

**NEW EDUCATION POLICY INITIATIVES  
A REPORT  
ON  
CURRICULUM FRAMEWORK FOR FOUR-YEAR UNDER GRADUATE  
PROGRAM IN COMMERCE  
{COMMON FRAMEWORK FOR ALL B.COM. AND BBA COURSES}  
  
BY  
EXPERT COMMITTEE**



**KARNATAKA STATE HIGHER EDUCATION COUNCIL**  
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**National Educational Policy 2020:**

The approval of the National Education Policy (NEP) by the Ministry of Human Resource Development, Government of India has been well deliberated as discussed from the last 4 years and more. The advent of industry 4.0 scenario has led our current system of education outdated. Hence, the NEP is designed to contemplate the current skill requirements. The Indian education system with its earlier policies on education has greatly led to creation of fragmented system of education. However, bringing the whole system into one large umbrella remains a key issue. The current NEP has attempted to cure the same by getting rid of standalone institutions and institutions of affiliated nature and proposed formation and upgradation of institutions to offer multidisciplinary education. Multidisciplinary education system with inbuilt flexibility for both undergraduate as well as post graduate and research level is a key highlight of the NEP. It focuses on promoting and building vocational skills/skill enhancement courses, right from the school level, which can ease the burden on the employment opportunities and supply of proficient/talented workforce. As the experts rightly put it as the syllabi which academia develops should be student centric rather than teacher centric, which used to be so far. As already the Union Cabinet has approved the NEP 2020, it aims to pave way for transformational reforms in school and higher education systems in the country. This policy will replace the 34-year-old National Policy on Education (NPE), 1986.

**Vision of the National Education Policy 2020**

- An education system that contributes to an equitable and vibrant knowledge society, by providing high-quality education to all.
- Develops a deep sense of respect towards the fundamental rights, duties and Constitutional values, bonding with one's country, and a conscious awareness of one's role and responsibilities in a changing world.
- Instils skills, values, and dispositions that support responsible commitment to human rights, sustainable development and living, and global well-being, thereby reflecting a truly global citizen.

This National Education Policy 2020 is the first education policy of the 21st century and aims to address the many growing developmental aspirations of our country. This Policy proposes the revision and revamping of all aspects of the education structure, including its regulation and governance, to create a new system that is aligned with the aspirations & goals of 21st century education, including SDG4, while building upon India's traditions and value systems. NEP aims for India to have an education system by 2040 that is second to none, with equitable access to the highest-quality education for all learners regardless of social or economic background and seeks to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by 2030." The whole of the NEP policy is a medication to cure the shortcomings in the education system for the last 35 to 36 years. The failure or success of the NEP will rely completely on the implementation and its acceptance by the stakeholders. For which we need to join hands in strengthening the system.

**COMPOSITION OF CURRICULUM DRAFT COMMITTEE FOR COMMERCE AND  
MANAGEMENT**

<b>Sl. No.</b>	<b>Names</b>	<b>Position</b>	<b>Signature</b>
1.	<b>Prof. P.S. Yadapadithaya</b> Vice Chancellor, Mangalore University, Mangalore.	Chairman	
2.	<b>Prof. M. Ramachandra Gowda</b> Vice Chancellor, Rani Chennamma University, Belagavi.	Member	
3.	<b>Prof. R. L. Hyderabad</b> Dept. of Commerce, Karnatak University, Dharwad.	Member	
4.	<b>Prof. Anitha H.S.</b> Registrar (Evaluation) Davangere University, Davangere.	Member	
5.	<b>Prof. D. Anand</b> B.N. Bahadur Institute of Management Sciences, University of Mysore, Mysuru.	Member	
6.	<b>Prof. Vijay Boothapur</b> Dept. of Commerce, Gulbarga University, Gulbarga.	Member	
7.	<b>Prof. Cynthia Menezes</b> Dept. of Management, Bangalore University, Bengaluru.	Member	
8.	<b>Prof. Mustiary Begum.</b> Dept. of Management, Mangalore University, Mangalore.	Member	
9.	<b>Prof. Sudarshan Reddy</b> Dept. of Commerce, Tumkur University, Tumkuru.	Member	
10.	<b>Dr. Aloysius Edward</b> Faculty of Commerce and Management, Kristu Jayanti College (Autonomous).	Member	
11.	<b>Prof. Gopala Krishna Joshi</b> Executive Director, Karnataka Higher Education Council, Bengaluru.	Member	

## COMPOSITION OF CURRICULUM DRAFT COMMITTEE FOR B.COM

Sl. No.	Names	Position	Signature
1.	<b>Dr. M. Ramachandra Gowda</b> Vice Chancellor, Rani Channamma University, Belagavi.	Chairperson	
2.	<b>Dr. H. Rajashekar</b> Professor, University of Mysore, Mysuru	Member	
3.	<b>Dr. R.L. Hyderabad</b> Professor, Karnatak University, Dharwad.	Member	
4.	<b>Dr. Vijay Boothpur</b> Professor, Gulbarga University, Kalaburgi.	Member	
5.	<b>Dr. P. Eshwar</b> Professor, Mangalore University, Konaje	Member	
6.	<b>Dr. Sudarshan Reddy</b> Professor, Tumkur University, Tumakuru.	Member	
7.	<b>Dr. S.B. Kamashetty</b> Professor, KSAW University, Vijayapura	Member	
8.	<b>Dr. H. Y. Kamble</b> Professor, Rani Channamma University, Vijayapura	Member	
9.	<b>Dr. Anitha H.S.</b> Professor & Registrar (E) Davanagere University, Davanagere.	Member	
10.	<b>Dr. B.G. Bhaskar</b> Principal, Vivekananda Degree College, Bengaluru	Member	
11.	<b>Dr. M. Jayappa</b> Principal, Sangolli Rayanna Constituent FGC, Belagavi	Member	
12.	<b>Dr. R. Parvathi</b> Principal, VET FGC, Bengaluru	Member	
13.	<b>Dr. Sumangala Naik</b> Assoc. Professor, GFGC, Honnavara.	Member	
14.	<b>Shri Amberappa M.</b> Assoc. Professor, GFGC, Bidar	Member	
15.	<b>Dr. C. Nagaraju,</b> Principal, Shanthi Arts, Science & Commerce College, Malavalli,	Member	
16.	<b>Dr. K.V. Suresh</b> Principal, JSS Women's College, Mysuru	Member	
17.	<b>Dr. Lakshmish</b> Principal, LB & SBS College, Sagara, Shimoga Dist.	Member	
18.	<b>Dr. Tejaswini B. Yakkundimath</b> Special Officer, Karnataka State Higher Education Council	Member Convener	

### COMPOSITION OF CURRICULUM DRAFT COMMITTEE FOR BBA

Sl. No.	Names	Position	Signature
1.	<b>Dr. Anand D.</b> Professor, University of Mysore, Mysuru	Chairperson	
2.	<b>Dr. U. M. Kinange</b> Professor, KIMS, Karnatak University, Dharwad	Member	
3.	<b>Dr. Cynthia Menezes</b> Professor, Bangalore University, Bengaluru.	Member	
4.	<b>Dr. Puttanna K.</b> Professor, Mangalore University, Konaje	Member	
5.	<b>Dr. C. Mahadeva Murthy</b> Professor, KSOU, Mysuru	Member	
6.	<b>Dr. Hiremani Naik R.</b> Professor, Kuvempu University, Shankaraghatta	Member	
7.	<b>Dr. J. K. Raju</b> Professor, Davanagere University, Davanagere.	Member	
8	<b>Dr. Thyagaraja C.M.</b> Professor, Rani Channamma University, Belagavi	Member	
9.	<b>Dr. Noor Afza</b> Professor, Tumkur University, Tumakuru	Member	
10.	<b>Dr. G. P. Dinesh</b> Professor, VSK University, Ballari	Member	
11.	<b>Dr. Prasad Rudgi</b> Professor, KLE Inst. of Mgt. Studies & Research, Hubballi	Member	
12.	<b>Dr. P.V. Padmaja</b> Principal, MLA Academy of Higher Learning, Bengaluru	Member	
13.	<b>Dr. Shivaram Ajiri</b> Principal, MPM FGC, Karkala, Udupi Dist.	Member	
14.	<b>Dr. Aloysius Edward</b> Kristu Jayanthi College, Bengaluru	Member	
15.	<b>Dr. Thandava Gowda T.N.</b> A.O., Karnataka State Higher Education Council	Member Convener	

## EXECUTIVE SUMMARY

Higher Education is a vital contributor for Economic Development of the nation. It plays a major role in improving human well-being and developing Indian Economy, since it serve as a center for developing ideas and innovations. The Sustainable Development Goal 4 (SDGs4) also advocates the quality of education, which seeks to “ensure inclusive and equitable quality education and promotes lifelong learning opportunities for all” by 2030 for Inclusive Economic Development. Approximately half of India’s 1.2 billion people are under the age of 26 and by 2020, it is forecasted to be the youngest country in the world with a median age of 29 including Karnataka. To reap the benefits of this demography, the Government of Karnataka and Karnataka State Higher Education Council (KSHEC) proposed an idea of developing a Curriculum Framework based on New Education Policy guidelines for both Undergraduate and Postgraduate programs across the faculty disciplines in the state of Karnataka for strengthening the ‘Quality of Higher Education’. Accordingly, Chairpersons were nominated for each Faculty Discipline for Curriculum Framework Development, Prof. P.S. Yadapadithaya, Vice Chancellor, Mangalore University, Mangalore, was nominated as the Chairman and Prof. M. Ramachandra Gowda, Vice Chancellor, Rani Channamma University, Belagavi, Prof. R. L. Hyderabad, Dept. of Commerce, Karnatak University, Dharwad, Prof. H S. Anitha, Registrar (Evaluation), Davangere University, Davangere, Prof. D Anand, B.N. Bahadur Institute of Management Sciences, University of Mysore, Mysuru, Prof. Vijay Boothapur, Dept. of Commerce, Gulbarga University, Gulbarga, Prof Cynthia Menezes, Dept. of Management, Bangalore University, Bengaluru, Prof. Mustiary Begum, Dept. of Management, Mangalore University, Mangalore, Prof. Sudarshan Reddy, Dept. of Commerce, Tumkur University, Tumkuru, Dr. Aloysius Edward, Faculty of Commerce and Management, Kristu Jayanti College (Autonomous), Prof. Gopala Krishna Joshi, Executive Director, Karnataka Higher Education Council, Bengaluru, as distinguished members. In view of the above, the Committee decided to give “Complete Autonomy” to the respective BOS of the Universities/Institutes. The committee identified different category of courses to be studied by the Commerce Students namely Discipline Specific Core Course (DSCC), Ability Enhancement Courses (AECC), Skill Enhancement Courses (SEC), GE (Generic Electives), Discipline Specific Electives (DSE) etc., by keeping wide choices by considering the present context. The members of the committee suggested the concerned BOS to identify the Program Aim, Program Educational Objectives, and Program Learning Outcomes. The concerned University/Institute BoS shall map the contribution of Individual Courses for Program Learning Outcomes (PLOs) and Sustainable Development Goals (SDGs) as suggested in the National Education Policy. Suggestive Guidelines for Continuous Internal Evaluation (CIE) & Semester End Examination (SEE) have also been worked out. A crisp presentation of Definitions of Category of Courses as has been made. A Sample Copy of Scheme of Teaching and Evaluation of B.Com. Program has also been appended.

## **PREFACE**

The Fourth Industrial Revolution (FIR/4.0/4IR) of automation, digital platforms and other innovations are changing the fundamental nature of work and the disruptive changes on the employment landscape, business models and more importantly on Commerce and Business Education. In this context, the Commerce and Business Education has to aim at developing a student's intellectual ability, executive personality and entrepreneurial and managerial skills through an appropriate blend of business and multidisciplinary education. In addition, it needs to provide students with Commerce and Business Education of globally recognized best practices with flexibility of their adaptation to indigenous entrepreneurial and societal context. The future Commerce and Business professionals will have to align their skillset in the context of Fourth Industrial Revolution.

Keeping in view, the latest industry trends, digital economy and market requirements, the curriculum framework is developed by collecting inputs from all the stakeholders of Commerce and Management Education namely Industry, academia, professionals and alumni. An attempt has been made to connect theory to practice and equip Commerce & Management students to meet the ever-changing needs of the industry in the present scenario.

## **ACKNOWLEDGEMENT**

The Members of the Curriculum Development Committee are grateful to our Dr. C.N. Ashwathanarayan, Hon'ble Deputy Chief Minister of Karnataka, Hon'ble Minister for Higher Education, Hon'ble Minister for Science and Technology, Hon'ble Minister for IT and BT, Hon'ble Minister for Skill Development and Livelihood, Government of Karnataka for offering an opportunity to deliberate such vital issue of state importance in the area of Commerce Education and to develop model curriculum.

The Chairman and Members of the Curriculum Committee are also thankful to Prof. Thimme Gowda, Chairman, Task Force Sub-Committee on Curricular Reforms in Higher Education, Prof. Gopala Krishna Joshi, Executive Director, Dr. Tandavagowda, Convener, KSHEC, Government of Karnataka, Bengaluru, Karnataka for incessant support during the preparation and development of New Curriculum Framework.

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## 1. Introduction

Commerce Education was started in India as early as 1886, when the first Commercial School was started in Madras. By 1960 Commerce became a special subject of study in 35 Universities. It endured significant changes over the years. After 90's, Commerce emerged as one of the most potential pursuits in India due to higher availability of jobs and for entering into entrepreneurship forever growing Indian economy and need for skillful business minds. Commerce Education has gained considerable importance in India. This is evident by the fact from 0.36 lakh enrolments in 1950-51 in Commerce Program, reached over 38.6 lakh during 2015-16 (AISHE Report). The said facts indicate the significant measureable progress of Commerce Education in India. At the same time, there is dire need to develop the quality and raise the bar to meet the international standards, since modern economies rely on cross-border transactions, the free flow of international capital and the majority of the financial transactions occur across borders, and that number is expected to grow. With the changing trends in the Economy, there has been an explosion of knowledge and technologies in all the spheres. In this situation, it is important that, Commerce Education Eco-System does not face compromise with respect to quality as it provides ample opportunities to Graduates & Post Graduates for employment and self-business establishment. Being successful in today's global marketplace is about being creative, making accurate decisions and taking calculated risks. The Commerce Education develops leaders with the skills, knowledge and mind-set to make a real, practical difference to people's lives and the success of businesses and economies. The Commerce Education provides the perfect learning environment where students, academicians and business houses come together to create high quality and unique learning experiences. High-Quality Commerce Education is essential in India. Use of technology is one of the influential ways to enhance the students' ability to meet the ever changing necessities of the business houses and society. In this connection, the Curriculum is designed to give students an in-depth mastery of the academic knowledge with hands-on-approach to bridge the gap between the industry and academia to produce a better quality of students for employment and entrepreneurial opportunities.

*"Commerce Education is a form of instructions that directly as well as indirectly prepares a businessman for his calling. It prepares students for socially desirable and personally fruitful careers in the field of business and finance. While pursuing higher education in Commerce in India, students acquire the knowledge of business trade, fluctuations in the market, fiscal policies, basics of economics, industrial policies, etc. The education imparted to Commerce students tends to equip them with a number of specialized skills that help them excel in different functional areas of Trade, Industry and Commerce."*

.....Chesseman

## 2. Need for Curriculum Development

As per the National Education Policy initiatives, it is intended to formulate Curriculum to eliminate the disparities among the students studying in different Universities/Institutes. In addition to above the Members of the Committee also identified the need for the Development of Curriculum framework for Commerce Education:

1. **Indian Business Environment:** Due to LPG of Indian Economy, industry has undergone a lot of changes, growing MSME sector and Khadi & Village Industries, Non-profit and Social Enterprises, Emerging Entrepreneurship, State and Central Government initiatives, there are lot of opportunities for young people, the Curriculum helps the students to explore and utilize the opportunities created by the present business environment.
2. **Credit Disparities:** The Choice Based Credit System is not introduced in true sense as well there is credit disparity from one University to another/One Institute to another. To remove this credit disparities, which was burdening the students, Curriculum Framework is developed, which helps the BOS of the Universities/Institutes to develop their own Scheme of Teaching and Evaluation as per the Curriculum Credit Framework.
3. **Program Learning Outcomes (PLOs) and Sustainable Development Goals (SDGs):** In the New Curriculum, the courses would be mapped to identify their contribution towards PLOs and SDGs, which in turn help Universities/Institutes in their Accreditation and Ranking.
4. **Skill Development Courses:** The focus of existing Master Programs in Commerce is less on skill development. The New Curriculum has given more emphasis for the skill development by considering the need of the Fourth Industrial Revolution components namely Automation, Digital platforms, AI, Block Chain Technology, IOT, Spread Sheet, Analytics etc., which enables the students to acquire the specialized skills and applied competencies in the field of Commerce and Business.
5. **Discipline Specific Electives:** The existing Programs in Commerce in many Universities/Institutes have limited number of Discipline Specific Electives and these are almost like core courses, hence wider choice of elective courses are proposed to introduce in the New Curriculum Framework.
6. **Multidisciplinary Courses:** New Curriculum helps the students to choose the courses of their choice from other streams/across faculty. Therefore, students will be capable of making a positive contribution to Commerce, Trade and Industry in the national and global context by drawing the knowledge from the different disciplines, which is socially desirable.

### 3. Pedagogy

**In addition to Conventional Time-Tested Lecture Method, the Members of the Curriculum Development suggest the following approaches:**

- 1. Case Based Learning:** Practical exposure can be given to students through Case based learning/critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.
- 2. Experiential/Live Projects/Grass Root Projects:** To bridge the gulf between the theory and practice, the students have to be encouraged to take up experiential projects/Live Projects/Grass Root Projects in companies/organizations/factories.
- 3. Team Spirit and Building:** To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.
- 4. ICT Teaching with global touch:** With the use of modern ICT technology students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment. This sparks different ways of thinking as well as cover the conventional material.
- 5. Leadership Building:** Apart from developing a strong background in the functional areas of Commerce and Business, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.
- 6. Emphasis on Indian Business Models:** Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.

#### 4. Suggestive Guidelines For Continuous Internal Evaluation And Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 30% and 70% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl.No.	Parameters for the Evaluation	Marks
	<b>Continuous Internal Evaluation (CIE)</b>	
1	Continuous & Comprehensive Evaluation (CCE)	10 Marks
2	Internal Assessment Tests (IAT)	20 Marks
	Total of CIE (A+B)	30 Marks
3	Semester End Examination (SEE)	70 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with five (2.5) marks each:
- Individual Assignments
  - Seminars/Class Room Presentations/ Quizzes
  - Group Discussions /Class Discussion/ Group Assignments
  - Case studies/Case lets
  - Participatory & Industry-Integrated Learning/ Filed visits
  - Practical activities / Problem Solving Exercises
  - Participation in Seminars/ Academic Events/Symposia, etc.
  - Mini Projects/Capstone Projects
  - Any other academic activity
- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.
- c. In case of 50 percentage of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

## Suggestive Template for IAT

**Internal Assessment Test Bachelor/ Master of Commerce (B.Com/M.Com.)**  
**Course Code:** \_\_\_\_\_ **Name of the Course:** \_\_\_\_\_  
**Duration: 1 Hour** **Total Marks: 25**

### SECTION-A

**I.** Answer any two of the following questions. Questions are asked on Remembering.

(2 x 2= 4)

- 1.
- 2.
- 3.

### SECTION- B

**II.** Answer any two of the following questions. Questions are asked on Understanding and Applying.

(2 x5= 10)

- 4.
- 5.
- 6.

### SECTION- C

**III.** Answer any one of the following questions. Questions are asked on analyzing and evaluating. (1x 11=11)

- 7.
  - 8.
- .....

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

([https://www.apu.edu/live\\_data/files/333/blooms\\_taxonomy\\_action\\_verbs.pdf](https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf))

### **II. Semester End Examination (SEE):**

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework. The BOS of the Universities/Institutes shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

## 5. Learning Outcome Based Curriculum Framework

### A. Intended Learning Outcomes

The Bachelor of Commerce (B.Com) has the objective of preparing graduates who embody the University graduate attributes. The proper and effective identification and definition of graduate attributes and their successful attainment at the end of the programme will result in graduate outcomes. The graduate attributes and the graduate outcomes will shape the graduate profile. It aims to provide students with the knowledge, skills, attitudes, values and habits on the one hand and the tools of analysis and the holistic development of the personality on the other with which to understand and actively participate in the modern business and economics world, to prepare them for subsequent graduate studies and to achieve success in their professional careers.

1. Graduates of this degree will be knowledgeable across the core requirements of the degree. Graduates will be able to:

- Demonstrate knowledge of major theories and model in key areas of . . . .
- Analyse organizational problems and generate pragmatic/realistic solutions based on academic research in . . . .
- Demonstrate knowledge of microeconomic theory as it relates to markets, firms, government policy and resource allocation and its utilization.
- Demonstrate knowledge of macroeconomic theory as it relates to current macroeconomics policies, issues, strategies and practices.
- Demonstrate knowledge of key concepts underlying quantitative decision analysis.
- Apply basic mathematical and statistical skills necessary for analysis of a range of problems in economics, actuarial studies, accounting, marketing, management and finance.

2. Graduates of this degree will be knowledgeable of an area of specialization in the faculty. Graduates, subject to their areas of specialization, will be able to:

- Demonstrate knowledge of the theories, concepts and findings of the faculty specializations with a firm grounding based on evidence-based and research informed practices through theory-research practice linkages; capable of rigorous analysis and interpretation with a focus on logical reasoning.

3. Graduates of this degree will be knowledgeable domestic and international economic and organizational environments.

Graduates will be able to understand the synergistic and symbiotic relationships among the key elements of an organisation such as people, structure, task, technology, culture, strategies, systems, processes and environment, decisions- actions-consequences linkages in unfamiliar contexts, and analyse commerce/business issues in the international contexts; Compare international contexts and issues through the lens of the commerce disciplines; evaluate

national and international debates and discussions on economic, commercial and business issues.

4. Graduates of this degree will be knowledgeable of disciplines outside the faculty.

Graduates will be able to : Demonstrate an understanding of the Concepts, principles, techniques, theories and arguments of their chosen areas of study outside the core disciplines of economics and business.

### **B. Generic Skills**

**Graduates of the degree will have the capacity to**

- Work collaboratively and productively in teams.
- Use basic mathematical and statistical tools of analysis independently.
- Apply critical and analytical skills and methods to the identification, evaluation and resolution of complex problems in unfamiliar contexts.
- Engage confidently in self-directed study and research.
- Communicate ideas effectively in written, oral and nonverbal formats.
- Operate effectively in multicultural and diverse environments.
- Use effectively information from diverse sources.
- Be proficient in the use of appropriate information and communication technologies .
- Critically evaluate new ideas, research findings, methodologies and theoretical frameworks in a specialized field of study.
- Recognize and understand the ethical responsibilities of individuals and organisations in society and capable of resolving ethical issues and dilemmas in the decision-making process.
- 

### **C. Graduate Attributes**

**Bachelor of Commerce graduates will have the following attributes and skills**

#### **(A) Academically excellent**

- (1) Analysis and evaluation of evidence in the commerce disciplines in support of an argument, proposition or solution to problems in organisations and in society.
- (2) Strategic and critical thinking in relation to business and commerce- related issues.

#### **(B) Research Skills**

- (3) The retrieval of information from variety of business, commerce and economics sources.
- (4) Knowledgeable across disciplines with a kaleidoscopic view.
- (5) Synthesis of knowledge across disciplines.
- (6) Problem solving through the application of appropriate and relevant theories principles and data.
- (7) Skilled in the use of computer systems and software used in commerce and business through practical assignments, exercises and demonstrations.

**C) Attuned to cultural diversity**

- (8) Aware of Cultural difference and able to account for these in developing solutions to commerce and business-related problems.

**D) Active global citizens**

- (9) Effective communicators on matters related to economics and commerce.
- (10) Participants in discussion and debate on national and international issues related to the disciplines of the faculty.

**E) Leaders in communities**

- (11) Effective decision makes in business and commerce through meaningful and impactful community engagement practices.
- (12) Ethical and collegial in professional practice.



## **6. Curriculum Framework and Scheme of Teaching & Evaluation**

### **Four Year Undergraduate Programs**

#### **1. Bachelor of Commerce (B.Com.)**

**A. Program Structure**

**B. Course Contents**

#### **2. Bachelor of Business Administration (BBA)**

**A. Program Structure**

**B. Course Contents**

## A. Program Structure

### Proposed Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
2	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	70	30	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	70	30	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	70	30	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	50	50	100	2
7	B.Com.1.5	Accounting for Everyone/Financial Literacy	OEC	3+0+0	50	50	100	3
Sub -Total (A)					450	250	700	23

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
8	Lang.2.1	Language - I	AECC	3+1+0	70	30	100	3
9	Lang.2.2	Language - II	AECC	3+1+0	70	30	100	3
10	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	70	30	100	4
11	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	70	30	100	4
12	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	70	30	100	4
13	B.Com.2.4	Health Wellness/ Social & Emotional Learning	SEC-VB	1+0+2	-	100	100	2
14	B.Com.2.5	Environmental Studies	AECC	2+0+0	50	50	100	2
15	B.Com.2.6	Financial Environment/Investing in Stock Markets	OEC	3+0+0	50	50	100	3
Sub -Total (B)					450	350	800	25

**EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems**

Semester III								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
17	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	70	30	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	70	30	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	70	30	100	4
21	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
22	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
Sub -Total (C)					450	250	700	23

Semester IV								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	70	30	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	70	30	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	70	30	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
29	B.Com.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	100	100	2
30	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	50	50	100	3
Sub -Total (D)					450	350	800	25

**EXIT OPTION WITH DIPLOMA - Ability to solve broadly defined problems.**

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
31	B.Com.5.1	Financial Management	DSC	3+0+2	70	30	100	4
32	B.Com.5.2	Income Tax Law and Practice-I	DSC	3+0+2	70	30	100	4
33	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	70	30	100	4
34	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	70	30	100	3
35	B.Com.5.6 Elective	GST- Law & Practice	Vocational - 1	2+0+2	70	30	100	3
36	B.Com.5.7	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	50	50	100	2
Sub -Total (E)					400	200	600	20

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.6.1	Management Accounting	DSC	3+0+2	70	30	100	4
38	B.Com.6.2	Income Tax Law and Practice-II	DSC	3+0+2	70	30	100	4
39	B.Com.6.3 Elective	Three courses from the Selected Elective Group	DSE - 2	3+1+0	70	30	100	3
40	B.Com.6.4 Elective		DSE - 3	3+1+0	70	30	100	3
41	B.Com.6.5 Elective		DSE - 4	3+1+0	70	30	100	3
42	B.Com.6.6	Basics of Spread Sheet Modelling OR Report on Study of Startups and Innovative Business Ideas	Vocational-2	2+0+2	70	30	100	3
43	B.Com.6.7	Professional Communication	SEC - SB	2+0+0	50	50	100	2
Sub -Total (F)					470	230	700	22
Grand Total - Degree					2670	1630	4300	138

**EXIT OPTION WITH BACHELOR DEGREE - Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.**

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
44	B.Com.7.1	International Business	DSC	4+0+0	70	30	100	4
45	B.Com.7.2	Advanced Business Statistics	DSC	3+0+2	70	30	100	4
46	B.Com.7.3	Advanced Financial Management	DSC	3+0+2	70	30	100	4
47	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	70	30	100	3
48	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	70	30	100	3
49	B.Com.7.6	Research Methodology	-	2+0+2	70	30	100	3
Sub -Total (G)					420	180	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Categoryof Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
50	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+0+2	70	30	100	4
51	B.Com.8.2	Strategic Financial Management	DSC	4+0+0	70	30	100	4
52	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+0+2	70	30	100	4
53	B.Com.8.4	Managing Digital Platforms	Vocational-4	2+0+2	70	30	100	3
54	B.Com.8.5	Research Projects/Internship with Viva – voce	-	-	50	50	100	6
		OR	DSE-6	3+1+0	70*	30*	100*	3*
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-7	3+1+0	70*	30*	100*	3*
Sub -Total (H)					330/420*	170/180*	500/600*	21/21*
Grand Total - Honors					3420/3510*	1980/1990*	5400/5500*	180

\* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A) & 8.5 (B). Sub Total (H) and Grand Totals Honors vary accordingly.

**BACHELOR DEGREE WITH HONORS – Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.**

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

**Acronyms Expanded**

- AECC : Ability Enhancement Compulsory Course
- DSC © : Discipline Specific Core (Course)
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination
- CIE : Continuous Internal Evaluation
- L+T+P : Lecture+Tutorial+Practical(s)

**Note:** Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

**ELECTIVE GROUPS AND COURSES:****Discipline Specific Electives – V Semester**

Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

**Discipline Specific Electives – VI Semester**

1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

**Discipline Specific Electives – VII Semester**

1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL
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**Discipline Specific Electives – VIII Semester**

1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

**NOTE:** Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

## **B. Course Contents**

- 1.1 Financial Accounting**
- 1.2 Management Principles & Applications**
- 1.3 Principles of Marketing**
- 1.4 Digital Fluency**
- 1.5 Accounting for Everyone / Financial Literacy**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 1.1 <b>Name of the Course:</b> Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>Understand the theoretical framework of accounting as well accounting standards.</li> <li>Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.</li> <li>Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>Outline the emerging trends in the field of accounting.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
<b>Module No. 2: Financial Statements of Sole Proprietors</b>		<b>12</b>
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account- Balance Sheet.		
<b>Module No. 3: Consignment Accounts</b>		<b>12</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
<b>Module No. 4: Royalty Accounts</b>		<b>14</b>
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent - Short Workings -Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor - Journal Entries and Ledger Accounts including minimum rent account.		
<b>Module No. 5: Emerging Trends in Accounting</b>		<b>08</b>
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.</li> <li>Collect Annual Reports of sole proprietors and identify the different components.</li> <li>Preparation of Proform invoice and accounts sales with imaginary figures.</li> <li>Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.</li> </ol>		



5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 1.2		
<b>Name of the Course:</b> Management Principles and Applications		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand and identify the different theories of organisations, which are relevant in the present context.</li> <li>Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>Differentiate the different types of authority and chose the best one in the present context.</li> <li>Compare and chose the different types of motivation factors and leadership styles.</li> <li>Choose the best controlling techniques for better productivity of an organisation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management</b>		<b>12</b>
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
<b>Module No. 2: Planning</b>		<b>10</b>
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
<b>Module No. 3: Organizing</b>		<b>12</b>
Introduction-Meaning-Concept and Process of Organizing - An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
<b>Module No. 4: Staffing and Leading</b>		<b>12</b>
Introduction- <b>Staffing:</b> Concept of Staffing-Staffing Process; <b>Motivation:</b> Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; <b>Leadership:</b> Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; <b>Communication:</b> Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
<b>Module No. 5: Controlling and Coordination</b>		<b>12</b>
<b>Control:</b> Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; <b>Coordination:</b> Meaning-Nature-Importance-Principles of Coordination.		

**Skill Development Activities:**

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.
4. Analyse the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3<sup>rd</sup> Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 1.3 <b>Name of the Course:</b> Principles of Marketing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> f) Understand the basic concepts of marketing and assess the marketing environment. g) Analyse the consumer behaviour in the present scenario and marketing segmentation. h) Discover the new product development & identify the factors affecting the price of a product in the present context. i) Judge the impact of promotional techniques on the customers & importance of channels of distribution. j) Outline the recent developments in the field of marketing.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Marketing</b>		<b>12</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
<b>Module No. 2: Consumer Behaviour &amp; Market segmentation</b>		<b>12</b>
<b>Consumer Behaviour:</b> Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; <b>Market segmentation:</b> Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. <b>Marketing Mix:</b> Product-Price-Place & Promotion.		
<b>Module No. 3: Product and Pricing</b>		<b>12</b>
<b>Product:</b> Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.		
<b>Module No. 4: Promotion and Distribution</b>		<b>12</b>
<b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
<b>Module No. 5: Recent Developments in Marketing</b>		<b>08</b>
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.		
<b>Skill Development Activities:</b> 1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.		

2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

**Reference Materials:**

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 1.5 (Open Elective Course) <b>Name of the Course:</b> Accounting for Everyone		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> k) Analyse various terms used in accounting; l) Make accounting entries and prepare cash book and other accounts necessary while running a business; m) Prepare accounting equation of various business transactions; n) Analyse information from company's annual report; o) Comprehend the management reports of the company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>10</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		
<b>Skill Development Activities:</b> 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare accounting equation by collecting necessary data from medium sized firm. 3. Prepare financial statements collecting necessary data from small business firms. 4. Collect the management reports of any large scale organisation and analyse the same. 5. Any other activities, which are relevant to the course.		
<b>Text Books:</b>		

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 1.5 (Open Elective Course) <b>Name of the Course:</b> Financial Literacy		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance & select instrument for investment in shares		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>07</b>
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
<b>Module No. 2: Financial Planning and Budgeting</b>		<b>07</b>
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
<b>Module No. 3: Banking Services</b>		<b>10</b>
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
<b>Module No. 4: Financial Services from Post Office</b>		<b>08</b>
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
<b>Module 5: Protection and Investment Related Financial Services</b>		<b>10</b>
<b>Insurance Services:</b> Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of		



policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

**Investment avenues in Equity and Debt Instruments:** Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

**Skill Development Activities:**

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

**Note: Latest edition of text books may be used.**

## **B. Course Contents**

- 2.1 Advanced Financial Accounting**
- 2.2 Business Mathematics / Corporate Administration**
- 2.3 Law & Practice of Banking**
- 2.4 Health Wellness / Social & Emotional Learning**
- 2.5 Environmental Studies**
- 2.6 Financial Environment / Investing in Stock Markets**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.1 <b>Name of the Course:</b> Advanced Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> p) Understand & compute the amount of claims for loss of stock & loss of Profit. q) Learn various methods of accounting for hire purchase transactions. r) Deal with the inter-departmental transfers and their accounting treatment. s) Demonstrate various accounting treatments for dependent & independent branches. t) Prepare financial statements from incomplete records.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>		<b>10</b>
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
<b>Module No. 2: Hire Purchase Accounting</b>		<b>10</b>
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
<b>Module No. 3: Departmental Accounts</b>		<b>12</b>
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
<b>Module No. 4: Accounting for Branches</b>		<b>12</b>
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
<b>Module No. 5: Conversion of Single Entry into Double Entry</b>		<b>12</b>
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
<b>Skill Developments Activities:</b> 7. Identify the procedure & documentations involved in the insurance claims. 8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. 9. Identify the common expenditures of an organisation among various departments. 10. Collect the procedure and documentations involved in the establishment of various branches. 11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system. 12. Any other activities, which are relevant to the course.		
<b>Text Books:</b> 1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.		

2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.2 <b>Name of the Course:</b> Business Mathematics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>a) Understand the number system and indices applications in solving basic business problems.</li> <li>b) Apply concept of commercial arithmetic concepts to solve business problems.</li> <li>c) Make use of theory of equation in solving the business problems in the present context.</li> <li>d) Understand and apply the concepts of Set Theory, Permutations &amp; Combinations and Matrices solving business problems.</li> <li>e) Apply measurement of solids in solving simple business problems.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Number System and Indices</b>		<b>12</b>
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
<b>Module No. 2: Commercial Mathematics</b>		<b>10</b>
Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
<b>Module No. 3: Theory of Equation</b>		<b>12</b>
Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
<b>Module No. 4: Set Theory, Permutations &amp; Combinations and Matrices</b>		<b>12</b>
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
<b>Module No. 5: Measurement of Solids</b>		<b>10</b>
Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Show the number of ways in which your telephone number can be arranged to get odd numbers.</li> <li>2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.</li> <li>3. Use Matrix principles to implement food requirement and protein for two families.</li> <li>4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>		

**Text Books:**

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.2 <b>Name of the Course:</b> Corporate Administration		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ul style="list-style-type: none"> <li>u) Understand the framework of Companies Act of 2013 and different kind of companies.</li> <li>v) Identify the stages and documents involved in the formation of companies in India.</li> <li>w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.</li> <li>x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.</li> <li>y) Evaluate the role of liquidator in the process of winding up of the company.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Company</b>		<b>12</b>
Introduction - Meaning and Definition - Features - Highlights of Companies Act 2013 - - Kinds of Companies - One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
<b>Module No. 2: Formation of Companies</b>		<b>12</b>
Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter & Functions of Promoter, <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning - Types -Features - Legal Formalities-Administration.		
<b>Module No. 3: Company Administration</b>		<b>12</b>
Introduction - Key Managerial Personnel - Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors - Appointment - Powers - Duties & Responsibilities. Managing Director - Appointment - Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
<b>Module No. 4: Corporate Meetings</b>		<b>10</b>
Introduction - Corporate meetings: types - Importance - Distinction; Resolutions: Types - Distinction; Requisites of a valid meeting - Notice - Quorum -Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
<b>Module No. 5: Winding Up</b>		<b>10</b>
Introduction - Meaning- Modes of Winding up -Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.		
<b>Skill Development Activities:</b>		
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and		

prepare the highlights of the same.

2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

**Text Books:**

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

**Note: Latest edition of text books may be used.**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.3 <b>Name of the Course:</b> Law and Practice of Banking		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> z) Summarize the relationship between Banker & customer and different types of functions of banker. aa) Analyse the role, functions and duties of paying and collecting banker. bb) Make use of the procedure involved in opening and operating different accounts. cc) Examine the different types of negotiable instrument & their relevance in the present context. dd) Estimate possible developments in the banking sector in the upcoming days.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Banking</b>		<b>12</b>
Introduction- Meaning - Need - Importance - Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India - Types of Banks in India- Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.		
<b>Module No. 2: Paying and Collecting Banker</b>		<b>12</b>
<b>Paying banker:</b> Introduction - Meaning - Role - Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques - Grounds of Dishonor - Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction - Meaning - Legal status of collecting banker - Holder for value -Holder in due course - Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
<b>Module No. 3: Customers and Account Holders</b>		<b>10</b>
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
<b>Module No. 4: Negotiable Instruments</b>		<b>12</b>
Introduction - Meaning & Definition - Features - Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques - Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement - Rules of endorsement.		
<b>Module No. 5: Recent Developments in Banking</b>		<b>10</b>
Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR - RTGS - NEFT -ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms - Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.		
<b>Skill Development Activities:</b> 1. Refer RBI website and identify the different types of banks operating in India. 2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. 3. Collect and fill dummy account opening forms as different types of customer. 4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.		

5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

**Text Books:**

17. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
18. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
19. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
20. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
21. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 2.6 (Open Elective Course) <b>Name of the Course:</b> Financial Environment		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> ee) Understand the fundamentals of Indian Economy and its significance. ff) Evaluate the impact of monetary policy on the stakeholders of the Economy. gg) Assess the impact of fiscal policy on the stakeholders of the Economy. hh) Examine the status of inflation, unemployment and labour market in India ii) Infer the financial sector reforms in India.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Fundamentals of India Economy</b>		<b>10</b>
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.		
<b>Module No. 2: Monetary Policy</b>		<b>08</b>
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
<b>Module No. 3: Fiscal Policy</b>		<b>08</b>
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
<b>Module No. 4: Inflation, Unemployment and Labour market</b>		<b>08</b>
Introduction - <b>Inflation:</b> Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; <b>Unemployment</b> – natural rate of unemployment-frictional & wait unemployment. <b>Labour market</b> and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
<b>Module 5: Financial Sector Reforms:</b>		<b>08</b>
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.		
<b>Skill Development Activities:</b> 1. Collect last ten year GDP rate and examine the same. 2. Collect last two years monetary policy rates of RBI and analyse the impact of the		

same.

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, McGraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 2.6 (Open Elective Course) <b>Name of the Course:</b> Investing in Stock Markets		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return; kk) Analyse Indian securities market; ll) Examine EIC framework and conduct fundamental analysis; mm) Perform technical analysis; nn) Invest in mutual funds market.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basics of Investing</b>		<b>10</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
<b>Module No. 2: Fundamental Analysis</b>		<b>08</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
<b>Module No. 3: Technical Analysis</b>		<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
<b>Module No. 4: Indian Stock Market</b>		<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
<b>Module 5: Investing in Mutual Funds</b>		<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
<b>Skill Development Activities:</b> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities,		

fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

**Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**

**BBA PROGRAM**

**Scheme of Teaching & Evaluation for BBA (Basic/Hons) with Business Administration  
as Core subject**

## BBA PROGRAM

### Proposed Scheme of Teaching & Evaluation for BBA (Basic/Hons) with Business Administration as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
2	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
3	BBA.1.1	Management Principles & Practice	DSC	4+0+0	70	30	100	4
4	BBA.1.2	Fundamentals of Business Accounting	DSC	3+0+2	70	30	100	4
5	BBA.1.3	Marketing Management	DSC	4+0+0	70	30	100	4
6	BBA.1.4	Digital Fluency	SEC-SB	1+0+2	50	50	100	2
7	BBA.1.5	Business Organization / Office Organization and Management	OEC	3+0+0	50	50	100	3
Sub –Total (A)					450	250	700	23

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
8	Lang.2.1	Language - I	AECC	3+1+0	70	30	100	3
9	Lang.2.2	Language - II	AECC	3+1+0	70	30	100	3
10	BBA.2.1	Financial Accounting and Reporting	DSC	3+0+2	70	30	100	4
11	BBA.2.2	Human Resource Management	DSC	4+0+0	70	30	100	4
12	BBA.2.3	Business Environment/ Business Mathematics	DSC	4+0+0/ 3+0+2	70	30	100	4
13	BBA.2.4	Health Wellness/ Social & Emotional Learning	SEC-VB	1+0+2	-	100	100	2
14	BBA.2.5	Environmental Studies	AECC	2+0+0	50	50	100	2
15	BBA.2.6	People Management /Retail Management	OEC	3+0+0	50	50	100	3
Sub –Total (B)					450	350	800	25

EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems



Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
17	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
18	BBA.3.1	Cost Accounting	DSC	3+0+2	70	30	100	4
19	BBA.3.2	Organizational Behavior	DSC	4+0+0	70	30	100	4
20	BBA.3.3	Statistics for Business Decisions	DSC	3+0+2	70	30	100	4
21	BBA.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
22	BBA.3.5	Social Media Marketing/ Rural Marketing	OEC	3+0+0	50	50	100	3
Sub –Total (C)					450	250	700	23

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
25	BBA.4.1	Management Accounting	DSC	3+0+2	70	30	100	4
26	BBA.4.2	Business Analytics / Financial Markets & Services	DSC	4+0+0	70	30	100	4
27	BBA.4.3	Financial Management	DSC	3+0+2	70	30	100	4
28	BBA.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
29	BBA.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	100	100	2
30	BBA.4.6	Business Leadership Skills/Personal Wealth Management	OEC	3+0+0	50	50	100	3
Sub –Total (D)					450	350	800	25

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
31	BBA.5.1	Production And Operations Management/ International Business	DSC	4+0+0	70	30	100	4
32	BBA.5.2	Income Tax	DSC	3+0+2	70	30	100	4
33	BBA.5.3 Elective	Elective-1(PAPER 1)	DSE	3+0+2(P) 4+0+0(T)	70	30	100	4
34	BBA.5.4 Elective	Elective-2 (PAPER1)	DSE	3+0+2(P) 4+0+0(T)	70	30	100	4
35	BBA.5.5	Information Technology for Managers	Vocational - 1	1+0+2	70	30	100	3
36	BBA.5.6	Cyber Security/Ethics & Self-Awareness	SEC - VB	1+0+2	50	50	100	2
Sub –Total (E)					400	200	600	21

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	BBA.6.1	Business Laws	DSC	4+0+0	70	30	100	4
38	BBA.6.2	Entrepreneurship & Startup Management	DSC	4+0+0	70	30	100	4
39	BBA.6.3 Elective	Elective-1(PAPER2)	DSE	3+0+2(P) 4+0+0(T)	70	30	100	4
40	BBA.6.4 Elective	Elective-2(PAPER2)	DSE	3+0+2(P) 4+0+0(T)	70	30	100	4
41	BBA.6.5	Goods & Services Tax(GST)	Vocational-2	1+0+2	70	30	100	3
42	BBA.6.6	Professional Communication	SEC - SB	2+0+0	50	50	100	2
Sub –Total (F)					400	200	600	21

Students have to select dual electives out of the list of electives given in Fifth and Sixth Semester. Electives selected in the fifth semester should be continued in the sixth semester. However they can change the electives in the seventh semester. The electives selected in the seventh semester will continue in the eighth semester.

**EXIT OPTION WITH BACHELOR DEGREE -Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.**

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
44	BBA.7.1	Business Ethics & Corporate Governance	DSC	4+0+0	70	30	100	4
45	BBA.7.2	E Commerce	DSC	4+0+0	70	30	100	4
46	BBA.7.3	Advance Statistics for Business Research	DSC	2+0+2	70	30	100	3
47	BBA.7.4	One Course from the Selected Elective Group	DSE	3+0+2(P) 4+0+0(T)	70	30	100	4
48	BBA.7.5	Application of Statistical Software (Any one Statistical Software)	Vocational-3	1+0+2	70	30	100	3
49	BBA.7.6	Research Methodology	-	3+1+0	70	30	100	3
Sub –Total (G)					420	180	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
50	BBA.8.1	Strategic Management	DSC	4+0+0	70	30	100	4
51	BBA.8.2	Operations Research and Quantitative Techniques	DSC	4+0+0	70	30	100	4
52	BBA.8.3	Project Management	DSC	4+0+0	70	30	100	4
53	BBA.8.5	Digital Marketing	Vocational-4	1+0+2	70	30	100	3
54	BBA.8.5	Research Projects/Internship with Viva – voce	-	-	50	50	100	6
		OR	DSE	3+0+2(P) 4+0+0(T)	70*	30*	100*	3*
		Elective Paper (Two Courses from the Selected Elective Group)	DSE	3+0+2(P) 4+0+0(T)	70*	30*	100*	3*
Sub –Total (H)					330/ 420*	170/ 180*	500/ 600*	21
Grand Total - Honors					3420/ 3510*	1980/ 1990*	5400/ 5500*	180

\* Students who do not opt for Research Project / Internship shall take two elective courses.

\* Sub Total (H) and Grand Total Honors varies accordingly.

**BACHELOR DEGREE WITH HONORS - Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.**

**Notes:**

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

**Acronyms Expanded**

- AECC : Ability Enhancement Compulsory Course
- DSC © : Discipline Specific Core (Course)
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination
- CIE : Continuous Internal Evaluation
- L+T+P : Lecture+Tutorial+Practical(s)

**Note:** Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

## ELECTIVE GROUPS AND COURSES:

### Discipline Specific Electives - V Semester

Sl. No	Finance	Marketing	Human Resource Management	Data Analytics	Retailing	Logistics And Supply Chain Management
Paper-1	Advanced Corporate Financial Management	Consumer Behavior	Compensation and Performance Management	Financial Analytics	Retail Operations Management	Freight Transport Management

### Discipline Specific Electives - VI Semester

Sl. No	Finance	Marketing	Human Resource Management	Data Analytics	Retailing	Logistics And Supply Chain Management
Paper-2	Security Analysis and Portfolio Management	Advertising Management & Sales promotion	Employee Welfare & Social Security	Marketing Analytics	Strategic Brand Management	Sourcing for Logistics and SCM

### Discipline Specific Electives - VII Semester

Sl. No	Finance	Marketing	Human Resource Management	Data Analytics	Retailing	Logistics And Supply Chain Management
Paper-3	Strategic Financial Management	Brand Management / Rural Marketing	Labor Laws & IR	HR Analytics	Merchandising Planning and Buying	Managing Procurement contract and relationship

### Discipline Specific Electives - VIII Semester

Sl. No	Finance	Marketing	Human Resource Management	Data Analytics	Retailing	Logistics And Supply Chain Management
Paper-4	Derivatives and Risk Management	B to B Marketing (Industrial Marketing)	HRD	Web and Social Intelligence	IT applications in Retail Business	Global Environment for Supply chain Management
Paper-5	International Financial Management	Sales & Distribution Management	International HRM	Machine Learning in Business	Visual Merchandising	International Supply Chain

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

<b>Name of the Program:</b> Bachelor of Business Administration (BBA)		
<b>Course Code:</b> BBA 1.1		
<b>Name of the Course:</b> Management Principles & Practice		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> oo) The ability to understand concepts of business management, principles and function of management. pp) The ability to explain the process of planning and decision making. qq) The ability to create organization structures based on authority, task and responsibilities. rr) The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles. ss) The ability to understand the requirement of good control system and control techniques.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION TO MANAGEMENT</b>		<b>10</b>
Introduction –Meaning, Evolution of management thought, Pre-Scientific Management Era, Classical Management Era, Neo-Classical Management Era, Modern Management Era; Nature and Characteristics of Management - Scope and Functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.		
<b>Module No. 2: PLANNING AND DECISION MAKING</b>		<b>08</b>
Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- Importance and steps; MBO and MBE (Meaning only)		
<b>Module No. 3: ORGANIZING AND STAFFING</b>		<b>12</b>
Nature and purpose of Organization; Principles of Organizing; Delegation of Authority; Types of Organization - Departmentation, Committees; Centralization vs Decentralization of Authority and Responsibility, Span of Control; Nature and importance of Staffing		
<b>Module No. 4: DIRECTING AND COMMUNICATING</b>		<b>12</b>
Meaning and Nature of Direction, Principles of Direction; Communication - Meaning and Importance, Communication Process, Barriers to Communication, Steps to overcome Communication Barriers, Types of Communication; Motivation theories - Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc.Gregor's X and Y theory. Leadership - Meaning, Formal and Informal Leadership, Characteristics of Leadership; Leadership Styles - Autocratic Style, Democratic Style, Participative Style, Laissez Faire Leadership Styles, Transition Leadership, Charismatic Leadership Style.		
<b>Module No. 5: COORDINATING AND CONTROLLING</b>		<b>10</b>
Coordination–Meaning, Importance and Principles. Controlling–Meaning and steps in controlling, Essentials of Effective Control system, Techniques of Control (in brief).		
<b>Module No. 6: BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS</b>		<b>04</b>
Business Social Responsibility - Meaning, Arguments for and against Business Social Responsibility; Green management - Meaning, Green Management Actions; Managerial Ethics - Meaning - Importance of Ethics in Business, Factors that determine Ethical or Unethical behavior.		

**Skill Developments Activities:**

1. Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book.
2. Draft different types of Organization structure.
3. Draft Control charts.

**Text Books:**

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGraw Hill.
3. L M Prasad, Principles of management, Sultan Chand and Sons
4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
5. Appanniah and Reddy, Management, HPH.
6. T. Ramaswamy : Principles of Management, HPH.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 1.2 <b>Name of the Course:</b> Fundamentals of Business Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, and problem solving.		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> <ol style="list-style-type: none"> <li>Understand the framework of accounting as well accounting standards.</li> <li>The Ability to pass journal entries and prepare ledger accounts</li> <li>The Ability to prepare subsidiaries books</li> <li>The Ability to prepare trial balance and final accounts of proprietary concern.</li> <li>Construct final accounts through application of tally.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION TO FINANCIAL ACCOUNTING</b>		<b>08</b>
Introduction - Meaning and Definition - Objectives of Accounting - Functions of Accounting - Users of Accounting Information - Limitations of Accounting - Accounting Cycle - Accounting Principles - Accounting Concepts and Accounting Conventions. Accounting Standards - objectives- significance of accounting standards. List of Indian Accounting Standards.		
<b>Module No. 2: ACCOUNTING PROCESS</b>		<b>12</b>
Meaning of Double entry system - Process of Accounting - Kinds of Accounts - Rules - Transaction Analysis - Journal - Ledger - Balancing of Accounts - Trial Balance - Problems on Journal, Ledger Posting and Preparation of Trial Balance.		
<b>Module No. 3: SUBSIDIARY BOOKS</b>		<b>14</b>
Meaning - Significance - Types of Subsidiary Books -Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book , Double Column Cash Book , Three Column Cash Book and Petty Cash Book(Problems only on Three Column Cash Book and Petty Cash Book), Bank Reconciliation Statement - Preparation of Bank Reconciliation Statement (Problems on BRS)		
<b>Module No. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN</b>		<b>10</b>
Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital.		
<b>Module No. 5: ACCOUNTING SOFTWARE</b>		<b>12</b>
Introduction-meaning of accounting software, types accounting software-accounting software Tally-Meaning of Tally software - Features - Advantages, Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols, accounts/inventory info - master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry - Generating Basic Reports in Tally-Trial Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register,		



Statement of Accounts, and Balance Sheet.

**Skill Developments Activities:**

1. List out the accounting concepts and conventions.
2. Prepare a Bank Reconciliation Statement with imaginary figures
3. Collect the financial statement of a proprietary concern and record it.
4. Prepare a financial statement of an imaginary company using tally software.

**Text Books:**

1. Hanif and Mukherjee, Financial Accounting, Mc Graw Hill Publishers
2. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House
3. S.Anil Kumar,V.Rajesh Kumar and B.Mariyappa-Fundamentals of Accounting,
4. Himalaya Publishing House.
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
7. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
8. M.C. Shukla and Goyel, Advaced Accounting , S Chand.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA)		
<b>Course Code:</b> BBA 1.3		
<b>Name of the Course:</b> Marketing Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> <ol style="list-style-type: none"> <li>Understand the concepts and functions of marketing.</li> <li>Analyse marketing environment impacting the business.</li> <li>Segment the market and understand the consumer behaviour</li> <li>Describe the 4 p's of marketing and also strategize marketing mix</li> <li>Describe 7 p's of service marketing mix.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION TO MARKETING</b>		<b>10</b>
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. <b>Recent trends in Marketing</b> -E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).		
<b>Module No. 2: MARKETING ENVIRONMENT</b>		<b>10</b>
<b>Micro Environment</b> – The company, suppliers, marketing intermediaries competitors, public and customers; <b>Macro Environment</b> - Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.		
<b>Module No. 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR</b>		<b>10</b>
Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process.		
<b>Module No. 4: MARKETING MIX</b>		<b>20</b>
Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling, Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution-Meaning, Factors affecting Channel Selection, Types of Marketing Channels. Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only)		
<b>Module No. 5: SERVICES MARKETING</b>		<b>06</b>
Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Two cases on the above syllabus should be analyzed and recorded in the skill development</li> <li>Design a logo and tagline for a product of your choice</li> <li>Develop an advertisement copy for a product.</li> <li>Prepare a chart for distribution network for different products.</li> </ol>		

**Text Books:**

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
3. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education.
4. Bose Biplab, Marketing Management, Himalaya Publishers.
5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
7. Sontakki, Marketing Management, Kalyani Publishers.
8. P N Reddy and Appanniah, Marketing Management

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 1.5 (OEC) <b>Name of the Course:</b> Business Organization		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate:</b> <ol style="list-style-type: none"> <li>An understanding of the nature, objectives and social responsibilities of business</li> <li>An ability to describe the different forms of organisations</li> <li>An understanding of the basic concepts of management</li> <li>An understanding of functions of management.</li> <li>An understanding of different types of business combinations</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION TO BUSINESS</b>		<b>10</b>
<b>Business:</b> Meaning, Nature, Scope and Social responsibility of Business, Objectives, Essentials of successful business; Functional areas of business. Concept of Business Organisation.		
<b>Module No. 2: FORMS OF BUSINESS ORGANIZATION:</b>		<b>12</b>
Sole proprietorship: Definitions, Features, Merits and Demerits. Partnership: Definitions, partnership deed, Features, Merits and Demerits. Joint Stock Company: Definitions, Features, Merits and Demerits. Co-operatives: Definitions, Features, Merits and Demerits.		
<b>Module No. 3: PUBLIC ENTERPRISES</b>		<b>08</b>
Departmental Undertaking: Definitions, Features, Merits and Demerits. Public Corporations: Definitions, Features, Merits and Demerits. Government Companies: Definitions, Features, Merits and Demerits		
<b>Module No. 4: BUSINESS COMBINATIONS</b>		<b>08</b>
Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations.		
<b>Module No 5: MANAGEMENT OF ORGANIZATIONS</b>		<b>07</b>
Management- Meaning, Definitions, Difference between Management and Administration, Levels of Management, Objectives of Management, Functions of management- planning, organizing, staffing, directing, coordinating, controlling, Principles of Management.		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Preparation of partnership deed</li> <li>Draw a business tree</li> <li>Make a list of 10 PSUs</li> <li>Prepare a list of different types of business combinations</li> </ol>		
<b>Text Books:</b> <ol style="list-style-type: none"> <li>C B. Guptha - Business Organisation and Management, Sultan Chand &amp; Sons.</li> <li>Dr. S. C. Saxena - Business Administration &amp; Management, Sahitya Bhawan.</li> </ol>		

3. M. C. Shukla - Business Organisation and Management. S Chand & Company Pvt. Ltd.
4. S.A Sherlekar - Business Organization, Himalaya Publishing House.
5. Y.K. Bhushan. Fundamentals of Business Organisation and Management, Sultan Chand & Sons.
6. R.K. Sharma, Business Organisation & Management Kalyani Publishers
7. Dr. I.M. Sahai, Dr. Padmakar Asthana, '**Business Organisation & Administration**', Sahitya Bhawan Publications Agra.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA)		
<b>Course Code:</b> BBA 1.5		
<b>Name of the Course:</b> Office Organization and Management (OEC)		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> <ol style="list-style-type: none"> <li>An understanding of basic knowledge of office organisation and management</li> <li>Demonstrate skills in effective office organisation</li> <li>Ability to maintain office records</li> <li>Ability to maintain digital record.</li> <li>Understanding of different types of organisation structures and responsibilities as future office managers.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: FUNDAMENTALS OF OFFICE MANAGEMENT</b>		<b>08</b>
<b>Introduction:</b> Meaning, importance and functions of modern office <b>Modern Office Organisation:</b> Meaning; Steps in office organisation; Principles of Office organisation, Organisation structure types, <b>Nature of office services:</b> Types of services in a modern office, decentralisation and centralisation of office services, Departmentation of Office <b>Office management:</b> Meaning, Elements and major processes of Office management <b>Office Manager:</b> Functions and qualifications of Office manager.		
<b>Module No. 2: ADMINISTRATIVE ARRANGEMENT AND FACILITIES</b>		<b>07</b>
<b>Office Accommodation and its Importance:</b> Location of Office, Choice of Location: Urban vs Suburban, Factors to be Considered in Selecting the Site, Securing Office Space, <b>Office Lay-out:</b> Objectives of Office Lay-out, Principles of Office Lay-out, Steps in Lay-out Planning, Advantages of a Good Lay-out. <b>Types of offices:</b> Open Office and Private Office- advantages and disadvantages.		
<b>Module No. 3: OFFICE ENVIRONMENT:</b>		<b>10</b>
<b>Meaning and Components of Office Environment</b> <b>Interior Decoration:</b> Colour Conditioning, Floor Coverings, Furnishings, <b>Furniture and Fixtures:</b> Types of Furniture, Choice between Wooden and Steel Furniture, Principles Governing Selection of Furniture <b>Lighting and Ventilation,</b> <b>Noise:</b> Internal Noise, External Noise <b>Cleanliness, Sanitation and Health</b> <b>Safety and Security</b>		
<b>Module No. 4: RECORDS MANAGEMENT</b>		<b>10</b>
<b>Introduction to records:</b> Importance of Records, types of office records, <b>Records Management:</b> Meaning, Principles of Record Keeping, Functions of 'Records Management' <b>Filing:</b> Elements of Filing and Filing Functions, Objectives and Importance of Filing, Advantages of Filing, Essentials of a Good Filing System, Classification of Files, Filing Procedure or Routine.		

**Filing Methods:** Horizontal Filing -meaning, types and advantages, Vertical Filing- meaning, equipment used, advantage and disadvantages.

**Centralisation and Decentralisation of Filing-** Centralised filing and Decentralised Filing

**Office manual:** contents, Importance, types of office manuals.

**Indexing:** Meaning, importance, advantages and essentials of good indexing, type of index

**Retention and disposal of files:** Meaning and benefits of record retention, need for disposal of files, life-cycle stages of files.

<b>Module No. 5: OFFICE MECHANISATION AND DATA PROCESSING</b>	<b>10</b>
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**Meaning, Importance and Objectives of Office Mechanisation,** Advantages and disadvantages of Office Mechanisation, Factors Determining Office Mechanisation

**Kinds of Office Machines:** Duplicating Machines and Photocopying Machines, Accounting, tabulating and computing machines, communication machines

**Introduction to Data and Information:** Distinction between Data and Information, Importance of Data and Information, Classification of Data, Classification of Information, Data Lifecycle (chart), **Data Collection Methods-** Primary and secondary data collection methods

**Data presentation** Methods of Presentation of Data

**Data processing using computers:** Components of Computers, Input and Output Devices, Software used in Computers (names and uses only), Computer Applications in Office' Management, Advantages and Limitations of Computerisation

**Skill Developments Activities:**

1. Visit an office and enlist the different types of machines used in the office
2. Identify the different types of stationery used in offices today
3. Draw a data life cycle chart
4. Draw charts indicating different types of office layouts.

**Text Books:**

1. S.P Arora, Office Organisation and Management, Vikas Publishing House Pvt Ltd
2. M.E Thakuram Rao, Office organisation and Management, Atlantic
3. Judith Read, Mary Lea Ginn, Record Management, 10<sup>th</sup> Edition, Cengage Learning.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA)		
<b>Course Code:</b> BBA 2.1		
<b>Name of the Course:</b> Financial Accounting and Reporting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> <ol style="list-style-type: none"> <li>The ability to prepare final accounts of partnership firms</li> <li>The ability to understand the process of public issue of shares and accounting for the same</li> <li>The ability to prepare final accounts of joint stock companies.</li> <li>The ability to prepare and evaluate vertical and horizontal analysis of financial statements</li> <li>The ability to understand company's annual reports.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: FINAL ACCOUNTS OF PARTNERSHIP FIRM</b>		<b>10</b>
Meaning of Partnership Firm, Partnership deed-clauses in partnership deed, Preparation of Final accounts of partnership firm-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners capital account and Balance sheet. Goodwill- Nature, Factors influencing goodwill and methods of valuation of goodwill (Average and super profit methods)		
<b>Module No. 2: ISSUE OF SHARES</b>		<b>08</b>
Meaning of Share, Types of Shares - Preference shares and Equity shares - Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).		
<b>Module No. 3: FINAL ACCOUNTS OF JOINT STOCK COMPANIES</b>		<b>12</b>
Statutory Provisions regarding preparation of Company Final Accounts - Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).		
<b>Module No. 4: FINANCIAL STATEMENTS ANALYSIS</b>		<b>12</b>
Comparative Statements - Comparative Income Statement, Comparative Balance Sheet; Common size Statements - Common Size Income Statement, Common Size Balance Sheet - Trend Percentages. (Analysis and Interpretation)		
<b>Module No. 5: CORPORATE FINANCIAL REPORTING PRACTICES</b>		<b>10</b>
Corporate Financial Reporting - meaning, types, characteristics of Corporate financial report, users of corporate financial report; Components corporate financial report- general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, cash flow statement, and notes to the financial statements; Auditor's report; Significant Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate financial report).		



**Skill Developments Activities:**

1. Collect financial statement of a company for five years and analyse the same using trend analysis.
2. Refer annual reports of two companies and list out the components.
3. Draft a partnership deed as per Partnership Act.
4. List out the accounting policies in annual report of the company

**Text Books:**

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGraw Hill.
3. L M Prasad, Principles of management, Sultan Chand and Sons
4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
5. Appanniah and Reddy, Management, HPH.
6. T. Ramaswamy : Principles of Management, HPH.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 2.2 <b>Name of the Course:</b> Human Resource Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to demonstrate		
a) Ability to describe the role and responsibility of Human resources management functions on business b) Ability to describe HRP, Recruitment and Selection process c) Ability to describe to induction, training, and compensation aspects. d) Ability to explain performance appraisal and its process. e) Ability to demonstrate Employee Engagement and Psychological Contract.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM - Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices		
<b>Module No. 2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Process of HRP <b>HR Demand Forecasting-</b> Meaning and Techniques (Meanings Only) and HR supply forecasting. <b>Succession Planning</b> – Meaning and Features <b>Job Analysis:</b> Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only) <b>Recruitment</b> – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment <b>Selection</b> – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features		
<b>Module No. 3: Induction, Training and Compensation</b>		<b>10</b>
<b>Induction:</b> Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. <b>Training:</b> Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development. <b>Compensation:</b> Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.		
<b>Module No. 4: Performance Appraisal, Promotion &amp; Transfers</b>		<b>14</b>
<b>Performance appraisal:</b> Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal <b>Promotion:</b> Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion		

**Transfer:** Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing

<b>Module No. 5: Employee Engagement and Psychological Contract</b>	<b>08</b>
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**Employee Engagement (EE):** Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE.

**Psychological contract:** Meaning and features

**Skill Developments Activities:**

1. Preparation of Job Descriptions and Job specifications for a Job profile
2. Choose any MNC and present your observations on training program
3. Develop a format for performance appraisal of an employee.
4. Discussion of any two Employee Engagement models.
5. Analysis of components of pay structure based on the CTC sent by the Corporate to the institute for the various jobs of different sectors.

**Textbooks:**

Aswathappa, Human Resource Management, McGraw Hill

Edwin Flippo, Personnel Management, McGraw Hill

C.B.Mamoria, Personnel Management, HPH

Subba Rao, Personnel and Human Resources Management, HPH

Reddy & Appanniah, Human Resource Management, HPH

Madhurimalal, Human Resource Management, HPH

S.Sadri & Others: Geometry of HR, HPH

Rajkumar: Human Resource Management I.K. Intl

Michael Porter, HRM and Human Relations, Juta & Co.Ltd.

K. Venkataramana, Human Resource Management, SHBP

Chartered Accountants of India, New Delhi.

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 2.3 <b>Name of the Course:</b> BUSINESS ENVIRONMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies.		
<b>Course Outcomes: On successful completion Student will demonstrate</b> <ol style="list-style-type: none"> <li>An Understanding of components of business environment.</li> <li>Ability to analyse the environmental factors influencing business organisation.</li> <li>Ability to demonstrate Competitive structure analysis for select industry.</li> <li>Ability to explain the impact of fiscal policy and monetary policy on business.</li> <li>Ability to analyse the impact of economic environmental factors on business.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION BUSINESS ENVIRONMENT</b>		<b>12</b>
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 business, Environmental analysis, and Competitive structure analysis of Business.		
<b>Module No. 2: GOVERNMENT AND LEGAL ENVIRONMENT</b>		<b>16</b>
<b>Government Functions</b> of the State, Economic role of government, State intervention in business- reasons for and types of state intervention in business. Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on business. <b>Legal environment</b> - Various laws affecting Indian businesses		
<b>Module No. 3: ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT</b>		<b>13</b>
An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment. <b>Globalisation of business;</b> meaning and dimensions, stages, essential conditions of globalisation, foreign market entry strategies, merits and demerits of globalisation of business, Impact of Globalisation on Indian businesses, Forms of globalisation of businesses - MNCs, TNCs etc..		
<b>Module No. 4: TECHNOLOGICAL ENVIRONMENT</b>		<b>10</b>
Meaning and features; types of innovation, Impact of Technological changes on business, Technology and Society, Technological Acquisition modes, IT revolution and business, Management of Technology.		
<b>Module No. 5: NATURAL ENVIRONMENT</b>		<b>05</b>
Meaning and nature of physical environment. Impact of Natural environment on business.		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>List out key features of recent Monetary policy published by RBI impacting businesses.</li> <li>Give your observation as to how technology has helped society.</li> <li>Draft Five Forces Model for Imaginary business.</li> <li>Identify the benefits of Digital transformation in India.</li> </ol>		

**Text Books:**

1. Dr. K Ashwatappa: Essentials Of Business Environment
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Chidambaram: Business Environment; Vikas Publishing
4. Upadhyay, S: Business Environment, Asia Books
5. Chopra, BK: Business Environment in India, Everest Publishing
6. Suresh Bedi: Business Environment,Excel Books
7. Economic Environment of Business by M. Ashikary.
8. Business Environment by Francis Cherrinulam

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 2.3 <b>Name of the Course:</b> Business Mathematics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom's lecture, tutorials, Problem solving.		
<b>Course Outcomes: On successful completion of the course, the students will demonstrate</b> <ol style="list-style-type: none"> <li>The Understanding of the basic concepts of business maths and apply them to create solve and interpret application problems in business</li> <li>Ability to solve problems on various types of equation.</li> <li>Ability to solve problems on Matrices and execute the laws of indices, law of logarithm and evaluate them.</li> <li>Ability to apply the concept of simple interest and compound interest bills discounted etc. and apply them in day-to-day life.</li> <li>Ability to solve problems on Arithmetic progression, Geometric progression and construct logical application of these concepts.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: NUMBER SYSTEM</b>		<b>04</b>
Introduction - Natural Numbers - Even Numbers - Odd Numbers - Integers - Prime Numbers - Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems).		
<b>Module No. 2: THEORY OF EQUATIONS</b>		<b>10</b>
Introduction - Meaning - Types of Equations - Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$ form only). Simple problems.		
<b>Module No.3: INDICIES, MATRICES AND LOGARITHMS</b>		<b>16</b>
Meaning - types - operation on matrices - additions - subtractions and multiplication of two matrices - transpose - determinants - minor of an element - co-factor of an element - inverse - crammers rule in two variables - problems. Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms -Common Logarithm, Application of Log Table for Simplification.		
<b>Module No. 4: COMMERCIAL ARITHMETIC</b>		<b>16</b>
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.		
<b>Module No. 5: PROGRESSIONS</b>		<b>10</b>
PROGRESSIONS: Arithmetic Progression - Finding the 'n <sup>th</sup> ' term of AP and Sum to nth term of AP. Insertion of Arithmetic Mean Geometric Progression - Finding the 'n <sup>th</sup> ' term of GP and sum to 'n <sup>th</sup> ' term of GP and insertion of Geometric Mean.		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Develop an Amortization Table for Loan Amount - EMI Calculation.</li> <li>Secondary overhead distribution summary using Simultaneous Equations Method.</li> <li>Application of Matrix In Business Problems</li> </ol>		

**Text Books:**

1. Saha: Mathematics for Cost Accountants, Central Publishers
2. R.G. Saha and Others – Methods and Techniques for Business Decisions, VBH
3. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand
4. Zamarudeen: Business Mathematics, Vikas
5. R.S Bhardwaj :Mathematics for Economics and Business
6. Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
7. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor Business Administration (BBA) <b>Course Code:</b> BBA.2.6 (OEC) <b>Name of the Course:</b> People Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.		
<b>Course outcome: On successful completion of the course, student will demonstrate:</b> <ol style="list-style-type: none"> <li>1. Ability to examine the difference between People Management with Human resource Management</li> <li>2. Ability to explain the need for and importance of People Management.</li> <li>3. Ability to explain role of manager in different stages of performance management process</li> <li>4. Ability to list modern methods of performance and task assessment.</li> <li>5. Ability to analyse the factors influencing the work life balance of an working individual.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to People Management</b>		<b>06</b>
Diversity in organisation: age, gender, ethnicity, race, and ability. People Management: Meaning, Features, Significance of people management, Difference between People Management and Human Resource Management, impact of individual and organizational factors on people management.		
<b>Module No. 2: Getting Work Done and Assessment and Evaluation</b>		<b>12</b>
Getting work done: Challenges of getting work done, significance of prioritization and assigning work to team members. Performance Management: meaning, role of a manager in the different stages of the performance management process, Types of Performance assessment, Assessment and Evaluation Process of evaluation of tasks in the organisation. Modern tools of assessment and evaluation of tasks and performance.		
<b>Module No. 3: Building Peer Networks and Essentials of Communication</b>		<b>12</b>
<b>Building Peer Networks:</b> Understanding the importance of peer networks in an organization; being able to influence those on whom you have no authority; challenges Peer networking and different types of people networking in the workplace. <b>Essentials of Communication:</b> Concept of the communication process with reflection on various barriers to effective communication and ways to overcome, Types of Communication and Channels of Communication.		
<b>Module No. 4: Motivation</b>		<b>08</b>
Meaning, Importance and need for motivation, team motivation- meaning, importance team motivation, types of Motivators and Modern methods of motivation		
<b>Module No. 5: Managing Self</b>		<b>07</b>
Reflection on what does it mean to be a people manager; building a personal development plan for oneself, Self-Stress Management: Causes for stress, work life Balance, Importance of Work life balance, Factors influencing Work life Balance.		



**Skill Developments Activities:**

1. Analyse two cases on any of the above content indicated above.
2. List out the modern tools to performance assessment and evaluation.
3. Conduct a survey of work life balance of working individuals
4. Draft a Career development of working individual in the middle level management.

**Text Books:**

1. McShane, Steven L. and Mary Ann Von Glinow, Organizational Behavior: Emerging Knowledge and Practice for the Real World. McGraw-Hill, latest edition, ISBN: 0-07-115113-3.
2. Bernardin, H. John and Joyce E. A. Russell. Human Resource Management: An Experiential Approach. McGraw-Hill, 6/e. ISBN: 0078029163
3. Argyris, C. (1974). Personality vs. Organization. Organizational Dynamics. Vol. 3. No. 2, Autumn.
4. Blume, B. Baldwin, T. and Ryan, K. (2013). Communication Apprehension. A barrier to students leadership, adaptability and multicultural appreciation. Academy of Management Learning & Education, Jun, Vol. 12 Issue 2, p158-172.
5. Colquitt, J.A., LePine, J.A., & Wesson, M.J. (2009) Organizational Behavior: Improving Performance and Commitment in the Workplace (International edition). New York: McGraw-Hill.
6. Goleman, D. (1998). Working with Emotional Intelligence. Bantam Books,

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 2.6 (OEC) <b>Name of the Course:</b> RETAIL MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.		
<b>Course Outcomes: On successful completion Student will demonstrate ;</b> a) An understanding of the types and forms of Retail business. b) Ability to examine Consumer Behaviour in various environment. c) Ability to analyse various Retail operations and evaluate them. d) Ability to analyse various marketing mix elements in retail operations. e) An understanding of Information Technology in retail business.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION TO RETAIL BUSINESS</b>		<b>08</b>
Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario.		
<b>Module No. 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS</b>		<b>08</b>
Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.		
<b>Module No. 3: RETAIL OPERATIONS</b>		<b>08</b>
Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.		
<b>Module No. 4: RETAIL MARKETING MIX</b>		<b>14</b>
Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects – promotional mix.		
<b>Module No. 5: INFORMATION TECHNOLOGY IN RETAILING</b>		<b>07</b>
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system.		
<b>Skill Developments Activities:</b>  1. Draw a retail life cycle chart and list the stages 2. Draw a chart showing a store operations 3. List out the major functions of a store manager diagrammatically 4. List out the current trends in e-retailing 5. List out the Factors Influencing in the location of a New Retail outlet		
<b>Text Books:</b>		

1. Suja Nair; Retail Management, HPH
  2. Karthic – Retail Management, HPH
  3. S.K. Poddar& others – Retail Management, VBH.
  4. R.S Tiwari ; Retail Management, HPH
- Note: Latest edition of text books may be used.**

## **7 . Annexures**

**1. List of Courses (Only Indicative) for Curriculum Framework of  
1 -4 Years UG Program**

### I. Discipline Specific Core Courses

Sl.No.	Name of the Courses	Sl.No.	Name of the Courses
1.	Financial Accounting	25	Strategic Financial Management
2.	Management Principles and Applications	26	Managerial Economics
3.	Principles of Marketing	27	Management Principles and Organizational Behavior
4.	Indian Business Environment	28	Financial Reporting – IFRS
5.	Advanced Financial Accounting	29	Advanced Cost Accounting
6.	Human Resources Management	30	Financial Derivatives
7.	Business Mathematics	31	Business Environment & Government Policy
8.	Corporate Administration		Others (if any)
9.	Corporate Accounting		
10.	Income Tax Law and Practice - I		
11.	Law & Practices of Banking		
12.	Business Statistics		
13.	Cost Accounting		
14.	Income Tax Law and Practice - II		
15.	Business Research Methods		
16.	Business Regulatory Framework		
17.	Financial Management		
18.	Auditing and Assurance		
19.	GST & Allied Taxes		
20.	Management Accounting		
21.	Ecosystem of Start-ups		
22.	Business Analytics		
23.	Data Science		
24.	Financial Reporting – IND AS		

II. Skill Enhancement Courses	
Sl.No.	Name of the Courses
1.	Community Project Reports & Viva Voce
2.	Company Financial Statements Analysis and Reports
3.	Internship in Audit firms
4.	Industry Analysis and Reports
5.	E-Commerce
6.	Collective Bargaining & Negotiation Skills in Business
7.	Training & Development
8.	Stock Market Operations
9.	Communication & Documentation
10.	New Venture Planning and Development
11.	Personal Tax Planning and Tax Management
12.	Cyber Security
13.	Leadership & Team Development
14.	Event Management
15.	Basics of Spreadsheets modelling
16.	Advanced Spreadsheets modelling
17.	Advertisement & Personal Selling
18.	Managing Digital Platforms
19.	ERP Applications
	Others (if any)

III. Ability Enhancement Compulsory Courses		IV. Generic Elective Courses	
Sl.No.	Name of the Courses	Sl.No.	Name of the Courses
1.	Languages - 1: Kannada/Hindi/Urdu/Sanskrit/Others	1.	Personal Financial Planning
2.	Languages - 2: English/Others	2.	Accounting for Everyone
3.	Environmental Science	3.	Financial Literacy
4.	Indian Constitution	4.	Financial Environment
5.	Business Communication	5.	Public Policy
6.	Foreign Languages	6.	People Management
7.	Life Skills	7.	Rural Development
8.	Managerial Skills	8.	Basics of Management
	Others (if any)	9.	Investment in Stock Markets
		10.	Good Governance
		11.	Sustainable Development Goals
		12.	Risk Management
		13.	Digital Marketing
		14.	Creativity and Innovation
		15.	Public Administration and Business
			Others (if any)

## 2. Choice Based Credit System (CBCS) Structure

The Four Year Multidisciplinary Undergraduate Program follows the choice based credit system (CBCS), which is in practice globally in all the Universities and Colleges at present. CBCS is an internationally acknowledged system, not only offers opportunities and avenues to learn core subjects but also explore additional avenues of learning beyond the core subjects for holistic development of an individual.

The choice based credit system has been adopted to make undergraduate education 'student centric' rather than 'system centric' or 'teacher centric'. It is to create a holistic curriculum. Thus, in addition to dedicated focus on a discipline through core papers, elective papers have been added which will give students the freedom to choose the allied/applied/broad areas of their discipline and also the areas of other disciplines of their interest. Further, aligning with the vision of the Government, special emphasis has been given to ability enhancement and skill development courses. Students will have complete freedom to choose these courses from a pool.

As per the choice based credit system, each course shall carry certain number of credits. Credits normally represent the weightage of a course and are a function of



teaching, learning and evaluation strategies such as number of contact hours, the course content, teaching methodology, learning expectations, etc. In the proposed programmes, the credits shall be based on the number of instructional hours per week, generally 1 credit per hour of instruction in theory and 1 credit for 2 hours of practical or project work or internship per week. All courses that include Language, Ability Enhancement, Core and Elective courses in Major and Minor Specialization, Research based learning, Project/ Practical/ Internships are assigned credits. Based on these, an average of around 24 credits per semester and a total of around 192 credits per under-graduate honors degree programme are assigned.

### **Implementation of Choice Based Credit System (CBCS)**

- i). The **Choice Based Credit System (CBCS)** shall be followed in all the Universities/ Institutions and the stakeholders follow common minimum curriculum and syllabi of the core papers as suggested by the GEC/ NHERC. The allowed deviation from the syllabi shall be as stipulated by these agencies and SHERC.
- ii). The universities are allowed to design their own syllabi for the core and elective papers subject to point no. 1. The GEC/ NHERC may prepare a list of elective papers but the universities may further add to the list of elective papers they want to offer as per the need, expertise and the facilities available.
- iii). Number of Core papers for all Universities has to be same for both UG and PG courses to enable credits transfer and mobility.
- iv). Credit score earned by a student for any course shall be included in the student's overall score tally irrespective of whether the course is offered by the parent university (degree awarding university/institute) or not.
- v). Ability Enhancement (AE) Courses be divided into two categories:
  - a) AE Compulsory Courses (AEC): The universities may have common curriculum for these papers. There may be one paper each at least in the 1<sup>st</sup> two semesters viz. (i) English/ Communication, (ii) Environmental Science;
  - b) Skill Enhancement Courses (SEC): The universities may offer from a common pool of papers listed by GEC/ NHERC or the universities may frame some papers, in addition to the list suggested by GEC/ NHERC.
- vi). An undergraduate degree with Honors in a discipline may be awarded if a student completes 14 Core Courses in that Discipline, a minimum of 10 courses under the category of Discipline Specific Electives, Generic Electives, Minor Discipline and Vocational Courses, 2 Language Courses, 2 Ability Enhancement Courses (AEC), a minimum of 2 Skill Enhancement Courses (SEC) and 2 Extra Curricular Activities (ECA), ensuring that the total credits earned is not less than 184 credits.
- vii). The credit(s) for each theory paper/practical/tutorial/project/dissertation will be as per the norms followed globally. The suggestive details are given in Tables in the Appendix in these regulations.

viii). Wherever a University requires that an applicant for a particular Masters/ Technical/ Professional course should have studied a specific discipline at the undergraduate level, it is suggested that obtaining 84 credits in the concerned discipline at the undergraduate level may be deemed sufficient to satisfy such a requirement for admission to the Masters/ Technical/ Professional Programme.

### 3. The Category of Courses and Their Descriptions

1	Languages	Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication. In addition to English, a candidate shall opt for any of the languages studied at the Pre- University or equivalent level.
2	Foundation Courses/ Ability Enhancement Courses (AECC)	Foundation Courses enable students to develop a deeper sense of commitment to oneself and to the society and nation largely. These courses will supplement in better understanding of how to integrate knowledge to application into a society. Ability enhancement courses are the generic skill courses which are basic and needed to all to pursue any career. These courses ensure progression across all careers.
3	Skill Development Courses/ Vocational Courses (SDC/VOC)	Skill Enhancement/Development courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. Each University has complete freedom to suggest their own papers under this category based on their expertise, specialization, requirements, scope and need.
4	Discipline based Introductory Courses	Introductory courses bridge the gap for a student if he/she has not got a basic groundwork in a specific area of discipline.
5	Major Discipline Core Courses (MDCC)	A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen. The courses under this category are to be taught uniformly across all universities with minimum deviation. The purpose of fixing core courses is to ensure that all the institutions follow a minimum common curriculum so that each institution adheres to a common minimum standard

		which makes credit transfer and mobility of students easier.
6	Major Discipline Elective Courses (MDEC)	<p>Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill.</p> <p>Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline. The institutions have freedom to have their own courses based on their expertise, specialization, requirements, scope and need. The elective courses may be of interdisciplinary nature</p>
7	Minor Discipline Courses (MDC)	A Minor Discipline is a secondary specialization that one may choose to pursue in addition to a Major Discipline. They may be related areas of studies or two distinct areas of studies which are not interrelated at well.
8	Generic Elective Courses (GEC)	<p>Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. The purpose of these is to offer the students the option to explore disciplines of interest beyond the choices they make in Core and Discipline Specific Elective Courses.</p> <p>Note: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Electives.</p>
9	Project work/ Dissertation/ Internship/ Entrepreneurship	Project work is considered as a special course involving application of knowledge in solving / analyzing / exploring a real life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at Undergraduate level. It enables to acquire special/ advanced knowledge through supplement / support study to a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
10	Extra-Curricular Activities / Co- curricular and Extension Activities (ECA)	These activities help in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, Enthusiasm, and Positive thinking are some of the facets of personality development and the outcomes of these activities.

#### **4. Salient Features of the Proposed Four Years Multidisciplinary Undergraduate Programme with Multiple Entry and Exit Options**

- a) The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours.
- b) The four year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.
- c) Candidates who wish to enter the masters/doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes, have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.
- d) There may be parallel five year integrated Master's degree programmes with exit options at the completion of third and fourth years, with the undergraduate basic degree and undergraduate Honours degree in a discipline, respectively.
- e) There may also be an integrated doctoral programme with exit options at the end of the fourth and fifth years with the Bachelor degree with Honours and the Master's degree, respectively.
- f) The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.
- g) The Multidisciplinary Undergraduate Programme may help in the improvement of all the educational outcomes, with a flexible and imaginative curricular approach. The program provides for both breadth and depth in diverse areas of knowledge. A range of courses are offered with rigorous exposure to multiple disciplines and areas, while specializing in one or two areas. The programme fulfils knowledge, vocational, professional and skill requirements along-side humanities and arts, social, physical and life sciences, mathematics, sports etc.
- h) The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real world application through practical laboratory work, field work, internships, workshops and research projects.
- i) A few courses are common to all students which contribute to the breadth of study and two areas of specialization in disciplinary areas provides for depth of study.
- j) The areas of specialization which the Students are required to choose are

either one or two disciplines/subjects or a 'major' (e.g. History or Economics or Philosophy or Physics or Mathematics) and an area of additional discipline called 'minor' (e.g. Music or Sports or Geography). Students gain deep disciplinary knowledge through theory and practical experiences in their area of specialization (major). They gain a reasonable understanding of the area of additional study (minor) that they choose. Students can choose subject combinations across 'streams' (e.g. a student can choose a 'major' in physics and combine it with a 'minor' in history or Music or Sports). One of the disciplines can also be a vocational subject or Teacher Education.

- k) The students may study two disciplines at the same level or breadth up to the sixth semester and choose one of them for study in the fourth year to obtain the Honours degree in that discipline. A student who wishes to get dual degrees may repeat the fourth year of the program in the second discipline.
- l) The students may choose one discipline and vocational subject or Teacher Education for their study in the undergraduate program. This will enable them to get an Honours degree either in the discipline or in the vocational subject/Teacher Education or both, in the discipline and in the vocational subject/Teacher Education.
- m) Skills shall be explicitly integrated, highly visible, taught in context, and have explicit assessment. The skills shall include abilities in language and communication, working in diverse teams, critical thinking, problem solving, data analysis and life skills.
- n) Students shall be given options to choose courses from a basket of courses which the institution is capable of offering. There shall be no rigidity of combination of subjects.

## 5. Four Alternate options of Study to make the course more broad based

Option 1	Single Discipline Major along with Languages, Generic Electives, Ability Enhancement, Skill Development and Vocational courses including the Extracurricular Activities (Co-curricular and Extension Activities)
Option 2	One Major and one Minor Discipline along with Languages, Generic Electives, Ability Enhancement, Skill Development and Vocational courses including the Extracurricular Activities
Option 3	Two Major Disciplines along with Languages, Generic Electives, Ability Enhancement, Skill Development and Vocational courses, including the Extracurricular Activities
Option 4	One Major Discipline and One Vocation Discipline along with Languages, Generic Electives, Ability Enhancement and Skill Development and Courses including Extracurricular Activities.

## 6. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the Four years Undergraduate Programme

Exit with	Credits Requirement*
<b>Certificate</b> at the Successful Completion of First Year (Two Semesters) of the Four Years Multidisciplinary Undergraduate Degree Programme	44 - 48
<b>A Diploma</b> at the Successful Completion of the Second Year (Four Semesters) of the Four Years Multidisciplinary Undergraduate Degree Programme	88 - 96
<b>Basic Bachelor Degree</b> at the Successful Completion of the Third Year (Six Semesters) of the Four Years Multidisciplinary Undergraduate Degree Programme	132 - 144
<b>Bachelor Degree with Honours</b> in a <b>Discipline</b> at the Successful Completion of the Four Years (Eight Semesters) of the Four Years Multidisciplinary Undergraduate Degree Programme	176 - 192

## 7. Proposed Curriculum Framework for Four Years Multidisciplinary Undergraduate Programme

Year	Objective	Nature of Courses	Outcome	No. of courses
1st year - 1st & 2nd Semesters	Understanding and Exploration	1. Major Core Courses 2. Minor/Related Discipline 3. Languages, 4. Ability Enhancement Compulsory Courses 5. Skill Enhancement/ Development Courses	Understanding of Disciplines Language Competency Gaining perspective of context/Generic skills Basic skills sets to pursue any vocation	1+1 1+1 2+2 1+1 1+1
Exit option with Certification				
2nd Year - 3rd & 4th Semesters	Focus and Immersion	1. Major Core Courses 2. Minor/Related Discipline 3. Ability Enhancement courses 4. Skill based Vocationcourse	Understanding of disciplines Gaining Perspective of context Skill sets to pursue vocation	2+2 1+1 1+1 1+1

		5. Extra Curricular Activities	Facilitate development of various domains of mind and personality	1+1
Exit Option with Diploma				
3 <sup>rd</sup> Year - 5 <sup>th</sup> & 6 <sup>th</sup> Semesters	Real time Learning	1. Major Discipline Core and Elective Courses 2.Minor Discipline/ Generic or Vocational Electives /Field based Learning/ Research Project	In depth learning of major and minor disciplines, Skill sets foremployability. Exposure to discipline beyond the chosen Experiential learning/ Research Orientation	2+2  1+1 1+1
Exit option with Bachelor Degree				
4 <sup>th</sup> Year - 7 <sup>th</sup> & 8 <sup>th</sup> Semesters	Deeper Concentration	Major Discipline Core and Elective courses  Research/Project Work with Dissertation	Deeper and Advanced Learning of the Major Discipline. Foundation to pursue Doctoral Studies and Developing Research competencies	4+4
Bachelor Degree with Honors				