NEP

B.COM
SEM-I

VIDYA PRABODHINI COLLEGE
OF COMMERCE, EDUCATION, COMPUTER AND MANAGEMENT, PARVARI – GOA.

ALLOCATION OF SUBJECT FOR ODD SEMESTER (A.Y. 2024-2025)

Semester I

Sr. No.	Name of the subject	Course Code	F.Y.B.Com A	F.Y.B.Com B
1	Major Core- Financial Accounting	COM-100	Ms. Dhanashri Balo	Dr. Pinkesh Dhabolkar
2	Minor - Principles and Practice Management	COM-111	Dr. Ujvala Hanjunkar	Dr. Ujvala Hanjunkar
3	MC-Computer Applications/Mathematical Techniques in Competitive Exam	MAT-131/	New Faculty/ Shri. Pankaj Shirodker	
4	AEC- Communicative English : Written and Spoken	ENG-151	New Faculty	New Faculty
5	VAC- Environmental Studies I	VAC101	New Faculty	New Faculty
6	VAC- Constitutional values and obligations	VAC-104	New Faculty	New Faculty
7b	SEC-Business Mathematics !	COM-142	Shri. Pankaj Shirodker	
7c	SEC-Soft Skill and Personality Development	COM-143	Shri. Sunny Pandhre / Lonbaee	

Semester III

Sr. No.	Name of the subject	Course Code	S.Y.B.Com A	S.Y.B.Com B
1	Major - Public Economics	COM-200	Ms. Shamal Dessai	Ms. Shamal Dessai
2	Major - CFA - Government Accounting	CFA-201	New Faculty	
3	Minor- CFA - Specialized Accounting	CFA-211	New Faculty	
4	Major - CCA - Methods of Costing I	CCA-201	New Faculty	
5	Minor - CCA - Business Environment	CCA-211	Shri. Rudresh Mhamal	
6	Major- CBM - Marketing Management	CBM-201	Shri. Rudresh Mhamal	
7	Minor - CBM - Business Finance	CBM-211	Shri. Sunny Pandhre	
8	MC - Computer		New Faculty	
9	MC - English		New Faculty	
10	AEC - Hindi/Konkani		New Faculty	
11	SEC - Business Data Analysis	COM-242	Dr. Varsha Ingalhalli	
12	SEC - Accounting Software Application	COM-241	New Faculty Lonbaee	

Semester V (Cont. 1st Year)

Sr. No.	Name of the subject	Course Code	T.Y.B.Com A	T.Y.B.Com B
1	CC15 Industrial Management	UCOC111	Dr. Arun Marathe/New Faculty	Dr. Arun Marathe
2	CC 16 Indian Monetary and Financial System	UCEC103	Ms. Shamal Dessai	Ms. Shamal Dessai
3	DSE 1: ACCT 1: Income Tax & Good and Service Tax	UCOD101	Dr. Varsha Ingalhalli	
4	DSE 2: ACCT 2: Auditing	UCOD105	Dr. Ujvala Hanjunkar	
5	DSE 3: ACCT 3: Government Accounting	UCOD109	Dr. Pinkesh Dhabolkar	
6	DSE 4: ACCT 4: Financial Reporting	UCOD113	Shri. Darshan Gaonkar	
7	DSE 1: COST 1: Cost Accounting I	UCOD102		Shri. Darshan Gaonkar
8	DSE 2: COST 2: Cost Accounting II	UCOD106		Shri. Rudresh Mhamal
9	DSE 3: COST 3: Techniques of Costing	UCOD110		Dr. Arun Marathe
10	DSE 4: COST 4: Management Accounting	UCOD114		Ms. Dhanashri Balo
11	DSE 1: BM 1: International Marketing Management	UCOD103	Dr. Pinkesh Dhabolkar	
12	DSE 2: BM 2: Retail Management Strategies	UCOD107	Ms. Dhanashri Balo	
13	DSE 3: BM 3: Advertising Management	UCOD111	Shri. Sunny Pandhre	
14	DSE 4: BM 4: Services Marketing	UCOD115	Shri. Darshan Gaonkar	
	T. Y Project Work	UCOP101		

Dr. Ujvala Hanjunkar
HoD, Dept. of Commerce

Dr. Bhushan Bhave
Principal

25/06/2024

Date : 25/06/2024
place: Parvari - Goa

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-100
Title of the Course: Financial Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop conceptual and practical knowledge of financial accounting. 2. To acquaint learners with skills of recording various kinds of business transactions. 3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013. 4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.	
Content:	**Unit 1: Accounting Fundamentals and Depreciation Accounting** Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation – Sinking Fund Method and Insurance Policy Method.	15 hours
	Unit 2: Accounting from Incomplete Records Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.	15 hours
	Unit 3: Company Final Accounts Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.	15 hours
	Unit 4: Investment Accounting Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Ex-interest/dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.	15 hours

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	1. Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education. 2. Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting (11th Ed.), Pearson Education. 3. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. 4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 5. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. 6. Goyal, B. K. and Tiwari, HN, (2021). Financial Accounting (6th Ed.), International Book House 7. Goldwin, Alderman and Sanyal (2016). Financial Accounting (2nd Ed), Cengage India Private Limited. 8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. 9. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 10. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic accounting concepts, conventions and accounting standards. 2. Record various kinds of business transactions. 3. Prepare the financial statements as per Companies Act, 2013. 4. Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-111
Title of the Course: Principles and Practice of Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable the learners to describe the competitive landscape of a company using Porter's five force model. 2. To acquaint the learners with skills to interpret the relevance of delegation and decentralization of authority in an organization. 3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination.	
Content:	**Unit 1: Introduction to Management** Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.	15 hours
	Unit 2: Planning and Organising Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types.	15 hours
	Unit 3: Staffing and Leading Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles.	15 hours

	Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.
	Unit 4: Control and Coordination **15 hours** Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Emerging issues in Management.
Pedagogy:	Lectures, Classroom discussions and Case study
Reference/ Readings:	1. Tripathi, P. C. & Reddy, P.N. (2010). Principles of Management (Fourth ed.). Tata Mc Graw Hill Education Pvt. Ltd., New Delhi. 2. Chandan, J. S. (2004). Management, Theory & Practice (Second ed.). Vikas Publishing House, New Delhi. 3. Prasad, L. M. (2000). Principles and Practice of Management (Fifth ed.). Soultan Chand & Sons. 4. Jain, V. (2010). Management Theory & Practice (First ed.). International Book House, New Delhi. 5. Prasad, M. (2008). Management Concepts & Practices. (Fourth ed.). Himalaya Publishing House, Mumbai. 6. Subba Rao, P., & Venkatram T. K. (2010). Management Theory & Practice (First ed.). Himalaya Publishing House, Mumbai. 7. Moshal, B. S. (2009). Principles of Mangement (First ed.).Ane Books Pvt. Ltd., New Delhi. 8. Barton, G., & Thakur, H. (1997). Management Today, Principle & Practice (First ed.). Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Describe the competitive landscape of a company using Porter's five force model. 2. Interpret the relevance of delegation and decentralization of authority in an organization. 3. Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. Eucidate the principles and major techniques of control and apply the principles and techniques of coordination.

Name of the Programme	: Bachelor of Computer Applications	
Course Code	: CSA-131	
Title of the Course	: E-Commerce	
Number of Credits	: 3T	
Effective from AY	: 2024-25	

Prerequisites for the Course:	None	
Course Objectives:	1. To give a fundamental understanding of e-commerce and online marketing 2. To instill ideas of Search Engine Optimization and Marketing, Applications of e-commerce and digital payments 3. To identify, define and differentiate the e-commerce models and risks of electronic commerce.	
Units	Content	No. of Hours
I	**Introduction to Electronic Commerce**: Meaning, Nature, and scope of e-commerce, History of e-commerce, Business applications of e-commerce, E-Commerce Models(B2B, B2C, C2C, B2G), Advantages and Disadvantages of e-commerce, Applications of M-Commerce. **E-Commerce Web-sites**: Websites as a marketplace, Role of the website in B2C e-commerce, Website design principles, Alternative methods of customer communication such as e-mail, Email etiquette, and e-mail security. **Online Marketing**: Online marketing and advertising, Push and pull approaches, Web counters, Web advertisements, Content marketing, Need of Digital Marketing for an e-commerce Business.	15
II	**Search Engine Optimization**: Search Engine Optimization (SEO), Search Engine Marketing (SEM), Social Media Marketing (SMM), Web Analytics. **Applications of E-commerce**: Applications of e-commerce to Supply chain management Applications of e-commerce to Customer Relationship Management, Product and service digitization, Remote servicing. **Electronic Payment System**: Types of payment systems, credit cards, debit cards, mobile, etc., Electronic Fund Transfer (EFT), Operational credit and legal risk of e-payment, and Risk management options for e-payment systems.	15
III	**Business to Consumer E-Commerce**: Cataloguing, Order planning and order generation, Cost estimation and pricing, Order receipt and accounting, Order selection and prioritization, Order scheduling, Order fulfilling, Order delivery, Order billing, Post sales service.	15

	Business-to-Business E-Commerce: Need and Models of B2B e-commerce, Using public and private computer networks for B2B trading; EDI and paperless trading, Characteristic features of EDI service arrangement, EDI architecture, and standards. **Security Issues in E-Commerce:** Risks of e-commerce, Types and sources of threats; Security tools, Risk management approaches.
Pedagogy:	PowerPoint, Tutorials, Hybrid learning.
References/ Readings:	**Main Reading:** 1. Kalakota, Ravi, Andrew Whinston(2015). Frontiers of Electronic Commerce. Pearson Education. 2. P.T.Joseph(2015).E-Commerce: An Indian Perspective Paperback. PHI Learning. 3. V.Rajaraman(2015). Essentials of E-Commerce Technology. PHI Learning. **Additional Reading:** 1. C.S.V.Murthy (2015). *E-Commerce - Concepts, Models and Strategies.* Himalaya Publishing House.
Course Outcomes:	**At the end of the course, students will be able to:** 1. Understand the foundation of e-commerce, e-commerce websites and Online Marketing and Security Issues 2. Explaintheimportanceof Search Engine Optimization, Applications of E-commerce and Electronic Payment Systems. 3. Compare B2B and B2C e-commerce models.

Name of the Programme	: B.Sc. Mathematics
Course Code	: MAT-131
Title of the Course	: Mathematical Techniques in Competitive Exams
Number of Credits	: 3 (3L)
Effective from AY	: 2023-24

Prerequisites for the Course	NIL	
Course Objectives	To make students competent enough to answer competitive examinations like Banks, Post Office, SSC, LIC, CDS, CSAT, CAT, CMAT, GMAT, MAT, UPSC, CBI, CPO, Civil Services, Hotel Management, Railway, Police, Defence, etc.	
Content		No. of Hours
Unit I	**Ratio and Proportion:** Ratio; Comparison of ratios; Proportion. **Mixture or Alligation:** Mixture; Rule of mixture or allegation. **Partnership:** Types of partnerships; Types of partners. **Problems Based on Ages:** Rules for problems based on ages.	15
Unit II	**Work and Time:** Basic rules related to work and time. **Work and Wages:** Important points. **Pipes and Cisterns:** Facts related to pipes and cisterns. **Clock and Calendar:** Clock; Calendar; Day Gain/Loss.	15
Unit III	**True Discount and Banker's Discount:** True discount; Banker's discount. **Speed, Time and Distance:** Basic formulae related to speed, time and distance. **Problems Based on Trains:** Basic rule related to problems based on trains. **Boats and Streams:** Concepts and formulae on boats and streams.	15
Pedagogy	Lectures/Problem Solving/Self study.	
References/Readings	1) R. Verma: *Fast Track Objective Artithmtic*, Arihant Publications Limited, 2017. (**Principal Text**) 2) A. Sharma: *How to Prepare for Quantitative Aptitude for CAT*, 9th Edition, McGraw Hill, 2021. 3) P. K. Mishra, and R. Mishra: *Elementary & Advanced Mathematics For Competitive Exams*, Source Books, 2018. 4) R. S. Aggarwal: *Quantitative Aptitude for Competitive Examinations*, S. Chand Publications, 2017. 5) R. Mathuriya: *Mathematics for all Competitive Exams SSC (Pre./Mains)*, Sunita Publications, 2017.	
Course Outcomes	The student will be able to, 1. Apply mathematical techniques in solving problems.	

	2. Identify tricks in solving problems quickly.
	3. Employ various strategies to solve problems arising in various competitive exams.
	4. Manage time in answering several questions appearing in the exam.

Name of the Programme: Bachelor of Arts- English
Course Code: ENG-151
Title of the Course: Communicative English: Spoken and Written
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Interest in improving spoken and written English skills	
Course Objectives:	• To listen, understand and convey information • To listen and respond appropriately to the contributions of others • To understand others and present facts, ideas and opinions • To articulate experience and express what is thought, felt and imagined • To communicate clearly and fluently • To use grammatically correct language • To use a register appropriate to the audience and context	
Content:	**UNIT 1** • Verbal and non-verbal Skills: importance of pronunciation, enunciation, diction, articulation, intonation and body language. • Group Discussion: persuasion, negotiation, leading and participating. • Interview Skills: techniques of answering and conducting interviews. • Delivering Speeches: balancing rhetoric and empathy to connect with the audience.	(15 hou
	UNIT 2 • Communication through Letters: cover letters, letters of goodwill, complaint letters and invitation letters. • Email Correspondence: components, format, attachments, content and language. • Writing Reports: format and steps. • Drafting Speeches: special occasion, motivational, informative, and extemporaneous.	(15 hou
Pedagogy:	Topics to be taught using interactive teaching and the workshop method.	
References/Readings:	• Beebe, S. A., & Beebe, S. J. Public Speaking: An audience centered approach. 8ᵗʰ ed, 2012 • Hancock, Mark. English Pronunciation in Use. Cambridge UP, 2003 onwards. • Krishna Mohan and N. P. Singh. Speaking English Effectively. Macmillan India Ltd ISBN: 0333925521 • Lougheed, Lin. Business Correspondence: A Guide to Everyday Writing. Longman, 2003. • Murphy, Raymond. Murphy's English Grammar. Cambridge UP. • Vyas Manish A., Yogesh L. Patel. Tasks for the English Classroom. Macmillan, 2012. • Online Resource – The homepage of NATE (National Association of Teaching English) while a national British association, has many resources which are in effect international. Series: English Writing Frames – Copiable books. Could be used in used in conjunction with any language/Communication skills course. A systematic resource, with step–by-step practical exercises and photocopiable frames to practice with.	

| Course Outcomes: | On completion of the course, the student will be able to do the following:
• Elicit and show respect for the views of others as well as be culturally sensitive.
• Display emotional stability and self-confidence.
• Apply critical thinking skills through decision-making and problem-solving.
• Demonstrate effective written communication for an intended purpose and audience that follows genre/disciplinary conventions that reflect creation, organization, precision, and revision. |

A. Environmental Science and Education

Name of the Programme: UG General Education Programmes
Course Code: VAC-100
Title of the Course: Environmental Studies I
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Sensitise students to environmental conservation and sustainable use of resources	
Content:	Module 1 : Multidisciplinary nature of environmental studies Definition, scope and importance Need for public awareness. Natural Resources : Renewable and non-renewable resources : Natural resources and associated problems. Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources : Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. Land resources : Land as a resource, land degradation, man-induced landslides, soil erosion and desertification. • Role of an individual in conservation of natural resources. • Equitable use of resources for sustainable lifestyles. Module 2 : Ecosystems Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem :- a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries); Biodiversity and its conservation Introduction – Definition : genetic, species and ecosystem diversity. Biogeographical classification of India, Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels. India as a mega-diversity nation IV, Hot-sports of biodiversity. Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India, Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.	No of hours 15 15
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 Envt. Institute, OUP 11. Hawkins R.E.: Encyclopedia 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 have the ability to 1. Distinguish between renewable and non-renewable resources 2. Understand different ways to manage resources sustainability 3. Appreciate the value of bio-diversity and its management

B. Understanding India

Name of the Programme: UG General Education Programmes
Course Code: VAC-104
Title of the Course: Constitutional Values and Obligations
Number of Credits: 02
Effective from AY: 2023-24

Prerequisites	Nil
Course Objectives:	1. understand Constitutional Values. 2. be familiar with Fundamental Rights, Obligations of a State and Fundamental Duties

Content:	**Unit 1: Evolution and structure of the Constitution** Constituent Assembly and the Constitution: Drafting of the Constitution, Tenets of Preamble including Secular, Socialist, Democratic, Republic, Republic State, Justice, Equality, Fraternity and Liberty. Main features of Indian Constitution: Basic Structure of Constitution. Rigidity and Flexibility, Federal structure, Rule of Law, Separation of Powers, Parliamentary Form of Government, Independent Judiciary and Citizenship.	15 hours
	Unit 2: Fundamental Rights, Directive Principles of State Policy and Fundamental Duties Fundamental Rights : Right to Equality, Freedom of Speech and Expression, Right to Life and Personal Liberty, Right against Exploitation, Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies. Directive Principles of State Policy and its enforceability. Fundamental Duties: Moral Duty and Civic Duty ,Concept of Environmental Constitutionalism, PILs filed invoking Fundamental Duties and Judicial approach to Fundamental Duties.	15 hours

Pedagogy:	1 Lectures/Interactive Sessions/ Group Discussions/ Assignments 2 .Experiential Learning : Identifying violations of Fundamental Rights in society by conducting interviews of affected parties. Reflections on violation of Fundamental Rights during Group discussion Conducting a survey on awareness about Fundamental Duties
Reference/ Readings:	Basu, D. D. (2019). *Introduction to Constitution.* Lexis Nexix. Kashyap, S. C. (2019). *Our Constitution : An Introduction to India's Constitution and Consitutional Law.* National Book Trust, India. Jain, M. P. (2022). *Indian Constitutional Law.* Lexis Nexis. Shukla, V.N. (2023). *Constitution of India.* Eastern Book Company.
Course	At the end of the course, the students will be able to: 1. Explain the relevance of Constitution of India in a democratic setup. 2. Describe the Fundamental Rights and Fundamental Duties. 3. Explain the policy of governance 4. Develop ability to apply the Values and State policy enshrined in the Constitution in national life.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-142
Title of the Course: Business Mathematics I
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Elementary Mathematics	
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics necessary in the areas of Economics, Finance, Commerce and Management 2. To demonstrate modelling of descriptive problems into mathematical formulae for solving business problems. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Economics.	
Content:	**Unit 1: Mathematics of Finance** • Ratio, Proportions, Percentage • Simple Interest, Compound Interest • Annuity	5 hours
	Unit 2: Set Theory and Solutions of Algebraic Equations • Sets: Definition, Representation, Types of sets, Operations on Sets, Power set, De Morgan's laws. • Relations and Functions, Domain, Co-domain, Range • Quadratic Equations	5 hours
	Unit 3: Calculus • Derivatives and its applications: Definition, Computational formulae, Algebra of derivatives, derivatives of composite functions. Increasing/decreasing functions, Maxima and Minima. (Definition and Interpretation) • Integration and its applications: Definition, standard forms, Algebra of integration, Integration by parts, definite integrals.	5 hours
	Practicals List of Practicals (Each practical of two hours each) UNIT I • Ratio • Proportions • Work and Time • Unit conversion (SI to metric, metric to SI) • Discounts • Profit and Loss • Compound Interest (compounded annually, half-yearly, quarterly, monthly) • EMI using interest on reducing balance and flat interest rate • Future value • Present value	60 hours

	UNIT II
	• Venn diagram
	• Principle of inclusion and exclusion
	• Graph of a function
	• Roots of quadratic equation
	• Numerical Solution of Algebraic Equations:
	   • Bisection method
	   • Regula-Falsi method
	   • Newton-Raphson method
	UNIT III
	• Cost/ Demand/ Revenue, Marginal Cost/ Demand/ Revenue
	• Elasticity of demand, supply
	• Increasing/decreasing functions
	   ○ Maxima and minima
	   ○ Area under a curve
	   ○ Consumer Surplus
	   ○ Producer's Surplus
	• Numerical Differentiation using:
	   ○ Newton's Forward difference
	   ○ Backward difference method
	   ○ Divided difference method
	• Numerical Integration using:
	   ○ Trapezoidal rule
	   ○ Simpson's one-third formula
	   ○ Weddle's formula
	
	Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.

Pedagogy:	Lectures, Practicals
Reference/ Readings:	1. Clendenen, G., & Salzman, S. (2015). Business Mathematics (Global Edition), Pearson Education. 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. Sastry, S. S. (2012). Introduction to Numerical Analysis (Fifth Edition), Prentice Hall India Learning Pvt. Ltd. 5. Cain, J., & Emeritus, R. C. (2000). Mathematics for Business Careers (Fifth Edition), Pearson Education. 6. Eugene, D., & Lerner, J. (2009). Schaum's Outline of Basic Business Mathematics (Second Edition), McGraw-Hill Education. 7. Hilderbrand, F. B. (2003). Introduction to Numerical Analysis (Second Edition), Dover Publications Inc. 8. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.

Course Outcomes:	After completion of this course, the learners will be able to: 1. Solve problems in the areas of business calculus, simple and compound interest account, loan and consumer credit. 2. Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds. 3. Evaluate and select financial arrangements which are best for a consumer. 4. Demonstrate and use calculus in the areas of Commerce, Economics and Finance.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-143
Title of the Course: Soft Skills and Personality Development
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide soft skills training and practical orientation. 2. To acquaint learners with the personality traits and self-development 3. To enable learners to place emphasis on goal setting and self-development.	
Content:	**Unit 1: Introduction to Soft Skills**	15 hours
	Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.	
	Unit 2: Personality Development (Practical)	30 hours
	Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building- Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.	
	Unit 3: Self Development and Goal Setting (Practical)	30 hours
	Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.	
Pedagogy:	Lecture, Classroom Discussion, Presentation, Case Study, Role Play	
Reference/ Readings:	1. Stein, S. J. & Howard, E. B. (2011). The EQ Edge: Emotional Intelligence and Your Success. Canada: Wiley & Sons. 2. Petes, S. J., & Francis. (2011). Soft Skills and Professional Communication. New Delhi: Tata McGraw-Hill Education. 3. Dorch, P. (2013). What Are Soft Skills? New York: Execu Dress Publisher. 4. Kamin, M. (2013). Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders. Washington, DC: Pfeiffer & Company. 5. Klaus, P., Jane R., & Molly, H. (2007). The Hard Truth about Soft Skills. London: HarperCollins E-books.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the different soft skills and their importance. 2. Identify the different personality traits and its implications. 3. Prepare self - SWOC analysis, planning and goal setting. 4. Apply various soft skills.	