

Subject Allocation for EVEN Semester A.Y. 2023-24
BCOM Semester II

Sr. No.	Name of the subject	Course Code
1	Major: Elements of Cost	COM-101
2	Minor: Fundamentals of Banking	COM - 112
3	MDC: Descriptive Statistics/Globalisation	MAT-132/ECO-132
4	VAC3: Environmental Studies II	VAC-101
5	VAC4: E-Waste Management	VAC 111
6	AEC: Digital Content creation in English	ENG-152
7a	SEC - Business Mathematics II	COM-147
7b	SEC - Introduction to Agripreneurship	COM-149
7c	SEC - Corporate Secretaryship	COM-148
7d	SEC - Spreadsheet application for business	COM-150
7e	SEC - Business Data processing and Networking	COM-146

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-101 Title of the Course: Elements of Cost

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with various cost concepts and cost classification 2. To familiarize the learners with material cost and employee cost 3. To acquaint learners with classification of and accounting for overhead costs. 4. To enable learners to prepare cost sheet.	
Content:	Unit 1: Introduction to Cost Accounting Meaning, Scope, Objectives, Limitations of Cost Accounting; Installation of a Costing System; Cost Centre, Cost Unit, Cost Classification; Overview of elements of cost; Role of Cost Accountant in an organisation.	10 hours
	Unit 2: Elements of Cost: Material and Employee Cost Material: Meaning & Need, Essentials of Material Control; Functions of Purchase Department; Purchase Requisition, Stores Control; Issue of Materials: Methods of pricing of material issues- FIFO, LIFO and Weighted Average Price method, Economic Order Quantity (EOQ); Cost Accounting and treatment of losses- Wastage, scrap, spoilage and defectives. Employee Cost: Attendance & Payroll procedures, Elements of wages; Employee Turnover: Causes, Methods of calculating Employee Turnover; concept of idle time and overtime; System of wage payments and methods: Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey Premium Plan & Rowan Plan.	20 hours
	Unit 3: Elements of Cost: Overheads Meaning, Importance & Classification of Overheads; Cost Allocation & Apportionment, Basis of Apportionment, Methods of Primary & Secondary Distribution; Overhead Absorption Rates. Activity Based Costing (ABC).	15 hours
	Unit 4: Cost Sheet Cost Sheet: Meaning, Characteristics, Objectives, Limitations; Preparation of Cost Sheet, Estimated Cost Sheet	15 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Jain S. P., & Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana. 2. LAL, B. M., Nigam, B., & Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi. 3. Bhar, B. K. (2012). Cost Accounting- Methods & Problems. Academic Publishers	

	<p>Calcutta 700073.</p> <p>4. Maher, M. W., & Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc.</p> <p>5. Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi</p> <p>6. Khan, M. Y., & Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain various concepts in cost accounting.</p> <p>CO 2: Identify and account for elements of material and employee costs.</p> <p>CO 3: Identify and account for elements of overhead costs.</p> <p>CO 4: Prepare cost sheet.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-112 Title of the Course: Fundamentals of Banking

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the structure, types, and systems of banking. 2. To impart knowledge of functions, types of customers and banker-customer relationship. 3. To familiarize the learners with Negotiable Instruments 4. To equip the learners with the basics of e-banking	
Content:	Unit 1: Introduction to Banking Origin of Modern Banking in India, Meaning and Definition of Banking. Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks. System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.	10 hours
	Unit 2: Functions, Types of Customers and Banker-Customer Relationship Primary Functions Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid. DEMAT Account: Meaning and Functions. Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit. Secondary Functions and other Functions Utility Function, Agency Function and Other Fee Based Services	20 hours
	Unit 3: Negotiable Instruments Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque. Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement. Paying Banker: Introduction-meaning-Role-Functions-Duties. Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.	15 hours

	<p>Unit 4: E-Banking in India Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking. ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)– Meaning, Features and Functions. NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).</p>	<p>15 hours</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<p>Books:</p> <ol style="list-style-type: none"> 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand. 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann. 3. Indian Institute of Banking and Finance,(2010). Banking Products and Services. Taxmann. 4. Indian Institute of Banking and Finance (2015). Principles & Practices of Banking (3rd Ed). Macmillan Education. 5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann. 6. Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan. 7. Agarwal O P, (2012). Modern Banking of India (2nd Ed.). Himalaya Publishing House. 8. Srivastava P K, (2013). Banking: Theory and Practice (12th Ed). Himalaya Publishing House. 9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4th Ed.) S. Chand. 10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12th Ed). Himalaya Publishing House. <p>Journals:</p> <ol style="list-style-type: none"> 1. The Indian Banker, published by Indian Banker Association 2. Bank Quest, published by Indian Institute of Banking and Finance 3. Trends and Progress of Indian Banking (Annual) published by RBI. <p>Websites:</p> <ol style="list-style-type: none"> 1. Reserve Bank of India - www.rbi.org.in 2. Indian Institute of Banking and Finance - www.iibf.org.in 3. Indian Banker's Association - www.iba.org.in 4. Institute of Banking Personal Selection - www.ibps.in 5. Institute of Finance, Banking and Insurance - www.ifbi.com 6. State Bank of India - www.onlinesbi.sbi 7. National Payment Corporation of India - www.npci.org.in 	
<p>Course Outcomes:</p>	<p>After the completion of this course, the learners will be able to: CO 1: Explain the structures, types and systems of banking. CO 2: Explain the functions, types of customers and banker-customer relationship. CO 3: Elucidate negotiable instruments. CO 4: Practice e-banking.</p>	

Name of the Programme: B.Sc. (Mathematics)

Course Code: MAT-132

Title of the Course: Descriptive Statistics

Number of Credits: 3 (3L)

Effective from AY: 2023-24

Prerequisites	NIL	
Course Objectives:	To make students aware of various statistical tools and techniques that can be employed in data analysis and simple research.	
Content		Hours
Unit I	Data Visualization Introduction to Statistics: Definition and scope of Statistics; Concepts of statistical population and sample; Variates and attributes. Types of Data: Quantitative and Qualitative data, Cross-sectional and Time-series data, Discrete and continuous data. Different types of scales: Nominal, Ordinal, Interval and Ratio. Collection and Scrutiny of Data: Primary data, Secondary data – its major sources, Complete enumeration; Construction of tables with one or more factors of classification; Frequency distributions and cumulative frequency distributions and their graphical representations (Histograms, frequency polygon, Ogives).	15
Unit II	Data Summarization Measures of Central Tendency: Mean, Median, Mode. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of variation, Skewness and Kurtosis.	15
Unit III	Correlation and Regression Bivariate data: Scatter diagram; Karl Pearson's coefficient of correlation; Spearman's rank correlation coefficient. Bivariate Regression Analysis: Regression lines; Properties of regression coefficients; Residual variance. Principle of least squares and fitting of polynomials and exponential curves.	15
Pedagogy	Lectures/Problem Solving/Self study.	
References/Readings	1) S. C. Gupta: <i>Fundamentals of Statistics</i> , 7 th Edition, Himalaya Publishing House, 2018. (Principal Text) 2) A. M. Goon, M. K. Gupta, and B. Dasgupta: <i>Fundamentals of Statistics, Vol. I</i> , 8 th Edition, The World Press, Kolkata, 2016. 3) S. C. Gupta, and V. K. Kapoor: <i>Fundamentals of Mathematical Statistics</i> , 12 th Edition, S. Chand and Sons, Delhi, 2020. 4) S. P. Gupta: <i>Statistical Methods</i> , S. Chand & Sons, 2017. 5) S. Bernstein, and R. Bernstein: <i>Schaum's Outlines: Elements of Statistics I – Descriptive Statistics and Probability</i> , McGraw Hill, 2020.	
Course Outcomes	The student will be able to,	

Name of the Programme: Bachelor of Arts

Course Code: ECO-132

Title of the Course: Globalisation

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course	Nil	
Course Objectives:	The course familiarizes students with dynamics of the globalisation. It also focuses on issues pertaining to globalization, global economic transitions and various other aspects related to it.	
Content		No of Hours: 45
	Module I: Evolution of Globalisation Meaning and definition of globalisation; globalisation of world economy; evolution of globalisation; comparison between old and new globalisation (1870-1913 and 1950 onwards); types of globalisation. Essential conditions of globalisation; stages of globalisation.	15
	Module II: Salient Aspects of Globalisation Drivers of globalisation; features of globalisation; advantages and disadvantages of globalisation; globalisation challenges; obstacles to globalisation; policy measures to safeguard developing countries; global market entry strategies; role of global institutions.	15
	Module III: Components of Economic Globalisation and Measurement Globalisation process; role of transnational corporations; components of economic globalisation -- globalisation of markets, globalisation of production, globalisation of investment and globalisation of technology (meaning, features and reasons); KOF Index of measurement.	15
Pedagogy	<ul style="list-style-type: none">● Chalk and talk aided by ICT enabled lectures● Assignments and presentations● Group activity● MOOC (or similar) Component	

References/ Readings:	<ul style="list-style-type: none"> ● P. Subba Rao (2017) International Business, Himalaya Publishing House, Mumbai, Fourth Revised Edition. ● Francis Cherunilam(2010) International Business: Text and Cases, Fifth Edition PHI Learning Private Limited, New Delhi. ● Saleem Shaikh,(2020) Pearson India Education services private limited, Noida, Fourth Edition. ● Ritzer, George. 2010. Globalization: A Basic Text. Wiley-Blackwell. ● Krugman, Paul R., Maurice Obstfeld and Marc J. Melitz. 2012. International Economics: Theory and Policy. Pearson. ● Francis Cherunilam, "Global Economy and Business Environment,Tata McGraw Hill Education. Private Ltd., New Delhi, Fifth Edition. ● John Naisbitt, The Global Paradox, Nicholas Brealey Publishing, London,1994, p. 186. ● Kenchi Ohmae, 7he Borderless World, Fontana, London, 1991. ● John D. Sullivan, "Preparing in the Global Economy", Economic ReformToday, November 1, 2000. 	
Course Outcomes:	<p>Upon completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> ● Understand basic concepts, evolution and dimensions of globalisation. ● Assess the impact of globalisation and the wide range of reactions they have caused around the world. ● Evaluate the pros and cons of globalisation and suggest measures. ● Summarize the globalisation of markets, production, Investment and Technology. 	

Name of the Programme: UG General Education Programmes

Course Code: VAC-101

Title of the Course: Environmental Studies II

Number of Credits: 02 (1T +1P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Sensitise students to environmental conservation	
Content:	<p>Module 1 : Environmental Pollution Definition • Cause, effects and control measures of :- a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards • Solid waste Management : Causes, effects and control measures of urban and industrial wastes. • Role of an individual in the prevention of pollution. • Pollution case studies. • Disaster management : floods, earthquakes, cyclone and landslides.</p> <p>Social Issues and the Environment • From Unsustainable to Sustainable development • Urban problems related to energy • Water conservation, rainwater harvesting, watershed management • Resettlement and rehabilitation of people; its problems and concerns. Case Studies • Environmental ethics: Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and the holocaust. Case Studies. • Wasteland reclamation. • Consumerism and waste products. • Environment Protection Act. • Air (Prevention and Control of Pollution) Act. • Water (Prevention and control of Pollution) Act • Wildlife Protection Act • Forest Conservation Act • Issues involved in the enforcement of environmental legislation. • Public awareness.</p> <p>Module 2: Human Population and the Environment • Population growth, variation among nations. • Population explosion – Family Welfare Programme. Environment and human health. • Human Rights. • Value Education. • HIV/AIDS. • Women and Child Welfare. • Role of Information Technology in Environment and human health. • Case Studies.</p> <p>Field work Visit a local area to document environmental assets river/forest/grassland/hill/mountain • Visit a local polluted site-Urban/Rural/Industrial/Agricultural • Study common plants, insects, and birds.</p> <p>Study of simple ecosystems-pond, river, hill slopes, etc.</p>	<p>No of hours 10</p> <p>5</p> <p>30P</p>
Pedagogy:	Class lectures, Case Studies, Field visits	
References/ Readings:	1. Agarwal K.C. (2001): Environmental Biology, Bikaner, Nidi 2. Bharucha E.: The Biodiversity of India, Ahmedabad, Mapin	

3. Bharucha E.: Textbook of Environmental Studies. Orient BlackSwan
4. Brunner R.C. (1989): Hazardous Waste Incineration, New York, McGraw-Hill
5. Chatwal G.R. & Sharma H. (2005): A Textbook of Environmental Studies, Mumbai, Himalaya
6. Clark R.S.: Marine Pollution, Oxford, Clanderson
7. Cunningham W.P., Cooper T.H., Gorani E. & Hepworth M.T. (2001): Environmental Encyclopaedia, Mumbai, Jaico.
8. De A.K.: Environmental Chemistry, Wiley
9. Desai R.J. (2003): Environmental Studies, Mumbai, Vipul, Goa University, Taleigao Plateau, Goa
10. Gleick H.P. (1993): Water in Crisis, Stockholm Env't. Institute, OUP
11. Hawkins R.E.: Encyclopaedia of Indian Natural History, Mumbai, BNHS
12. Heywood V.H. & Watson R.T. (1995): Environment Protection and Laws, Mumbai, Himalaya
13. Jadhav H. & Bhosale V.M. (1995): Environment Protection and Laws, Mumbai, Himalaya
14. McKiney M.L. & Schoel R.M. (1996): Environment Science, Systems and Solutions, Web Enhanced Edition.
15. Mhaskar A.K.: Matter Hazardous, Techno-Science Publications
16. Miller T.G. Jr.: Environmental Science, Wadsworth
17. Odum E.P. (1971): Fundamentals of Ecology, Philadelphia, W.B. Saunders
18. Rao M.N. & Datta A.K. (1986): Waste Water Treatment, Oxford & IBH
19. Santra S.C. (2004): Environmental Science, Kolkata, Central Book Agency
20. Sharma B.K. (2001): Environmental Chemistry, Meerut, Goel Publishing House
21. Townsend C., Harper J. & Begon M.: Essentials of Ecology, Blackwell Science
22. Trivedi R.K.: Handbook of Environmental Laws, Rules, Guidelines, Compliances and, Standards, Vol.1 & 2, Enviro Media.
23. Trivedi R.K. & P.K. Goel: Introduction to Air Pollution, Techno-Science Publications
24. Wagner K.D. (1998) Environmental Management, Philadelphia, W.B. Saunders Magazines

Down to Earth, Centre for Science & Environment, Survey of the Environment published by The Hindu

E- resource
<http://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

Course Outcomes:

Students will be able to:

1. Understand the impact of pollution on human welfare
2. Appreciate ethical issues of environmental rights and duties
3. Undertake preliminary field analysis of environmental damage

Name of the Programme: UG General Education Programmes

Course Code: VAC-111

Title of the Course: E-Waste Management

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites	Nil				
Course Objectives:	<p>This course is intended to:</p> <ul style="list-style-type: none">● Introduce to students with the scenario of E-waste.● Understand key terms associated with E- waste.● To impart life skills about E waste management in routine daily life to minimize the hazards. <p>Create awareness of the regulations related to E-waste to contribute in effective management throughout the society</p>				
Content:	<table border="1"><tr><td><p>Unit 1: Introduction to E-waste</p><p>Introduction. E- waste; composition and generation. Global context in e- waste; Growth of Electrical and Electronics industry in India, E-waste generation in India, E-waste pollutants, E waste hazardous properties, Effects of pollutant (E- waste) on human health and surrounding environment, domestic e-waste disposal.</p><p>Essential factors in global waste trade economy, Waste trading as a quint essential part of electronic recycling, Free trade agreements as a means of waste trading. Import of hazardous e-waste in India; India's stand on liberalizing import rules, E-waste economy in the organized and unorganized sector. Estimation and recycling of e-waste in metro cities of India.</p><p>E-waste control measures:Need for stringent health safeguards and environmental protection laws in India, Extended Producers Responsibility (EPR), Import of e-waste permissions, Producer-Public-Government cooperation, Administrative Controls & Engineering controls, monitoring of compliance of Rules, Effective regulatory mechanism strengthened by manpower and technical expertise, Reduction of waste at source.</p></td><td>IRS</td></tr><tr><td><p>Unit 2: E-waste Management</p><p>Basic principles of E waste management, Component of E waste management, Technologies for recovery of resources from electronic waste: Recycling and recovery technologies – resource recovery potential of e-waste, steps in recycling and recovery of materials-mechanical processing, technologies for recovery of materials, occupational and environmental health perspectives of recycling e-waste in India.</p></td><td>IRS</td></tr></table>	<p>Unit 1: Introduction to E-waste</p> <p>Introduction. E- waste; composition and generation. Global context in e- waste; Growth of Electrical and Electronics industry in India, E-waste generation in India, E-waste pollutants, E waste hazardous properties, Effects of pollutant (E- waste) on human health and surrounding environment, domestic e-waste disposal.</p> <p>Essential factors in global waste trade economy, Waste trading as a quint essential part of electronic recycling, Free trade agreements as a means of waste trading. Import of hazardous e-waste in India; India's stand on liberalizing import rules, E-waste economy in the organized and unorganized sector. Estimation and recycling of e-waste in metro cities of India.</p> <p>E-waste control measures:Need for stringent health safeguards and environmental protection laws in India, Extended Producers Responsibility (EPR), Import of e-waste permissions, Producer-Public-Government cooperation, Administrative Controls & Engineering controls, monitoring of compliance of Rules, Effective regulatory mechanism strengthened by manpower and technical expertise, Reduction of waste at source.</p>	IRS	<p>Unit 2: E-waste Management</p> <p>Basic principles of E waste management, Component of E waste management, Technologies for recovery of resources from electronic waste: Recycling and recovery technologies – resource recovery potential of e-waste, steps in recycling and recovery of materials-mechanical processing, technologies for recovery of materials, occupational and environmental health perspectives of recycling e-waste in India.</p>	IRS
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<p>Unit 2: E-waste Management</p> <p>Basic principles of E waste management, Component of E waste management, Technologies for recovery of resources from electronic waste: Recycling and recovery technologies – resource recovery potential of e-waste, steps in recycling and recovery of materials-mechanical processing, technologies for recovery of materials, occupational and environmental health perspectives of recycling e-waste in India.</p>	IRS				

Pedagogy:	Lectures/Experiential Learning
References/ Readings	<ol style="list-style-type: none"> 1. Johri R., E-waste: implications, regulations, and management in India and current global best practices, TERI Press, New Delhi ,2008 2. Fowler B, Electronic Waste, Elsevier, 2017 3. Bhagat-Ganguly, VarshaE-Waste Management: Challenges and Opportunities in India,Routledge, New Delhi, 2021 4. Nautiyal, Navtika Singh and ShuchitaAgarwal (ed) Future of e-Waste Management: Challenges and Opportunities, Thomson Reuters, 2021. ISBN 13: 978-9390529858
Course Outcomes	<p>Students will, be able to</p> <ul style="list-style-type: none"> ● Understand the environmental impacts of e-waste. ● Describe the process recycling of e-waste. ● Distinguish the role of various national and internal act and laws applicable for e-waste management and handling. ● Analyse the e – waste management measures proposed under national and global legislations.

Name of the Programme: Bachelor of Arts

Course Code: ENG-152

Title of the Course: Digital Content Creation in English

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Knowledge of the digital medium coupled with an interest to create content for various online digital platforms	
Course Objectives:	<ul style="list-style-type: none">• To introduce students to the process, genres and types of writing for digital platforms• To enhance multimedia literacy skills among students• To build confidence and ability in using digital technology for communication	
Content:	Unit 1 –Digital Presentations <ul style="list-style-type: none">• Use of various software PowerPoint / Prezi (the Zooming Presentation Editor)/ Mind-Mapping Software• Learning the principles of slide designing - Slide: ology/Zen• Presentation skills (tone of voice, body language, eye-contact, etc.) Unit 2 – Content creation Creating a blog Digital Story Telling <ul style="list-style-type: none">• Elements of a story and preparation of a storyboard• Create/compose the digital story using appropriate software	(15 hours) (15 hours)
Pedagogy:	A combination of traditional writing skills and the use of technology to create, share and publish written content by introducing the students to a variety of digital tools, such as word processors, blogging platforms, and social media	
References/Readings:	<ul style="list-style-type: none">• Frazel, Midge. Digital Storytelling: Guide for Educators, International Society for Technology in Education, 2010.• Hindle, Tim. Making Presentations. Dorling Kindersley Publishers, 1999.• Raina, Roshan Lal et al. Professional Communication. Himalaya Publishing House, 2012/ later editions• Reynolds, Garr. Presentation Zen: Simple Ideas on Presentation Design and Delivery. 2nd edition, Voices that Matter, 2011.• Zelazny, Gene. Say it with Presentations. Tata McGraw Hill Education, 2004.	
Course Outcomes:	On completion of the course, the student will be able to do the following: <ul style="list-style-type: none">• Create and deliver individual presentations using a variety of digital software• Compose and present a digital story• Identify and distinguish between different genres of writing• Write a book/ film review• Interpret graphic data to arrive at an informed conclusion	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-147 Title of the Course: Business Mathematics II

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide mathematical literacy and foundations in concepts of Mathematics required in the areas of Economics, Finance, Commerce and Management 2. To develop an ability in mathematical reasoning and general intelligence. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Business and Economics. 	
Content:	<p>Unit 1: General Intelligence</p> <p>A. Mathematical Logic</p> <ul style="list-style-type: none"> • Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction <p>B. General Aptitude and Logical Reasoning</p> <ul style="list-style-type: none"> • Meaning and Prerequisites • Introduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning 	5 hours
	<p>Unit 2: Matrices and Determinants</p> <ul style="list-style-type: none"> • Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix. • Determinants: Definition, Computation, Properties. 	5 hours
	<p>Unit 3: Straight Lines, Linear Programming Problems, and Progressions</p> <p>A. Straight Lines and Linear Programming Problems</p> <ul style="list-style-type: none"> • Coordinate system, Distance formula • Equation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. <p>B. Progressions</p> <ul style="list-style-type: none"> • Arithmetic Progression: Definition, formula for nth term, sum of first n terms • Geometric Progression: Definition, formula for nth term, sum of first n terms 	5 hours
	<p>Practicals</p> <p>List of Practicals (Each practical of two hours each)</p> <p>UNIT I</p> <ul style="list-style-type: none"> • Equivalence of logical statements • Syllogism (with two premises) • Syllogism (with more than two premises) • Alphanumeric series 	60 hours

	<ul style="list-style-type: none"> • Analogies: Numerical analogy, word analogy • Coding-Decoding • Directions • Clocks • Blood relations • Reasoning using Venn diagram • Speed, Distance and Time • Work and Time <p>UNIT II</p> <ul style="list-style-type: none"> • Matrix multiplication • Computing determinants of matrices • Minor, Adjoint of a matrix • Computing inverse of a matrix • Solution of system of equations using elimination method • Solution of system of equations by Matrix Inversion method • Solution of system of equations using Cramer's rule <p>UNIT III</p> <ul style="list-style-type: none"> • Finding equation of line (two-point form, slope-point form) • Finding equation of line (slope-intercept form, two-intercept form) • General equation of a line • Distance in coordinate system • Graphs of linear equations and inequalities • Graphical method for LPP • Practical problems on nth term of a A.P. • Practical problems on nth term of a G.P. • Computing sum of first n terms of A.P. • Computing sum of n terms of G.P. • Deflation, Inflation, Depreciation <p>Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.</p>	
Pedagogy:	Lectures, Practicals, Assignments	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Loney, S. L. (2019). The Elements of Coordinate Geometry, Math Valley Publishers. 2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications (Ane's Student Edition), Lakshi Publishers. 3. Dikshit, A., & Jain J. K. (2009). Business Mathematics, Himalaya Publishing House. 4. Joshi N., & Chitale, S. G. (2015). A New Approach to Mathematical Techniques, Sheth Publishers. 5. Agarwal, R. S. (2018). A Modern Approach to Logical Reasoning (Second Edition), S. Chand Publications. 6. Vaidya, M.V., & Kumtha, A. P. (2022). Elementary Business Mathematics (Fifth Edition), Vipul Prakashan. 7. Seymour, L. (1998). Schaum's Outline of Set Theory and Related Topics (Second Edition), McGraw-Hill Education. 	

	<p>8. Sinha, N. (2020). Logical Reasoning and Data Interpretation for CAT (Seventh Edition), Pearson Education.</p> <p>9. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Analyse and relate acquired mathematical concepts to problems in Business and Economics</p> <p>CO 2: Solve problems on general aptitude and logical reasoning in view of various competitive examinations.</p> <p>CO 3: Demonstrate ability to solve system of equations and its applications in Operations Research.</p> <p>CO 4: Apply mathematical logic in reasoning and constructing mathematical arguments to provide proofs.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-149 Title of the Course: Introduction to Agripreneurship

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Course related to Innovation and Startup should have been completed so that the basics of entrepreneurship is clear.	
Course Objectives:	Objectives of the Course are: 1. To create awareness regarding the Agripreneurial activities. 2. To familiarize learners with Agri-business Operations. 3. To acquaint learners with knowledge of specific Agri businesses.	
Content:	<p>Unit 1: Agripreneurship – Concept, Need and Scope Need for Agripreneurship, Role of Agripreneurship in National Economy, Scope of Entrepreneurship Development in Agriculture, Types of Agripreneurship Enterprises; Areas of Entrepreneurship Development in Agriculture: Agro Produce processing units, Agro Produce manufacturing units, Agro-inputs manufacturing units, Agro service centers, Miscellaneous areas; Challenges for Agripreneurship Development in India, Problems Faced by Agripreneurs, Motivation for Agribusiness Start-Ups; General Entrepreneurial Skills for a Agripreneurs, Broader Business Areas and options of business selection around Agripreneurship</p> <p>Unit 2: Managing Agri-business Operations (Practical) Identifying Quality Management Parameters in Agricultural Business, Designing Marketing Plan for Agribusiness, Preparing Financial Plan for Agribusiness, Evaluating Microfinance facilities in Agri Business; Identifying risks in Agribusiness, Ascertaining role of players in Agri-supply Chain, Evaluate Agricultural Information Systems, Identify Distribution Networks for Agri Sales</p> <p>Unit 3: Specific Agri-businesses (Practical) Design business models for: Farm, Dairy Products, Poultry and Hatchery, Floriculture and Landscaping, Vegetable, Fruit Production, Organic Food Production Technology, Livestock product, Food Technology and Processing, Feed Business, Fertilizer Technology</p>	<p>15 hours</p> <p>30 hours</p> <p>30 hours</p>
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Pandey, L. (2022). Introduction to Agripreneurship, Bio-Green Books 2. Mailappa, A. S., & Hazarika, B. N. (2021). Agri Startups and Agri Business. Brillion Publishing. 3. Gupta, L., Vyas, R., Sharma, S. K., Gupta S., & Kumar, A. (2022). Handbook of Agricultural Entrepreneurship. Satish Serial Publishing House. 4. Panigrahy, S. R., Kumar S., & Singh, R. (2015). Objective Agribusiness Management. Scientific Publishers. 5. Das, S. B., Khare, D., Nahatkar, S. B. R., Pahalwan, D. (2022). Agri Entrepreneurship Opportunities, Scientific Publishers.	
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Perform various agripreneurial activities. CO 2: Discuss the challenges for Agripreneurship Development in India. CO 3: Demonstrate competencies to manage Agri-business Operations. CO 4: Demonstrate competencies to manage specific Agri businesses.	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-148 Title of the Course: Corporate Secretaryship

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide the learners an insight about Corporate Secretarial Practices 2. To apprise learners about the role of Corporate Secretary towards Company's statutory provisions, rules and regulations. 3. To familiarize learners with aspects of Company Management, Meetings and reports. 	
Content:	<p>Unit 1: Introduction to Company and Corporate Secretary Definition of Company, Characteristic features of a company, Kinds of Companies; Definition of Corporate Secretary, Qualification, Appointment, Functions, Dismissal, Company Secretaries Act, 1980 (Overview), Company Secretaries Regulations, 1982 (Overview); Directors, Kinds of Directors-Requirement of Woman Director and Importance of Independent Director, Director Identification Number and its significance, Qualification and Disqualification- Retirement; Secretarial Standards SS-1 to SS-10 (Overview)</p> <p>Unit 2: General Body and Board Meetings (Practical) Board Meeting, Committee Meeting- Mandatory Committees and its importance, Role and Composition, Powers of the Board, Drafting Notices for calling AGM, EGM; Drafting Agenda and Minutes, Drafting Board Resolutions, Mock General and Board Meetings</p> <p>Unit 3: Secretarial Audit (Practical) Secretarial Audit: Procedure and Stages, Secretarial Audit Simulation, Drafting Auditor's Report, Checking compliance with Secretarial Standards, Preparing Annual Returns of Listed Companies</p>	<p>15 hours</p> <p>30 hours</p> <p>30 hours</p>
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Kapoor, G. K., & Dhamija, S. (2022). Company Law and Practice (Twenty sixth ed.). Taxman Publications, New Delhi. 2. Singh A. (2022). Company law (Seventeenth ed.). Eastern Book Company. 3. Bhandari (2023). Guide to Company Law Procedure (Twenty Fifth ed.). Wadhwa & Company, Agra & Nagpur. 4. Kapoor N.D (2018). Company Law (Thirty First ed.). Sultan Chand & Sons, New Delhi. 5. Nolakha R.L. (2021). Company Law and Secretarial Practice (Twelfth ed.). RBD company, Rajasthan. 6. Taxman's (2020). Taxman's Companies Act with Rules. New Delhi, India: Taxman Publications. <p>List of Journals/Periodicals/Magazines/Newspapers etc. ICSI Journals and Bulletins, Student Company Secretary: ICSI Publication, Company Law Journal, Journal of Corporate Law Studies (Taylor and Francis), Corporate Laws</p>	

	(Oxford University press). Web resources: www.icsi.edu www.indianlawjournal.com
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Explain the theoretical background of the Corporate Secretary CO 2: Perform secretarial practice related to conduct of company meetings. CO 3: Perform secretarial audit. CO 4: Demonstrate drafting skills related to Corporate Secretaryship.

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-150 Title of the Course: Spreadsheet Applications for Business

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To equip learners with skills in describing the data using spreadsheet software for business applications. 2. To equip learners with skills in presenting the data using spreadsheet software for business applications. 3. To equip learners with skills in analyzing the data using spreadsheet software for business applications. 	
Content:	<p>Unit 1: Essential Spreadsheet Functionalities Planning data layout in spreadsheets, Controlling worksheet view, Working with numeric, text, date data types, Formatting (including conditional formatting), Converting text to columns, Handling duplication in data, Data retrieval using Lookup functions.</p> <p>Unit 2: Data validation, Presentation and Macros (Practical) Number, date and time validation, text and list validation, Custom validations using formula, Data sorting and filters, Charts and slicers, PivotTables and PivotCharts, Working with macros, Linking worksheets.</p> <p>Unit 3: Decision Making Support Tools (Practical) Working with Excel formula (Financial, statistical), Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables, Application of Solver tool, Data Analytics Toolpak for advanced data analysis for decision making. Dashboards - Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in Excel dashboard.</p>	<p>15 hours</p> <p>30 hours</p> <p>30 hours</p>
Pedagogy:	Software based training, Case studies, assignments, and project work.	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Lalwani, L. (2019). Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365. BPB Publications. 2. Wayne, W. (2019). Microsoft Excel 2019: Data Analysis and Business Model. PHI Learning Pvt. Ltd. 3. Ramirez, A. (2019). Excel Formulas and Functions: Step-By-Step Guide with Examples. Caprioru. 4. Mishra, N. (2019). Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel. Penman Books. 5. Basedin, A. (2017). Top Secrets of Excel Dashboards: Save Your Time with MS Excel! Andrei Basedin. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Perform essential spreadsheet functionalities.</p> <p>CO 2: Perform data validation, presentation and macros using spreadsheets.</p> <p>CO 3: Apply decision making support tools using spreadsheets.</p> <p>CO 4: Apply spreadsheet application skills in business.</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-146 Title of the Course: Business Data Processing and Networking

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To develop practical skills in data analytics. 2. To provide knowledge of data processing, data analysis and e-commerce. 3. To provide knowledge of computer networking. 	
Content:	<p>Unit 1: Data Processing and Data Analysis Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Data Classification; Data Processing – Steps involved in data processing, advantages of computers in data processing; Data analysis and forecasting - importance of data analysis in business, Data forecasting, its need, benefits of data forecasting, Data Integration: concept and how it works</p>	4 hours
	<p>Unit 2: E-Commerce Definition, E-commerce and Trade Cycle, Electronic Markets, Electronic Data Interchange and Internet Commerce, Types of E-commerce: Business to Business E-Commerce, Business to Consumer E-Commerce. Consumer to Consumer, Government to Consumer, Business to Government, Electronic Payment Systems: Smart Cards – Credit Cards – Wallets, Safe practices, Risks, E-Retail, Concept and Examples, Online shopping – Introduction, Safety measures (Encryption of data authentication, SSL, Digital signatures, Digital Certificates), E-Banking, Features and services, M-Commerce, Products and services</p>	5 hours
	<p>Unit 3: Basics of Computer Networking Networking basics, Need for computer networks, Types of networks- LAN, MAN, WAN, Network Components – H/W, Software, Communication channels, Network Devices, Network topologies.</p>	6 hours
	<p>Practicals Lab 1 Spreadsheet (MS-Excel or any similar open source software)</p> <ul style="list-style-type: none"> - Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet, - Formulas and Functions in Excel, operators in formula - Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to some more useful functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - What-if analysis, Logical tests (nested if functions), Goal seek, 	36 hours

	<ul style="list-style-type: none"> - Representing results graphically - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks - Pivot table, Scenarios - Summing through the sheets - Getting external data files into Excel - Macros - creation, editing and deletion of macros <p>Lab 2 Data Analytics</p> <ul style="list-style-type: none"> - Assignments to analyse data available from Kaggle.com such as Analysis of demographic data, environment data, public expenditure using open source softwares. - Analyse data from annual reports of Companies and banks <p>Lab 3 E-commerce Website review Write a review of an E-Commerce Site visited include: Site description, Site Design, ease in navigation , process for purchasing items, security, privacy, customer service, best features of site, Target Audience, Revenue model, Marketing Strategies</p> <p>Lab 4 Computer Networking Basic Networking Setup of PC, Network commands like ipconfig, ping, traceroute, nslookup etc, Setup of Home Router / Wifi Hotspot, Understanding of Firewall and Basic Firewall Setup, File and Printer Sharing, connecting to share, Finding out public address, connection speeds etc.</p>	<p>8 Hours</p> <p>8 Hours</p> <p>8 Hours</p>
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Leon, A., & Leon, M., (1999), Fundamentals of Information Technology (First ed.), Leon Press 2. Kalakota, R., & Whinston, A.B., (2009), Frontiers of Electronic Commerce (Ninth ed.) , Pearson Education 3. Whiteley, D., (2000), E-Commerce: Strategy, Technologies And Applications (First ed.), Tata McGraw-Hill Education 4. Mathew, R. ,(2020), Business Analytics for Decision Making, (First ed.), Pearson Education 5. Vaudenay, S., (2011), A Classical Introduction to Cryptography, (First ed.), Springer 6. https://www.analyticsvidhya.com/blog/2021/11/a-comprehensive-guide-on-microsoft-excel-for-data-analysis/ 7. https://www.tutorialspoint.com/excel_data_analysis/excel_data_analysis_tutorial.pdf 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the concepts of data processing and data analysis and its applications in business</p> <p>CO 2: Elaborate the concepts of computer networking and e-commerce technology and its applications in business.</p> <p>CO 3: Develop skills of data analysis using relevant Application software.</p> <p>CO 4: Apply the Spreadsheet tools to solve business problems.</p>	