

**AC NO. 24.06.2024**



**Bunts Sangha's  
S.M. Shetty College of Science, Commerce and Management Studies (Autonomous)  
(Affiliated to University of Mumbai)**

New Education Policy (NEP) 2020

**Bachelor of Commerce**

B. Com (Accounting and Finance)  
(Programme Code: SMSUGAF04)

First Year Course Structure

Semester I Syllabus

(To be implemented from the Academic Year 2024-2025)

Approved in the Governing Body held on 28.06.2024

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## About the Programme

- **Introduction**

The complexities of the 21st-century business world demand a new kind of professionalism, and Bachelor of Commerce in Accounting and Finance (BAF) program equips learners with the skills to excel on a global stage. It is a three years undergraduate degree programme. However, students who aspire for a degree with honours or research then the degree programme is for four years.

Bachelor of Commerce in Accounting and Finance (BAF) is a program which provides comprehensive training to students in the field of Accounting & Finance by way of interaction, projects, presentations, industrial visits, practical training, job orientation and placements. This degree goes beyond basic accounting by focusing on the comprehensive understanding of learners on international accounting standards, financial regulations, legal aspects in business and corporate sectors, communication skills etc.

- **Aims and Objectives**

1. To prepare learners for successful careers in accounting, finance, law and other related fields on a global scale.
2. Equip learners with a comprehensive understanding of accounting standards, accounting principles, financial management aspects, cost accounting, taxation, security analysis and financial analysis.
3. Foster awareness of various legal aspects in Business and Corporate world, constitution and electoral governance, trade and commerce of India in Precolonial era.
4. Cultivate critical thinking and decision-making abilities for sound financial judgment in global context.
5. Prepare students for pursuing professional certifications in accounting and finance (e.g., CA, CFA, CMA, CPA etc.)

**PROGRAMME OUTCOME**  
**B.Com**

	<b>Programme Outcome</b>
PO1	The program is inclusive of many courses which offers a number of value based and job oriented skills and ensures learners are trained with fundamental and contemporary knowledge
PO2	The practical exposure in this program will equip the student to face modern - day challenges in the field of Accounting and Finance through the usage of modern day tools of analysis and interpretation of accounting and financial information
PO3	This program will also give them an improved sense of greater communication skills, analytical skills, self-confidence and self-efficacy and an awareness of their responsibilities as professionals in their field
PO4	The learners are able to identify the social and environmental issues and challenges and contribute towards it.
PO5	The learners will get an ability to understand economic theories and functioning of basic microeconomic and macroeconomic systems.
PO6	To acquire & apply legal knowledge to the complex Socio-legal problems along with professional skills required for legal practice such as Argument, Pleading, drafting, conveyancing etc.

	<b>Programme Specific Outcome</b>
PSO1	The program helps aspirants to acquire knowledge of various courses such as Financial Accounting, Taxation, Financial Management, Auditing, Managerial Economics, Business Law, Business and Effective English Communications, Ethics, Environment Sustainability etc.
PSO2	The vocational skill courses in the field of finance along with the present program enhance the knowledge level of learners and gives practical exposure to them to investment avenues in general and Stock Markets, Mutual Funds and Financial Market in particular.
PSO3	It helps learners to acquire conceptual knowledge of various types of accounting and to impart skills for recording the business transactions, preparation and analysis of accounts of corporate sectors
PSO4	Learners will be well-prepared to pursue professional certifications in accounting and finance (e.g., CA, CPA, CFA, ACCA, CS) and demonstrate the necessary skills and knowledge to succeed in the globalized accounting and finance professions.
PSO5	Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.
PSO6	Learners will also acquire practical skills to work as tax consultant, audit assistant and other supporting services in the field of finance.

**B. COM (ACCOUNTING AND FINANCE)****FIRST YEAR SEMESTER I****COURSE STRUCTURE**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>COURSE CREDIT</b>
<b>MAJOR MANDATORY (CORE)</b>		
<b>VERTICAL A</b>		
UAFS1.1	FINANCIAL ACCOUNTING I	4
UAFS1.2	FINANCIAL MANAGEMENT I	2
<b>OPEN/ GENERIC ELECTIVE (OE/GE)</b>		
<b>VERTICAL B</b>		
UOE1.3	BUSINESS ECONOMICS- PRINCIPLES OF ECONOMICS I	2
UOE1.11	IT IN ACCOUNTING	2
<b>VSC (VOCATIONAL SKILL COURSES)</b>		
<b>VERTICAL C</b>		
UAFS1.3	INTRODUCTION TO FINANCIAL MARKETS	2
<b>SEC (SKILL ENHANCEMENT COURSE)</b>		
<b>VERTICAL D</b>		
UAFS1.4	QUANTITATIVE METHODS I	2
<b>AEC (ABILITY ENHANCEMENT COURSE)</b>		
<b>VERTICAL E</b>		
UAFS1.5	EFFECTIVE ENGLISH COMMUNICATION	2
	<b>IKS (INDIAN KNOWLEDGE SYSTEM)</b>	
<b>VERTICAL E</b>		
UAFS1.7	TRADE AND COMMERCE IN PRECOLONIAL INDIA	2
<b>VEC (VALUE EDUCATION COURSE)</b>		
<b>VERTICAL E</b>		
UAFS1.6	CONSTITUTION AND ELECTORAL GOVERNANCE	2
<b>CO-CURRICULAR (CC)</b>		
<b>VERTICAL F</b>		
UCC1.1	CULTURAL/SPORTS/YOGA/GENDER SENSITIZATION	
<b>TOTAL CREDITS</b>		<b>22</b>

**B. COM (ACCOUNTING AND FINANCE)****FIRST YEAR SEMESTER II****COURSE STRUCTURE**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>COURSE CREDIT</b>
<b>MAJOR MANDATORY (CORE)</b>		
<b>VERTICAL A</b>		
UAFS2.1	FINANCIAL ACCOUNTING - II	4
UAFS2.2	FINANCIAL MANAGEMENT II	2
<b>MINOR</b>		
<b>VERTICAL B</b>		
UAFS2.3	BUSINESS LAW	2
<b>OPEN/ GENERIC ELECTIVE (OE/GE)</b>		
<b>VERTICAL C</b>		
UOE2.3	BUSINESS ECONOMICS- PRINCIPLES OF ECONOMICS II	2
UOE2.4	INFORMATION TECHNOLOGY (OFFICE TOOLS)	2
<b>VSC (VOCATIONAL SKILL COURSES)</b>		
<b>VERTICAL D</b>		
UAFS2.4	INTRODUCTION TO CAPITAL MARKETS	2
<b>SEC (SKILL ENHANCEMENT COURSE)</b>		
<b>VERTICAL E</b>		
UAFS2.5	QUANTITATIVE METHODS II	2
<b>AEC (ABILITY ENHANCEMENT COURSE)</b>		
<b>VERTICAL E</b>		
UAFS2.7	DIGITAL COMMUNICATION	2
<b>VEC (VALUE EDUCATION COURSE)</b>		
<b>VERTICAL E</b>		
UAFS2.6	ENVIRONMENT AND SUSTAINABILITY (VEC)	2
<b>CO-CURRICULAR (CC)</b>		
<b>VERTICAL F</b>		
UCC1.2	CULTURAL/SPORTS/YOGA/GENDER SENSITISATION	
<b>TOTAL CREDITS</b>		<b>22</b>

# **SEMESTER**

## **I**

<b>Course Code</b>	<b>UAFS1.1</b>					
<b>Name of the Course</b>	<b>Financial Accounting- I (MAJOR)</b>					
<b>Name of the Board of Studies</b>	<b>Accountancy and Finance</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>04</b>					
<b>Number of Lectures</b>	<b>60</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>40</b>	<b>SEE</b>	<b>60</b>	<b>Total</b>	<b>100</b>

### Learning Objectives of the Course

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	The learner will be able to understand the Accounting Standard-1,2, and 9
LOC2	The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store
LOC3	The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts

### Learning Outcomes of the Course

<b>Sr. No.</b>	<b>Outcomes</b>
	<b><u>COURSE OUTCOMES:</u></b> After completing the course, the student shall be able to:
CO1	Define Accounting Standards, Inventory valuation, Fire Insurance Claim, Final Accounts and Departmental Accounts
CO2	Classify the capital and revenue, expenditure and receipts and outline the Accounting Standards, analyze and compare the FIFO System with Weighted Average Inventory System.
CO3	Organize and prepare Final Accounts of Manufacturing Concern (Level 3: Applying) Demonstrate the inter-departmental transfers and prepare the final accounts of the departmental store
CO4	Evaluate the Fire Insurance Claim.



## SYLLABUS

Module. No	Details	No. of Lecture s
<b>1</b>	<b>Accounting standards issued by ICAI and Inventory valuation</b>	<b>15</b>
	Accounting standards: Concepts, benefits, procedures for issue of accounting standards Various Accounting Standards: AS – 1: Disclosure of Accounting Policies: Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations AS–2: Valuation of Inventories (Stock): Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations AS – 9: Revenue Recognition: Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations Inventory Valuation: Meaning of inventories Cost for inventory valuation Inventory systems: Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date	
<b>2</b>	<b>Fire Insurance Claim</b>	<b>15</b>
	Introduction and Meaning. Computation of Loss of Stock by Fire. Ascertainment of Claim as per the Insurance Policy. (exclude loss of profit and consequential loss)	
<b>3</b>	<b>Final Accounts of Manufacturing Concern</b>	<b>15</b>
	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns	
<b>4</b>	<b>Departmental Accounts</b>	<b>15</b>
	Introduction and meaning. Basic Principles of Departmental Accounts. Allocation of Expenses. Inter-Departmental Transfers at Cost / Invoice Price. Preparation of Final Accounts	
	<b>TOTAL</b>	<b>60 Lectures</b>

**Reference Books:**

1. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
4. Compendium of Statement & Standard of Accounting, ICAI
5. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
6. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
7. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
8. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
9. Financial Accounting by Dr.sharda Gangwar & D. K.Gangwar, Himalaya Publishing House, Mumbai
10. Basic Financial Accounting by Jawahar Lal, Himalaya Publishing House, Mumbai

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	20 Marks	40%	16
2) Assignment/Case Studies/Topic Based Activities	10 Marks		
3) Active Class Participation	10 Marks		
<b>Total</b>	<b>40 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE) Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 60    Minimum Marks to Pass: 24    Duration: 2 hours**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Full Length Practical / Theory Question: (From Module I)	15
	A.		
		<b>OR</b>	
	B.		
2)		Full Length Practical / Theory Question: (From Module II)	15
	A.		
		<b>OR</b>	
	B.		
3)		Full Length Practical / Theory Question: (From Module III)	15
	A.		
		<b>OR</b>	
	B.		
4)		Full Length Practical / Theory Question: (From Module IV)	15
	A.		
		<b>OR</b>	
	B.		

**Note:** Practical/Theory Question of 15 marks may be divided into two sub questions of 8 + 7 Marks.

<b>Course Code</b>	<b>UAFS1.2</b>					
<b>Name of the Course</b>	<b>Financial Management - I (MAJOR)</b>					
<b>Name of the Board of Studies</b>	<b>Accountancy and Finance</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To familiarize the learners with basic concepts of business finance and financial management
LOC2	To enable learners to have an in-depth knowledge of Capital Budgeting Techniques and its uses and importance of time value of money in assessing various investment decisions.

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Define and Classify the sources and significance of business finance, importance, scope and objectives of financial management, basic concepts of time value of money and Capital Budgeting [Level I and II]
CO2	Classify and assess the long-term investment projects of the companies with various Capital Budgeting Techniques and adopt time value of money Concepts in assessing investment decisions. [Level: IV and V]
CO3	Differentiate various investment alternatives by applying time value of money concepts and capital budgeting techniques.

## SYLLABUS

<b>Module. No</b>	<b>Details</b>	<b>No. of Lecture s</b>
<b>1</b>	<b>Introduction to Financial Management</b>	<b>05</b>
	Meaning of Business Finance, Significance and Sources of Business Finance and its relationship with other disciplines. Meaning and Definition of Financial Management, Importance, Scope and Objectives of Financial Management.	
<b>2</b>	<b>Time Value of Money</b>	<b>10</b>
	Introduction: Concept of Time Value of Money, Significance, Techniques – Compounding and Discounting, Annuities- Present and Future Values, Practical Application of Compounding and Present Value Techniques.	
<b>3</b>	<b>Capital Budgeting – Project Planning</b>	<b>15</b>
	Introduction: Meaning and nature of Capital Budgeting, Need and Importance of Capital Budgeting, Capital Budgeting Process, Types of Capital Budgeting Decision, Cash Flow Estimation, Techniques of Capital Budgeting: Traditional Techniques – Pay -Back Period Method, Accounting Rate of Return. Modern Techniques – Net Present Value, Internal Rate of Return, Profitability Index and Discounted Payback Period.	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. CA (Dr.) P.C. Tulsian and CA Bharat Tulsian, Financial Management, Sultan Chand
2. I M Pandey, Financial Management, Vikas Publication.
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Ravi M. Kishore, Financial Management, Taxmann

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks	40%	08
2) Assignment/Case Studies/Topic Based Activities	05 Marks		
3) Active Class Participation	05 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination  
(SEE) Evaluation Question Paper Pattern for Semester End  
Examination (SEE)**

**Maximum Marks: 30    Minimum Marks to Pass: 12    Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UOE1.3</b>					
<b>Name of the Course</b>	<b>Business Economics-Principles of Economics I (Open Elective)</b>					
<b>Name of the Board of Studies</b>	<b>Economics</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To develop students critical thinking and analytical abilities around concepts of economics
LOC2	To make students understand key economic principles, theories and relate it to the world they live in.
LOC3	To make students understand how and why markets work and how prices are determined

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Understand the fundamental principles of Economics
CO2	Apply microeconomic models such as supply and demand analysis, consumer choice theory, and producer theory to analyze real-world economic problems and predict market outcomes.
CO3	Analyze the behavior of consumers and producers in different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly.

## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Introduction to Economics</b>	<b>10</b>
	<p>Basic concepts of Economics - Understanding the philosophy of economics - Nature of economics: Is economics a science or an art? - Definitional pluralities and distinctions such as micro-versus macro, theories versus models - A brief history of ideas in economics - Techniques of economic analysis: theories, models and tools.</p> <p>Ten Principles of Economics- Thinking like an Economist- Home Economics and Bounded Rationality-Human decision making and its impact on business.</p> <p>The Market Forces of Demand and Supply, Market Equilibrium – Elasticity of demand- Types-- Using Elasticities in Managerial Decision Making.</p>	
<b>2</b>	<b>Production and Cost analysis</b>	<b>10</b>
	<p><b>Production function:</b> short run analysis with Law of Variable Proportions- . Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs - Long run production function and Laws of Returns to Scale - Economies and diseconomies of Scale</p> <p><b>Types of Cost:</b> accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost B. Cost Output Relationship in the short Run -Long Run cost function</p> <p>Revenue- Concepts of Total Revenue, Average Revenue, Marginal Revenue</p>	
<b>3</b>	<b>Market Structure and Competitive Strategy</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>● <b>Perfect competition:</b></li> </ul> <p>Classification of market structures-Features of Perfect Competition- Short run Equilibrium of the Competitive firm –Long run equilibrium adjustment of a competitive firm-</p> <ul style="list-style-type: none"> <li>● <b>Monopoly</b></li> </ul> <p>Sources, Features and Causes of Monopoly-Price and Marginal Revenue under Monopoly-Price and Output Equilibrium under Monopoly-Long -run Equilibrium under Monopoly- Price Discrimination-meaning and examples of Price Discrimination- Degrees of Price Discrimination, Price and Output Determination by a Discriminating Monopolist.</p> <ul style="list-style-type: none"> <li>● <b>Monopolistic competition:</b></li> </ul> <p>Features of Monopolistic competition-Price and Output Equilibrium under Monopolistic Competition- Long run Firm's Equilibrium and Group Equilibrium-</p> <ul style="list-style-type: none"> <li>● <b>Oligopoly:</b></li> </ul>	



	Characteristics of Oligopoly- Indeterminateness of price and output under Oligopoly -The kinked demand curve model- Collusive oligopoly; Cartels, Price leadership, the Prisoner's Dilemma.	
	<b>Total</b>	<b>30 Lectures</b>

### Reference Books:

1. H L Ahuja: Business Economics (2016) -Microeconomic Analysis, 13th Edition, S. Chand, New Delhi.
2. N. Gregory Mankiw, Mark P. Taylor (2013), and Andrew Ashwin: Business Economics, 1st Edition, Cengage Learning.
3. Robert Pindyck and Daniel Rubinfeld (2018): Microeconomics, 8th Edition, Pearson, New Delhi.
4. N. Gregory Mankiw (2017): Principles of Economics Cengage, 6th edition, New Delhi.
5. Paul A Samuelson & William Nordhaus(2019), Economics, 20th edition—, McGraw Hill
6. Mazumder Debashis (2024) Basics of Microeconomics – ABS Publishing House
7. Paul A Samuelson & William Nordhaus, Anindya Sen (2021), Economics, 20th edition—, McGraw Hill
8. Gregory Mankiw N. (2017): Principles of Economics Cengage,6th edition, , New Delhi.

### Additional Reading:

#### (A) Newspapers:

- The Economic Times
- The Mint
- The Business Line
- The Times of India
- The Indian Express
- The Hindu

#### (B) Magazines:

- The Economist
- The Economic and Political Weekly
- Business India
- Business World
- Outlook Money

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test / MCQ Based Test	10 Marks	40%	8
2. Book review	10 Marks		
3. Case study analysis			
4. Digital story telling			
Total	20 Marks		

*Note: Learner must be Present in all the two exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30    Minimum Marks to Pass: 12    Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note: Questions of 10 marks may be divided into two sub questions of 5 marks each.**

<b>Course Code</b>	<b>UOE1.11</b>					
<b>Name of the Course</b>	<b>IT in Accountancy (Open Elective)</b>					
<b>Name of the Board of Studies</b>	<b>Information Technology and Data Science</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### Learning Objectives of the Course

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	Understand the need of Computerized Accounting System.
LOC2	Appreciate the impact of Information Technology on Accounting System.

### Learning Outcomes of the Course

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	To evaluate the role of information systems in today's competitive business environment.
CO2	To compare the differences between manual accounting and Computerized accounting
CO3	To develop and Apply the skills of accounting software Tally to generate reports.

## SYLLABUS

Module. No.	Details	No. of Lectures
<b>1</b>	<b>Introduction to Information Technology in Accountancy</b>	<b>10</b>
	<b>Introduction to Information Systems:</b> Terms like data, information, databases, Introduction to Information Technology, Characteristics of Information, difference between information technology and information systems, Use of Information Technology in Organization, Role of IT in modern accountancy.	
<b>2</b>	<b>Computer fundamentals &amp; Computerized Accounting</b>	<b>10</b>
	History of Computers, Hardware, and Software: Concept of System Software and Applications, Networking: Introduction and types of network topologies, networking devices, Introduction to Computerized Accounting.	
<b>3</b>	<b>Accounting Software</b>	<b>10</b>
	<b>Introduction to Accounting Software:</b> Introduction and meaning, Sourcing of Accounting Software, Accounting Packages (Ready to use, Customized & Tailored), Generic Considerations before sourcing an Accounting software, Advantages of accounting software, Uses of Accounting software, Historical development of accounting software. <b>Various accounting software:</b> Accounting software TALLY – Accounting and reports, Overview of common accounting software packages (e.g., QuickBooks, Sage, Xero).	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. "Accounting Information Systems" by Marshall B. Romney and Paul J. Steinbart, April, 2024
2. "Accounting Information Systems: The Crossroads of Accounting and IT" by Donna Kay, 14 February, 2013
3. "Computerized Accounting with QuickBooks 2022" by Kathleen Villani and James B. Rosa, 2023
4. "Computerized Accounting Using Sage 50 2022" by Carol Yacht and Matthew G. Brindle, March, 2022
5. Accounting Information Systems. Written By Paul John Steinbart, Marshall B Romney, January, 2017
6. Tally Manual, 2017

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UAFS1.3</b>					
<b>Name of the Course</b>	<b>Introduction to Financial Market (Vocational Skill Course)</b>					
<b>Name of the Board of Studies</b>	<b>Accountancy and Finance</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>50</b>	<b>SEE</b>	<b>00</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	Understand the structure and functioning of financial markets,
LOC2	Understand the significance and instrument of Money Market and Capital market.
LOC3	Understand the concept, importance, types of financial services and challenges in Indian Economy

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Remember & Understand the structure and importance of the Indian financial system
CO2	Apply the knowledge of money market and capital market instruments in investment analysis.
CO3	Analyze the types of financial services and able to Connect problems of Indian financial services.

## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Indian Financial System</b>	<b>10</b>
	Introduction, Meaning, Functions of Financial System. Structure of Indian Financial System. Meaning and Characteristics of Financial Markets, types, structure and function of Financial markets, role of Financial Market in Economic Development. Case Studies on the impact of financial markets on economic development	
<b>2</b>	<b>Money Market and Capital Market</b>	<b>10</b>
	Introduction, Meaning, Characteristics & Structure of the Indian Money Market and Capital Market, instruments of Money Market and Capital Market, Role of RBI and SEBI in financial markets. Hands on sessions for using Demat accounts, trading software	
<b>3</b>	<b>Indian Financial Services</b>	<b>10</b>
	Meaning, Objectives of financial services, types of financial services, importance, characteristics, problems in financial services sector in India. Framework of Financial institutions in India. Sessions on live trading at NSE and BSE	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

- 1) Frederic S. Mishkin and Stanley Eakins - "Financial Markets and Institutions"
- 2) E. Gordon and K. Natarajan – Financial Markets and Services
- 3) "Indian Financial Market: A Complete Guide" by M. R. Vasudevan
- 4) "Indian Financial System" by M. Y. Khan
- 5) "Financial Markets and Institutions in India" by Praveen Kumar Bhalla
- 6) Khan M.Y, Financial Services, Mc Graw Hill Education.
- 7) Dr.S. Gurusamy, Financial Services, Vijay Nicole Imprints.
- 8) E. Gordon and K. Natarajan – Financial Markets and Services
- 9) Niti Chatnani- Commodity markets McGraw Hill Publication
- 10) S. Kevin, - Commodities & financial derivatives PHI Learning Pvt Ltd.

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Sub-components	Maximum Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	30 Marks	40%	20
2) Assignments/Case Studies/Project/Topic based activities	10 Marks		
3) Active Class Participation	10 Marks		
<b>Total</b>	<b>50 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE) Evaluation**  
**Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Questions of 10 marks may be divided into two sub questions of 5 marks each.



<b>Course Code</b>	<b>UAFS1.4</b>					
<b>Name of the Course</b>	<b>Quantitative Methods – I (Skill Enhancement Course)</b>					
<b>Name of the Board of Studies</b>	<b>Mathematics and Statistics</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

#### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To develop the ability of understanding, analyzing, synthesizing, evaluating and drawing conclusions in order to solve mathematical problems and cultivate logical reasoning skills.
LOC2	To use statistical models for predicting future outcomes based on historical data.

#### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Define and Understand the basic concepts of descriptive & inferential Statistics.
CO2	Analyze data using Statistical tools such as measures of central tendencies and drawing inferences using correlation & regression.
CO3	Apply and compare the concept of ratio, proportion and percentage to solve real world problems.

### SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>RATIO, PROPORTION AND PERCENTAGE</b>	<b>10</b>
	Definition of Ratio, Continued Ratio, Inverse Ratio, duplicate, triplicate, sub-duplicate and sub-triplicate of a ratio, Proportion, Continued Proportion, Direct Proportion, Inverse proportion Percentage: Meaning, Computation of Percentage (Profit and Loss)	
<b>2</b>	<b>MEASURES OF CENTRAL TENDENCIES, DISPERSION</b>	<b>10</b>
	<p><b>Introduction:</b> Meaning and definition of statistics- Functions – scope – limitations. Collection of data,</p> <p><b>Measures of Central Tendency</b> Concept of central tendency of data. Requirements of good measure. For Raw Data, Grouped Frequency Data</p> <p><b>Mathematical averages:</b> Arithmetic mean (Simple, weighted mean, combined mean), Geometric mean (Concept only), Harmonic mean (Concept only).</p> <p><b>Locational averages:</b> Median and Mode</p> <p><b>Partition Values:</b> Quartiles, Deciles and Percentiles. Merits and demerits of different measures &amp; their applicability.</p> <p><b>Measures of Dispersion</b> Concept of dispersion. Requirements of good measure. Absolute and Relative measures of dispersion: Range, Quartile Deviation, Standard deviation, Variance</p>	
<b>3</b>	<b>CORRELATION &amp; REGRESSION</b>	<b>10</b>
	<p><b>Bivariate Linear Correlation:</b> Meaning and types of correlation, Scatter Diagram, Computation of Karl Pearson's coefficient of Correlation, Spearman's Rank Correlation (With and without ties), A word of caution.</p> <p><b>Bivariate Linear Regression:</b> Concept of linear regression. Principle of least squares. Fitting a straight line by method of least squares. Properties of regression. Relation between regression coefficients and correlation coefficient.</p> <p><b>* Experiential learning of above-mentioned topics using MS Excel.</b></p>	
	<b>TOTAL</b>	<b>30 Lectures</b>

#### Reference Books:

1. Quantitative Techniques in Management by N. D. Vohra, Tata McGraw Hill Education Pvt. Limited, July 2017.
2. Statistics for Management - Lovin R. Rubin D.S, (Prentice Hall of India), 2017
3. Modern Business Statistics – Anderson, Sweeney, Williams, South Western, May 2005.
4. Statistical Methods by Dr. S.P. Gupta, S. Chand & Sons Co., January 2021

5. Quantitative Techniques of Decision Making, Anand Sharma, Himalaya Publishing House, October 2017.
6. Business Mathematics & Statistics, B Aggarwal, Ane Book Pvt. Limited, December 2019.
7. Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand & Co, 2014
8. Business Mathematics: A P Verma, Asian Books Pvt.: Limited, 2009
9. Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons, 2012
10. Quantitative Methods- By S. Saha and S. Mukerji, New Central Book Agency, January 2002.

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UAFS1.5</b>					
<b>Name of the Course</b>	<b>Effective English Communication (Ability Enhancement Course)</b>					
<b>Name of the Board of Studies</b>	<b>Multi Media and Communication Skills</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To develop in the learners the ability to communicate effectively and to be able to use language for real life functions.
LOC2	To locate and understand specific information contained in notices, instructions, signs and product description
LOC3	To develop basic-level reading comprehension and focus on the sub-skills of reading such as predicting, identifying factual details.

### **Learning Outcomes of the Course**

<b>Sr.No.</b>	<b>Outcomes</b>
CO1	Student will be able to read and understand basic English communication
CO2	Students will be able to write correct and coherent information in English
CO3	Students will be able to listen, understand and converse in English for everyday functioning.

## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>READING</b>	<b>10</b>
	<ol style="list-style-type: none"> <li>1. Infer meaning from context</li> <li>2. Locate and understand specific information from a product description (brochure/advertisement/poster)</li> <li>3. Locate and understand specific information from a product description from short texts.</li> <li>4. Learn topic related new words/phrases</li> <li>5. Read information /interesting events (national &amp; international)from newspapers &amp; magazines</li> <li>6. Read and understand short illustrated narratives</li> <li>7. Draw simple inferences based on a story</li> <li>8. Locate and understand information &amp; provide accurate details about the events.</li> <li>9. Read short informative text about new age jobs (newspapers/internet)</li> </ol>	
<b>2</b>	<b>WRITING</b>	<b>10</b>
	<ol style="list-style-type: none"> <li><b>1. Paragraph writing:</b> <ul style="list-style-type: none"> <li>• Basic concepts of writing a paragraph (topic sentence/organization/coherence/transition phrases)</li> <li>• Types of paragraph Expository Paragraph, Comparison Paragraph, Contrast Paragraph.</li> <li>• Writing a paragraph</li> </ul> </li> <li><b>2. Describing an event</b> Describing past events by using words, phrases and expressions.</li> <li><b>3. Describing an object</b> Describing size, shape, colour, texture, material.</li> <li><b>4. Describing a place/location</b> Describing through use of senses (smell, sight, touch etc.) dimensions, geographical orientation</li> </ol>	
<b>3</b>	<b>LISTENING &amp; SPEAKING</b>	<b>10</b>
	<b>A. Listening:</b> <ul style="list-style-type: none"> <li>• Listing for the main idea in a spoken piece</li> <li>• Pronunciation</li> <li>• Differences between sounds</li> <li>• Listening for pauses</li> </ul>	

	<ul style="list-style-type: none"> <li>• Addressing people</li> <li>• Emphasis &amp; tonal variations</li> </ul> <b>B. Speaking:</b> <ul style="list-style-type: none"> <li>• Introducing oneself and others</li> <li>• Asking for and giving information</li> <li>• Making requests and responding to requests</li> <li>• Giving Instructions</li> <li>• Giving permission</li> </ul>	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. English through reading by W.W.S. Bhaskar and N.S. Prabhu
2. Study Reading- A course in reading skills for Academic purposes by Eric H. Glendinning and Beverly Holmstrom
3. Speaking English Effectively by Krishna Mohan, N.P. Singh

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation**  
**(CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

***Note: Learner must be Present in all the exam components***

**Table 1B:** Scheme of Semester End Examination (SEE)  
Evaluation Question Paper Pattern for Semester End Examination  
(SEE)

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UAFS1.7</b>					
<b>Name of the Course</b>	<b>Trade and Commerce in Precolonial India (Indian Knowledge System)</b>					
<b>Name of the Board of Studies</b>	<b>Economics</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>50</b>	<b>SEE</b>	<b>00</b>	<b>Total</b>	<b>50</b>

### Learning Objectives of the Course

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To evaluate the historiography of precolonial Indian trade and commerce, including primary sources such as travel accounts, inscriptions, economic treatises, and archaeological evidence, and the challenges of interpreting them.
LOC2	To explore the major trade routes within India and with other regions such as Central Asia, Southeast Asia, the Middle East, and Europe, including the Silk Road and maritime routes.
LOC3	To evaluate the historiography of precolonial Indian trade and commerce, including primary sources such as travel accounts, inscriptions, economic treatises, and archaeological evidence, and the challenges of interpreting them.

### Learning Outcomes of the Course

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Demonstrate a comprehensive understanding of the socio-economic and political landscape of precolonial India, including the major empires and kingdoms.
CO2	Analyze and evaluate the key trade routes and networks connecting precolonial India with other regions their significance in facilitating the exchange of goods, ideas, and cultures
CO3	Evaluate the market structures and institutions that governed trade and Commerce in precolonial India.



## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Introduction to Precolonial India</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• <b>Historical overview of Precolonial India</b> Economic life of Indus people- Vedic age- Epic age- Mauryas- Sangam age- Guptan age- Medieval India.</li> <li>• <b>Trade routes and networks</b> Silk Route and maritime routes-Overland trade with Central Asia and China- Maritime trade with Southeast Asia, the Middle East, and Europe.</li> </ul>	
<b>2</b>	<b>Market Structures and Institutions</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• <b>Goods and Commodities</b> Spices, textiles, and luxury goods-Precious metals, gems, and jewellery-Agricultural products and raw materials</li> <li>• <b>Urban marketplaces and trading centres</b> Guilds, merchant associations, and banking systems- State regulation and taxation of trade</li> </ul>	
<b>3</b>	<b>State Policies and External invasion</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• <b>State Policies and Regulation</b> Royal monopolies and trade privileges-Tariffs, customs duties, and taxation-Administration of trade routes and markets</li> <li>• <b>Impact of External Influences</b> Invasions, conquests, and colonization-Changes in market dynamics and production techniques-Integration into global trade networks</li> </ul>	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. Bayly, C. A. (1998). Indian Society and the Making of the British Empire. Cambridge University Press.
2. Chaudhuri, K. N. (1985). Trade and Civilization in the Indian Ocean: An Economic History from the Rise of Islam to 1750. Cambridge University Press.
3. Habib, I. (2006). The Agrarian System of Mughal India, 1556-1707. Oxford University Press.
4. Jayapalan, N (2008). Economic History of India: Ancient to Present Day. Atlantic Publishers
5. Raychaudhuri, T., & Habib, I. (1982). The Cambridge Economic History of India:

Volume 1, c. 1200-c. 1750. Cambridge University Press.

6. Roy, T. (2015). Economic History of India, 1857-1947. Oxford University Press.
7. Subrahmanyam, S. (2012). The Portuguese Empire in Asia, 1500-1700: A Political and Economic History. Wiley-Blackwell

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous**  
**Evaluation**  
**(CE) Scheme of Evaluation Pattern**

Sub-components	Maximum Marks	Conditions for passing
1) Fieldtrip and reporting	10	a) A learner must be present for each of the sub-components. b) The subtotal of both the sub-components must be minimum <b>20 marks</b>
2) Book review/newspaper article review.	10	
3) Story writing/case studies	10	
4) Suggested videos for review	10	
5) Any other course related method of evaluation	10	
6) MCQ Based Test	10	
Total	50	

***Note: Learner must be Present in all the exam components***

<b>Course Code</b>	<b>UAFS1.6</b>					
<b>Name of the Course</b>	<b>Constitution and Electoral Governance (Value Education Course)</b>					
<b>Name of the Board of Studies</b>	<b>Commerce</b>					
<b>Semester</b>	<b>I</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	Outline of Constitution, Electoral System and Electoral Governance
LOC2	Analyze Electoral System, Role and Challenges of Electoral Governance

### **Learning Outcomes of the Course**

<b>Sr.No.</b>	<b>Outcomes</b>
CO1	To outline the Constitution and the System of Election.
CO2	To analyze the Constitutional Governance and Electoral Governance
CO3	To examine demographic governance and challenges faced in democratic pattern of government

## **SYLLABUS**

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Constitution Governance</b>	<b>14</b>
	Overview of Constitutional Governance-Historical Context and Evolution of Constitution - Sources of Indian Constitution-Constitutional Design- Nature and Scope of Constitutional Rights- Fundamental Principles of Constitutional Governance - Importance of Constitutional Governance [Level II & Level IV]	
<b>2</b>	<b>Electoral System</b>	<b>06</b>
	Introduction to Electoral System, Role of Electoral Management Bodies, Election Campaigning, Voter Registration and Voter's Education, Voting Methods, Political Financing-Electoral Reforms and Challenges-Electoral System and Democratic Governance [Level II & Level IV]	
<b>3</b>	<b>Electoral Governance</b>	<b>10</b>
	Electoral Process, Electoral Integrity, Electoral Observation and Monitoring, Electoral Reforms and Impact, Electoral Participation, Role of Technology in Electoral Process, Electoral Governance, Challenges faced in Democratic pattern of Government [Level II & Level IV]	
	<b>TOTAL</b>	<b>30 Lectures</b>

### **Reference Books:**

1. Constitutional Law: Governance Structure by Udai Raj Rai
2. Indian Constitutional Law – M.P Jain
3. Contemporary on the Constitution of India- P.M. Bakshi
4. The Framing of India's Constitution – B. Shiva Rao
5. Governance, Constitution and Social Justice –Salman Khurshid and Gaurav Gupta
6. Elections in India: An Overview – Sanjay Kumar
7. How India Votes – V S Rama Devi & S K Mendiratta
8. Every vote counts – Navin Chawla
9. The Verdict –Decoding Indian Elections – Prannoy Roy

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

**Note:** Learner must be Present in all the exam components

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

# **SEMESTER**

## **II**

<b>Course Code</b>	<b>UAFS2.1</b>					
<b>Name of the Course</b>	<b>Financial Accounting- II (MAJOR)</b>					
<b>Name of the Board of Studies</b>	<b>Accountancy and Finance</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>04</b>					
<b>Number of Lectures</b>	<b>60</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>40</b>	<b>SEE</b>	<b>60</b>	<b>Total</b>	<b>100</b>

### Learning Objectives of the Course

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To comprehend the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales
LOC2	The learner will be able to calculate the interest on the outstanding balance and prepare the journal, and ledger in the books of the hirer and vendor involved in the hire purchase system.
LOC3	To have a comprehensive understanding of accounting from incomplete records, with the ability to apply the conversion method effectively and prepare its final accounts
LOC4	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts

### Learning Outcomes of the Course

<b>Sr. No.</b>	<b>Outcomes</b>
	<b><u>COURSE OUTCOMES:</u></b> After completing the course, the student shall be able to:
CO1	Define accounting from incomplete records, Consignment Accounts, Branch Accounts and Hire Purchase System
CO2	Explain the Conversion method followed in Accounting from Incomplete Records
CO3	Organize and prepare consignment accounts Demonstrate proficiency in implementing the Debtor's method and Stock & Debtor's method.
CO4	Evaluate the accounting for hire purchase transactions by asset purchase method based on full cash price

## SYLLABUS

Module. No	Details	No. of Lectures
1	<b>Consignment Accounts</b>	15
	Accounting for consignment transactions Valuation of stock, Invoicing of goods at higher price(excluding overriding commission, normal/abnormal losses)	
2	<b>Branch Accounts</b>	15
	Introduction and Meaning. Classification of branch. Accounting for Dependent Branch not maintaining full books: Debtors method and Stock & Debtors method.	
3	<b>Accounting for Hire Purchase</b>	15
	Meaning & Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in Balance Sheet for hirer and vendor(excluding default, repossession and calculation of cash price)	
4	<b>Accounting from Incomplete Records</b>	15
	Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	
	<b>TOTAL</b>	<b>60 Lectures</b>

### Reference Books:

1. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
4. Compendium of Statement & Standard of Accounting, ICAI
5. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
6. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
7. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
8. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
9. Financial Accounting by Dr.sharda Gangwar & D. K.Gangwar, Himalaya Publishing House, Mumbai
10. Basic Financial Accounting by Jawahar Lal, Himalaya Publishing House, Mumbai



**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	20 Marks	40%	16
2) Assignment/Case Studies/Topic Based Activities	10 Marks		
3) Active Class Participation	10 Marks		
<b>Total</b>	<b>40 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 60    Minimum Marks to Pass: 24    Duration: 2 hours**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Full Length Practical / Theory Question: (From Module I)	15
	A.		
		<b>OR</b>	
	B.		
2)		Full Length Practical / Theory Question: (From Module II)	15
	A.		
		<b>OR</b>	
	B.		
3)		Full Length Practical / Theory Question: (From Module III)	15
	A.		
		<b>OR</b>	
	B.		
4)		Full Length Practical / Theory Question: (From Module IV)	15
	A.		
		<b>OR</b>	
	B.		

**Note:** Practical/Theory Question of 15 marks may be divided into two sub questions of 8 + 7 Marks.

<b>Course Code</b>	<b>UAFS2.2</b>					
<b>Name of the Course</b>	<b>Financial Management II (MAJOR)</b>					
<b>Name of the Board of Studies</b>	<b>Accountancy and Finance</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To familiarize the learners with basic concepts of Capital Structure, Dividend Decision models and leverage.
LOC2	To enable learners to have an in-depth knowledge of theories of capital structure, various dividend decision models and financial and operating leverages.

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Understand and define basic concepts of Capital Structure and its theories, dividend forms with models of dividend decisions and leverages.
CO2	Apply the techniques of Capital Structure theories and Dividend Decision Models in analysing the capital structure and dividend policies of the companies
CO3	Estimate and analyse the risk and return associated with investment by applying techniques of leverage

## SYLLABUS

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Capital Structure Theories</b>	<b>12</b>
	Introduction: Concept of Capital Structure, Forms/Patterns of Capital Structure, Debt and Equity – Features, Merits and Demerits. Optimum Capital Structure - Computation Theories of Capital Structure - Net Income Approach, Net Operating Income Approach, The Traditional Approach, Modigliani and Miller Approach	
<b>2</b>	<b>Dividend Decisions</b>	<b>08</b>
	Meaning of Dividend, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach.	
<b>3</b>	<b>Leverage</b>	<b>10</b>
	Introduction, EBIT & EPS Analysis, Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage, Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. CA (Dr.) P.C. Tulsian and CA Bharat Tulsian, Financial Management, Sultan Chand
2. I M Pandey, Financial Management, Vikas Publication.
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Ravi M. Kishore, Financial Management, Taxmann

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks	40%	08
2) Assignment/Case Studies/Topic Based Activities	05 Marks		
3) Active Class Participation	05 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30     Minimum Marks to Pass: 12     Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks
1)	Attempt any TWO of the following: (From Module I)	10
	A.	
	B.	
	C.	
2)	Attempt any TWO of the following: (From Module II)	10
	A.	
	B.	
	C.	
3)	Attempt any TWO of the following: (From Module III)	10
	A.	
	B.	
	C.	

**Note:** Questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UAFS2.3</b>					
<b>Name of the Course</b>	<b>Business Law (MINOR)</b>					
<b>Name of the Board of Studies</b>	<b>Commerce</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To help the students to understand the fundamental legal principles on basic legal knowledge of business transactions.
LOC2	To help the students to evaluate the concepts of all various law in context to business
LOC3	To make the students analyzes the object behind sale, and the benefits and rights of the consumers and how to protect them from unfair competition

### **Learning Outcomes of the Course**

<b>Sr.No.</b>	<b>Outcomes</b>
CO1	Retrieve and Summarize the fundamental legal principles on basic legal knowledge to business transactions
CO2	Integrate and categorize the various kinds of law and the concepts of Contract Act, Consumer Protection Act, Competition Act.
CO3	Criticize and solve the relevant rules regarding different laws and the concepts of Contract Act, Consumer Protection Act, Competition Act, Negotiable and Sales of Goods Act.

## **SYLLABUS**

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>MODULE 1:- Contract and Special Contract</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Meaning and Nature of Contract, Offer / Proposal (Definition, Communication, Revocation,</li> <li>• General/Specific Offer, Invitation to Treat), Acceptance (Definition, Communication, Revocation, Tenders / Auctions).</li> <li>• Types of Contracts</li> <li>• Consideration (Definition, Essentials, Privity of Contract), Capacity to Enter into a Contract (Minor's Position, Nature / Effect of Minor's Agreements)</li> <li>• Capacity, Validity, Discharge and Performance and Remedies of Contract</li> <li>• Indemnity and Guarantee/Bailment and Pledge</li> <li>• Drafting and Pleading</li> </ul>	
<b>2</b>	<b>MODULE II:- Consumer Protection Act and Competition Act</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Consumer Protection Act: Salient Features, Limitations and Guidelines for filing Consumer Complaint, Rights of Consumer</li> <li>• Competition Act: Salient Features, Anti-Competitive Agreements, Abuse of Dominant Position</li> <li>• Drafting and Pleading</li> </ul>	
<b>3</b>	<b>MODULE III :- Negotiable Instrument Act and Sales of Goods Act</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Contract of Sale: Nature and Definition, Conditions and Warranties, Transfer of Property and Title, Performance of the Contracts, Rights of Unpaid Seller, Suit for Breach of Contract.</li> <li>• Negotiable Instrument Act: Salient Features, Kinds of Negotiable Instruments, Holder and Holder in Due Course</li> <li>• Drafting and Pleading</li> </ul>	
	<b>TOTAL</b>	<b>30 Lectures</b>

### **Reference Books:**

1. Pollock and Mulla, Indian Contract Act
2. Avtar Singh, Indian Contracts Act
3. Bimal N. Patel, Dolly Jabbal, Prachi V. Motiyani, Banking Law and Negotiable Instruments Act, (2015)
4. 2. O.P. 'Faizi' & Ashish Aggarwal, Khargamvala on The Negotiable Instruments Act (20th ed., 2008) PL. Subramanian Snow White Publications Pvt. Ltd Books
5. R.K. Bangia, Sales of Goods Act, 1930
6. Dr H K Saharay Consumer Protection Law
7. Avtar Singh, Sales of Good Act
8. Desai, T.R., Law of Contracts and Partnership sale of good Act
9. Anirudh Wadhwa (Reprint 2022) Mulla - The Indian Contract Act
10. N. D. Kapoor Elements of Mercantile Law

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UOE2.3</b>					
<b>Name of the Course</b>	<b>Business Economics- Principles of Economics II (Open Elective)</b>					
<b>Name of Board of Studies</b>	<b>Economics</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### Learning Objectives of the Course

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To integrate economic theory with real-world business practices and case studies, demonstrating the practical relevance of managerial economics concepts.
LOC2	To effectively communicate their economic analyses and recommendations to business stakeholders through written reports, presentations, and discussions.
LOC3	To apply Principles of Economics to make strategic decisions, such as entry into new markets, product differentiation, and mergers and acquisitions.

### Learning Outcomes of the Course

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Demonstrate an understanding of fundamental macroeconomic concepts
CO2	Analyze and interpret macroeconomic data.
CO3	Evaluate the effectiveness of fiscal and monetary policies in achieving macroeconomic objectives



## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Macroeconomic Aggregates</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>National Income and Business Cycles: Definition, Measuring the National Income in India, Importance of National Income in India- Business cycles – Meaning- Types of Business cycles- Characteristics of Business Cycles-Causes of Business Cycles and Phases of Business Cycles.</li> <li>Determination of aggregate output, price level and interest rate – classical, Keynesian, and modern theories and approaches - GDP estimation in India</li> </ul>	
<b>2</b>	<b>Public Finance</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>Public Revenue-Public Expenditure-Public Debt</li> <li>Economic Stabilization Policies- Fiscal and Monetary Policy Budgetary concepts</li> </ul>	
<b>3</b>	<b>The Macro Economics of Open Economies</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>Introduction to international trade- Classical and modern theory of international trade.</li> <li>Exchange Rate and exchange rate determination- Balance of Payment in an Open Economy.</li> <li>Global financial crisis</li> </ul>	
	<b>Total</b>	<b>30 Lectures</b>

### Reference Books:

- Ahuja H L: Managerial Economics: Analysis of Managerial Decision Making. S Chand New Delhi
- Ministry of Finance, GoI: Economic Survey, Union Budget ([www.finmin.nic.in](http://www.finmin.nic.in))
- N. Gregory Mankiw: Principles of Economics. Cengage
- Paul A Samuelson & William Nordhaus(2018), Macro Economics, 19<sup>th</sup> edition—, McGraw Hill
- RBI: Handbook of Statistics on Indian Economy, Weekly Statistical Supplement, Monetary & Credit Policy ([www.rbi.org.in](http://www.rbi.org.in))
- Robert Pindyck and Daniel Rubinfeld: Microeconomics (2018), 8th Edition, Pearson, New Delhi
- Suma Damodaran (2010): Managerial Economics, Oxford University Press, 2nd edition, New Delhi.
- William A McEachern & Simrit Kaur (2013): Principles of Microeconomics, Cengage Learning, Delhi

**Journals:**

1. Advances in Macroeconomics
2. World Development Reports by World Bank

**Additional Reading:****(A) Newspapers:**

- The Economic Times
- The Mint
- The Business Line
- The Times of India
- The Indian Express
- The Hindu

**(B) Magazines:**

- The Economist
- The Economic and Political Weekly
- Business India
- Business World
- Outlook Money

**Scheme of Evaluation Pattern****Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test / MCQ Based Test	10 Marks	40%	8
2. Book review	10 Marks		
3. Case study analysis			
4. Digital story telling			
Total	20 Marks		

***Note: Learner must be Present in all the two exam components***

**Table 1B: Scheme of Semester End Examination (SEE)  
Evaluation Question Paper Pattern for Semester End  
Examination (SEE)**

**Maximum Marks: 30     Minimum Marks to Pass: 12     Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note: Questions of 10 marks may be divided into two sub questions of 5 marks each.**

<b>Course Code</b>	<b>UOE2.4</b>					
<b>Name of the Course</b>	<b>Information Technology (Office Tools) [Open Elective]</b>					
<b>Name of the Board of Studies</b>	<b>Information Technology and Data Science</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### Learning Objectives of the Course

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To provide learners with valuable technical skills and prepare them for the workplace.
LOC2	To enable the learners to perform documentation and presentation skills.

### Learning Outcomes of the Course

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	To learn the skills necessary for efficient document creation, formatting and management.
CO2	To create and manage spreadsheets to organize data systematically.
CO3	To create and deliver effective presentations using Power Point as well as using cloud-based tools for collaboration and file sharing.

## SYLLABUS

Module. No	Details	No. of Lectures
1	<b>MS- WORD</b>	10
	<b>Introduction to Word:</b> Creating/ Saving/ Opening of Document, Designing a title page, Preparing Index, Use of shapes, Text box, Smart Art, Table and Table tools, Page setup and Screen shot. <b>Basic Formatting:</b> Basic Formatting Options (Font, Page break, Alignment, Line Spacing, Header, Footer, Page number, Margins setting), Bookmark and Hyperlink, <b>Mail Merge Feature</b>	
2	<b>MS- EXCEL</b>	10
	<b>Introduction to Excel:</b> Excel Workbook, Quick Access Toolbar, Worksheet, Cell, Formula Bar, Status Bar, Keyboard Shortcuts. <b>Formatting Cells:</b> Basic Formatting Options (Font, Alignment and Number Formatting), Conditional Formatting (Highlighting Rules, Data Bars, Color Scales, Icon Sets, etc.) <b>Formulae and Functions:</b> Understanding Basic Formulas, Arithmetic Operations (Addition, Subtraction, Multiplication, Division), General Functions (Sum, Average, Min, Max, Count, etc.)	
3	<b>POWER POINT</b>	10
	<b>Introduction to PowerPoint:</b> Creating/ Saving/ Opening of a presentation, Working with Slides and Layouts, Adding Text, Images and Multimedia. Applying themes and Templates, Use of shapes, Text box, Smart Art, Table and Table tools. <b>Google Drive &amp; Google Slides:</b> Usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files, Creating Google form, Creating Google Slides and Formatting.	
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. Excel Formulas and Functions 2020 by Adam Ramiraz, May 2020.
2. Computer Basics Absolute Beginner Guide by Michael Miller, August 2015.
3. Microsoft Office 365 for Dummies by Rosemarie Withee, Ken Withee, and Jennifer Reed, December 2018.
4. Teach Yourself Visually: Windows 10 and Office 365 by Paul Mc Fedries, June 2022.
5. Microsoft Office 2019 Step by Step by Joan Lambert and Curtis Frye, January 2019.

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1 B: Scheme of Semester End Practical Examination (SEE)**  
**A Practical of 2 credits is evaluated for a total of 50 Marks**  
**Semester End Examination: 60% [30 Marks]**

Maximum Marks: 30

Minimum Marks to Pass: 12

Duration: 1 Hour

Question Number	Nature of Questions	Marks
1.	Implement following Practicals :	
A.	Practical Question 1	15
B.	Practical Question 2	15

<b>Course Code</b>	<b>UAFS2.4</b>					
<b>Name of the Course</b>	<b>Introduction to Capital Market (Vocational Skill Course)</b>					
<b>Name of the Board of Studies</b>	<b>Accountancy and Finance</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>50</b>	<b>SEE</b>	<b>00</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	Understand the concepts of Capital Market and their role in the Economy
LOC2	Explore the various types of securities traded in capital markets, including stocks, bonds, derivatives, and alternative investments.

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Introduction to Indian Capital Market, Indian Stock Exchanges and Regulations of Indian Capital Market.
CO2	Apply the basic knowledge of the capital market while making investment decisions.
CO3	Evaluate the different investment instruments

## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Introduction to the Capital Market</b>	
	Definition and basic concepts: Capital market, investors, traders, brokers, shares, debentures, bonds, derivatives, Systematic Investment Plan (SIP), Systematic Withdrawal Plan (SWP), and mutual funds. Participants, Instruments, Reforms in Primary and Secondary Market, IPO, Book Building, Role of Merchant Bankers Simulation on IPO	<b>10</b>
<b>2</b>	<b>Trading and Settlement System in Stock Exchanges</b>	
	Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE, Different trading systems – Share groups on BSE – BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction NSE – Market segments – NEAT system options – Market types, Order types and books – Demat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction. Trading Simulations, Live Trading Sessions	<b>10</b>
<b>3</b>	<b>Regulations of Indian Capital Market</b>	
	Regulatory Framework, Committees on Regulatory Framework SEBI - Objectives, Powers & Functions, Regulatory Role Investors Protection - Insider Trading, Rationale, Insiders Information, Connected Persons.	<b>10</b>
	<b>TOTAL</b>	<b>30 Lectures</b>

### Reference Books:

1. "Indian Capital Markets: Trends & Developments" by R. Srinivasan
2. "Capital Market and Securities Laws" by V.S. Somanath
3. "Understanding Indian Financial Markets: An Insider's Guide to How Markets Work" by Jayant R. Pai and Vinayak Sapre
4. "Indian Capital Market: A Functional Perspective" by G. Shankar
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
6. Gomez Clifford (2008). Financial Markets, Institutions and Financial Services. Prentice Hall of India,
7. Meir Kohn (2013). Financial Institutions and Markets. Oxford University Press.
8. Pathak Bharati (2018). Indian Financial System. Pearson Education; Fifth edition.
9. Rajesh Kothari (2012). Financial Services in n India: Concept and Application. Sage Publications, New Delhi
10. Articles from financial newspapers and journals such as Economic Times, Business Standard, and Mint



**Scheme of Evaluation Pattern**  
**Scheme of Continuous Evaluation (CE)**

<b>Sub-components</b>	<b>Maximum Marks</b>	<b>Min. Passing Percentage</b>	<b>Min. Passing Marks</b>
1) Internal Test	30 Marks	40%	20
2) Assignments/Case Studies/Project/Topic based activities	10 Marks		
3) Active Class Participation	10 Marks		
<b>Total</b>	<b>50 Marks</b>		

***Note: Learner must be Present in all the exam components***

<b>Course Code</b>	<b>UAFS2.5</b>					
<b>Name of the Course</b>	<b>Quantitative Methods – II (Skill Enhancement Course)</b>					
<b>Name of the Board of Studies</b>	<b>Mathematics and Statistics</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To develop a basic understanding of statistical concepts and principles, enabling individuals to interpret and evaluate statistical information encountered in daily life.
LOC2	To acquire skills to address complex business and operational challenges and to draw evidence-based conclusions.

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Define and understand the concept of decision-making in business using LPP and probability theory.
CO2	Compare and apply the concept of analytical techniques and draw conclusions based on the evidence provided by the data.
CO3	Apply the knowledge of analytical techniques to navigate financial markets, optimize investment portfolios and make sound investment decisions.

## SYLLABUS

Module. No	Details	No. of Lectures
1	<b>ELEMENTARY PROBABILITY THEORY AND LPP</b>	10
	<p><b>Probability:</b> Concept of permutation &amp; combination, definition of sample space, events and probability, Simple examples, Addition theorem (without proof), Complementary theorem, conditional probability. Independence of Events: <math>P(A \cap B) = P(A)P(B)</math>. Simple examples.</p> <p><b>Random Variable:</b> Probability distribution of a discrete random variable (Probability mass function), Expectation and Variance of random variable, simple examples on probability distributions, Normal distribution (Concept only).</p> <p><b>Linear Programming Problem:</b> Sketching of graphs of (i) linear equation <math>Ax + By + C = 0</math> (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 2 variables. Solution of Linear Programming Problems using graphical method up to two variables.</p> <p><b>Linear Programming Problem:</b> Introduction and Application of Linear Programming Problem, Concepts on feasible solution, basic feasible solution and optimum solution. Sketching of graphs of (i) linear equation <math>Ax + By + C = 0</math> (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 2 variables. Solution of Linear Programming Problems for maximization/minimization function under given constraints using graphical method up to two variables.</p>	
2	<b>TESTING OF HYPOTHESIS</b>	10
	Null Hypothesis, Alternative Hypothesis, Decision Criterion, Critical Region, Type I and Type II Error, level of significance, Test based on large Sample for Means and Proportion/s.	
3	<b>QUANTITATIVE ANALYSIS IN INVESTMENT MANAGEMENT</b>	10
	Expected return from shares (using probability), Measuring total risk from investigator shares (using standard deviations), Partitioning risk into systematic and unsystematic component (using co-variance), Measuring risks of portfolio (using co-relation).	
	<b>TOTAL</b>	<b>30 Lectures</b>

**Reference Books:**

1. Quantitative Techniques in Management by N. D. Vohra, Tata McGraw Hill Education Pvt. Limited, July 2017.
2. Statistics for Management - Lovin R. Rubin D.S, (Prentice Hall of India), 2017
3. Modern Business Statistics – Anderson, Sweeney, Williams, South Western, May 2005.
4. Statistical Methods by Dr. S.P. Gupta, S. Chand & Sons Co., January 2021
5. Quantitative Techniques of Decision Making, Anand Sharma, Himalaya Publishing House, October 2017.
6. Business Mathematics & Statistics, B Aggarwal, Ane Book Pvt. Limited, December 2019.
7. Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand & Co, 2014
8. Business Mathematics: A P Verma, Asian Books Pvt.: Limited, 2009
9. Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons, 2012
10. Quantitative Methods- By S. Saha and S. Mukerji, New Central Book Agency, January 2002.

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

*Note: Learner must be Present in all the exam components*

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Questions of 10 marks may be divided into two sub questions of 5 marks each.

<b>Course Code</b>	<b>UAFS2.7</b>					
<b>Name of the Course</b>	<b>Digital Communication (Ability Enhancement Course)</b>					
<b>Name of the Board of Studies</b>	<b>Multi Media and Communication Skills</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To provide a comprehensive coverage of the various concepts and principles of Business Communication.
LOC2	To develop the skills to diagnose and rectify the errors in communication with the help of digitalization.
LOC3	To understand the concepts and principles of digital communication

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	The learner will be able to analyze the various concepts of digitalization.
CO2	The learner will be able to compare and evaluate traditional and digital communication to facilitate effective communication through technology.
CO3	The learner will be able to format and develop Business Correspondence for organisational purpose.

## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Introduction and Interpretation</b>	<b>08</b>
	Digital communication- Process of Communication-Elements of Communication-Factors of Communication (Symbolising patterns, Framing Patterns) Non-verbal communication, Barriers to Communication. Interpersonal Skills- Building positive Relationships, Dealing with Criticism.	
<b>2</b>	<b>Presentation</b>	<b>10</b>
	Planning Effective Presentation, Developing Presentation Content, Rehearsing a Presentation, Delivery of Presentation, Rapport Building, Technology at work (Presentation Software) Modes of Communication- The use of Internet- Computers and E-Communication Modern methods- Video and Tele-conferencing.	
<b>3</b>	<b>Web Communication.</b>	<b>12</b>
	Content writing for Digital Media (Instagram, Youtube, Twitter, LinkedIn) Illustrations and data (Bar Charts, Line Charts, Pie charts, Process Charts, Organizational Charts) Effective Letter Writing- Business Letters (E-Mail)- Planning the Content. Citing Sources, Writing Reports.	
	<b>TOTAL</b>	<b>30</b>

### Reference Books:

1. Business Communication by Urmila Rai, S.M. Rai.
2. Business Communication by RK Madhukar
3. Soft Skills for Everyone, Jeff Butterfield.
4. Power by Jeffrey Pfeffer.
5. The Art and Science of Business Communication by P.D. Chaturvedi, Mukesh Chaturvedi.

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation**  
**(CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1. Internal Test	10 Marks	40%	8
2. Assignments/Case Studies/Topic based activities	5 Marks		
3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

**Note: Learner must be Present in all the exam components**

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination**  
**(SEE)**

**Maximum Marks: 30    Minimum Marks to Pass: 12    Duration: 1 hour**

**Note: All questions are compulsory. Each question has an internal choice.**

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.**



<b>Course Code</b>	<b>UAFS2.6</b>					
<b>Name of the Course</b>	<b>Environment and Sustainability (Value Education Course)</b>					
<b>Name of the Board of Studies</b>	<b>Commerce</b>					
<b>Semester</b>	<b>II</b>					
<b>Number of Credits</b>	<b>02</b>					
<b>Number of Lectures</b>	<b>30</b>					
<b>Lecture Duration</b>	<b>60 Minutes</b>					
<b>Total Marks:</b>	<b>CE</b>	<b>20</b>	<b>SEE</b>	<b>30</b>	<b>Total</b>	<b>50</b>

### **Learning Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
LOC1	To enrich the knowledge by covering all attributes of global environmental issues and sustainability.
LOC2	To adopt sustainability as a practice in life, society, and industry.

### **Learning Outcomes of the Course**

<b>Sr. No.</b>	<b>Outcomes</b>
CO1	Learners will be able to define and demonstrate knowledge of ecology, biodiversity, pollution control, climate change, environmental laws, and environmental management issues.
CO2	Develop students' ability to analyze environmental problems critically, evaluate potential solutions, and make informed decisions based on scientific evidence and ethical considerations.
CO3	Apply proficiency in analytical methods, critical thinking, communication, and leadership skills sufficient to contribute to environmental and related fields.

## SYLLABUS

Module. No	Details	No. of Lectures
<b>1</b>	<b>Introduction to Environmental Studies</b>	<b>5</b>
	<ul style="list-style-type: none"> <li>• Meaning, Definition of Environment, Components of The Environment: Atmosphere, Hydrosphere, Lithosphere and Biosphere</li> <li>• Scope and Importance, Concept of Sustainability and Sustainable Development; Brief History of Environmentalism</li> </ul>	
<b>2</b>	<b>Environmental Pollution and Pollution Control – Issues and Challenges</b>	<b>13</b>
	<ul style="list-style-type: none"> <li>• Air Pollution: Source, Impact, Control Measures; Ozone Layer Depletion and its Effects GreenHouse Effects and Global Warming</li> <li>• Water Pollution: Source, Impact, Control Measures</li> <li>• Soil Pollution: Source, Impact, Control Measures</li> <li>• Noise Pollution: Source, impact, Control Measures; Noise Level Parameters</li> <li>• Radiation Pollution</li> <li>• Carbon Trading, Carbon Footprint</li> <li>• Clean Development Mechanism (CDM) – Regulatory framework for Pollution Monitoring and Control: Case study: Ganga Action Plan; Yamuna Action Plan</li> </ul>	
<b>3</b>	<b>Global Environmental Issues and Policies</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Causes of Climate change, Global warming, Ozone layer depletion, and Acid rain; Impacts on human communities, biodiversity, and global economy.</li> <li>• International Agreements and Programmes: Earth Summit, UNFCCC, Montreal and Kyoto protocols, Convention on Biological Diversity (CBD), Ramsar convention, The Chemical Weapons Convention (CWC), UNEP, CITES, etc.</li> <li>• Sustainable Development Goals: India's National Action Plan on Climate Change and its major missions</li> <li>• 4R Environment Management</li> <li>• Legal Provisions for Environmental Management</li> </ul>	
	<b>Total</b>	<b>30 Lectures</b>

### Reference Books:

1. Environment and Sustainable Development M.H. Fulekar
2. Conservation and Environmentalism by Robert C. Paehlke
3. Environmental Issues: Essential Primary Sources by K. Lee Lerner; Brenda Wilmoth Lerner
4. Environmental Law: a Very Short Introduction by Elizabeth Fisher

5. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
6. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,
7. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p

**Scheme of Evaluation Pattern**  
**Table 1A: Scheme of Continuous Evaluation (CE)**

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
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3. Active Class Participation	5 Marks		
<b>Total</b>	<b>20 Marks</b>		

**Note: Learner must be Present in all the exam components**

**Table 1B: Scheme of Semester End Examination (SEE)**  
**Evaluation Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 30      Minimum Marks to Pass: 12      Duration: 1 hour**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions		Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

**Note:** Theory questions of 10 marks may be divided into two sub-questions of 5 marks each.