Tutorials-0)

Scheme of Examination

Course Code	Course Name	Credit	Maximum marks Allotted						Duration of Exam.	
			Theory			Practical		Total	Theory	Practical
			End Sem	Mid Sem	Assign	End Sem	Term Sem			
3CPMM604	Principal of Management	4(4-0-0)	60	20	20	-	-	100	3 hr	-

Course Objective

Controlling, Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences. Evaluate leadership styles to anticipate the consequences of each leadership style. Gather and analyses both qualitative and quantitative information to isolate issues and formulate best control methods.

Course Learning Outcomes

Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment. Practice the process of management's four functions: planning, organizing, leading, and controlling. Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences. Evaluate leadership styles to anticipate the consequences of each leadership style. Gather and analyse both qualitative and quantitative information to isolate issues and formulate best control methods.

Theory:

Syllabus

Unit 1: Management concepts & Evolution: Definition - nature - scope and functions of management. Importance of management, role of manager, management and administration.

Unit 2: Planning: Meaning, features and importance of planning. Procedure, types of planning, Techniques, principles of planning, planning, and control, types of plans.

Unit 3: Organizing: Nature - purpose - organizational structure - Theories of organization - span of control - Line & staff functions. -Centralization and decentralization -delegation of authority.

Unit 4: Staffing: Staffing nature and purpose, Recruitment, Selection, Performance Appraisal Directing: Nature of directing - leadership qualities – styles.

Unit 5: Controlling: The objectives and process of control - Role of information in Control- Performance standard – Measurement of performance.

Text Book

- Koontz, Weihrich Essentials for Management: An International Perspective TMH8e
- V S P Rao & Hari Krishna Management text and cases Excel Books, New Delhi
- Kreitner, Management Theory and Applications, Cengage Learning, India, 2009
- Robbins, Management, 9th edition Pearson Education, 2008,

Reference Book

- Parag Diwan Management principles and practice, Excel Books, New Delhi
- Anil Bhat & Arya Kumar Principles Processes and Practices 1st E 2008 Oxford
- Satyaraju & Parthsarthy, Management Text and Cases, PHI Learning, 2009
- 4 Kanishka Bedi, Management and Entrepreneurship, 1st Edition 2009 Oxford

Facilitating the achievement of course learning objectives

Unit no.	Course learning outcomes	Teaching and learning activities	Assessment tasks
1.	<ul style="list-style-type: none"> • To evaluate the management challenges faced in a given situation 	<ul style="list-style-type: none"> • Theory class focussing on discussion about the history, the important discovery and milestones achieved through the evolution of food processing technology since ancient time to present scenario. 	<ul style="list-style-type: none"> • Multiple choice questions, quiz, Class test and students presentation.
2.	<ul style="list-style-type: none"> • To design an appropriate solution using the knowledge of the various managerial functions of planning, organizing, staffing, leading and controlling 	<ul style="list-style-type: none"> • Diagrammatic representation of the structures and discussion on the 	<ul style="list-style-type: none"> • Multiple choice questions, match
3	<ul style="list-style-type: none"> • To implement the solution given the constraints in the resources of the firm 	<ul style="list-style-type: none"> • composition, types and processing of cereals and millets, pulses, oilseeds and fruits and vegetables, videos showing gelatinization and retrogradation process, refining process of oils 	<ul style="list-style-type: none"> • the following, students presentation, quiz, class test focusing on short notes and definitions.
4.	<ul style="list-style-type: none"> • Evaluate the global context for taking managerial actions of planning, organizing and controlling 	<ul style="list-style-type: none"> • Theory classes and discussion on animal foods. Display of pictures or videos on meat, fish, egg and milk processing. 	<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations
5	<ul style="list-style-type: none"> • Integrate management principles into management practices. 		<ul style="list-style-type: none"> • Class tests, assignments, quiz, student presentations