

# **PROGRAMME PROJECT REPORT (PPR)**

## **Bachelors of Commerce (B. Com.)**



**MATS Centre for Distance and Online Education (MCDOE)**





**MATS University, Raipur, Chhattisgarh**

## MATS UNIVERSITY: VISION

To become a world-class Centre in providing globally relevant education. MATS will be the Global University, known for the quality academic programmes and outstanding faculty, products and services to student and clients independent of place and time constraints. MATS University will be a benchmark institution for lifelong partnership with students, the workforce and public and private enterprises. Building on its proud tradition, MATS university will extend educational opportunities to those who will make our state (Chhattisgarh), our nation and global society a better place to live and work.

## MATS UNIVERSITY: MISSION

To foster an intellectual and ethical environment in which the spirit and skills within MATS will thrive so as to impart high quality education, training, research and consultancy services with a global outlook and human values. To create and develop technocrats, entrepreneurs and business leaders who will strive to & improve the quality of human life. To create truly world class schools of Management Sciences, Engineering Sciences, Information Technology, Life Science, Basic and Applied Sciences, Humanities & Social Sciences and Life Skills.

 Dr. Umesh Gupta Professor	 Dr. Satya Kishan Associate Professor	 Dr. Sampada Bhawe Associate Professor	 Dr. Dharmendra Singh Assistant Professor
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## A. Mission and Objectives of the Programme:

**Mission:** The Institute of Open & Distance Education at MATS University is dedicated to delivering high-quality education through distance learning, ensuring that it meets the academic rigor of regular programme. The objective is to cultivate skilled business professionals who possess essential management and research competencies, enabling them to make well-informed business decisions in both entrepreneurial and corporate settings.

The B. Com., program is designed to provide comprehensive education using advanced infrastructure and technology, fostering the development of proficient professionals. It aims to enhance knowledge in commerce and related fields while encouraging students to explore entrepreneurial initiatives.

**Objectives:** The B. Com program equips students with the necessary knowledge and skills to pursue careers in finance and accounting, including roles such as Chartered Accountant, Company Secretary, Cost & Work Accountant, and Financial Analyst. Furthermore, it provides a strong foundation for higher education opportunities such as M. Com, MBA, CA, CFA, and ICWA. The curriculum includes specialized subjects in banking and computer applications, allowing students to select their preferred area of focus.

## B. Relevance of the Programme with University- Mission and Goals:

MATS University is committed to offering high-quality education that fosters intellectual growth, personal development, and ethical responsibility across various fields, including commerce, management, science, and the arts. The B. Com program, delivered through open and distance learning, enables students to:

- To provide world class education in business studies with a focus on innovation strategy and leadership



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A handwritten signature in blue ink, appearing to be "John".

A handwritten signature in blue ink, appearing to be "Dharmat".

- To nurture an entrepreneurial mindset and develop socially responsible business professionals
- To promote research and consultancy in emerging areas of business and economics

### **C. Nature of Prospective Target Group of Learners:**

This programme is specifically designed for students who are unable to pursue traditional on-campus education due to various constraints. The primary target groups include:

- Working professionals seeking to advance their careers.
- Homemakers who wish to continue their education.
- Students from rural areas with limited access to higher education institutions.
- Individuals who prefer distance learning due to financial or personal reasons.

### **D. Appropriateness of Programme to be Conducted in Open and Distance Learning Mode to Acquire Specific Skills and Competence:**

The open and distance learning mode of MATS University system places greater emphasis on the learner, where most of the instruction is delivered through distance mode with only a minimal component of face-to-face communication. Students will have the flexibility to learn at their own pace. They can access course materials and resources online and progress through the programme as per their convenience. It allows students to attend classes from anywhere, eliminating geographical barriers and offering more opportunities for students to learn and acquire specific skills and competencies. The Open and Distance Learning mode will provide an opportunity to learn in a technology-driven environment for the students where they can access online resources and learning materials, attend virtual classrooms, participate in online discussions, and engage with other students and faculty through various collaborative tools. This provides a highly immersive and interactive learning experience, helping students to develop critical thinking, analytical, and problem-solving skills.

This program is tailored to meet the educational needs of commerce students who require a flexible learning structure. The course aims to develop knowledge and skills essential for the commerce sector. Upon successful completion, students will be able to:

- Understand the fundamental aspects of entrepreneurship as a profession.
- Develop business plans for new ventures.
- Identify sources of capital for business growth.
- Gain foundational knowledge of human resource management.
- Recognize and uphold ethical responsibilities in business and society.



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- Communicate effectively through written and oral presentations.

## E. Instructional Design:

### Curriculum Design, Detailed Syllabi and Duration:

The B.Com., programme offered by the Institute of Open & Distance Education at MATS University spans 36 months (3 years), structured into six semesters. The curriculum follows a credit-based semester system for teaching, learning, and evaluation.

### Credit System:

Each course in the program carries a specific credit value, representing the learning hours required for completion. Typically, one credit corresponds to approximately 30 learning hours, which include self-study, assignments, projects, discussions, and multimedia learning resources.

For each course:

- 2 credit points require 60 learning hours.
- 4 credit points require 120 learning hours.

### Credit Points:

All courses under this programme offered by MCDOE carry a certain value as credit-points. A credit point expresses the learning hours required to study a certain unit of a course. One credit point is equivalent to 30 learning hours and these learning hours includes self-learning, contact classes, assignment, project and all the activities comes under the programme to accomplish the graduation degree. Total credits of the BCom programme are 132. The Teaching & Examination Scheme is as follows:

Srl. No.	Semester	Number of Credits
1	Semester – 1	22
2	Semester – 2	22
3	Semester – 3	22
4	Semester – 4	22
5	Semester – 5	22
6	Semester – 6	22
	<b>Total Credits</b>	<b>132</b>



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**Programme: Bachelor of Commerce (B. Com) Sem: I**

NHEQF Level: 5   Courses				Evaluation Scheme			Total Marks
Course Category	Course Sub Category	Course Name	Code	Credits	CIA	ESE	
Discipline Specific Core Courses (DSCC)	Major	Financial Accounting - I	ODL/BCOM DSC-001	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Business Law	ODL/BCOM DSC-002	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Business Organization	ODL/BCOM DSC-003	4	30	70	100
General Elective (GE)/ Interdisciplinary/ Multidisciplinary/Allied Courses	GE*	GE will be selected by students	ODL/GE 004	4	30	70	100
Skill Enhancement Course (SEC)/Internship	(SEC)	Computerized Accounting	ODL/SEC 003	2	15	35	50
Ability Enhancement Course (AEC)	AEC	Communicative English	ODL/AEC001	2	15	35	50
Value Added Course (VAC)/Indian Knowledge System (IKS)	VAC - Foundation	Yoga & Meditation (IKS)	ODL/VAC 001	2	15	35	50
<b>Total</b>				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>

\*List of GE Subjects for Semester I:

1. Computer System Architecture and Digital Electronics
2. CG me Paryatan
3. Nutrition for Health

Students have to select anyone of the above-mentioned subjects.



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**Programme: Bachelor of Commerce (B. Com) Sem: II**

NHEQF Level: 5   Courses				Evaluation Scheme			Total
							Marks
Course Category	Course Sub Category	Course Name	Code	Credits	CIA	ESE	
Discipline Specific Core Courses (DSCC)	Major	Financial Accounting-II	ODL/BCOM DSC-004	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Business Statistics	ODL/BCOM DSC-005	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Business Environment	ODL/BCOM DSC-006	4	30	70	100
General Elective (GE)/ Interdisciplinary/ Multidisciplinary/Allied Courses	GE*	GE will be selected by students.	ODL/GE - 013	4	30	70	100
Skill Enhancement Course (SEC)/Internship	SEC	Digital Marketing	ODL  /SEC 015	2	15	35	50
Ability Enhancement Course (AEC)	AEC	Negotiation Skills	ODL/AEC006	2	15	35	50
Value Added Course (VAC)/Indian Knowledge System (IKS)	VAC	Environmental Studies & Disaster Management	ODL/VAC 002	2	15	35	50
<b>Total</b>				22	165	385	550

\* List of GE Subjects for Semester II:

1. IT Skills
2. CG me Janjatiya Sanskriti
3. Intellectual Property Rights

Students have to select anyone of the above subjects.



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**Programme: Bachelor of Commerce (B. Com) Sem: III**

NHEQF Level: 5   Courses				Evaluation Scheme			Total
Course Category	Course Sub Category	Course Name	Code	Credits			Marks
					CIA	ESE	
Discipline Specific Core Courses (DSCC)	Major	Income Tax Law and Other Practices – I	ODL/BCOM DSC-007	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Micro Economics	ODL/BCOM DSC-008	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Business Mathematics or (MOOCs)	ODL/BCOM DSC-009	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Company Law & Practice or (MOOCs)	ODL/BCOM DSC-010	4	30	70	100
General Elective (GE)/ Interdisciplinary/ Multidisciplinary/Allied Courses	GE*	GE will be selected by students.		4	30	70	100
Skill Enhancement Course (SEC)/Internship	(SEC)	IT For Managers-Tally	ODL/BCOM SEC-024	2	15	35	50
<b>Total</b>				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>

\*List of GE Subjects for Semester III:

1. Fundamentals of Programming
2. Bharat ke Dharmik Paryatan Sthal
3. Food Toxicology & Adulteration

Students have to select anyone of the above subjects.



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**Programme: Bachelor of Commerce (B. Com) Sem: IV**

NHEQF Level: 5   Courses				Evaluation Scheme			Total
Course Category	Course Sub Category	Course Name	Code	Credits			Marks
					CIA	ESE	
Discipline Specific Core Courses (DSCC)	Major	Cost Accounting or Mooc	ODL/BCOM DSC-011	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Income Tax Law and Other Practices - II	ODL/BCOM DSC-012	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Corporate Accounting	ODL/BCOM DSC-013	4	30	70	100
Discipline Specific Elective Courses (DSEC)	Minor	GST Law and Custom Duty	ODL/BCOM DSE-001A	4	30	70	100
		Legal Aspect of Business	ODL/BCOM DSE-001B				
Ability Enhancement Course (AEC)	AEC	Judiciary and Important Legislatures	ODL/BCOM AEC-022	2	15	35	50
Value Added Course (VAC)/Indian Knowledge System (IKS)	VAC	Stress Management	ODL/BCOM VAC-003	2	15	35	50
Skill Enhancement Course (SEC)/Internship	(SEC)	Business Communication	ODL/BCOM SEC-036	2	15	35	50
<b>Total</b>				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>



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**Programme: Bachelor of Commerce (B. Com) Sem: V**

NHEQF Level: 5   Courses				Evaluation Scheme			Total
Course Category	Course Sub Category	Course Name	Code	Credits			Marks
					CIA	ESE	
Discipline Specific Core Courses (DSCC)	Major	Business Ethics and Corporate Social Responsibility	ODL/BCOM DSC-014	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Financial Market Institutions and Services	ODL/BCOM DSC-015	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Management Accounting	ODL/BCOM DSC-016	4	30	70	100
Discipline Specific Elective Courses (DSEC)	Minor	Financial Management	ODL/BCOM DSE-002A	4	30	70	100
		Principles of Marketing	ODL/BCOM DSE-002B				
Discipline Specific Elective Courses (DSEC)	Minor	Banking and Insurance	ODL/BCOMDSE-003A	4	30	70	100
		Advertising and Sales Management	ODL/BCOMDSE-003B				
Research Project (RP)/Major Project (MP)/Research Methodology (RM)/On Job Training (OJT)	(RP)	Internship / Project & Viva	ODL/BCOMRP-001	2	15	35	50
<b>Total</b>				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>



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**Programme: Bachelor of Commerce (B. Com) Sem: VI**

NHEQF Level: 5   Courses				Evaluation Scheme			Total
Course Category	Course Sub Category	Course Name	Code	Credits			Marks
					CIA	ESE	
Discipline Specific Core Courses (DSCC)	Major	Indian Economy and Arthashastra	ODL/BCOM DSC-017	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Investment on Stock Market	ODL/BCOM DSC-018	4	30	70	100
Discipline Specific Core Courses (DSCC)	Major	Accounting & Auditing	ODL/BCOM DSC-019	4	30	70	100
Discipline Specific Elective Courses (DSEC)	Minor	Business Management	ODL/BCOM DSE-004A	4	30	70	100
		Consumer Behaviour	ODL/BCOM DSE-004B				
Ability Enhancement Course (AEC)	AEC	Personality Development	ODL/BCOM AEC-038	2	15	35	50
Research Project (RP)/Major Project (MP)/Research Methodology (RM)/On Job Training (OJT)	(RP)	Project-Preparation of a Business Plan	ODL/BCOMRP-002	4	30	70	100
<b>Total</b>				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>



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## SEMESTER I

<b>Name of the Programme/Semester: B. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Financial Accounting– I</b>	<b>Subject Code: ODL/BCOM DSC-001</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** This course covers fundamental accounting principles, journal entries, ledger maintenance, financial statement preparation, depreciation concepts, and the distinction between capital and revenue expenditures.

### Course Outcome

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

1. Understand the basic concepts and principles of accounting such as the accounting equation, double-entry accounting, the accrual basis of accounting, and the matching principle.
2. Prepare journal entries, maintain ledger accounts, cash book and identify significance of financial reporting.
3. Prepare Trial balance & financial statements such as the trading, profit & Loss account, and balance sheet.
4. Understand the concept of depreciation and its importance in financial reporting, including the impact of depreciation on the financial statements.
5. Understanding capital & revenue expenditures and the rectification of errors.

### COURSE CONTENTS

#### Module I

Meaning and Scope of Accounting: Need for accounting, meaning, definition and functions, Book Keeping and Accounting, Accounting Vs. Book-keeping –Branches of Accounting, Users of accounting, limitations of accounting, Parties interested in accounting information. Accounting principles and Accounting Equation: Accounting principles, Postulates, Doctrines, Axioms, Accounting Standards- introduction, Assumptions, Conventions and Concepts Accounting Equation with practical problems.

#### Module II

Preparation of Journal, Ledger and Cash book: Double Entry System: Advantages and disadvantages, Debit and Credit, classification of Accounts. Preparation of Journal, Ledger, Cash book: Division of cash book with practical problems.

#### Module III

Trial Balance: Objects, Preparation, different methods of Preparing Trial Balance; Opening Entries and Closing Entries.

Final Accounts: Preparation of Manufacturing A/c, Trading and P&L A/c., Balance Sheet with adjustment entries.

#### Module IV

Depreciation: Nature, cause, basic factors, Objectives of Providing Depreciation, methods of depreciation, Fixed installment Method, Diminishing Balance Method, Change in Method of Depreciation.

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## Module V

Capital & Revenue: Classification of expenditure, Classification of Receipts with practical problems, Rectification of errors: Types of errors, error of detection with basic problems.

### Text books:

1. Financial Accounting : S.N. Maheswary and S.K. Maheswary
2. Double Entry Book Keeping : C. Mohan Juneja, R. Chawla
3. Financial Accounting : S.M Shukla
4. Financial Accounting : Dr. S.S. Khanuja
5. Fundamentals of Accounting : Dr. Umesh Gupta, Dr. S.K.Singh

### Reference materials:

1. Fundamentals of Accounts : V.J. Seantis
2. Advanced Accounts P & S: Basu and Das.
3. Journals and periodicals : Institute of Chartered Accountants of India.

<b>Name of the Programme/Semester: B. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Law</b>	<b>Subject Code: ODL/BCOM DSC-002</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies, and related matters.

### Course Outcomes:

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

1. Understand the nature and meaning of a contract.
2. Explain the essentials of a Valid Contract.
3. Contrast the knowledge of Special Contract and Nature of Special Contract.
4. Understanding the Nature of Sales of Goods Act.
5. Extend the knowledge of the fundamentals of the Negotiable Instrument Act.

## COURSE CONTENTS

### Module I

#### Law of Contract 1872:

Nature of Contract, Classification of Contracts, Essentials of a Valid, Contract, Offer &; Acceptance; Capacity of Parties, Free Consent.

### Module II

#### Essentials of a Valid Contract:

Consideration; Legality of Object, Agreements declared Void; Performance of Contract, Discharge of Contract; Remedies for Breach of Contract.

### Module III

**Special Contracts:** Indemnity; Guarantee, Bailment and Pledge: Agency, Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier Contracts of Guarantee - Meaning, Nature and Features - Types of Guarantees - Provisions relating to various types of Guarantees, Surety and Co-surety - Rights and Liabilities Discharge of surety from his liability.

#### Agency:

Agent and Principal - Creation of Agency - Ratification of Agency Classification of



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Agents - Relationship between Principal, Agent and Sub-agent – Agent's authority – Revocation and Renunciation - Rights, Duties and Liabilities of Agent and Principal - Termination of Agency

#### Module 4

**Sale of Goods Act 1930:** Formation of Contracts of Sale; Goods and their Classification, Price; Provisions relating to conditions and Warranties; Provisions relating to transfer of property or ownership; Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller - Remedial measures; Sale by non-owners.

#### Module 5

**Negotiable Instruments Act, 1881:** definition; features, Negotiation; Promissory Note; Bills of Exchange and Cheque, Parties to negotiable instruments; Holder and Holder in Due Course; Crossings of Cheque and its types, Dishonor and Discharge of Negotiable Instruments.

#### Text Books:

1. Business Regulatory Framework by Dr. O.P. Gupta

#### Reference books:

1. Business Laws - Balchandani
2. Business Laws - S.D.Geet and M.S.Patil
3. Business and Commercial Laws - Sen and Mitra
4. An Introduction to Mercantile Laws - N.D.Kapoor

<b>Name of the Programme/Semester: B. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Organization</b>	<b>Subject Code: ODL/BCOM DSC-003</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

#### Course Objective:

The course provides the basic theoretical knowledge to design the organizational structure of a company according to the mission, objectives, strategies, market and company product.

#### Course Outcomes

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

1. Define the nature and purpose of different types of organizations.
2. Explain the commercial, voluntary, public-sector processes.
3. Demonstrate basic concepts of organizational structure.
4. Differentiate advantages and disadvantages of centralized and decentralized organizations.
5. Integrate the main departments or functions of a business organization.

#### COURSE CONTENTS:

##### Module I

Nature & Scope of Business System, Objectives of Business and Social Responsibilities of Business, Organizing a Business: Forms of Ownership Organization Sole Proprietor, Partnership, Private & Public Ltd. Companies, Choice of suitable form of Business Organization.





## Module II

Public Sector, Central Government, Public Corporation, Local Government, Organization neither Public nor Private Sector, Clubs & Society, Cooperative Societies, Worker Cooperatives, Building Societies.

## Module III

Meaning, scope and evolution of commerce & industry Industrial Revolution- its effects. - Emergence of Indian MNCs & transnational corporations -Recent trends in the business world. Globalization & challenges for Indian Business in the new millennium.

## Module IV

Introduction: Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Business and Society Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.

## Module V

Marketing Functions: The Marketing Concept, Product Planning, Choice of Channels of Distribution, Advertising and Salesmanship. Financial Functions: Objectives and Scope, Estimation of Financial Requirements Long Term, Medium Term, Short Term, Sources of Finance.

### Text Books:

1. Business Organization and Management by Jallo, Tata McGraw Hill
2. Business Environment Text and Cases by F. Cherunilam
3. Business Organization and Management by Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

### Reference books:

1. Management & Organizations Behaviours: Modern Business Organization by S. A. Sherlekar
2. Industrial Organization Management: Sherlekar, Patil, Paranjpe, Chitale

Name of the Programme/Semester: B. Com - I	Branch: Business Studies
Subject: Computerized Accounting	Subject Code: ODL/SEC 003
Total Marks for Evaluation: 70	Credit: 02

**Course Objective:** The paper will primarily provide an exposure to the use of computerized accounting and office automation software in making business decisions.

### Course Outcomes:

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

1. Associate the basics of computer application in business.
2. Understand accounting with the help of accounting software.
3. Analyze & Solve business accounting problems with the help of accounting software.

## COURSE CONTENTS

### Module I

Introduction to Computer Concepts, Elements of computer, and Characteristics of a Computer, Classification of Computers, Basic Computer Architecture, Input-output Devices, and Software Concepts: Types of software, Software: its nature and qualities, Windows Operating System Functions.

### Module II

Features of Tally, creating a Company, Accounting masters, accounting ledgers, Accounting Groups, Accounting Vouchers, Purchase orders, Sales orders, Daybook.

### Module III





Inventory, Inventory masters, Stock Groups, Stock Items, Unit of Measure, Go down, Stock Summary, Ratio Analysis, Report.

**Text Books:**

1. Bansal, M., & Sharma, A. (n.d.). Computerized Accounting System. Sahitya Bhawan Publication: Agra. Retrieved from [www.sahityabhawanpublications.com](http://www.sahityabhawanpublications.com)

**Reference books:**

1. Dhiraj Sharma, (2008) Foundation of IT, Excel Books, New Delhi.
2. Bhatnagar. S.C, and K.V. Ramani, (2007) Computers and Information Management, Prentice Hall of India, New Delhi.
3. Martin. (2010) Principles of Data Base Management, Prentice Hall of India, New Delhi.
4. Tally in Simple Steps, Dreamtech Press.
5. Software Manuals of Accounting Package.

<b>Name of the Programme/Semester: B. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Communicative English</b>	<b>Subject Code: ODL/AEC 001</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 02</b>

**Course Objectives:**

This course aims to develop students' proficiency in grammar, writing, and reading skills while enhancing their ability to communicate effectively in business contexts. It also focuses on improving pronunciation, speaking skills, and overall language usage.

**Course outcomes:**

On successful completion of the course, the students will be able to

1. Demonstrate written and oral communication skills in English.
2. Make the students apply effective communication skills in a variety of public and interpersonal settings.
3. Recall the basics of grammar without error. The students will list the usage of parts of speech and avoid the common errors in spoken and written communication. The students will summarize and develop the appropriateness of grammar in speech and writing and use English language correctly and effectively.

**MODULE I**

Basic Grammar: Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Articles, Voice, Reported Speech. Comprehension Skills: Unseen Passage, Writing Skills: General principal of Writing, Improving Writing skills, Essentials of good Style Grammar and usage,

**MODULE II**

Writing business letter, importance and difference between personal and business letters, Circulars, Memos and notices, Report writing.

**MODULE III**

Definition of Reading, Reading: meaning and process, Components of Reading Skills, Improvement of Reading skills, Importance of Speaking skills, Pronunciation, Pause, Tone, Stress.

**TEXT BOOKS/ REFERENCE BOOKS:**

1. Professional Communication: Dr. T.N. Chhabra (Sun Indira Publication)



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2. Essentials of Business Communication, Rajendra Pal and J.S. Korlhalli (Sultan Chand & Son's)
3. Business Communication, K.K. Sinha (Galgotia Publishing Company)
4. Business Correspondence and Report Writing R.C. Sharma & Krishna Mohan (Tata Megrow Hill Publishing Company Limited).

<b>Name of the Programme / Semester: B. Com -</b>	<b>Branch: Business Studies</b>
<b>Subject: Yoga and Meditation</b>	<b>Subject Code: ODL/VAC001</b>
<b>Total Marks for Evaluation: 50</b>	<b>Credit :02</b>

### Course Objectives:

To enhance students' knowledge of Yoga, its holistic benefits, and healing power while providing practical experience and insights into ancient Yoga philosophy. Additionally, it aims to improve professional efficiency in the field of Yoga.

### Course Outcomes:

1. Students gain good knowledge on the concept of yoga.
2. Students know about the scientific benefits of various yogic practices
3. Students can perform practical skills proficiently
4. Students gain an awareness about the value of health & wellness through yoga
5. Makes the students more enthusiastic about further study/research in the field of Yoga

### COURSE CONTENTS:

#### Module I:

**Introduction to Yoga:** -Meaning and definitions of Yoga, History of Yoga, Importance of Yoga as art, science and philosophy, Yogic Diet

#### Module II:

**Philosophical Perspective of Yoga:** Yoga in Bhagavad Gita: Karma Yoga, Raja Yoga, Jnana Yoga and Bhakti Yoga, The 'Yoga Sutras' in general; its significance in life, Limbs/parts of yoga (Astanga Yoga) according to the 'Yoga Sutras', Concept of Ishwara; Ishwara in Yoga Philosophy

#### Module III:

**Yogic Practices for Health & Wellness:** Asana, its classification and effects Pranayama, its types and effects Kriya, Mudra and Bhandha: Procedure and Effects  
yoga Vs Physical Exercise

#### Module IV:

##### Human Consciousness & Meditation

Meaning & Definition of Human Consciousness. Need for Study of Human Consciousness. Current Crisis of Human Consciousness & Measures for meaningful

solution. The Theory of Meditation- Japa Meditation, Ajapajapa Meditation, Yoga Nindra, Tratak.

#### Practical

1 Credit (30 hours)



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**i. Suryanamskara – (12 counts)**

**ii. Asana**

- Standing:** -Tadasana, Ardhakatichakrasana, Ardhashakrasana, Trikonasana, Vrikshasana.
- Sitting:** - Vajrasana, Padmasana, Gomukhasana, Paschimottanasana, Shashankasana.
- Lying Supine Position:** - Shavasana, Setubandhasana, Chakrasana, Sarvangasana, Halasana.
- Lying Prone Position** - Makarasana, Bhujangasana, Shalabhasana, Dhanurasana, Naukasana.

**iii. Pranayama**

Nadishodhana, Suryaabhedana, Chandrabhedana, Shitali, Bhastrika, Bhramari.

**iv. Bandh & Mudra**

Jalandharabandha, Uddiyanabandha, Moolabandha, Yogamudra, Viparitkarnimudra, Shambhavimudra,

**v. Dhyana and its forms**

**Modes of Assessment (In -Semester):**

- Unit Test
- Class seminar presentation/Group discussion
- Seasonal Examination (Theory and Practical)
- Attendance and regularity
- Observation record during practical

**Reference Books:**

- Holistic Approach of Yoga- G. Shankar: Aditya Publishers
- Patanjali's Yoga Sutra – Translation and Commentary-Dr.P.V. Karambelkar: Lonavla
- Guidelines to Yogic Practices – M.L.Gharote: Lonavla
- Yoga and Indian Philosophy – Karel Werner: Motilal Banarsidass
- Yoga: The Path to Holistic Health- B.K.S. Iyenger: Dorling Kindersley Limited



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## GENERIC ELECTIVE I (SEM I)

### GE- Computer System Architecture and Digital Electronics

No.	Module Description
<b>1</b>	<b>Computer Organization</b>
1.1	Introduction of Computers, Characteristics of computers
1.2	Evolution of computer
1.3	Input unit, Output unit and Storage unit
1.4	Arithmetic Logic Unit (ALU), Control Unit (CU), Central Processing Unit (CPU)
1.5	System concepts
1.6	Classification of computers
1.7	Types of Memory: RAM, ROM, PROM, EPROM, EEPROM, Cache
<b>2</b>	<b>Digital System and Boolean Algebra</b>
2.1	Overview of digital systems and their application, number system: representation and conversion
2.2	Binary coded decimal (BCD) representation
2.3	Boolean algebra fundamentals
2.4	Basic Theorem and properties of Boolean algebra
2.5	Boolean function
2.6	Canonical and standard forms
<b>3</b>	<b>Gate-level Minimization</b>
3.1	Introduction
3.2	The map method
3.3	Karnough maps(K-maps) for simplifying boolean expressions.
3.4	product of sums simplification
3.5	Don't care condition
3.6	NAND and NOR implementation
<b>4</b>	<b>Computer Software</b>
4.1	Introduction to Software
4.2	Relationship between Hardware and Software
4.3	Types of Software
4.4	Logical System Architecture
4.5	Firmware, Middleware
4.6	Pre-written Software, Customized Software
4.7	Developing Customized Software
4.8	Software development Life cycle
4.9	Software Engineering
4.10	Introduction to Operating System, Functions of an operating systems
<b>5</b>	<b>Cyber Security</b>



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5.1	Cyber security: Introduction, Significance, Working of Cyber Security, Challenges, Cyber Laws
5.2	Types of cyber-attacks: malware, Phishing, DDoS, Password, Man in the middle, SQL Injections, Prevention from Cyber Attacks.
5.3	Future Trends in Cyber security: Artificial Intelligence and Machine Learning, Cloud Security, Internet of Things (IoT) Security, Quantum Security, 5G Security
5.4	Emerging Trends in Digital Media: Influencer Marketing, Omnichannel Marketing, Artificial Intelligence, Deep fake videos, Video Marketing, Metaverse, Chatbots

## GE- CG me Paryatan

### अनुक्रमणिका

माध्यम	विषय – छत्तीसगढ़ में पर्यटन – I	
<b>माध्यम – 1</b>	<b>छत्तीसगढ़ का सामान्य परिचय</b>	
	इकाई – 1 सामान्य परिचय	1-2
	इकाई – 2 भौगोलिक इतिहास	3-6
	इकाई – 3 संक्षिप्त जानकारी	7-10
<b>माध्यम – 2</b>	<b>छत्तीसगढ़ के प्रमुख पर्यटन स्थल</b>	
	इकाई– 4 पुरातात्विक	11-14
	इकाई– 5 ऐतिहासिक	15-18
	इकाई – 6 धार्मिक	19-21
<b>माध्यम – 3</b>	<b>छत्तीसगढ़ के प्रमुख राष्ट्रीय उद्यान</b>	22-27
	इकाई– 7 राष्ट्रीय उद्यान की जानकारी	22-25
	इकाई– 8 अभ्यारण्य	26-27
	इकाई– 9 प्रमुख नदिया	28-30
	इकाई– 10 जल प्रपात	31-38
<b>माध्यम – 4</b>	<b>छत्तीसगढ़ का पर्यटन मण्डल</b>	
	इकाई – 11 कार्य	39-40
	इकाई – 12 उपलब्धियाँ	41-42
	इकाई – 13 रासमगमन पथ	43-44
	इकाई – 14 महत्व	45-46

## GE- Nutrition for Health

### MODULE I Basic concepts in food and nutrition

- Basic terms used in study of food and nutrition.
- Understanding relationship between food, nutrition and health.
- Balanced diets, micro and macro nutrients.
- Functions of food-physiological, psychological and social.



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## MODULE II Nutrients

- Functions, dietary sources and clinical manifestations of deficiency/efficiency of the following nutrients: Carbohydrates, Lipids, Proteins, Milk & Milk products and Food Groups.
- Hypertension
- Obesity
- CHD
- Type 2 Diabetes
- Fat soluble vitamins-A, D, E and K.
- Water soluble vitamins- Thiamin, Riboflavin, Niacin, Pyridoxine, Folate, Vitamin B12 and Vitamin C Minerals – Calcium, Iron, Iodine and Zinc.

## MODULE III: Food Adulteration

- PFA definition of food adulteration.
- Adulterants in commonly consumed food items.
- Accidental contamination: botulism, staphylococcal and aflatoxin intoxication.
- Importance of food labels in processed foods and nutritional labeling.
- Food laws, regulations and standards- Codex Alimentarius - Prevention of Food Adulteration (PFA) Act - Agmark - Fruit Products Order (FPO) - Meat Products Order (MPO) - Bureau of Indian Standards (BIS) - MMPO – FSSAI.

## MODULE IV: Nutritional problems, and related nutrition programmes

- Etiology, prevalence, clinical features and preventive strategies of Under nutrition.
- National Nutrition Policy and Programmes- Integrated Child Development Services (ICDS) Scheme, Mid-day Meal Programme (MDMP), National Nutrition for Health programmes for prevention of Anaemia, Vitamin A deficiency, Iodine Deficiency Disorders.

## SEMESTER II

<b>Name of the Programme/Semester: B. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Financial Accounting– II</b>	<b>Subject Code: ODL/BCOM DSC-004</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

### Course Objective:

This course covers partnership accounting principles, including capital accounts, partnership deeds, and goodwill calculation. It explores accounting treatments for changes in partnership structure, such as admission, retirement, and death. The dissolution process, realization accounts, insolvency treatment, and the Garner vs. Murray rule are also examined. Additionally, students will gain proficiency in hire purchase accounting, including transaction recording, default handling, and repossession. The course also focuses on preparing and maintaining accounts for non-trading or not-for-profit organizations in compliance with relevant accounting standards.

### Course Outcomes

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

1. Understand partnership accounting principles, including capital accounts, partnership deeds, and goodwill calculation.
2. Apply accounting treatments for changes in partnership structure, covering admission, retirement, death, and goodwill adjustments.



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3. Analyse the dissolution process of a partnership firm, including realization accounts, insolvency treatment, and the Garner vs. Murray rule.
4. Demonstrate proficiency in hire purchase accounting, including transaction recording, default handling, and repossession accounting.
5. Prepare and maintain accounts for non-trading or not-for-profit organizations in compliance with relevant accounting standards.

## **COURSE CONTENTS:**

### **Module I**

Partnership Accounts- Basic Principles: Meaning of partnership, Partnership deed, Accounting Treatment in the absence of Partnership Deed- Adjustments after closing accounts, Profit and loss Adjustment Account, Fixed and Fluctuating Capitals, Goodwill, Different methods of calculating Goodwill.

Partnership Accounts: Admission: - Calculation of profit-Sharing Ratios, sacrificing Ratio, New Ratio, Treatment of Goodwill in Different Cases, Revaluation of assets and liabilities, accounting entries, Memorandum Revaluation Account.

### **Module II**

Partnership Accounts- Retirement and Death: Calculation of Gaining Ratio, Treatment of JLP and settlement of accounts.

### **Module III**

Dissolution of Partnership Firm: Accounting Treatment, Settlement of Accounts, Realization Account, Dissolution due to insolvency of one or more or all partners. Garner Vs. Murray Rule.

### **Module IV**

Accounting for Hire Purchase System - Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession

### **Module V**

Accounting for Non -Trading or Not for Profit Organisations/Institutions.

### **Text Books:**

- 1) Financial Accounting by P C Tulsian
- 2) Advanced Accountancy by S P Jain and K L Narang
- 3) Financial Accounting, Lal, Jawahar and Seema Srivastava
- 4) Financial Accounting, S. N. Maheshwari
- 5) Business Accounting by Dr. S. K. Singh and Prof. (Dr.) Umesh Gupta

### **Reference Books:**

- 1) Financial Accounting by Chandrashekar Salimath and Pandit Bilamge
- 2) Financial Accounting by S S Hanchinal and Chandrashekar sheelvanth
- 3) Financial Accounting by B S Raman
- 4) Financial Accounting by G B Baligar



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<b>Name of the Programme/Semester: B. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Statistics</b>	<b>Subject Code: ODL/BCOM DSC-005</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The course aims to familiarize students with the applications of Statistical techniques in business decision making.

### Course Outcomes

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

1. Define knowledge of introductory statistics its scope and importance in various areas as well as knowledge of various types of data.
2. An understanding to interpret measures of central tendency and interpretations.
3. Apply statistical techniques to analyze and interpret real-world business data.
4. Analyze statistical results and draw meaningful conclusions.
5. Critically assess the probability statement and the notion of conditional probability including the concept of Bayes' Theorem.

### COURSE CONTENTS:

#### Module II

##### Introduction to Statistics:

Meaning, definition, importance, functions and limitations of statistics – Collection of Data - Primary and Secondary data. methods of collecting primary and sources of secondary data: units of enquiry, ways of collection of data, frequency distribution-tabulation Diagram and graphic presentation of data.

#### Module II

##### Measures of Central Tendency:

Definition, objectives and characteristics of measures of central tendency, Partition value and dispersion.

#### Module III Correlation:

Meaning, Definition and use of correlation: Types of correlation-Karl Pearson's correlation coefficient-Spearman's Rank correlation, Concurrent deviation method, Regression analysis: Comparison between correlation and regression equations.

#### Module IV Index Number:

Meaning, definition and importance of index number, Methods of construction of Index Numbers, Price Index numbers, Quantity Index number, Test of Adequacy of Index Number- Factor reversal test, Time Reversal test, Cost of living Index Numbers, Limitation of Index Numbers.

#### Module V PROBABILITY:

Meaning and definition, Theories of probability-Addition, Multiplication and conditional laws of probability.

### Text Books:

1. Statistical Methods :S.P. Gupta
2. Statistics: Theory methods and application :D.C. Sancheti, V.K. Kapoor
3. Fundamental of statistics ;D.N.Elhance

### References:

1. An Introduction To Statistical Method :C.B. Gupta, Vijay Gupta
2. Probability: Schaum's Outline :Seymour Lipschutz, Marc Lipson
3. Essential Statistics :Y. B. Rao



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<b>Name of the Programme/Semester: B. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Environment</b>	<b>Subject Code: ODL/BCOM DSC-006</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To provide knowledge of the environment in which businesses operate, the economic operational and financial framework.

**Course Outcomes**

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

1. Explain the environment in which businesses operate the economic operational and financial framework.
2. Interpretation of the various constituents of the local and global business environments.
3. Categorize study of liberalization, privatization and globalization.
4. Contrast the procedural aspects of various forms of Business Organizations in India.
5. Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.

**COURSE CONTENTS:**

**Module I**

Meaning of business, scope and objectives Business, business environment, Micro and Macro environment of business (social, cultural, economic, political, legal technological and natural) Impact of these factors on decision making in organization. Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

**Module II**

Meaning, component of natural environment, impact of natural environment on business decisions. Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

**Module III**

Characteristics of Indian economy, factors affecting economy, economic resources, impact of liberalization, privatization and globalization on Indian business. Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

**Module IV**

Meaning impact of fiscal monetary policy, Exim policy and industrial policy, Industrial Policy 1991, Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

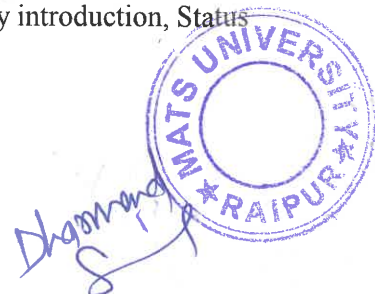
**Module V**

Meaning, features, impact of technology on business, management of technology Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology.

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**Text Books:**

1. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.

**Reference Books: -**

1. Pandey GN, Environment Management, Vikas Publishing, New Delhi
2. Paul Justin, Business Environment: Text and Cases, Tata McGraw Hill, New Delhi
3. Saleem Sheikh, Business Environment, Pearson Education, New Delhi
4. Vivek Mittal, Business Environment, Excel Books, New Delhi

<b>Name of the Programme/Semester: B. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Digital Marketing</b>	<b>Subject Code: ODL/SEC 015</b>
<b>Total Marks for Evaluation: 35</b>	<b>Credit: 02</b>

**Course Objectives**

To understand the basic Concepts of Digital marketing and the road map for successful Digital marketing strategies.

**Course Outcome**

1. Understand the fundamentals of Digital Marketing.
2. Articulate innovative insights into digital marketing enabling a competitive edge.
3. Understand how to create and run digital media-based campaigns.
4. Identify and utilize various tools such as social media etc.

**COURSE CONTENTS:****Module I**

Fundamentals of Digital marketing & Its Significance, Traditional marketing Vs Digital Marketing, Evolution of Digital Marketing, Digital Marketing Landscape, Key Drivers, Digital Consumer & Communities, Gen Y & Netizen's expectation & influence wrt Digital Marketing.

**Module II**

The Digital users in India, Digital marketing Strategy- Consumer Decision journey, POEM Framework, Segmenting & Customizing messages, Digital advertising Market in India, Skills in Digital Marketing, Digital marketing Plan.

**Module III**

Terminology used in Digital Marketing, PPC and online marketing through social media, Social Media Marketing, SEO techniques, Keyword advertising, Google web-master and analytics overview, Affiliate Marketing, Email Marketing, Mobile Marketing

**Module IV**

Display adverting, Buying Models, different type of ad tools, Display advertising terminology, types of display ads, different ad formats, Ad placement techniques, Important ad terminology, Programmatic Digital Advertising. Case Study-1-Airtel Fashion Shoot

**Text Books:**

1. Digital Marketing –Kamat and Kamat-Himalaya



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2. Marketing Strategies for Engaging the Digital Generation, D. Ryan,
3. Digital Marketing, V. Ahuja, Oxford University Press

Reference books:

1. Digital Marketing, S.Gupta, McGraw-Hill
2. Quick win Digital Marketing, H. Annmarie, A. Joanna, Paperback edition

<b>Name of the Programme/Semester: B. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Negotiation Skills</b>	<b>Subject Code: ODL/AEC 006</b>
<b>Total Marks for Evaluation: 35</b>	<b>Credit: 02</b>

**Course Objectives**

- To understand the basics of negotiation skills & perspectives of negotiation
- To know the ability of bargain
- To discuss the different types of competencies in communication

**Course Outcome**

1. Execute proven tactics for negotiation
2. Refine personal negotiation style
3. Improve ability to bargain successfully and ethically in any situation

**COURSE CONTENTS:**

**Module I**

Negotiation – Concept, Key Negotiation Concepts, Perception and Cognition in Negotiation, Negotiation Process, Conflict and Negotiation Strategy Types - Distributive Negotiation; Integrative Negotiation; Multiple Phases and Multiple Parties, Preparation for a deal; Table tactics; Frequently asked tactical questions; Barriers to Agreement; Mental Errors in reaching an agreement.

PEDAGOGICAL APPROACH: Lecture Method, Case study and Assignments

**Module II**

Negotiation Skills - Negotiating as an organizational capability; skills of an effective negotiator, Negotiation and IT; ethics in negotiation; cultural differences in negotiation styles; gender in negotiations; context of mediation; negotiation as persuasion. Developing power, decision trees, and psychological tools. Practical practice of negotiation PEDAGOGICAL APPROACH: Lecture Method, Case study and Role Play

**Text Books:**

1. Michael A. Wheeler. (2003). Negotiation. Harvard Business Essential Series
2. David S. Hames. (2012). Negotiation: Closing Deals, Settling Disputes, and Making Team Decisions. Sage Publications
3. C.S Rayudu, "Communication" Himalaya Publishing House, 2012

**Reference books:**

1. David Campbell. (2015). Guerrilla Business Negotiation Techniques
2. Jack Welch and Suzy Welch. (2009). Winning: The Ultimate Business How-to-Book Harper Collins

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<b>Name of the Programme/Semester: B. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Environmental Studies &amp; Disaster Management</b>	<b>Subject Code: ODL/VAC 002</b>
<b>Total Marks for Evaluation: 50</b>	<b>Credit: 02</b>

**Course Objectives: -**

This course aims to enhance students' understanding of environmental systems, climate change, disaster management, and public health while emphasizing sustainability and preventive measures. It also promotes a healthy lifestyle through Yoga, physical exercise, and well-being practices.

**Course Outcome: -**

After completing this course, students will be able to:

1. Understand environmental components, ecosystems, pollution, and relevant environmental laws.
2. Analyze the causes and impacts of climate change, urbanization, and sustainable development strategies.
3. Identify various types of disasters, assess risks, and apply disaster management frameworks.
4. Gain knowledge about public health, disease transmission, prevention, and control measures.
5. Adopt a healthy lifestyle by integrating Yoga, physical exercise, and wellness practices for overall well-being.

**COURSE CONTENTS:**

**Module-I (Environment)**

The Atmosphere, Lithosphere, Hydrosphere, Biosphere. Ecosystem: Energy flow in the ecosystem Biogeochemical Cycle: Water Cycle, Carbon Cycle, Nitrogen Cycle Pollution: Water Pollution, Air Pollution, Soil Pollution, Radiation Pollution, Industrial Pollution, Light Pollution, Sound Pollution. Environmental Laws: (Water Act 1974, Air act 1981, The Wildlife Protection Act 1972, The Environment Protection Act 1986), The Forest Conservation Act 1980.

**Module-II (Climate Change & Sustainable Development)**

Population Ecology: Individuals, Species, Population, Community (01 Period) Human Population Growth, Population Control Methods (01 period) Urbanization and its effect on society (01 Period) Climate Change: Cause, Effect, Global Warming, Carbon Footprint and environmental protection (05 Periods) Step taken towards Sustainable Development: Ban of single-use plastic automobile Scrapping Policy, Promotion of Electrical Vehicles, Brief idea on Sustainable Development Goals (SDGs), Agenda 21 of Rio Earth Summit.

**Module -III (Disaster Management)**

Disaster Management: Types of Disasters (Natural and Man-made and their cause and effect) Vulnerability Assessment and Risk Analysis: Vulnerability to various disasters (Flood,



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Cyclone, Earthquake, Heat waves and Lightning) Institutional Framework: Institutional arrangements for disaster management (National Disaster Management Authority (NDMA), Chhattisgarh State Disaster Management Authority (CSDMA), District Disaster Management Plan-(DDMP) Raipur. Preparedness Measure and Survival skills adopted during and after disaster

#### **Module –IV (Public Health Management)**

Brief idea on Epidemics and Pandemics Non-Communicable Diseases with special reference to cardiovascular diseases, Cancer, Hypertension and Obesity and their prevention.

Communicable Diseases with special reference to Covid-19, Flu, Hepatitis, AIDS and Tuberculosis and their transmission Dynamics of Disease Transmission: Mode of transmission (Direct/Indirect), Events after infection: Immunity (Active vrs Passive, Innate vrs Acquired, Herd Immunity), Incubation Period. Prevention of Epidemics/Pandemics Disease: Preventing Measures (Quarantine, Sanitization, Personal Protective measures such as Hand Washing and use of protective devices, Vaccination); Control Measures (Surveillance, Isolation, Contact Tracing) Life Style Management (Diet, Physical Exercise, Yoga and sleeping habit)

#### **Text Book**

1. Environment & Ecology – Dr. R. Rajagopalan
2. Climate Change and Sustainable Development – P.R. Shukla
3. Disaster Management – Jagbir Singh
4. Public Health & Preventive Medicine – K. Park

#### **Reference Book:**

- Environment and Disaster Management Ecology Climate Change Biodiversity, 3<sup>rd</sup> Edition, by D.R Khullar
- An Introduction to Disaster Management Natural Disasters and Man Made Hazards, 3<sup>rd</sup> Edition by S. Vaidyanathan
- Environment, Disaster Management Climate Change, by Dr. Y. K. Sharma & P. Jain.
- Environmental Studies and Disaster Management by Rajneeta Soni



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## GENERIC ELECTIVE (SEM II)

### GE- IT Skills

No.	Module Description
<b>1</b>	<b>Word Processing</b>
1.1	Working With Document: Opening, Saving and Editing Files, Inserting, Deleting Files
1.2	Margins: Converting Files to Different Format Using Tools Bar
1.3	Page Style, Alignment -Indents, Line Space, Border and Shading
1.4	Header and Footer Setting
1.5	Drawing: Inserting Clip Arts Pictures/Files Etc.
1.6	Word Completion: Spell Checks
1.7	Mail Merging
<b>2</b>	<b>Spread Sheet</b>
2.1	Spread Sheet and Its Applications
2.2	Working With Spreadsheet: Opening, Saving, File Setting
2.3	Spreadsheet Addressing: Rows, Columns and Cells, Referring Cells
2.4	Inserting Data: Insert Cells, Columns, Rows and Sheets
2.5	External Files: Frames Clipart, Pictures etc.
2.6	Formula Tab
<b>3</b>	<b>Presentation</b>
3.1	Introduction To Presentation: Opening New Presentation
3.2	Selecting Presentation Layout
3.3	Adding Text To The Presentation
3.4	Header And Footer
3.5	Slide Layout
3.6	Adding Graphics To The Presentation, Setting Animation And Transition Effect
<b>4</b>	<b>HTML Basics</b>
4.1	Introduction Of HTML, Elements Of HTML
4.2	Attributes, Headings, Paragraph, Styles Of HTML
4.3	CSS, Tables
4.4	HTML Class, Id
4.5	HTML Responsive
4.6	HTML Forms
<b>5</b>	<b>Web Designing</b>
5.1	Introduction to Web Designing Tool
5.2	Admin and General Site Settings
5.3	Writing Post and Formatting Text



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5.4	Publishing a Post
5.5	Adding Image and Managing Media Library and Creating Links

GE- CG me Janjatiya Sanskriti

### अनुक्रमणिका

माध्यम	विषय
माध्यम - 1	<b>छत्तीसगढ़ की जनजातियाँ</b> इकाई - 1 1-5 <ul style="list-style-type: none"> <li>परिभाषा</li> <li>विशेषताएँ</li> </ul> इकाई - 2 6- 15 <ul style="list-style-type: none"> <li>प्रमुख जनजातियों के नाम</li> <li>कला और संस्कृति</li> </ul> इकाई - 3 16- 24 <ul style="list-style-type: none"> <li>छत्तीसगढ़ राज्य में अनुसूचित जनजातियों की सूची</li> <li>जनजातीय विकास एवं सरकारी योजनाएँ</li> </ul>
माध्यम - 2	<b>जनजातीय विकास</b> इकाई - 4 25- 28 <ul style="list-style-type: none"> <li>जनजातीय विकास के मुख्य पहलू</li> <li>जनजातीय विकास में चुनौतियाँ</li> </ul> इकाई - 5 29- 35 <ul style="list-style-type: none"> <li>जनजातीय विकास के लिए नीतियाँ और कार्यक्रम</li> <li>छत्तीसगढ़ में जनजातीय विकास</li> </ul> इकाई - 6 36- 41 <ul style="list-style-type: none"> <li>औद्योगिकीकरण और शहरीकरण का जनजातीय समाज पर प्रभाव</li> <li>जनजातीय समाज के संरक्षण और संवर्धन की योजनाएँ</li> </ul>
माध्यम - 3	<b>जनजातीय सामाजिक संगठन</b> इकाई - 7 42- 45 <ul style="list-style-type: none"> <li>जनजातीय सामाजिक संगठन का महत्व</li> </ul> इकाई - 8 46- 55 <ul style="list-style-type: none"> <li>जनजातीय समाज की संरचना और पारिवारिक व्यवस्था</li> <li>छत्तीसगढ़ में जनजातीय महिलाओं की स्थिति और उनकी भूमिका</li> </ul>

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	<p>इकाई - 9 56- 61</p> <ul style="list-style-type: none"> <li>जनजातियों में अंतर्जातीय और अंतरजातीय संबंध</li> </ul>
<b>माध्यम - 4 छत्तीसगढ़ के आभूषण, वाद्ययंत्र, व्यंजन</b>	<p>इकाई - 10 62 - 65</p> <ul style="list-style-type: none"> <li>आभूषण का सामान्य परिचय</li> <li>प्रमुख जनजातीय आभूषण</li> </ul> <p>इकाई - 11 66- 72</p> <ul style="list-style-type: none"> <li>छत्तीसगढ़ के प्रमुख जनजातीय वाद्ययंत्र</li> </ul> <p>इकाई - 12 73- 79</p> <ul style="list-style-type: none"> <li>छत्तीसगढ़ का पारंपरिक भोजन और व्यंजन</li> <li>त्योहार से जुड़े विशेष व्यंजन</li> </ul>
<b>माध्यम - 5 छत्तीसगढ़ की लोककला एवं संस्कृति</b>	<p>इकाई - 13 80-87</p> <ul style="list-style-type: none"> <li>छत्तीसगढ़ का जनजातीय हस्तशिल्प एक विस्तृत परिचय</li> <li>छत्तीसगढ़ की पारंपरिक वेशभूषा</li> </ul> <p>इकाई - 14 88- 92</p> <ul style="list-style-type: none"> <li>छत्तीसगढ़ के लोकगीत, कहानियाँ और मौखिक परंपराएँ</li> <li>आधुनिक समय में जनजातीय संस्कृति पर पड़ता प्रभाव</li> </ul>



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## **GE- INTELLECTUAL PROPERTY RIGHTS**

### **Module I**

History of IPR in India, Introduction to Intellectual Property; Types of IP; Forms of IPR, Protection of IPR, Benefits and Problems of IPR. World Trade Organization (WTO), GATT, TRIPS, World Intellectual Property Rights Organization (WIPO).

### **Module II**

History of Indian Patent System and Law; Patent Authorities, Patent: Requirements, Types, Patentable and Non-Patentable items; Patent file procedures; Patents in India. Plant Breeder's Right (PBR), Requirement s of PBR, Farmer's Privilege, Farmer's Right, Need for PBR, Advantages and disadvantages of PBR, ITPGRFA.

### **Module III**

Patent: Living organisms, biological materials, Importance in biology and biotechnology, social issues, Controversies.

### **Module IV**

Introduction to bioethics, Bioethics and its relation to other branches, Application, genetically modified food and crops, possible health outcomes, Regulation of GM foods. Cloning: Animal and Human Cloning, Reproductive and Therapeutic cloning, Problems and applications, Ethical and legal aspects of cloning.

### **Module V**

Clinical trials, Benefits and risks, Ethical issues involving human participation; Ethical implications of Human Genome project. Biosafety: Introduction, Need, Applications, Levels of biosafety, Biosafety guidelines and regulations framework in India. Hazardous materials: Handling and Disposal; Good Laboratory Practices, Good Manufacturing Practices.

### *Suggested Readings:*

- BioethicsandBiosafety:MKSatheesh
- BiotechnologyandPatentProtection:BeierFK,Crespi RSandStraus
- IntellectualPropertyRightsonBiotechnology:SinghK
- BiotechnologyExpandingHorizons:BDSingh
- TextbookofBiotechnology:RCDubey



## SEMESTER III

<b>Name of the Programme/Semester: B. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Income Tax Law and Other Practices– I</b>	<b>Subject Code: ODL/BCOM DSC- 007</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The course objective is to provide a comprehensive understanding of income tax laws and regulations, including the concepts of income, residential status, and tax liability. Additionally, the course aims to cover the taxation of specific income sources such as salaries, house property, business profits, capital gains, and other sources. Finally, the objective is to equip students with the knowledge and skills to effectively compute and analyze income tax for various income sources.

### Course Outcomes:

After completion of the course, learners will be able to: -

1. Understanding about the basic concept of Income Tax.
2. Understanding the provisions relating to residential status and incidence/charge of Tax
3. Evaluating the total income under five Heads of Income i.e. Salaries, House Property, Profits & Gains from Business & Profession, Capital Gains and Other Sources.
4. Acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
5. Enable the students in familiarizing the income tax provisions and to compute tax liability.

## COURSE CONTENTS

### Module I

**Basic concepts:** Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, avoidance and tax planning. - Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income.

### Module II

**Income from Salaries** – Definition- features – composition of salary income – treatment of P.F. – Allowances – perquisites – rent-free accommodation – treatment of other items in salary – deductions – tax rebate.

### Module III

**Income from house Property** – computation of annual value – deductions from house property comprehensive problems; self-occupied houses –house deemed to be let out – house let out and self-occupied – let out house property.

### Module IV

**Profits and gains of business including a provision relating to specific business**– computation of business income from adjustment – computation of business income from profit and losses - computation of income from legal, medical and accounting profession



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## Module V

**Capital gains**– Basis of charge, Capital Assets, Transfer of Capital Assets, Computation of capital gains, Exemptions U/S 54, 54B, 54D, 54EC, 54F, problems on capital gains.

**Other sources**– incomes taxable under this head, securities, types of securities -Rules for grossing up, Ex-interest securities Cum-interest securities, problems on income from other sources.

### Text Books:

1. Income Tax laws and practice : H.C. Mehrotra and Goyal
2. Income Tax Law and Accounts : Dr. D.S. Mukherjee, Dr. P.K. Jain
3. Income Tax laws and Practice : V.K. Singhanian
4. Income Tax : Girish Ahuja

### Reference Book:

1. Income Tax : Bhagawati Prasad
2. Direct Taxes : B.B. Lal
3. Income Tax : Shreepa Seklecha
4. Direct Taxes- Law and practice : Bhagwati Prasad
5. Income Tax : Gaur and Narang

<b>Name of the Programme/Semester: B. Com</b>	<b>Branch: Business Studies</b>
<b>- III</b>	
<b>Subject: Micro Economics</b>	<b>Subject Code: ODL/BCOM DSC- 008</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

### Course Objective:

To provide detailed analysis of microeconomic theory including introductory basic principles such as scarcity, choice, and maximization theory for the individual, the firm, and government entities. Discuss the language and methodology used in the discipline of microeconomics.

### Course Outcomes

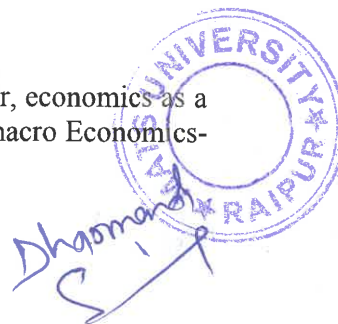
1. Recall and explain key economic concepts and definitions proposed by Adam Smith, Marshall, and Robbins.
2. Analyze the theories of demand, supply, and elasticity, and evaluate the factors influencing market behavior.
3. Apply economic principles to real-world scenarios in microeconomics and macroeconomics.
4. Evaluate cost and revenue structures to assess business decision-making and market outcomes.
5. Synthesize the theories of rent, wages, interest, and profit to understand income distribution and factor markets.

### COURSE CONTENTS:

#### Module- I

**Introduction:** Economics in views of Adam Smith, Marshall, Robbins, their definitions and its analysis.

**The Economic Problem,** Production Possibility Curve, scope, subject matter, economics as a science and an art **Basic concepts used in Economic Analysis:** Micro and macro Economics-



Meaning, Definition, Importance and Limitations, merits and demerits

## Module- II

**Theory of Demand:** Utility Analysis: Basic assumptions of marginal utility analysis, Law of Diminishing Marginal Utility, Statement of the Law; Diminishing Marginal Utility curve, Limitations of the law.

**Demand:** meaning, types of demand, Factors affecting demand, demand curve, reasons for downward slope of demand curve, exceptional demand curve, Law of Demand, limitations of the Law, Increase and decrease in demand, expansion and contraction of demand. Elasticity of Demand and its types.

**Supply:** Meaning of supply, Law of Supply, elasticity of Supply, causes of changes in supply, supply function

## Module- III

**Theory of Production:** concept, definitions, Law of variable proportions: assumptions, isoquant curve

**Scale of Production:** economies and diseconomies of large scale production. Internal and external economies; advantages and disadvantages of small scale production.

## Module- IV

**Cost & Revenue Analysis:** Concepts of cost of Production; Nominal and Real cost; Economic Costs; Implicit and Explicit costs ; Alternative Costs ; Opportunity Costs.

**Short run and Long run cost curves:** Relation between average costs , marginal costs and total costs ; shapes of SAC , SMC , STC , LAC , LMC , LTC.

**Revenue :** Marginal Revenue and Average Revenue, its meaning, relationship between AR and MR .

**Market Forms:** Perfect competition market, monopoly market, monopolistic market, their features; Price and Output determination under the various market forms; Oligopoly with and without product differentiation; Kinked demand curve, price discrimination

## Module- V

**Marginal Productivity theory: Rent:** Meaning, Definition, The Ricardian theory and modern theory, Concept of Quasi Rent

**Wages:** Meaning Definition, Real and Nominal Wages, Modern theory of wages.

**Interest:** Meaning, Definition and Keynes' Liquidity Preference theory of Interest.

**Profit:** Meaning, Definition, Gross and Net Profit significance.

## Books recommended:

1. Micro Economics by K.P.M Sundaram & E.N. Sundaram
2. Essentials of Micro Economics by P.L. Mehta
3. Micro Economics by Deepashree
4. Micro Economics: M.M. Jhingan
2. Business Economics : V C Sinha, Sahitya Bhavan Publications, Agra
3. Business Economics : P N Chopra, Kalyani Publications,

## Reference Materials

- RBI bulletin; Indian Economy magazine, The Economic Times

<b>Name of the Programme/Semester: B. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Mathematics</b>	<b>Subject Code: ODL/BCOM DSC- 009</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>



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**Course Objective:** To introduce the basic concepts of Business Mathematics with special applications to business and economic situation.

**Course Outcomes:**

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

1. Identify and explain key economic principles and their application in business decision-making.
2. Summarize and apply the rules and methods for calculating determinants and matrix operations.
3. Use quantitative reasoning to analyze and interpret financial data and make informed financial decision.
4. Integrate linear programming techniques with real-world constraints to develop efficient transportation plans.
5. Analyze exponential and logarithmic functions to determine growth rates, decay rates, and compounding factors in tax and economic scenarios.

**COURSE CONTENTS**

**Module I**

Averages, Ratio & Proportion, Percentage and Discount

**Module II**

Matrices and determinants: Determinants, Calculation of value of determinants up to third order; Properties of Determinants. Definition of a matrix, Types of matrices, Addition and subtraction of Matrices, Scalar multiplication, Matrix multiplication. Adjoint of a matrix. Finding inverse through adjoint of matrix. Solution of a system of linear equations having unique solution and involving not more than three variables.

**Module III**

Simple Interest and Compound Interest: Concepts of present values and amount of annuity, Profit & Loss.

**Module IV**

Linear Programming: Formulation of LPP: Graphical Method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

Transportation Problem: Concept and Practical problems

**Module V**

Theory of Indices and Logarithms.

**Text Books:**

- |                               |                              |
|-------------------------------|------------------------------|
| 1. Business Mathematics       | :D. C. Sancheti, V.K. Kapoor |
| 2. Mathematics and Statistics | :Suranjan Saha               |
| 3. Business mathematics       | : S.M Shukla                 |

**Reference Books:**

1. Business Mathematics-J.K. Singh, 2009, Himalaya Publishing House.
2. Mathematics for Business and Economics- J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGraw-Hill Publishing Company Ltd.



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<b>Name of the Programme/Semester: B. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Company Law and Practices</b>	<b>Subject Code: ODL/BCOM DSC- 010</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

**Course Outcomes:**

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

1. Understand the legal provisions regarding the incorporation.
2. Explain the provisions of different legal documents.
3. Outline the modes for source of capital and Books of Accounts.
4. Identify the roles and responsibilities Key Managerial Personnel.
5. Analyze the significance of Corporate Meeting procedure.

**COURSE CONTENTS:**

**Module I**

**Introduction:** Company form of organization, nature, concepts, and scope; An introduction to Companies Act and its various amendments; Types of Companies: Limited Companies, Unlimited Companies, Private and Public Companies, Statutory Companies Corporate Veil and lifting corporate veil.

**Formation of Companies:** Promotion, Company Promoters; Incorporation; Company Registrar, Registration; Capital, Subscription, Certificate of incorporation, certificate of Commencement of Business.

**Module II**

**Legal Documents in a company:** Memorandum of Association: -Definition, Clauses, Provisions and

Procedures for Alteration, Articles of Association: - Definition, Contents, Provisions and Procedures for Alteration, Distinction between Memorandum and Articles of Association.

**Prospectus:** -Contents, Statement in lieu of prospectus, Prospectus by Implication.

**Module III**

**Share Capital & Debentures:** Types of Shares, Kinds of Share Capital, buy back of shares, Allotment and Forfeiture, Calls on Shares- Issue of shares at par, discount and premium, Bonus shares, Right Shares, Sweat Equity Shares. Share Certificates, Share Warrant, Register of members, Index of members, Transfer and Transmission of shares, De-metallization of Shares, Debenture –Definition, Types, Rules Regarding Issue of Debenture.

**Module IV**

**Company Administration & key managerial personnel:** Directors (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel



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(Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

**Secretary:** Meaning and definition, Position and appointment, rights, duties, liabilities, qualifications and removal.

#### Module V

**Corporate Meetings & Resolution** -Shareholder and Board, Types of Meetings –Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions.

#### Text Books:

1. Company Law: Avatar Singh
2. Company law and Secretarial practice: N.D. Kapoor.
3. Guide to Company Law: Ramaiya, A, Wadhwa, Nagpur, 2000
4. Principles of Company law: M.C. Shukla and Gulshan
5. Secretarial practice: M.C. Kuchal

#### Text books:

1. Puliani, Ravi and Mahesh Puliani, Corporate Laws, Bharat Law House Private Ltd., New Delhi, Sept
2. Gulshan, S.S. and G.k. Kapoor Corporate and Other Laws, New Age International (Paper)

#### Reference Books:

1. Corporate Laws (Taxman), Majumdar & C.K.Kapoor.
2. Bare Acts - Corporate Laws, Taxman

<b>Name of the Programme/Semester: B. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: IT for Managers -Tally</b>	<b>Subject Code: ODL/BCOM SEC-024</b>
<b>Total Marks for Evaluation: 35</b>	<b>Credit: 02</b>

#### Course Objective:

The Subject will enhance the skills for accounting software Tally and its applications.

#### Course Outcome

1. To know the basics of accounting software-Tally.
2. To record financial transaction in Tally accounting software-Tally
3. To know how reporting can be done through accounting software-Tally

#### COURSE CONTENTS

##### Module -I

Introduction to Tally and its Features, Type , History of Tally ,Creating a Company in Tally,



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Alteration ,Deleting a Company , Transaction only Accounts and Accounts with Inventory , Stock Groups in Tally, Stock Items in Tally, Unit of Measure in Tally.

### Module -II

Accounting ledgers in Tally , Accounting Groups in Tally, Recording of transactions in Tally Accounting Vouchers in Tally.

### Module- III

Purchase order in Tally, Sales order in Tally , Reporting such as such as trial balance, balance sheet, profit and loss account, Income & Expenditure account , receipt & payment .

### Reference Books

1. Basic Accounting and Tally-Tax Sarthi
2. Tally Essential Level- Tally Education Pvt Ltd.
3. Tally in Simple Steps, Dreamtech Press.

## GENERIC ELECTIVE (SEM III)

### GE- Fundamentals of Programming

No.	Module Description
<b>1</b>	<b>Algorithm, Flow Chart and Programming languages</b>
1.1	Introduction of algorithm and flowchart
1.2	Type of software and programming languages
1.3	Introduction to C : Program structure, Per processor Derivatives, Header files
1.4	Token, Data Type, Format Specifier, Operators
1.5	Variable and Scope of the variable
<b>2</b>	<b>Control Statements , Array and String</b>
2.1	Control Statements : Definition and types
2.2	Branching, Looping , Jumping Statement and its types
2.3	One dimensional, Two dimensional and Multidimensional Array
2.4	Character Array: Initialization, Reading , writing
2.5	String Manipulation functions
<b>3</b>	<b>Function and Pointer</b>
3.1	Function: Introduction, types of functions
3.2	Function: Nested function, Recursion
3.3	Passing array as a function parameter
3.4	Pointer and Array : Pointer Expression, pointer with array and string, Array of Pointer
3.5	Pointer and Function: Pointer as function parameter
<b>4</b>	<b>Structure and Dynamic Memory Allocation</b>
4.1	Array of Structure, Array Within Structure
4.2	Structure within structure



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	4.3	Structure and Function : Structure as a function parameter
	4.4	Memory allocation concept
	4.5	Dynamic memory allocation : malloc, calloc, free and realloc
<b>5</b>	<b>File Handling</b>	
	5.1	Introduction of file concept: Opening, closing
	5.2	Input/output Operation in file
	5.3	Error Handling during I/O Operation
	5.4	Random Access file

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माध्यम	विषय - भारत के धार्मिक पर्यटन स्थल - III	
माध्यम - 1	चार धाम यात्रा	
	इकाई - 1 उत्तराखण्ड की चार धाम यात्रा	1-5
	इकाई - 2 12 ज्योतिर्लिंग	6-10
	इकाई - 3 कुम्भ	11-15
	इकाई - 4 बुद्धिज्म, सारनाथ, वैशाली, कुशीनगर	15-18
माध्यम - 2	इस्लाम और किरिस्तायन	
	इकाई- 5 अजमेर	19-23
	इकाई- 6 हाजीअली दरगाह (मुंबई)	24-27
	इकाई - 7 हजरतबल शीन (शीनगर), गोवा	28-30
माध्यम - 3	जैन	
	इकाई- 8 समवेद शिखर (झारखंड)	31-32
	इकाई- 9 गिरनाथ गुजरात	33-36
	इकाई - 10 पावापुरी बिहार, दिलबारा	37-39
माध्यम - 4	सिख	
	इकाई - 11 अमृतसर	40-60
	इकाई - 12 भटिंडा	60-75
	इकाई - 13 पटना	76-84

GE- Food Toxicology & Adulteration



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### **MODULE I: FOOD ADDITIVES & ADULTERATION**

Food adulteration: Definition, incidental and intentional adulteration, common adulterants in food, health hazards and risks. Introduction to quality to quality aspects related to food and food products.

Food Additives: Antioxidants, preservatives, nutrient supplements, emulsifiers, thickening agents, sweeteners, colouring and flavouring agents.

### **MODULE II: FOOD LAWS AND STANDARDS**

Food Laws: voluntary and mandatory- national and international. Role of voluntary agencies and legal aspects of Consumer Protection, Good Manufacturing Practices (GMP), Hazard Analysis and Critical Control Points (HACCP). Food Standards: PFA, FPO, AGMARK, ISI, Role of Food and Drugs Administration (FDA), Food Inspector & Others

### **MODULE III: Introduction to Food Toxicology**

Introduction to Food Toxicology: Classification of toxins in food, dose, determination of toxins in food, naturally occurring toxins from animals, bacterial and fungal and sea food sources. Food Additives as Toxicants: Artificial Colors, Preservatives, Sweeteners Toxicants Formed During Food Processing: Nitrosamines, Maillard Reaction products Acrylamide, Benzene, Heterocyclic Amines and Aromatic Hydrocarbons, Irradiation. Risk of Genetically Modified Food, Food Supplements, Persistent Organic Pollutants (POPs).

### **MODULE IV: Agricultural and Industrial Contaminants in Foods**

Pesticides residues in fruits and vegetables, Metal contaminants in foods and their toxicity in human body, Animal drug residues in food and water, dioxins and related compounds in food.

### **SUGGESTED READINGS:**

1. Warner, J.M. 1976. Principles of Dairy Processing. Wiley Eastern Ltd. New Delhi.
2. Srilakshmi. Food Science. New Age International Pvt. Ltd. New Delhi.
3. Frazier. Food Microbiology. McGraw Hill, New York.
4. ISI Publications

### **SEMESTER IV**

<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Cost Accounting</b>	<b>Subject Code: ODL/BCOM DSC-011</b>

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<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>
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**Course Objective:** The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

**Course Outcomes:**

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

1. Acquire the basic knowledge of cost accounting concepts, elements and classification of cost and overheads.
2. Understand the techniques of costing of material, EOQ, Methods of valuing material issues.
3. To Evaluate & Control of labour hour rates, methods of calculation of labour turnover and classification of overheads.
4. Develop the application skill in drafting a cost sheet, estimation of tender, understanding of operating and service costing.
5. Understand & evaluate the process costing, job costing, decisions relating to reconciliation of cost and financial accounts.

**COURSE CONTENTS**

**Module I**

Introduction of Cost Accounting Definition - Nature and Scope; Principles of Cost Accounting; Cost Accounting Vs Financial Accounting; Cost Accounting Vs Management Accounting; Classification of Costs, Costing Methods, and Techniques.

**Module II**

Material Cost Control: Meaning and Objectives; Purchase of Materials; Methods of Pricing of Material Issue: FIFO; LIFO; HIFO, Average and Weighted Average Method.

**Module III**

Direct Labour and Indirect Labour: Time Keeping; Methods and Calculation of Wage Payments; Time Wages; Piece Wages; Incentives; Different Methods of Incentive Payments; Overheads: Definition; Classification.

**Module IV**

Unit or Output Costing Preparation of Cost Sheet, Statement of Cost, Tender; Quotation Price.

**Module V**

Machine Our Rate: meaning and definition advantages, disadvantages, computation of Machine Our Rate, variable expenses, fixed expenses.

**Text Books:**

1. Agarwal, M. L., & Gupta, K. L. (2023). *Cost Accounting*. Sahitya Bhawan Publications: Agra.
2. Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
3. Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B. Com (Hons.)/B.Com..* Delhi, India: Cengage Publications.
4. Gupta, S., Reeta, & Prabhakar, R. R. (2021). *Cost Accounting for B.Com.* Delhi, India: Sultan Chand.
5. Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi,

**Reference books**

1. India: Shri Mahavir Book Depot. Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021). *Cost Accounting: Principles &*
2. Practice, Delhi, India: Shree Mahaveer Book. Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.



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3. Nigam, B. M. L. & Jain, I. C. (2023). Cost Accounting: Principles and Practice. Delhi, India: PHI Learning.
4. Singh, S. (2019). Fundamentals of Cost Accounting. Allahabad, India: Kitab Mahal.
5. Tulsian, P.C. (2020). Cost Accounting. Delhi, India: S.Chand.

<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Income Tax Law and Other Practices – II</b>	<b>Subject Code: ODL/BCOM DSC-012</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The course objective is to provide a comprehensive understanding of income tax deductions, rates, and rebates, along with the computation of total income and tax liability for individual assesses. Additionally, the course aims to cover tax management, assessment procedures, income tax authorities, appeals, and revisions, equipping students with the knowledge and skills to effectively navigate the complexities of income tax laws and regulations.

#### **Course Outcomes:**

After completion of the course, learners will be able to: -

1. Acquire knowledge of the provisions and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
2. Acquire knowledge of calculating total income and tax liabilities of their own, self-firm and HUF.
3. Learn tax planning, and tax management. Payment of tax and filing of tax returns.
4. Understand provisions about appeal & revision, tax penalties, offence and prosecutions and apply the knowledge of the provisions of law to various situations in actual practice.
5. Acquire knowledge of the principles of Income Tax Laws and relevant Rules and Principles.

### **COURSE CONTENTS**

#### **Module I**

Deductions allowed from Gross Total Income: 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80 DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80TTA and 80U; Rates of Income Tax; Rebate under sec. 87A and provisions relating to Marginal Relief. Deemed Incomes and Clubbing of Income; Set off of losses and Carry Forward and Set Off of Losses; Problems on Computation of Total Income.

#### **Module II**

Assessment of Individual: Computation of Total Income and Tax Liability of individual assesses. Taxability of share of income from HUF and from Firm.

#### **Module III**

Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals.

#### **Module IV**

Income Tax Authorities: Powers and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – procedure of Assessment; Penalties, Offence and Prosecutions; Rebate and Relief in Tax; Advance Payment of Tax; Recovery of Tax and Refunds of Tax.

#### **Module V**

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Appeals and revision: a procedure in appeal, powers of commissioner (Appeal), appeal to Appellate Tribunal, reference to the high court- appeal to the supreme court, revision of best Judgement assessment, revision by commissioner, penalties and prosecution, procedure and time limit for imposing penalty, offences and prosecution.

**Text Books:**

- |                                 |                                     |
|---------------------------------|-------------------------------------|
| 1. Income Tax laws and practice | : H.C. Mehrotra and Goyal           |
| 2. Income Tax Law and Accounts  | : Dr. D.S. Mukherjee, Dr. P.K. Jain |
| 3. Income Tax                   | : Girish Ahuja                      |
| 4. Income Tax                   | : Shreepa Seklecha                  |

**Reference Books:**

- |                                   |                    |
|-----------------------------------|--------------------|
| 1. Direct Taxes- Law and practice | : Bhagwathi Prasad |
| 2. Law and practice of Income Tax | : Dinakar Pagare   |
| 3. Income Tax                     | : Gaur and Narang  |

<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Corporate Accounting</b>	<b>Subject Code: ODL/BCOM DSC-013</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The primary objective of corporate accounting is to establish a robust financial reporting framework. The course aims to develop the student's ability to analyze and evaluate financial decisions in a corporate setting.

**Course Outcome**

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

1. Understand the Issue, reissue, forfeiture of shares & Redemption of Preference shares & Debentures.
2. Preparation of Final Accounts of Companies & liquidation of companies.
3. Calculate the value of Goodwill & Shares.
4. Understand the Amalgamation and Internal reconstruction of companies.
5. Preparation of Holding companies Balance Sheet.

**COURSE CONTENTS**

**Module I**

Share capital, types of share capital. Issue, forfeiture & Reissue of Share & its accounting treatment, difference between equity & preference share.

**Module II**

Final Accounts (As per Companies act 2013), final accounts-its meaning, books of accounts, financial statement, schedule -III.



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### Module III

Valuation of Goodwill- definition, accounting characteristics of goodwill, nature, concepts of goodwill, factor affecting goodwill, need for the valuation of goodwill, method of goodwill- Average profit, super profit, capitalization, annuity method.

### Module IV

Amalgamation-its meaning, characteristics, Absorption-its meaning, characteristics, kind of amalgamation, calculation of purchase consideration- net payment method, net assets method, Intrinsic value method. accounting entries-transferor & transferee.

### Module V

Holding & subsidiary company-meaning, objects, types, advantages, disadvantages  
Consolidated Balance Sheet of Holding Companies with One Subsidiary Only.

#### Text Books:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
5. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand

#### Reference books:

1. Arulanandam & Raman; Corporate Accounting –II
2. Madegowda J – Advanced corporate accounting, HPH
3. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
4. S. P. Jain and K. L. Narang – Corporate Accounting
5. S. Bhat- Corporate Accounting.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. R L Gupta, Advanced Accountancy.
8. Anil Kumar. S, Rajesh Kumar.V and Mariyappa B, Corporate Accounting, HPH.
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>	
<b>Subject: GST Law and Custom Duty</b>	<b>Subject Code: ODL/BCOM DSE-001A</b>	
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>	

**Course Objective:** The course aims to provide understanding about salient features of Customs Law, GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

#### Course Outcomes:

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

1. Understanding the various provisions of the Customs Act and various types of customs duty, levy and exemption from customs duty and classification and valuation of goods imported and to be exported.



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2. Understanding the excise duty levy by Central Government.
3. To enable the students to understand the concept and objectives of GST, Implications of different types of GST on the taxable capacity of consumers, dealers and society at large and its changes.
4. To explain the procedure for registration, exemption from registration and compulsory registration, Exempted goods and services, Assessment of tax liability on Goods and services.
5. Enable the students to analyse the eligibility criteria and appointment of Input Service Distributor (ISD), First, Annual and Final return.

## **COURSE CONTENTS**

### **Module I**

Customs Duty: introduction and nature, important terms, types of Custom Duty; Valuation and calculation of Customs Duty; prohibitions on imports & Exports; Notified Goods & Specified Goods; Personal Baggage: Rules and Exemptions; Clearance procedure; prohibited exports and canalized export; types of export & Cargo and Baggage Export.

### **Module II**

Chhattisgarh Excise Duty: Brief History & Definitions, Restriction on Import, Export and Transport; Manufacture, Bottling, Possession and Sale; License, Permit and Pass; Offenses: Penalties & Prosecutions; Excise Duty: Rates and Practical Problems.

### **Module III**

Introduction to Goods and Services Tax (GST) -Objectives and basic scheme of GST, Meaning - Salient features of GST; subsuming of taxes, Benefits of implementing GST, Structure of GST (Dual Model)-Central GST-State/ Union Territory GST-Integrated GST.

GST Council: Structures Power and Functions. Provisions for amendments.

### **Module IV**

Registration Procedure under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. E-way-Billing

### **Module V**

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return (GST returns).

### **Text Books:**

1. Indirect Tax with GST- Shripal Saklecha and Anit Saklecha
2. Indirect tax law – Dr. Vandana Bangar and Dr Yogendra Bangar

### **Reference books:**

1. GST ready reckoner – Keshav Garg bhara't's
2. GST Law manual – R. K. Jain, centax publication S. K. Mishra Dec. 2017 edition



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<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Legal Aspects of Business</b>	<b>Subject Code: ODL/BCOM DSE-001B</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objectives:** To develop an awareness of the legal framework within which business operates in India and to give to the participants the basic understanding (not the detailed knowledge of the provisions of law) of some of the important legal aspects of business.

**Course Outcomes:**

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

1. Understand the Right to Information Act, 2005, including rights, obligations, and exemptions.
2. Analyze Intellectual Property Rights (IPR) laws, including patents, trademarks, copyrights, and legal remedies.
3. Compare Partnership and LLP, their characteristics, rights, and dissolution.
4. Apply the Arbitration and Conciliation Act, 1996, in dispute resolution.
5. Interpret the Consumer Protection Act, 1986, and assess consumer rights and dispute redressal.

**COURSE CONTENTS**

**Module I**

**Law Relating to Information:** Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.

**Module II**

**Intellectual Property Rights:** Meaning of Intellectual Property, Meaning and Registration of Patent, Patentable Invention, Compulsory Licensing, Remedies in case of Violation of Patent. Meaning of Design, Registration Procedure of Design, Piracy of Registered Design, Remedies for Violation of Design. Copyright - Meaning, Registration of Copyright, Infringement of Copyright, Broadcasting Right, Performer's Right. 74 Goa University, Taleigao Plateau, Goa Trademark - Meaning, Procedure for Registration of Trademark, Deceptively Similar Mark, Remedies in Case of Violation of Trademarks and Copyright.

**Module III Partnership Laws:**

- A) The Partnership Act, 1932 a. Definition – Partner, Partnership b) Nature and Characteristics of Partnership c) Types of Partners d) Registration of a Partnership Firms and consequences of non- registration e) Rights and Duties of Partners f) Dissolution of firms – meaning and grounds
- B) The Limited Liability Partnership Act, 2008 :a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP.

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#### Module IV

**Arbitration and Conciliation Act, 1996** i) Introduction ii) Arbitration iii) Arbitration Agreement iv) Arbitral Tribunal and arbitral procedure v) Jurisdiction of Arbitral Tribunal vi) Conduct of Arbitral proceedings vii) Making of Arbitral Award viii) Termination of Arbitral Proceedings ix) Conciliation – meaning, x) Procedure for commencement of proceedings, xi) Appointment of conciliator, xii) Conciliation procedure xii) Role of conciliator, xiii) Termination of conciliation proceedings xiv) Status of settlement by conciliator.

#### Module V

**Consumers Protection Act, 1986** : a) Objectives and features of Consumers Protection Act b) Definitions Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission.

#### Books Recommended:

- Avtar Singh : Indian Company Law.
- Shukla, M.C. & Gulshan, S.S. : Company Law.
- Kulshreshtha : Business Law.
- Kapoor, N.D. : Company Law.
- Shukle, M.C. : Mercantile Law.

<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Judiciary and Important Legislatures</b>	<b>Subject Code: ODL/BCOM AEC- 022</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

#### Course Objectives

1. To provide an in-depth understanding of the structure, functions, and role of the Indian Judiciary.
2. To examine significant constitutional, criminal, business, and welfare legislations in India.
3. To analyze the implications of laws governing commercial transactions, governance, and compliance.
4. To explore legal provisions for dispute resolution, cyber regulations, and anti-corruption measures.
5. To develop the ability to apply legal knowledge to real-world situations and legal challenges.

#### Course Outcomes (COs) as per Bloom's Taxonomy

1. Understand the fundamental principles and structure of the Indian Judiciary.
2. Analyze constitutional and criminal laws concerning rights, governance, and justice.
3. Compare and interpret commercial and business laws for legal compliance.
4. Apply social and welfare legislations to address legal disputes and consumer rights.
5. Evaluate dispute resolution methods and special laws to ensure legal protection

#### COURSE CONTENTS

##### Module I: Introduction to the Judiciary

- Structure of the Indian Judiciary: Supreme Court, High Courts, and Subordinate Courts



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- Independence of Judiciary: Constitutional Provisions and Safeguards
- Judicial Review and Judicial Activism: Meaning, Scope, and Importance
- Public Interest Litigation (PIL): Concept, Procedure, and Landmark Cases

#### **Module II: Important Constitutional Legislations**

- The Constitution of India: Fundamental Rights and Directive Principles
- The Representation of the People Act, 1951: Election Laws and Regulations
- The Indian Penal Code, 1860: Key Offenses and Punishments
- The Code of Criminal Procedure, 1973: Arrest, Bail, Trials, and Court Procedures

#### **Module III: Commercial and Business Laws**

- The Companies Act, 2013: Incorporation, Management, and Winding Up
- The Contract Act, 1872: Essentials of a Contract, Breach, and Remedies
- The Insolvency and Bankruptcy Code, 2016: Process and Resolution Mechanisms
- The Competition Act, 2002: Anti-Competitive Practices and Market Regulations

#### **Module IV: Social and Welfare Legislations**

- The Consumer Protection Act, 2019: Consumer Rights, Dispute Redressal
- The Right to Information Act, 2005: Scope, Process, and Exemptions
- The Environmental Protection Act, 1986: Pollution Control and Regulations
- The Protection of Women from Domestic Violence Act, 2005: Rights and Legal Remedies

#### **Module V: Dispute Resolution and Special Laws**

- The Arbitration and Conciliation Act, 1996: Arbitration Process and Legal Framework
- The Evidence Act, 1872: Types of Evidence and Admissibility in Court
- Cyber Laws: The Information Technology Act, 2000 - Digital Transactions and Cybercrimes
- The Prevention of Corruption Act, 1988: Anti-Corruption Laws and Penalties

#### **Text books:**

1. Durga Das Basu – *Introduction to the Constitution of India*, LexisNexis
2. Ratanlal & Dhirajlal – *The Indian Penal Code*, LexisNexis
3. Avtar Singh – *Company Law*, Eastern Book Company
4. Dr. R.K. Bangia – *Law of Contract*, Allahabad Law Agency
5. S.K. Mishra – *Consumer Protection Law in India*, CLP

#### **Reference Books:**

1. M.P. Jain – *Indian Constitutional Law*, LexisNexis
2. H.M. Seervai – *Constitutional Law of India*, Universal Law Publishing
3. Dr. V.G. Ramachandran – *Law of Arbitration and Conciliation*, Eastern Book Company
4. Dr. S.R. Myneni – *Cyber Laws*, Asia Law House
5. Dr. P.K. Majumdar – *Law of Consumer Protection in India*, Orient Publishing



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<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Stress Management</b>	<b>Subject Code: ODL/BCOMVAC - 003</b>
<b>Total Marks for Evaluation: 50</b>	<b>Credit: 02</b>

### Course Objective:

To understand the nature and consequences of stress, impact of stress on work and recognize the stressors, adaptive and maladaptive behaviour.

### Course Outcomes:

1. Understand the meaning, nature, and types of stress, including workplace stressors.
2. Analyze cognitive appraisal, physiological, and psychological consequences of stress.
3. Examine behavioral responses to stress, including adaptive and maladaptive behaviors.
4. Apply emotional intelligence and conflict management techniques to reduce stress.
5. Implement stress management strategies, including lifestyle modifications and relaxation techniques.

### COURSE CONTENTS

#### Module I: Meaning and nature of stress:

Difference between eustress and distress; Frustration, conflict and pressure; Meaning of stressors; common stressors at work place: Stressors unique to age and gender.

**Module II:** Cognitive appraisal of stress: General adaptation to stress; Consequences of stress; Physiological and psychological changes associated with the stress response. Stress and Memory; Stress and Other Cognitive Variables; Stressful environmental conditions on performance.

**Module III:** Behavioral aspects of Stress: Adaptive and Maladaptive Behaviour. Individual and Cultural Differences: Sources of Stress- Across the Lifespan. College and Occupational Stress.

**Module IV:** Stress and Work performance: Role of communication in managing stress and work performance: Emotional regulation and coping; Emotional intelligence and conflict management: Emotional Basis and Stress; Stress and Conflict in Relationships.

**Module V** Strategies of Stress Management and Preparing for future Care of the Self: Nutrition and Other Lifestyle Issues Stress reduction practices: Time management; Exercise; Relaxation techniques; yoga; meditation.

### Text books:

1. Dr. A.K. Srivastava – *Management of Stress and Coping Strategies*, Gyan Publishing House
2. Dr. R.L. Sahni – *Occupational Stress: Challenges and Management*, Wisdom Press
3. Dr. S.K. Mangal & Shubhra Mangal – *Stress Management Techniques*, PHI Learning

### Reference Books:

1. Dr. Pestonjee D.M. – *Stress and Coping: The Indian Experience*, Sage Publications
2. Dr. P.K. Ghosh – *Workplace Stress Management*, Himalaya Publishing House
3. Dr. R.C. Sharma – *Emotional Intelligence and Stress Management*, Atlantic Publishers



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<b>Name of the Programme/Semester: B. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Communication</b>	<b>Subject Code: ODL/BCOMSEC - 036</b>
<b>Total Marks for Evaluation: 35</b>	<b>Credit: 02</b>

**Course Objective:**

The objective of the course is to develop basic skills for effective business communication and correspondence among the students.

**Course Outcomes:**

On successful completion of this course, the students will be able to: -

1. Describe the meaning of Business communication, its type and its process.
2. Classify and compare various types of business letters.
3. Apply all the modern tools of communication in life and business.

**COURSE CONTENTS**

**Module I**

Introduction to communication: Meaning and Definitions: Need – Objective and Principles – Communication Media – Types of Communication Process and Barriers to Communication.

**Module II**

Business Letters: Meaning, Need, Functions and Essentials of an effective Business Letter types of business letter, types of listeners,

**Module III**

Interview skill and body language, Corporate Communication, Modern Tools on Communication, Recent Trends in Communication

**Text Books:**

1. Rajendra Pal Korahill, (2009) "Essentials of Business Communication", Sultan Chand & Sons, New Delhi, 2006. Reference Books
2. Effective Business Communication – Kaul (2007) Prentice Hall, New Delhi
3. Ramesh, MS, & C. C Pattanshetti, (2007) "Business Communication", R. Chand & Co, New Delhi, 2003.
4. Rodriquez M V, "Effective Business Communication Concept" Vikas Publishing Company, (2003).
5. Munter Mary (2002), Effective Business Communication, PHI, New Delhi

**Reference books:**

1. Business Communication, Dr Vinod Mishra and Dr Narendra Shukla, SBPD Publishing house

**SEMESTER: V**

<b>Name of the Programme / Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Indian Economy and Arthashastra</b>	<b>Subject Code: ODL/BCOMDSC- 014</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit :04</b>

**Course Objectives:**

1. Learn about different sectors of the Indian Economy with latest facts and figures.
2. Develop basic understanding of the issues, problems and challenges facing the economy.
3. Analyse and evaluate the economic policies and measures adopted by the Government.



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4. Assess the success of economic planning in India
5. To evaluate the relevance of Arthashastra in contemporary economic policy.

### **Course Outcomes:**

1. Understand the current problems of Indian Economy
2. Identify the factors contributing to the recent growth of the Indian economy
3. Evaluate impact of LPG policies on economic growth in India
4. Analyze the sector specific policies adopted for achieving the aspirational goals
5. Review various economic policies adopted & to evaluate the relevance of Arthashastra in contemporary economic policy.

### **Module I: Indian Economy 1947-1991**

Commercialisation and diversification Indian Economy in the 1980s-Nationalization of Banks; Industrial revival in the 1980s- Initial round of reforms in the 1980s; Growth revival in the late 1980s. Importance of agriculture in national economy- Productivity in agriculture; New technology in Indian agriculture, Green Revolution- Need for second Green Revolution; Modern farm inputs and marketing-price policy and subsidies. Land reforms.

### **Module II: Indian Economy Post 1991**

Economic Reforms since 1991-Structural Adjustment Programmes- Globalisation, Liberalisation and Privatisation- impact of 25 years of reforms on various sectors of the economy. New Industrial Policy 1991- Public Enterprises; Micro, Small and Medium Scale Industries (MSMEs)- Role, problems and remedies.

### **Module III: Monetary Policy, Foreign Trade and Investment**

Monetary Policy Organisation of India's money market, Instrument and Types of Monetary Policy, Review of monetary policy of RBI. Foreign Trade and Investment in India's foreign trade, India Balance of payment since 1991, New Exchange Rate Regime: Partial and full convertibility, Capital account convertibility, Foreign Direct Investment – Trends and Patterns New EXIM policy, WTO, Bilateral and Multilateral Trade Agreements and Association.

### **Module IV: Foundations of Arthashastra and Economic Administration**

Historical Background of Arthashastra-Life and times of Kautilya (Chanakya), Composition and structure of Arthashastra, Context within Mauryan administration, Principles of sound administration, Revenue Administration, Sources of state income-Systems of taxation and public finance, Expenditure management and budgeting in the Arthashastra, Market supervision (Panyadhyaksha)-Price control and prevention of hoarding, Role of state in trade and commerce, Public Works and Infrastructure-Irrigation, roads, forts, and urban planning,

### **Module V: Economic Thought and Legal Framework in Arthashastra**

Labour and Employment-Types of labour: skilled, unskilled, bonded, Labour contracts and wages, Role of guilds (Shrenis) in employment, Agriculture, Trade and Industry-Land management, agricultural policies, Promotion of trade and commerce, Craft production and industrial organization. Foreign Trade and Diplomacy-Trade routes and control over ports, international trade and taxation on imports, Use of spies in trade. Relevance of Arthashastra Today-Influence on modern Indian economic planning.

### **Text Book:**

1. Balakrishnan, P. (2010): 'Economic Growth in India: History and Prospect'. Oxford University Press, New Delhi. Gupta C B, Personality Development and Communication Skills, Mayur Paperback, Ed.2011



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2. Mishra S.K & V.K Puri (2001) "Indian Economy and –Its development experience", Himalaya Publishing House.
3. L.N. Rangarajan – *Kautilya: The Arthashastra*

**Reference Book:**

1. Uma Kapila – *Indian Economy Since Independence*
2. Balbir S. Sihag – *Foundations of Economic Thought in Ancient India*

<b>Name of the Programme/Semester: BCom/V</b>	<b>Branch: Business Studies</b>
<b>Subject: Financial Institutions and Market Services</b>	<b>Subject Code: ODL/BCOMDSC-015</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The objective of this paper is to make students familiar with different aspects and components of financial Institution, financial markets, rules and regulation of the country. This will enable them to take the rational decision in financial environment.

**Course Outcomes:**

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

1. Understand financial architecture of Indian economy and its crucial players.
2. Understand the regulators of financial markets.
3. Analyze the Working of primary market in India.
4. understand secondary market and commodity market.
5. understand working of money market and debt market.

**COURSE CONTENTS**

**Module I**

Introduction to Financial System –overview of Indian financial system, objective, Structure, Financial Sector Reforms in India, need and objective, future agenda of reforms; Financial Inclusion; Integration of Indian Financial System with world, globalization in Indian Financial market.

**Module II**

Introduction to Financial Institutions in India- Banking, regulation of banks, NBFCs and FIs, banking regulation act, role of RBI as apex bank, RBI regulation; Retail banking and corporate banking, Universal banking, need, benefits and current scenario; difference between NBFCs and Bank; RTGS and internet Banking, products offered by bank.

**Module III**

Introduction to Financial Markets, Major Segments of Financial Markets, Money Market, Capital Market, factors affecting financial market, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets; Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares.



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#### Module IV

Introduction to Secondary Market in India: meaning of Stock Markets, over view of NSE and BSE, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, Trading of securities on a stock exchange; Corporate Listings: Listing and Delisting of Corporate Stocks, Commodity Markets – Structure, Operations and trends

#### Module V

Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

#### Text Books:

1. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill
2. Khan, M Y. (2010). Financial Services (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh( 2011). Financial Markets in India: A Research Initiative. Anamica Publications
4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and
6. Reference Books
1. L. M. Bhole & Jitendra Mahakud, Financial Institutions and Markets, Structure, Growth
7. & Innovation, McGraw Hills Publications
8. DK Murthy, and Venugopal, Indian Financial System, IK Int Pub House, 2006

<b>Name of the Programme/Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Management Accounting</b>	<b>Subject Code: ODL/BCOMDSC- 016</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To provide students with an understanding of financial data and information including financial statements, budgeting techniques, decision making and other relevant records.

#### Course Outcome:

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

1. Describe the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
2. Discuss the concept of financial statement analysis – ratios.
3. Prepare learners to know and understand the basic concept of fund flow & cash flow statement.
4. Analyze budgetary control system as a tool of managerial planning and control.
5. Evaluate the marginal costing system as a tool of managerial control.

#### COURSE CONTENTS

##### Module I

**INTRODUCTION TO MANAGEMENT ACCOUNTING:** Management Accounting –



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Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting

## Module II

**FINANCIAL STATEMENT ANALYSIS – RATIOS:** Financial statement Analysis – Meaning-process of Financial Statement Analysis and Interpretation – Types of Analysis – techniques of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency or Financial Ratios – Computation of Ratio.

## Module III

**FUND FLOW & CASH FLOW STATEMENT:** Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages and Limitations – Preparation of Cash Flow Statement

## Module IV

**BUDGETING AND BUDGETARY CONTROL:** Budgeting and Budgetary Control – Meaning and Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget

## Module V

**MARGINAL COSTING:** Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance of Margin of Safety – Application of Managerial Costing.

### Text Books:

1. “Cost and Management Accounting” by M.N. Arora
2. “Management Accounting: Text, Problems and Cases” by M.Y. Khan and P.K. Jain
3. “Management Accounting: Principles and Practice” by M.A. Sahaf
4. “Cost and Management Accounting” by Ravi M. Kishore
5. “Management Accounting: A Strategic Approach” by P.K. Gupta and S.B. Gupta

### Reference Books:

1. Drury, C. (2018). Management and Cost Accounting. China: Cengage.
2. Horngren, C. T., Foster, G. & Dattar, S. M. (2017). Cost Accounting: A Managerial Emphasis. Delhi, India: Prentice Hall of India Ltd.
3. Jain, S.P. & Narang, K.L. (2021). Cost Accounting: Principles and Methods. Jalandhar, India: Kalyani Publishers.

<b>Name of the Programme/Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Financial Management</b>	<b>Subject Code: ODL/BCOMDSE – 002A</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>



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**Course Objective:** The course aims to familiarize the students with the basic concepts of financial management.

**Course Outcomes:**

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

1. Describe the basic concepts of financial management.
2. Interpret financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.
3. Apply the cost of capital, capital structure and leverage.
4. Analyse dividend decisions & working capital.
5. Evaluate valuation of securities.

**COURSE CONTENTS**

**Module I**

**Introduction** - Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long-term financing and short-term financing.

**Module II**

**Financial Analysis & Capital Budgeting:** Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtor's turnover ratio, average collection period, creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earnings ratio. Capital budgeting process, Capital budgeting techniques (Payback period, Discounted payback period, NPV, IRR).



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### Module III

**Cost of Capital & Capital Structure** – Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, financial leverage, Combined leverage

### Module IV

**Dividend Decisions & Working Capital** -Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements

### Module V

**Valuation of Securities:** Types of risks and returns. Concept of valuation, Equity valuation & analysis, Bond valuation & analysis.

#### Text Books:

1. Advanced Financial Management by M. A. Kohok, Everest Publishing House.
2. Cases & Problems on Financial Management by A. P. Rao, Everest Publishing House.
3. Cases in Financial Management by I. Pandey and R. Bhat, TMH.
4. Financial Management by S. M. Inamdar, Everest.
5. Financial Management & Policy: Global Perspective by J.C.V. Horne, Pearson

#### Reference Books:

1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008.
4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002.

<b>Name of the Programme/Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Principles of Marketing</b>	<b>Subject Code: ODL/BCOMDSE – 002B</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

#### Course Objective

The Objective of this course is to help students to understand the concept of marketing and its applications.

#### Course Outcome:

1. Understand fundamental marketing concepts, market orientation, and the marketing environment.



2. Learn product planning, branding, and the product life cycle.
3. Analyze consumer and organizational buying behavior and market segmentation.
4. Gain knowledge of marketing research processes, ethics, and international applications.
5. Explore distribution strategies, logistics, and supply chain management.

## **COURSE CONTENTS**

### **Module 1 Marketing Principles and Society**

Introduction, what is marketing? , What's the Difference between Customers and Consumers?, Market Orientation, A History of Marketing, What Do Marketers Do, Principles of Marketing, The Marketing Mix and the 4Ps, Marketing as Exchange, traditional and modern; Selling vs. marketing, marketing environment.

### **Module 2 Product and promotion**

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.

### **Module 3 Understanding Customer Behavior**

Introduction, Nature, scope, and significance of consumer behaviour , Consumer Buying Behavior, The Psychology of Consumer Behavior, The Importance of Social Contexts, Organizational Buying Behavior, Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.

### **Module 4 Marketing Research**

Definitions of Marketing Research, Marketing Information Systems, Commissioning Market Research, The Marketing Research Process, Market and Advertisement Testing, Marketing Research and Ethics, International Marketing Research.

### **Module 5 Distributions Channels and Physical Distribution; Distribution channels**

Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.

### **Suggested Reading :**

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
2. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
3. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
4. Fayer Weather John : International Marketing; Prentice Hall N.J.
5. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
6. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi. -



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<b>Name of the Programme/Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Banking and Insurance</b>	<b>Subject Code: ODL/BCOMDSE – 003A</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

### Course Objectives

This course aims to provide a comprehensive understanding of the fundamentals of banking and insurance, including their roles, functions, and regulatory frameworks. It also equips students with knowledge of modern banking technologies, risk management strategies, financial services, and emerging trends in the industry, preparing them for careers in the banking and insurance sectors.

### Course Outcomes (COs):

1. Understand the fundamental concepts and role of banking and insurance in economic growth.
2. Analyze banking regulations, financial services, and risk management strategies.
3. Explain insurance principles, underwriting, and claim settlement processes.
4. Evaluate modern banking technologies, cybersecurity, and digital transactions.
5. Assess the impact of contemporary trends and emerging technologies in banking and insurance.

### COURSE CONTENTS

#### Module 1: Introduction to Banking and Insurance

Definition, Evolution, and Functions of Banking, Types of Banks: Commercial, Cooperative, Central, and Development Banks, Role of Banks in Economic Development, Concept and Scope of Insurance, Principles of Insurance and Types of Insurance: Life and General Insurance

#### Module 2: Banking System and Regulations

Structure of the Indian Banking System, Role of RBI and Monetary Policy, Banking Regulations and Compliance (Basel Norms, NPA Management), Digital Banking and Fintech Innovations, Banking Services: Credit Cards, Debit Cards, Loans, and Mortgages

#### Module 3: Insurance Operations and Risk Management

Underwriting Process in Insurance, Claims Settlement Process, Risk and Risk Management in Banking and Insurance, Reinsurance: Meaning and Importance and Pricing of Insurance Products

#### Module 4: Financial Services and Banking Technology

Core Banking Solutions (CBS), Electronic Banking: NEFT, RTGS, UPI, Mobile Banking, Cyber Security in Banking and Insurance, Financial Inclusion and Government Schemes and Microfinance and Rural Banking

#### Module 5: Contemporary Issues in Banking and Insurance

Mergers and Acquisitions in Banking Sector, Insurance Frauds and Risk Mitigation, Emerging Trends in Global Banking and Insurance, Role of AI and Big Data in Banking and Insurance, Green Banking and Sustainable Finance



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**Textbooks:**

1. Sundaram & Varshney – Banking Theory, Law & Practice
2. Dr. P.K. Gupta – Insurance and Risk Management
3. K.C. Shekhar & Lekshmy Shekhar – Banking Theory and Practice
4. Mishra M.N. & S.B. Mishra – Insurance: Principles and Practice

**Reference Books:**

1. E. Gordon & K. Natarajan – Banking: Theory, Law, and Practice
2. Redja G.E. – Principles of Risk Management and Insurance
3. Bhattacharya & Sahoo – Banking and Financial Services
4. Vasudevan S.V. – Theory of Banking
5. Trieschmann, Gustavson, Hoyt – Risk Management and Insurance

<b>Name of the Programme/Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Advertising and Sales Management</b>	<b>Subject Code: ODL/BCOMDSE – 003B</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objectives**

This course aims to provide students with a comprehensive understanding of advertising and sales management, including the role of advertising in marketing, media planning, and the sales process. It also equips students with skills in sales force management, customer relationship building, and emerging trends in digital advertising and sales strategies. The course focuses on developing practical knowledge in advertising campaigns, personal selling techniques, and strategic sales planning to enhance marketing effectiveness.

**Course Outcomes**

1. Understand the fundamentals of advertising, its role in marketing, and its societal impact.
2. Develop skills in media planning, advertising budgeting, and measuring effectiveness.
3. Gain knowledge of sales management concepts, including selling techniques and personal selling.
4. Learn the strategies for sales force recruitment, motivation, and performance evaluation.
5. Analyze emerging trends in digital marketing, consumer behavior, and sales strategies.

**COURSE CONTENTS****Module 1: Introduction to Advertising**

**Nature and Scope of Advertising** – Definition, functions, and significance of advertising in business and society.

**Types of Advertising** – Print, electronic, outdoor, digital, and social media advertising.

**Advertising vs. Publicity vs. Sales Promotion** – Key differences and their impact on marketing.

**Ethical and Social Aspects of Advertising** – Responsible advertising, regulatory frameworks, and societal influence.

**Module 2: Advertising Process and Media Planning**

**Steps in the Advertising Process** – Research, planning, execution, and evaluation.



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**Advertising Budget and Strategies** – Budget allocation methods and advertising strategies.

**Media Selection and Planning** – Choosing the right media channels based on audience and objectives.

**Creativity in Advertising** – Role of copywriting, visual design, and storytelling in ad campaigns.

**Measuring Advertising Effectiveness** – Methods to evaluate ad performance and consumer response.

### **Module 3: Introduction to Sales Management**

**Definition and Scope of Sales Management** – Role of sales in marketing and business success.

**Personal Selling and Sales Process** – Steps in selling, relationship building, and customer interaction.

**Sales Forecasting and Budgeting** – Techniques for predicting sales and setting budgets.

**Advertising and Sales Promotion Link** – How advertising complements sales efforts.

### **Module 4: Sales Force Management**

**Sales Organization and Structure** – Types of sales organizations and their functions.

**Recruitment and Selection of Sales Personnel** – Hiring process and criteria for sales professionals.

**Training and Development of Sales Team** – Methods to enhance sales skills and performance.

**Motivation and Compensation** – Strategies to encourage and reward sales teams.

**Sales Territory and Quota Management** – Assigning sales regions and setting performance targets.

**Sales Performance Evaluation** – Techniques for measuring sales effectiveness.

### **Module 5: Emerging Trends in Advertising and Sales Management**

**Digital Marketing and Online Advertising** – Role of digital platforms in modern advertising.

**Artificial Intelligence and Big Data in Marketing** – Use of technology for personalized marketing strategies.

**Consumer Behavior and Advertising Psychology** – Understanding how consumers respond to advertisements.

**Ethical and Legal Aspects of Sales and Advertising** – Industry regulations, consumer rights, and ethical considerations.

**Future Trends in Advertising and Sales** – Emerging strategies, technological advancements, and market changes.

### **Text books**

1. S.A. Chunawalla – Advertising, Sales, and Promotion Management (Himalaya Publishing)
2. Dr. C.L. Tyagi & Arun Kumar – Advertising Management (Atlantic Publishers)
3. P.K. Agarwal – Sales and Distribution Management (Sahitya Bhawan Publications)
4. Ruchi Gupta – Advertising Principles and Practice (Sahitya Bhawan Publications)

### **Reference Books**

1. S.H.H. Kazmi & Satish Batra – Advertising and Sales Promotion (Excel Books)
2. Dr. S.L. Gupta – Advertising and Sales Promotion (Sahitya Bhawan Publications)



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3. M.N. Mishra – Sales Management (Sahitya Bhawan Publications)
4. Rajan Saxena – Marketing Management (Tata McGraw Hill)

## SEMESTER VI

<b>Name of the Programme/Semester: B. Com - V</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Ethics and Corporate Social Responsibility</b>	<b>Subject Code: ODL/BCOMDSC - 017</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

### Course outcomes

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

1. Understanding a nuanced comprehension of business ethics and the practical implementation of ethical principles through codes of ethics.
2. Explain conceptual foundations and practical applications of corporate governance encompassing its evolution.
3. Classifying a profound understanding of the distinctions between management and governance, and the roles and responsibilities of key corporate.
4. Understanding and optimizing the role, functions, and governance of diverse board committees to enhance organizational performance and compliance.
5. Develop the Comprehensive knowledge and application of Corporate Social Responsibility (CSR) principles.

### COURSE CONTENTS

#### Module I

**Business Ethics:** The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.

#### Module II

**Conceptual Framework Of Corporate Governance:** Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders' activism; corporate governance in PSUs and banks; legislative framework of corporate governance.

#### Module III

**Corporate Management:** Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.

#### Module IV

**Role and Functions of Board Committees:** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees;

enhanced performance of board committees; limitations of board committees; statutory



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committees of board- audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.

## Module V

**Corporate Social Responsibility (CSR)** –Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives India.

### Text Book:

1. V. Balachandran: Corporate Governance Ethics and Social Responsibility, Second Edition.
2. Neeru Vasisht and Namita Rajput: Governance, Ethics and Social Responsibility of Business.

### Reference Book:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
5. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi

<b>Name of the Programme/Semester: B. Com - VI</b>	<b>Branch: Business Studies</b>
<b>Subject: Investment on Stock Market</b>	<b>Subject Code: ODL/BCOMDSC - 018</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

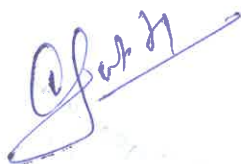
### Course Outcome: -

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

1. Understand the structure, organization and working of capital markets in India.
2. Understand on the stock market operations in terms of its structure and trading.
3. To analyse the stock's value using different techniques and appraise the shareholding pattern of the company.
4. Understand the concept and types of Mutual Fund, choose the appropriate Mutual Fund.
5. Appraise the basic risk management and trading strategies using futures and options.

## COURSE CONTENTS

### Module I





### Investing Fundamentals

Types of Investment – Equity Shares, IPO/FPO, Bonds, Indians Securities Market: the market participants, trading of securities, security market indices, Sources of financial information, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysis' recommendations; Use of limit order and market order.

**Module II Stock Analysis** Online Trading of stocks; Understanding stock quotations, types and placing of order; Risk: its valuation and mitigation. Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure.

### Module III Stock Valuation

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio; Use of historic prices, simple moving average, basic and advanced interactive charts; Examining the shareholding pattern of the company; Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

### Module IV Investing in Mutual Funds

Background of Mutual Funds: Needs and advantages of investing in mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, load vs. no load funds, Factors affecting choices of mutual funds, CRISIL Mutual Fund Ranking and its usage.

### Module V Understanding Derivatives

Futures, Options, Trading in futures and options, understanding stock market quotes on futures and options; Types of orders Put and call options: How Put and Call options work; Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

### Text Books:

1. Gitman and Joehnk. Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance. Pearson
3. Chandra, Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill.
4. Damodaran, Aswath. Investment Valuation: Tool and Technique for Determining

### Reference Book:

1. Investing in Stocks and Shares - Dr John White
2. Taxmann's Investing in Stock Markets - Prof. (Dr). Vanita Tripathi, Neeti Panwar

<b>Name of the Programme/Semester: B. Com – VI</b>	<b>Branch: Business Studies</b>
<b>Subject: Accounting &amp; Auditing</b>	<b>Subject Code: ODL/BCOMDSC - 019</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

### Course Objective:

This course aims to provide a fundamental understanding of Accounting Standards (AS & Ind-AS) and auditing principles, including its objectives, types, and processes. It equips students with knowledge of company audits, internal control systems, audit techniques, and verification procedures. Additionally, it covers the audit of special entities and the preparation of audit reports to ensure transparency and accuracy in financial reporting.

### Course Outcomes:



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After completion of the course, learners will be able to: -

1. Understand the basics of Accounting Standards (AS & Ind-AS) and the principles of auditing, including its objectives, types, and essential documentation.
2. Gain knowledge of company audit processes, including auditor qualifications, appointments, rights, duties, liabilities, and responsibilities in various audit scenarios.
3. Analyze internal control and internal check systems, their objectives, advantages, and the auditor's role in evaluating and ensuring financial accuracy.
4. Learn auditing techniques such as routine checking, vouching, and verification, along with the valuation of assets and liabilities to ensure financial reliability.
5. Understand the audit process for non-profit organizations, banks, insurance companies, and educational institutions, along with the purpose and types of audit reports.

## **COURSE CONTENTS**

### **Module I**

**Basic of Accounting Standard:** Basics of Accounting Standard (AS) , Indian Accounting Standard (Ind-AS)

**Basic of Auditing:** Origin of Auditing, Definition of Auditing, meaning and objectives – Main and Subsidiary objects, Bookkeeping, Accounting and Auditing. Types of Audits. Audit Programme, Audit Files, Audit Note Book, and Working Papers.

### **Module II**

Company audit: Qualification, Disqualification, Appointment and Rotation, Removal and Resignation-Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit- Auditor's Responsibility.

### **Module III**

**Internal Control and Internal Check System:** Nature and Objectives of Internal Control, Internal control Questionnaire, flow chart, Internal Control evaluation. Auditor's duty with relation to internal Control. Internal Check- Meaning, Objectives, Advantages and Disadvantages. Position of an Auditor in relation to Internal Check. Internal Control v/s Internal Check.

### **Module IV**

**Techniques and Procedure of Audit:** Routine checking -Meaning, objectives, importance, Merits and Demerits of Routine checking, Test Checking. Vouching – Meaning, Objectives and importance Vouching. Vouching of Cash Book, vouching of Trading Transactions.

**Verification and valuation of assets and liabilities:** Meaning, Definition, Objects, and duties of Auditor with relation to Verification and Valuation. Fixed Assets, Investments, and Inventories.

### **Module V**

**Audit of Non-profit making companies:** Club, Hotel, Charitable Trust, Hospital and Cooperative Societies. Audit of Banking and Insurance companies and Educational Institutions.

**Audit Reports: Meaning and Objects of Auditor's report. Report versus certificates, contents of the reports, Types of Audit Report.**

### **Text Books:**

1. Auditing: B.N. Tandon
2. Auditing Theory & Practice: Kalyani Publishers, Kumar, Pradeep.



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3. Fundamentals of Auditing: Kamal Gupta & Ashok Arora
4. Auditing Principles and Problems: T.R. Sharma

**Reference books:**

1. Contemporary Auditing: Gupta Karnal
2. Principles and Practice of Auditing: Pagare Dinkar
3. Practical Auditing: Spicer and Pegle

<b>Name of the Programme/Semester: B. Com – VI</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Management</b>	<b>Subject Code: ODL/BCOMDSE – 004A</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objectives**

This course provides a foundational understanding of business management concepts, decision-making, and leadership. It also enhances analytical skills and introduces contemporary management practices and business strategies.

**Course Outcomes**

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

1. Understand fundamental management concepts and functions.
2. Analyze business environments and apply strategic decision-making techniques.
3. Develop leadership and organizational skills for effective business operations.
4. Apply ethical principles and corporate governance in business management.
5. Understanding change management and e business management.

**COURSE CONTENTS**

**Module 1: Introduction to Management & Business Environment**

Management Concepts: Meaning, Nature, Importance, and Functions of Management, Evolution of Management Theories: Classical, Neo-Classical, Modern Approaches, Principles of Management: Henry Fayol, F.W. Taylor, Peter Drucker, Business Environment: Internal and External Environment, Corporate Social Responsibility (CSR) and Business Ethics, Emerging Trends in Business Management

**Module 2: Planning and Decision-Making**

Planning: Nature, Scope, Importance, Steps in Planning, Types of Planning: Strategic, Tactical, Operational, Contingency Planning, Management by Objectives (MBO) – Meaning and Benefits, Decision-Making: Concept, Types, Process, Techniques of Decision-Making, Challenges in Planning and Decision-Making

**Module 3: Organizing and Human Resource Management**

Organizing: Meaning, Process, Principles of Organizing, Organizational Structure: Functional, Divisional, Matrix, Team, Network Structures, Authority and Responsibility: Delegation, Decentralization, and Span of Control, Human Resource Management (HRM): Meaning, Functions, and Importance, Recruitment and Selection: Process and Methods, Training and Development: Need, Methods, Performance Appraisal



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#### **Module 4: Leadership, Motivation & Communication**

Leadership: Meaning, Styles, Theories (Trait, Behavioral, Situational), Motivation: Theories of Motivation – Maslow's Hierarchy, Herzberg's Two-Factor, McGregor's X & Y Theory,

Communication in Management: Meaning, Importance, Process, Barriers, and Overcoming Strategies, Team Building & Conflict Management

#### **Module 5: Controlling and Emerging Trends in Management**

Controlling: Concept, Process, Techniques of Control, Quality Management: TQM, Six Sigma, Kaizen, ISO Standards, Change Management: Meaning, Need, Process of Change, Business Process Reengineering (BPR), Entrepreneurial Management & Startups, Technology and Business Management: AI in Management, Digital Transformation, E-Business

#### **Text books**

1. "Principles of Management" – P.C. Tripathi & P.N. Reddy, McGraw Hill, Latest Edition
2. "Essentials of Management" – Harold Koontz & Heinz Weihrich, McGraw Hill, Latest Edition
3. "Management: A Global and Entrepreneurial Perspective" – Weihrich, Koontz, & Aryasri, Tata McGraw Hill, Latest Edition

#### **Reference Books**

1. "Management: Principles and Practices" – L.M. Prasad, Sultan Chand & Sons, Latest Edition
2. "Principles of Management" – T. Ramasamy, Himalaya Publishing House, Latest Edition
3. "Management: Concepts, Practice & Cases" – Satya Raju & Parthasarathy, PHI Learning, Latest Edition
4. "Modern Business Organization and Management" – S.A. Sherlekar, Himalaya Publishing House, Latest Edition

<b>Name of the Programme/Semester: B. Com – VI</b>	<b>Branch: Business Studies</b>
<b>Subject: Consumer Behaviour</b>	<b>Subject Code: ODL/BCOMDSE – 004B</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course objective:** To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.

#### **Course Outcomes:**

On successful completion of this course, the students will be able:

1. To explain the concept of Consumer Behaviour & describe Consumer research process in detail.
2. evaluate the factors affecting consumer behaviour in detail.
3. To analyze the consumer decision process.
4. To assess the impact of consumer's motivation, personality on the buying behaviour.
5. To impart the basic knowledge of consumer protection rights.

#### **COURSE CONTENTS**

##### **Module 1:**

Introduction to Consumer Behaviour

Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer



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research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.

## **Module 2:**

Factors affecting Consumer Behaviour

Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

BBA (Entrepreneurship)

## **Module 3:**

Consumer Decision Making Process

Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.

## **Module 4:**

Consumer Motivation & Personality

Consumer Motivation– Needs, Goals, Motive arousal, Maslow’s Hierarchy of Needs, Freud’s Theory of Motivation, Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

## **Module 5:**

Marketing Communications, Decision Making Models, Consumer Rights

Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.

## **Text Books:**

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai

## **Reference Books:**

1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
3. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
2. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

<b>Name of the Programme/Semester: B. Com – VI</b>	<b>Branch: Business Studies</b>
<b>Subject: Personality Development</b>	<b>Subject Code: ODL/BCOMAEC – 038</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 02</b>



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**Course Objective:** To enhance self-awareness, emotional intelligence, communication, and confidence, enabling personal and professional growth. This course equips individuals with essential skills for effective interpersonal relationships and lifelong development.

**Course Outcomes:**

- i. Develop self-awareness and understand personal strengths and areas for improvement.
- ii. Apply emotional intelligence to manage emotions and build positive relationships.
- iii. Improve communication and interpersonal skills for personal and professional success.
- iv. Build confidence and assertiveness to navigate challenges effectively.
- v. Create a structured personal development plan for continuous growth.

**COURSE CONTENTS**

**Module 1:**

Self-awareness and Self-Discovery

Understanding the concept of personality and its importance in personal and professional development

Self-assessment tools and techniques for understanding one's strengths and weaknesses

Identifying personal values, beliefs, and goals

**Module 2:**

Emotional Intelligence

Understanding the components of emotional intelligence

Developing self-awareness, self-regulation, and empathy

Managing emotions and building positive relationships

**Module 3:**

Communication and Interpersonal Skills

Verbal and non-verbal communication skills

Active listening and empathetic communication

Building rapport and fostering positive relationships

**Module 4:**

Confidence Building and Assertiveness

Building self-confidence and self-esteem

Assertive communication and setting boundaries

Overcoming self-doubt and fear of failure

**Module 5:**

Personal Development Planning

Setting personal and professional goals

Time management and prioritization

Creating a personal development plan for continuous growth and improvement

**Textbook:**

- "Personality Development and Soft Skills" – Barun K. Mitra, Oxford University Press
- "Personality Development" – Rajiv K. Mishra, Rupa Publications

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- "Soft Skills and Personality Development" – S. Balasubramanian, Wiley India

#### Reference Books:

- "You Can Win" – Shiv Khera, Macmillan Publishers
- "The Ace of Soft Skills: Attitude, Communication and Etiquette for Success" – Gopalaswamy Ramesh & Mahadevan Ramesh, Pearson Education
- "Personality Development" – Rajiv K. Mishra, Rupa Publications
- "Emotional Intelligence" – Daniel Goleman (Indian Edition by Bloomsbury India)

#### Duration of the Programme:

The minimum duration of the programme is 03 years and maximum duration is 06 years.

#### Medium of the Programme:

English is the medium and examination may be written in English or Hindi as per the learner's choice of the medium.

#### Requirement of Faculty and Supporting Staff:

Supporting staff will be deputed at the learner supported Centre as per the need of course curriculum.

Category	Existing
Professor	00
Associate Professor	01
Assistant Professor	02

#### Instructional Delivery Mechanism and Usage of Media:

As the programme will offer in MATS Centre of Open and Distance Education mode, there are various instructional delivery mechanisms and media will be used to effectively deliver content to the learners. The programme delivery mechanism used by MCDOE follows a multimedia approach for instructions, which are as follows:

- The printed self-learning material (SLM) which covers all the metrics of the programme will be delivered to the learners for every course.
- Learning Management System (LMS) is an online platform that provides a centralized location for students to access learning content, engage in discussions, submit assignments, and take assessments. The LMS provides a user-friendly interface that is accessible on multiple devices, such as desktops, laptops, tablets, and smartphones.



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- Webinars can be used for lectures, discussions, or interactive sessions with students. Pre-recorded video lectures can be used to deliver course content in a concise and engaging way. Interactive multimedia includes simulations, games, and quizzes that are designed to reinforce learning.
- Discussion forums can be used to facilitate group discussions, peer-to-peer learning, and to provide feedback and support. Online and face-to-face counselling will be provided by academic counsellors appointed for the programme.
- The counseling sessions are held as per schedule drawn by the MCDOE. These counselling sessions are held in non-working hours for the learners so they can attend the counselling session properly and regularly to enhance their learning skills.
- Live session will be conducted through the use of Internet Communication Technologies (ICT) from the University's studio, the schedule of which is made available at the Learner Support System.
- Programmes which have industrial training/practical/ project component are held at University's learners support centers and Attendance of the learner in this part of the courses is compulsory. As per guidelines Project Work of the programme will be done by the learners and regarding this a complete guide will be deliver to the learner along with study material.
- The SLM will be dispatched periodically to the enrolled learners for each course of the programme. These SLM's will be very helpful to the learners in effective learning. The assignment for internal assessment of learner's shall be deliver to the learners along with the SLM. Online modules are also available in the University's website for some programme.
- The contact classes and counselling schedule will be of 30 days in a year which will be divided as 15 days in each semester. The schedule of contact classes of the programme shall be communicated to the student through the various medium.

### **Learner Support Services:**

MATS Centre for Open and Distance Education has a fully-fledged Learner Support Services to provide guidance and help to its learners. All the necessary information has been provided to all the learner via various medium like website, helpdesk, email and by person-to-person interaction via teleconferencing and calling.

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## **Learning Management System (LMS) to Support Course Delivery for ODL Mode:**

The Learning Management System (LMS) is designed to facilitate the students to have a Global learning experience. LMS has user friendly interface approach through which the learning is made easy, interesting and meeting the global standards of learning. The audio-visual mode of teaching, the self-learning materials, discussion forums and evaluation patterns are unique and meeting the requirements of the industry and as per UGC guidelines of four quadrants approach.

The students can experience uninterrupted learning 24x7 through web and mobile at the pace chosen by them. The user interface will be simple and easy to navigate through the e-learning modules; the LMS will provide seamless accessibility with all the learning tools designed as per standard norms for an easy and interesting learning experience.

### **Nature of Contact Classes:**

Based on the course material, the counsellors are expected to guide and talk with the learners during the contact class sessions. By talking with their coworkers and the counsellor during contact sessions, the learners can work through their problems and this will help them to understand the programme objectives to learn with ease. In addition to these contact sessions, learners must participate in various training programs run by the



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relevant learner support system provided by the University which also including practical training approach as per Programme's structure.

### Counseling Session & Structure of Study in ODL Mode:

Delivery in ODL Mode:

Programme: Bachelor of Commerce (BCOM) Sem: I								
S. No.	Course Name	Code	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self-Study	Practical	Assignments
1	Financial Accounting - I	ODL/BCOM DSC-001	4	120	20	60	0	40
2	Business Law	ODL/BCOM DSC-002	4	120	20	60	0	40
3	Business Organization	ODL/BCOM DSC-003	4	120	20	60	0	40
4	GE	ODL/GE 004	4	120	20	60	0	40
5	Computerized Accounting	ODL/SEC 003	2	60	10	30	0	20
6	Communicative English	ODL/AEC001	2	60	10	30	0	20
7	Yoga & Meditation (IKS)	ODL/VAC 001	2	60	10	30	0	20



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Programme: Bachelor of Commerce (BCOM) Sem: II								
S. No.	Course Name	Code	Credit	Total Hours of Study	Counseling and Study Structure (Hourse)			
					Face to Face Counseling	Self Study	Practical	Assignments
1	Financial Accounting-II	ODL/BCOM DSC-004	4	120	20	60	0	40
2	Business Statistics	ODL/BCOM DSC-005	4	120	20	60	0	40
3	Business Environment	ODL/BCOM DSC-006	4	120	20	60	0	40
4	GE	ODL/GE- 013	4	120	20	60	0	40
5	Digital Marketing	ODL/SEC 015	2	60				
					10	30	0	20
5	Negotiation Skills	ODL/AEC006	2	60				
					10	30	0	20
6	Environmental Studies & Disaster Management	ODL/VAC 002	2	60				
					10	30	0	20



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Programme: Bachelor of Commerce (BCOM) Sem: III								
S. No.	Course Name	Code	Credit	Total Hours of Study	Counseling and Study Structure (Hourse)			
					Face to Face Counseling	Self Study	Practical	Assignments
1	Income Tax Law and Other Practices – I	ODL/BCOM DSC-007	4	120	20	60	0	40
2	Micro Economics	ODL/BCOM DSC-008	4	120	20	60	0	40
3	Business Mathematics or MOOCs	ODL/BCOM DSC-009	4	120	20	60	0	40
4	Company law & practices or MOOCs	ODL/BCOM DSE-010	4	120	20	60	0	40
5	GE		4	120	20	60	0	40
6	IT for Managers-Tally	ODL/BCOM SEC-024	2	60	10	30	0	20



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Programme: Bachelor of Commerce (BCOM) Sem: IV								
S. No.	Course Name	Code	Credit	Total Hours of Study	Counseling and Study Structure (Hourse)			
					Face to Face Counseling	Self Study	Practical	Assignments
1	Cost Accounting or MOOC	ODL/BCOM DSC-011	4	120	20	60	0	40
2	Income Tax Law and other Practices - II	ODL/BCOM DSC-012	4	120	20	60	0	40
3	Corporate Accounting	ODL/BCOM DSC-013	4	120	20	60	0	40
4	GST Law and Custom Duty	ODL/BCOM DSE-001A	4	120	20	60	0	40
	Legal Aspects of Business	ODL/BCOM DSE-001B						
5	Judiciary and Important Legislatures	ODL/BCOM AEC-022	2	60	10	30	0	20
6	Stress Management	ODL/BCOM VAC-003	2	60	10	30	0	20
7	Business Communication	ODL/BCOM SEC-036	2	60	10	30	0	20



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Programme: Bachelor of Commerce (BCOM) Sem: V								
S. No.	Course Name	Code	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self-Study	Practical	Assignments
1	India Economy and Arthashastra	ODL/BCOM DSC-014	4	120	20	60	0	40
2	Financial market Institutions and Services	ODL/BCOM DSC-015	4	120	20	60	0	40
3	Management accounting	ODL/BCOM DSC-016	4	120	20	60	0	40
4	Financial Management	ODL/BCOM DSE-002A	4	120	20	60	0	40
	Principles of Marketing	ODL/BCOM DSE-002B						
5	Banking & Insurance	ODL/BCOM DSE-003A	4	120	20	60	0	40
	Advertising & Sales Management	ODL/BCOM DSE-003B						
6	Internship / Project & Viva	ODL/BCOM RP-001	2	60	10	30	0	20



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Programme: Bachelor of Commerce (BCOM) Sem: VI								
S. No.	Course Name	Code	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self-Study	Practical	Assignments
1	Business Ethics and Corporate Social Responsibility	ODL/BCOM DSC-017	4	120	20	60	0	40
2	Investment on Stock Market	ODL/BCOM DSC-018	4	120	20	60	0	40
3	Accounting & auditing	ODL/BCOM DSC-019	4	120	20	60	0	40
4	Business Management	ODL/BCOM DSE-004A	4	120	20	60	0	40
	Consumer Behaviour	ODL/BCOM DSE-004B						
5	Personality Development	ODL/BCOM AEC-038	2	60	10	30	0	20
6	Project Preparation of a Business Plan	ODL/BCOM RP-002	4	120	20	60	0	40

## F. Procedure for Admission, Curriculum Transaction and Evaluation:

The eligibility for the admission is passed in 10+2 examination or equivalent. Learners have the convenience of accessing all the information related to admission procedure and other information through the University's website or by contacting the helpdesk number. They can download the admission form from the university website and send it through either online or offline mode. Upon receipt, the University will scrutinize the documents and



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process the payment of fees. Once the fees are cleared, the admission will be confirmed, and an enrollment number will be issued to the learner.

▪ **Fee Structure:**

The fee structure of the programme is as follows:

Programme	Semester Tuition Fees	Semester Examination Fees	Registration Fees (One Time)
B. COM.	5500	1500	1500

▪ **Examination and Evaluation System:**

Evaluation shall be based on continuous assessment, in which sessional work and the terminal examination shall contribute to the final grade. Sessional work shall consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. Progress towards achievement of learning outcomes shall be assessed using the following: time-constrained examinations; closed-book and open-book tests; problem-based assignments; practical assignment laboratory reports; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce interviews; computerized adaptive assessment, examination on demand, modular certifications, etc.

Each course shall correspond to an examination paper comprising of external and internal evaluations. The semester end theory examinations for Major, Minor, Open/Generic and DSC (Discipline specific Course) vocational, value added, SEC (Skill Enhancement Course) and AEC (Ability Enhancement Course) shall be of a duration as promulgated through the examination's regulations approved by the Academic Council of the University. The credit structure for theory/Practical/tutorial, internal, external examinations and total marks for an examination shall be as per the programme structure approved by the Academic Council of the University as per UGC norms. Students shall acquire a minimum passing mark in internal and external examinations separately to be declared as pass in the respective courses, as prescribed by the Academic Council.



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1. The academic performance of a candidate shall be evaluated in respect of
2. the courses of study prescribed for each semester through the evaluation.  
The evaluation of students admitted in the programme shall be based on:
  - 2.1. End Semester Examinations - 70% marks of total marks and
  - 2.2. Continuous Internal Assessment - 30% of total marks
3. The End Semester examinations shall be held as per the academic calendar notified by the University and the duration of end semester examination shall be of three or two hours.
4. The minimum percentage of marks to pass the programme in each semester shall be 40% in each course comprising of end semester examinations and continuous evaluation.
5. A programme shall have a specified number of credits in each semester. The number of credits along with grade points that the student has satisfactorily cleared shall measure the performance of the student.
6. Semester examination results shall have following categories:
  - 6.1. Passed, i.e., those who have passed in all courses of the semester examination in internal and external examination separately.
  - 6.2. Promoted (ATKT), i.e., those who have earned minimum 50% of credits in a particular year including both the semesters (even and odd) or those who have earned any number of credits in odd semester.
  - 6.3. Detained, i.e., those who are not promoted as per the above provisions shall be detained. Such students have to appear in the examination of next academic session to earn required credits (excluding the credits already earned) as per the provisions of this ordinance and only then he/she may continue the programme within stipulated period as per the provisions of this ordinance.
7. However, a student of any semester who has been detained/ not appeared in examination due to less attendance/ not applied for examination/ applied but not appeared shall be out from the programme. Such a student has to take admission in the next session as an ex-student through the procedure adopted/notified by the University.



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▪ **Continuous Internal Assessment:**

1. Continuous Internal Assessment shall be of 30% marks of total marks allotted for the course.
2. The components for continuous internal assessment for each course shall be decided by the Board of Studies of concerned subject.
3. Continuous Internal assessment shall be carried forward in case of ATKT students, there shall not be any provision of conducting internal assessment tests for ATKT students at any circumstances.

▪ **Evaluation and Certification of MOOCS and Vocational Courses:**

The guidelines of the University/SWAYAM portal/UGC shall be followed for evaluation and certification of MOOCs, Vocational Courses, Field Projects/ Internship/ Apprenticeship/ Community engagement and service/ Honors with Research Project.

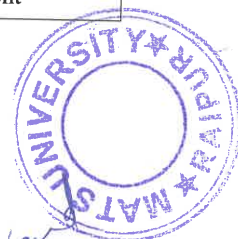
▪ **Letter Grades and Grade Points:**

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

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

**Grading System**

Letter Grade	Grade Points	Description	Range of Marks (%)
O	10	Outstanding	>90 to <=100
A+	9	Excellent	>80 to <=90
A	8	Very Good	>70 to <=80
B+	7	Good	>60 to <=70
B	6	Above Average	>50 to <=60
C	5	Average	>40 to <=50
P	4	Pass	=40
F	0	Fail	<40
Ab	0	Absent	Absent



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▪ **Computation of SGPA and CGPA:**

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

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

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

Where  $C_i$  is the number of credits of the  $i$ th course and  $G_i$  is the grade point scored by the learner in the  $i$ th course.

**Example of Computation of SGPA**

Semester	Course	Credit	Letter Grade	Grade point	(Credit x Grade)
1	Course 1	3	A	8	3 x 8 = 24
1	Course 1	4	B +	7	4 x 7 = 28
1	Course 1	3	B	6	3 x 6 = 18
1	Course 1	3	O	10	3 x 10 = 30
1	Course 1	3	C	5	3 x 5 = 15
1	Course 1	4	B	6	4 x 6 = 24
		20			139
SGPA					139/20=6.95

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

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

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

**Example of Computation of CGPA**

Semester 1	Semester 2	Semester 3	Semester 4
Credit 20 SGPA 6.9	Credit 20 SGPA 7.8	Credit 20 SGPA 5.6	Credit 20 SGPA 6.0
CGPA= (20 x 6.9 + 20 x 7.8 + 20 x 5.6 + 20 x 6.0)/80 = 6.6			



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The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts. On completing all requirements for the award of the undergraduate certificate/ diploma/ degree, the CGPA shall be calculated, and this value shall be indicated on the certificate /diploma/degree. The 3-years (6 semester) and 4-years (8 semester) undergraduate degrees should also indicate the Division obtained as per following Table:

**Distribution of Divisions**

Division	Criterion
First division with distinction	The candidate has earned minimum number of credits for the award of the degree with CGPA of 7.5 or above
First division	The candidate has earned minimum number of credits required for the award of the degree with CGPA of 6.0 above but less than 7.5
Second division	The candidate has earned minimum number of credits required for the award of the degree with CGPA of 4.5 or above but less than 6.0
Third Division	The candidate has earned minimum number of credits required for the award of the degree with CGPA of 4.00 or above but less than 4.5

**Note:** The conversion of CGPA into percentage shall be as followed to facilitate its application in other academic matters.

Equivalent Percentage =  $CGPA \times 10$ . The percentage shall be rounded off up to the second decimal point.

The candidate shall be awarded a certificate/diploma/degree when he/she successfully earns the minimum required credits for the certificate/diploma/degree.

▪ **Issue of Transcript:**

Based on the recommendations on Letter grades, grade points and SGPA and CGPA, the university shall issue the transcript for each semester and a consolidated transcript indicating the performance in all semesters.

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▪ **Credit Transfer:**

1. The credit transfer shall be implemented as per the policy of the University framed in accordance with the guidelines issued by the UGC from time to time.
2. The member institutions of the Academic Bank of Credit established vide University Grants Commission (Establishment and Operation of Academic Bank of Credits in Higher Education) Regulations 2021 shall accept and transfer the credits as per the provisions of this regulation as amended from time to time.
3. Except for the cases of provisional promotions, the university shall facilitate credit transfer of students between them however, the student may be required to fulfil some eligibility criteria, drawing parity for a course, framed by the University in which the student seeks admission.

**G. Requirement of the Laboratory Support and Library Resource:**

In open and distance learning BCOM programme, laboratory support will be provided through various means such as virtual labs, cloud-based labs, or remote access to physical labs. Simulations and virtual labs will be used to provide students with a virtual environment in which they can perform practical tasks. In some cases, it may be possible to provide students with remote access to physical labs. Moreover, Instructors will record practical demonstrations and provide students with access to these videos. Students can watch these videos and practice the tasks on their own computers. Instructors will use video conferencing tools to demonstrate practical tasks and answer students' questions.

**H. Cost Estimates of the Programme and the Provision:**

This programme was already designed and developed in the conventional mode. In this process of overall development according to the current scenario, the cost estimate of all the metrics, components, equipment, advanced lab & maintenance cost for this programme comes to amount of Rs. 2242000 and provision is made of Rs. 2300000.

**I. Quality Assurance Mechanism and Expected Programme Outcomes:**

The programme structure of online and open and distance learning BCom programme is



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developed under the guidance of the expert committee and Board of Studies and Faculty Board. It is developed as per the guideline of statutory bodies. It is approved by Board of Studies, Faculty Board and Academic Council of the University. Every year the curriculum of the course will be reviewed as per the need of IT Industry and forwarded to the Board of Studies, Faculty Board and Academic Council with suggestions. The changes in the course curriculum as per the needs and requirements from time to time. The University will help the passed-out students in their placement in different industries through the training and placement cell.

### **Expected Outcomes of the Programme:**

- This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.
- Students can independently start up their own business and make their own decisions at personal & professional level of National & International Level.
- The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- By goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employees and so on.
- Students will prove themselves in different professional and competitive exams like C.A., C.S., CMA, State PSC, UPSC.
- Students will gain thorough systematic and subject skills within various disciplines of finance, marketing, auditing and taxation, accounting,
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial & marketing supporting services.

