

<b>Sr. No.</b>	<b>Name of the subject</b>	<b>Course Code</b>
<b>1</b>	Public Economics	COM-200
<b>2</b>	Government Accounting	CFA-201
<b>3</b>	Specialized Accounting	CFA-211
<b>4</b>	Methods of Costing I	CCA-201
<b>5</b>	Business Environment	CCA-211
<b>6</b>	Marketing Management	CBM-201
<b>7</b>	Business Finance	CBM-211
<b>8</b>	Cyber Law and Ethics	CSA-231
<b>9</b>	Metaverse and Literature	ENG-231
<b>10</b>	Communication Skill	HIN-251
<b>11</b>	Communication skill	KON-251


Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-200

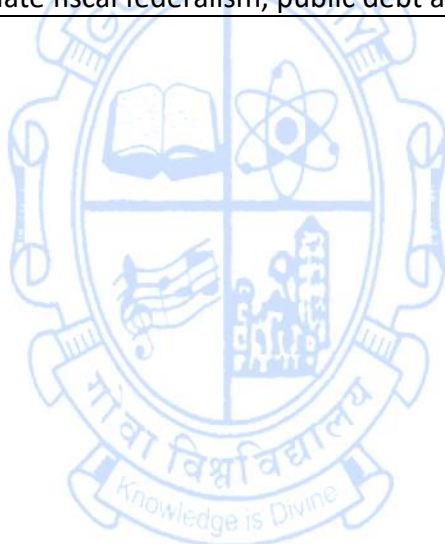
Title of the Course: Public Economics

Number of Credits: 04

Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		<b>No. of Hours</b>
 <b>Content:</b>	<b>Unit 1: Introduction to Public Economics</b> Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	<b>15</b>
	<b>Unit 2: Public expenditure and Public Revenue</b> Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Canons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	<b>15</b>
	<b>Unit 3: Taxation and Fiscal policy</b> Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	<b>15</b>
	<b>Unit 4: Public Debt and Fiscal Federalism</b> Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	<b>15</b>
<b>Pedagogy:</b>	Lectures, Group discussions, Seminars, Case studies, Field work	

<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Bhatia, H. L. (2017). <i>Public finance</i> (28th ed.). Vikas Publishing House Pvt. Ltd.</li> <li>2. Datt, R., &amp; Sundaram, K. P. M. (2024). <i>Indian economy</i>. (73rd ed) S. Chand and Co. New Delhi.</li> <li>3. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>.</li> <li>4. Finance Commission, India (Latest) <i>Report of the Finance Commission</i></li> <li>5. Government of India. (Latest). <i>Economic Survey of India</i>.</li> <li>6. Gupta, J. R. (2014). <i>Public economics in India: Theory and Practice</i>. (2nd revised ed.) Atlantic Publishers.</li> <li>7. Musgrave, R. A., &amp; Musgrave, P. B. (2015). <i>Public finance in theory and practice</i> (16th Reprint ed.). Tata Mc-Graw Hill.</li> <li>8. Tyagi, B. P. (2015). <i>Public Finance</i>, (56th ed.) Jai Prakash Nath &amp; Co. Meerut, India</li> </ol>
<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Develop understanding of core concepts of public Economics.</li> <li>2. Describe development in public revenue and expenditure policy.</li> <li>3. Analyse tax structure, taxation policy and fiscal policy.</li> <li>4. Evaluate fiscal federalism, public debt and its management.</li> </ol>




**Name of the Programme: Bachelor of Commerce (Financial Accounting)**

**Course Code: CFA-201**

**Title of the Course: Government Accounting**

**Number of Credits: 04**

**Effective from AY: 2023-24**

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations.	
		<b>No. of Hours</b>
 <b>Content:</b>	<b>Unit 1: Introduction to Indian Government Accounting</b> Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.	<b>15</b>
	<b>Unit 2: Accounting for Local Self-Government</b> Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.	<b>15</b>
	<b>Unit 3: Accounting and Audit of Works Expenditure</b> General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.	<b>15</b>

	<b>Unit 4: Public Sector Financial Statements</b> Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.	<b>15</b>
<b>Pedagogy:</b>	Lectures, Group discussions, Seminars, Case studies, Field work	
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Bharadwaj, K. K. (2002). <i>Public Accounting and Auditing</i>. New Delhi: Mittal Publication.</li> <li>2. Bruce C. (2020). <i>Fundamentals of Governmental Accounting and Reporting</i>, Wiley.</li> <li>3. Chandra, Prasanna. (2022). <i>Financial Management, Theory &amp; Practice</i>. Tata McGraw Hill.</li> <li>4. Francis, O. (2018). <i>Principles of Government Accounting and Reporting</i>. Forgotten Books.</li> <li>5. Khan &amp; Jain. 2018). <i>Financial Management</i>. Tata McGraw Hill.</li> <li>6. Mahajan, A. P., &amp; Mahajan, S. K. (2021). <i>Financial Administration in India</i>. Delhi: PHI Learning.</li> <li>7. Mukherjee, A., &amp; Hanif, M. (2017). <i>Modern Accountancy</i> (Vol. II). New Delhi: Tata McGraw Hill.</li> <li>8. Pandey, I. M. (2019). <i>Financial Management</i>. New Delhi: Vikas Publishing House.</li> <li>9. Premchand, A. (1999). <i>Effective Government Accounting</i>. Washington D C: International Monetary Fund.</li> </ol>	
<b>Course Outcomes:</b>	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> <li>1. Understand the basic concepts and terminology of government accounting.</li> <li>2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities</li> <li>3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management.</li> <li>4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013.</li> </ol>	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-211

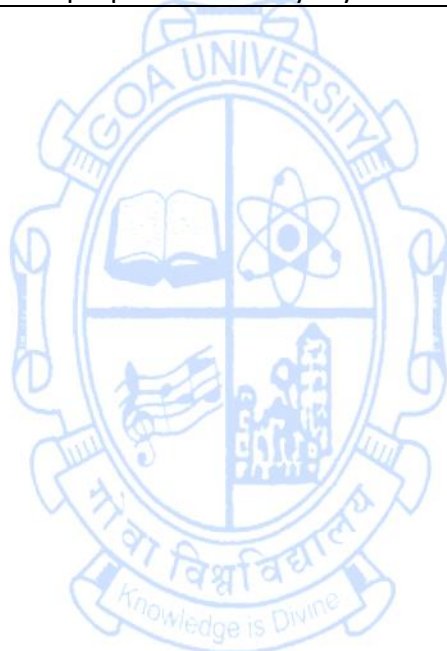
Title of the Course: Specialized Accounting

Number of Credits: 04

Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.	
		<b>No. of Hours</b>
<b>Content:</b>	<b>Unit 1: Fire Insurance Claims</b> Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit.	<b>15</b>
	<b>Unit 2: Voyage Accounts</b> Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages.	<b>15</b>
	<b>Unit 3: Lease Accounting</b> Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.	<b>15</b>
	<b>Unit 4: Royalty Accounts</b> Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	<b>15</b>
<b>Pedagogy:</b>	Lectures, Group discussions, Seminars, Case studies, Field work	
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"><li>1. Goyal, B. K., &amp; Tiwari, H. N. (2023). <i>Taxman's Financial Accounting</i> (11th ed.). Taxman Publisher.</li><li>2. Gupta, R. L., &amp; Radhaswamy, M. (2020). <i>Advanced Accountancy</i> Volume Sultan Chand &amp; Sons: New Delhi.</li><li>3. Jain, S. P., Narang, K. L., Agrawal, S., &amp; Sehgal, M. (2020). <i>Financial Accounting</i>. Kalyani Publishers.</li><li>4. Mukherjee, A., &amp; Hanif, M. (2018). <i>Modern Accountancy</i> Volume II. McGraw Hill Education (India) Private Ltd.</li><li>5. Pillai, R. S. N., Bagavathi, &amp; Uma, S. (2010). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 2 (2nd ed.). S. Chand &amp; Company.</li><li>6. Pillai, R. S. N., Bagavathi, &amp; Uma, S. (2012). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 1 (3rd ed.). S. Chand &amp; Company.</li></ol>	

	<ol style="list-style-type: none"> <li>7. Shukla, M.C., Grewal, T.S., &amp; Gupta, S.C. (2015). Advanced Accounts Vol. 1. S. Chand &amp; Company Pvt Ltd Publishers: New Delhi.</li> <li>8. Shukla, M.C., Grewal, T.S., &amp; Gupta, S.C. (2015). <i>Advanced Accounts</i> Vol. 2. S. Chand &amp; Company Pvt Ltd Publishers: New Delhi.</li> <li>9. Tulsian, P.C., Tulsian, B. (2016). <i>Tulsian's Corporate Accounting</i>. (3rd ed.) S. Chand Publication: New Delhi.</li> <li>10. Tulsian, P.C., Tulsian, B., &amp; Tulsian, T. (2023). <i>Tulsian's Financial Accounting</i>. S. Chand Publication: New Delhi.</li> </ol>
<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the significance of Claim for loss of stock and loss of profit.</li> <li>2. Prepare Voyage Accounts with respect to finished and unfinished voyage.</li> <li>3. Prepare Voyage Accounts with respect to finished and unfinished voyage.</li> <li>4. Know the preparation of Royalty Accounts</li> </ol>




**Name of the Programme: Bachelor of Commerce (Cost Accounting)**

**Course Code: CCA-201**

**Title of the Course: Methods of Costing I**

**Number of Credits: 04**

**Effective from AY: 2023-24**

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To enable learners with application of unit costing 2. To familiarize learners with applications of job and batch costing 3. To familiarize students with integral and non-integral accounting systems. 4. To enable learners to reconcile profits shown by cost and financial accounts.	
		<b>No. of Hours</b>
 <b>Content:</b>	<b>Unit 1: Unit costing</b> Single or output costing - features of unit costing, collection and classification of costs. Preparation of cost sheet- tenders, quotation and estimated cost sheets (including accounting treatment of scrap, defectives and spoilage). (theory and problems)	<b>15</b>
	<b>Unit 2: Batch costing and Job Costing</b> Features and objectives of Batch costing- Circumstances for using Batch costing, Industries where Batch costing is suitable- Economic Batch Quantity-Preparation of Batch Cost Sheet. Job Order Costing - Applications, Features, Objectives, Advantages, Disadvantages, Procedure, Preparation of Job Cost Sheet. (theory and problems)	<b>15</b>
	<b>Unit 3: Integral and Non-Integral Accounting</b> 1. Integral Accounting- meaning Prerequisite or Principles, Essentials features, advantages; Journal entries of Integral Costing 2. b) Non-Integral Accounting- Nature, Scope and Preparation of Ledgers, under Non-integral accounts. (theory and problems)	<b>15</b>
	<b>Unit 4: Reconciliation of Cost and Financial Accounts</b> Reconciliation; reasons for disagreement in profits as shown by financial accounts and cost accounts- procedure for reconciliation statement- preparation of reconciliation statement and memorandum Reconciliation. (theory and problems)	<b>15</b>



<b>Pedagogy:</b>	Lectures, Group discussions, Seminars, Case studies, Field work
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Bhar, B. K. (2012). <i>Cost Accounting: Methods &amp; Problems</i>. Academic Publishers, Calcutta.</li> <li>2. Iyenger, S. P. (2023). <i>Cost Accounting</i>. S. Chand &amp; Co., New Delhi.</li> <li>3. Jain, S. P., &amp; Narang, K. L. (2012). <i>Cost Accounting: Principles and Practice</i>. Kalyani Publishers, Ludhiana.</li> <li>4. Khan, M. Y., &amp; Jain, P. K. (2021). <i>Theory and Problems of Management and Cost Accounting</i>. Tata McGraw Hill Publishing Co. Ltd., New Delhi.</li> <li>5. Khana, B. S., &amp; Pandey, J. M. (2023). <i>Practical Costing</i>. S. Chand &amp; Co., New Delhi.</li> <li>6. Kishore, R. (2021). <i>Cost Accounting</i>. Taxmann Allied Service Pvt. Ltd., New Delhi.</li> <li>7. Lal, J. (2000). <i>Cost Accounting</i>. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.</li> <li>8. Nigam, B., &amp; Jain, J. C. (2000). <i>Cost Accounting: Principles &amp; Practice</i>. Prentice-Hall of India Pvt. Ltd., New Delhi.</li> </ol>
<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Prepare the cost sheet, tenders, and quotations and estimated cost sheet.</li> <li>2. Prepare Batch and Job cost sheet</li> <li>3. Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system</li> <li>4. Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts</li> </ol>

**Name of the Programme: Bachelor of Commerce (Cost Accounting)**


**Course Code: CCA-211**

**Title of the Course: Business Environment**

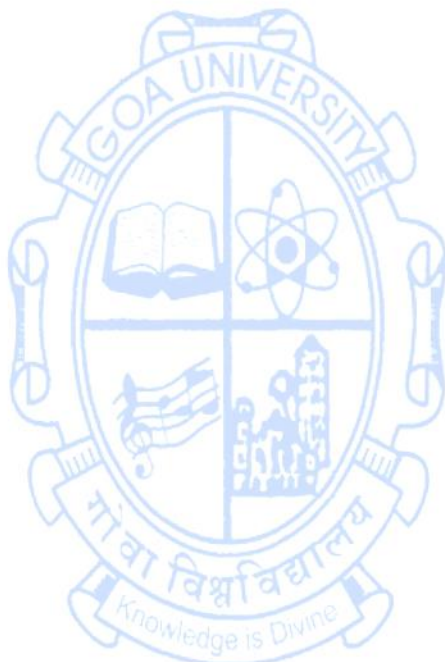
**Number of Credits: 04**

**Effective from AY: 2023-24**

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To acquaint learners with basics of business Environment 2. To impart knowledge of various areas of business environment 3. To familiarize learners with changes taking place in the conduct of business. 4. To acquaint learners about business environment in Goa.	
		<b>No. of Hours</b>
<b>Content:</b>	<b>Unit 1: Introduction to Business Environment</b> Meaning, Definition, Scope and Nature of Business, Goals of Business (Economic goals, social goals, Human goals, organic goals and National goals), Features of modern Business, Business Environment- meaning, Micro-environment and Macro environment- meaning- Internal Environment & External Environment – Meaning. Components of Micro-environment- Customers, Organisations, Market, Intermediaries, Competitors and Suppliers. Components of Macro-Environment-Demographic, Economic, Political, Legal, Socio-Cultural, Technological, Physical and global environment. Components of Internal Environment- Value System, Vision, Mission, objectives, Nature and structure of the Management, internal power relations and company Image.	<b>20</b>
	<b>Unit 2: Economic Environment of Business</b> Economic Environment- Meaning and Concept- Components of economic environment-Economic System-meaning and concept (Capitalist, Economic and Mixed Economy), Economic policies -Meaning and Concept (Industrial policy, Trade policy, Monetary policy, Fiscal Policy, Agricultural policy, international trade policy and Exim Policy). Economic Factors- Meaning and Concept (economic growth, percentage of unemployment, inflation, interest and exchange rates, and commodity) Economic Planning- meaning- Economic planning in India- Objectives of planning. NITI Ayog- Objectives, Features and five Parameters of NITI Ayog- Make in India policy and Business.	<b>15</b>

	<p><b>Unit 3: International Environment</b></p> <p>International Environment- meaning, Globalisation- meaning and significance of globalisation- Pros and Cons of globalisation.</p> <p>Globalisation and India-Economic globalisation in India (Economic reforms &amp; liberalisation, foreign direct investments, MNC's and trade policies, Information technology and outsourcing), India's role in International Organisations. Cultural Impact and Identity- Cultural diffusion and hybridization, language, religion and cultural diversity, changing social norms due to globalisation-Migration and Indian Diaspora-Anti-globalisation sentiments in India-Globalisation and environmental challenges in India-sustainable development and adaptation strategies due to climate change in Indian context</p>	<p><b>10</b></p>
	<p><b>Unit 4: Business Environment in Goa</b></p> <p>Introduction of Industrialization in Goa- Current status of Goan Economy-Goa's Current performance on important economic and socio-economic indicators-industrial policy in Goa-introduction, objectives and thrust areas-Industrial Estates in Goa- Industry Associations-meaning and need-Goa Chamber of Commerce and Industry (GCCCI) and Goa State Industries Association (GSIC)- Objectives, functions and major activities-Environmental issues and Goan Industry. Local Self-government in Goa- meaning, objectives, functions, activities of Panchayat/Municipality and their role in development of business in Goa. Environmental movements in Goa- meaning of environmental movement-movement related to mining, tourism and constructions- their objectives and activities and its impact</p>	<p><b>15</b></p>
<p><b>Pedagogy:</b></p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p><b>Reference/ Readings:</b></p>	<ol style="list-style-type: none"> <li>1. Agarwal, P.N. (2001). <i>A Comprehensive History of Business India</i>. Tata McGraw-Hill Publisher Company Limited, New Delhi.</li> <li>2. Ashwathappa, K. (2011). <i>Business Environment</i>. Himalaya Publishing House.</li> <li>3. Cherunillam, F. (2019). <i>Business Environment</i>. Himalaya Publishing House.</li> <li>4. Dutt, R., &amp; Sundaram, K.P.M. (2018). <i>Indian Economy</i>. S. Chand &amp; Company.</li> <li>5. Goa Panchayat Raj Act. (1994).</li> <li>6. Jain, R.K., &amp; Varma, S. (2015). <i>Business Environment</i>. Sahitya Bhavan, Agra.</li> <li>7. Konoria, S.S. (Ed.). (1990). <i>Footprints of Enterprises</i>. Federation of Indian Chamber &amp; Commerce, New Delhi.</li> <li>8. Menon, L., &amp; Mallya, P. (1997). <i>Business Environment</i>. Shet Publication.</li> </ol>	

	<p>9. Misra, S.K., &amp; Puri, V.K. (2007). <i>Economic Environment of Business</i>. Himalaya Publishing House, Delhi.</p> <p>10. Misra, S.K., &amp; Puri, V.K. (2007). <i>Economic Environment of Business</i>. Himalaya Publishing House, Delhi.</p>
<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Define &amp; discuss different basic concepts in Business Environment.</li> <li>2. Describe various areas of business Environment.</li> <li>3. Analyse the changes taking place in the conduct of business</li> <li>4. Apply the knowledge gain where ever necessary.</li> </ol>





**Name of the Programme: Bachelor of Commerce (Business Management)**

**Course Code: CBM-201**

**Title of the Course: Marketing Management**

**Number of Credits: 04**

**Effective from AY: 2023-24**

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To acquaint the students with various concepts of marketing management. 2. To familiarise the students with elements marketing mix. 3. To enable students to understand buyer behaviour and market intelligence. 4. To develop the basic skills required to make career in marketing.	
		<b>No. of Hours</b>
<b>Content:</b>	<b>Unit 1: Introduction to Marketing Management</b> Concept of market, marketing and marketing management; marketing process- scope, functions and importance; Basics of Marketing mix (7P's and 7C's); Concept of Market segmentation, marketing v/s selling; Recent trends in marketing; Methods of marketing - viral marketing, W-o-M marketing, digital marketing, social media marketing, experiential marketing, omnichannel marketing.	<b>15</b>
	<b>Unit 2: Product and Pricing Decisions</b> Product: meaning, classification of products – consumer and industrial products; Product Life Cycle; New Product Development process; Branding - concept and strategies; Product Positioning strategies; Packaging - Meaning and essentials; Labelling - Meaning and importance. Pricing: Meaning, objectives and factors influencing pricing decisions; pricing strategies - premium, skimming, economy, penetration, psychological	<b>15</b>
	<b>Unit 3: Place and Promotion Decisions</b> Physical distribution: Meaning and process of distribution; Channels of distribution: Meaning, channel levels and factors influencing choice of channels. Promotion: Meaning, Tools of promotion - advertising, sales promotion, public relations, personal selling, direct marketing	<b>15</b>

	<b>Unit 4: Buyer Behaviour</b> Buyer behaviour: Meaning, factors influencing buyer behaviour. Meaning of Consumer; Consumer centric marketing management framework - Four A's of marketing; Consumer markets (B2C) V/S Business markets (B2B); Meaning of Customer Lifetime Value (CLV); Market intelligence – Meaning and use of Market Information System; Marketing research - meaning, Process of marketing research (in brief), Areas of Marketing research (in brief).	15
<b>Pedagogy:</b>	Lectures, Group discussions, Seminars, Case studies, Field work	
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Chandrasekar, K. S. (2012). <i>Marketing Management: Text and Cases</i> (First ed.). Tata McGraw Hill Education.</li> <li>2. Gupta, S. (2022). <i>Digital Marketing</i> (Third ed.). McGraw Hill.</li> <li>3. Karunakaran, K. (2011). <i>Marketing Management</i> (First ed.). Himalaya Publishing House.</li> <li>4. Kotler, P. T., &amp; Armstrong, G. (2023). <i>Principles of Marketing</i> (Nineteenth ed.). Pearson Education.</li> <li>5. Kotler, P., Keller, K. L., Koshy, A., &amp; Jha, M. (2009). <i>Marketing Management: South Asian Perspective</i> (Thirteenth ed.). Pearson Education.</li> <li>6. Malhotra, N. K., &amp; Das, S. (2019). <i>Marketing Research</i>. Pearson Education.</li> <li>7. Prachi, G., &amp; Aggarwal, A. (2017). <i>Marketing Management: Indian Cases</i> (First ed.). Pearson Education.</li> <li>8. Ramaswamy, V. S., &amp; Namakumari, S. (2010). <i>Marketing Management: Global Perspective, Indian Context</i> (First ed.). Om Books.</li> <li>9. Ramaswamy, V. S., &amp; Namakumari, S. (2017). <i>Marketing Management</i> (First ed.). Sage Publications India.</li> <li>10. Saxena, R. (2019). <i>Marketing Management</i> (Sixth ed.). McGraw-Hill.</li> <li>11. Sherlekar, S. A. (2014). <i>Marketing Management: concepts and cases</i> (First ed.). Himalaya Publishing House.</li> </ol>	
<b>Course Outcomes:</b>	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> <li>1. Understand and explain the key concepts of marketing.</li> <li>2. Identify the different components of marketing mix.</li> <li>3. Analyse and identify factors influencing buyer behaviour.</li> <li>4. Develop basic knowledge and skills required for marketing</li> </ol>	

**Name of the Programme: Bachelor of Commerce (Business Management)**

**Course Code: CBM-211**

**Title of the Course: Business Finance**

**Number of Credits: 04**

**Effective from AY: 2023-24**

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To help students to acquire conceptual and practical knowledge of managing finance for a business. 2. To impart skills for analyzing various kinds of financial transactions in a business setup. 3. To make students aware about the practical aspects of capitalization, its type and specific uses for business growth and sustainability. 4. To enable students to evaluate the relevance and implications of different capital structure theories	
		<b>No. of Hours</b>
<b>Content:</b>	<b>Unit 1: Introduction To Business Finance:</b> Meaning and nature of Business Finance, Principles of Business Finance, Business Finance Vs. Corporate Finance, Role of Business Finance in an organization, Meaning of Financial Planning, Steps in Financial Planning, Significance of Financial Planning, Meaning and Types of Financial Plan, Essentials of a good financial plan.	<b>15</b>
	<b>Unit 2: Classification of Capital</b> Meaning of Capital, Classification of capital, Factors influencing capital requirements. Fixed Capital: Meaning and Characteristics of fixed capital, Factors affecting fixed capital requirements, Significance of having adequate fixed capital, Sources of fixed capital. Working Capital: Meaning, Characteristics and types of working capital, Factors determining working capital requirements, Advantages of having adequate working capital and Sources of working capital.	<b>15</b>
	<b>Unit 3: Sources and Methods of Raising Finance</b> Meaning and Features of Corporate Securities, Types of Securities: Equity Shares, Preference Shares, Debentures, Warrants and International Equities. Lease Financing- Concept, Classification, advantages and limitations, Venture Capital Financing: Concept, Features, Stages of Financing and Types of Venture Capitalists.	<b>15</b>



	<b>Unit 4: Capitalisation and Capital Structure</b> Capitalisation: Meaning, Theories – Cost Theory V/S Earnings theory, Types – Overcapitalization, Undercapitalization and Balanced Capitalization. Capital Structure: Meaning and importance, Factors affecting Capital structure. Different Approaches to Capital Structure, Relevance theories (Net income approach, Traditional approach) and Irrelevance Theories (Net operating income approach, Modigliani-Miller (MM) Theory), Concepts of capital gearing and trading on equity. (For relevance and Irrelevance Theories only theory to be covered)	15
<b>Pedagogy:</b>	Lectures, Group discussions, Seminars, Case studies, Field work	
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Brealey R. A, Myers S. C., Allen F., Mohanty P., (2007). <i>Principles of Corporate Finance</i>. (8th Ed), Tata McGraw-Hill Publishing Company Limited, New Delhi.</li> <li>2. Gupta S. K., Sharma R.K. (2014). <i>Financial Management: Theory and Practice</i>. (8<sup>th</sup> Ed.), Kalyani Publishers.</li> <li>3. Khan M.Y., Jain P.K., (2022). <i>Financial Management: Text, Problems and Cases</i>. (8<sup>th</sup> Ed.) McGraw Hill Education (India) Private Limited.</li> <li>4. Pandey I.M., (2015). <i>Financial Management</i>: (11th Ed). Vikas Publishing House PVT LTD.</li> <li>5. Reddy G.S., (2015). <i>Financial Management: Principles and Practice</i> (3<sup>rd</sup> Ed.), Himalaya Publishing House.</li> <li>6. Ross S.A., Westerfield R.W., Jordan B.D., (2008). <i>Fundamentals of Corporate Finance</i> (8<sup>th</sup> Ed), Tata McGraw-Hill Publishing Company Limited, New Delhi.</li> <li>7. Sharan V., (2005).). <i>Fundamentals of Financial Management: (2<sup>nd</sup> ed.)</i>. Pearson Education</li> </ol>	
<b>Course Outcomes:</b>	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> <li>1. Understand the basics of Business Finance so as to take adequate financial decisions at corporate level.</li> <li>2. Understand the different types of capital structures and their implications for business growth and sustainability</li> <li>3. Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization.</li> <li>4. Develop and evaluate alternative solutions to financial challenges</li> </ol>	



**Name of the Programme** : Bachelor of Computer Applications  
**Course Code** : CSA 231  
**Title of the Course** : Cyber Law and Ethics  
**Number of Credits** : 3T  
**Effective from AY** : 2024-25

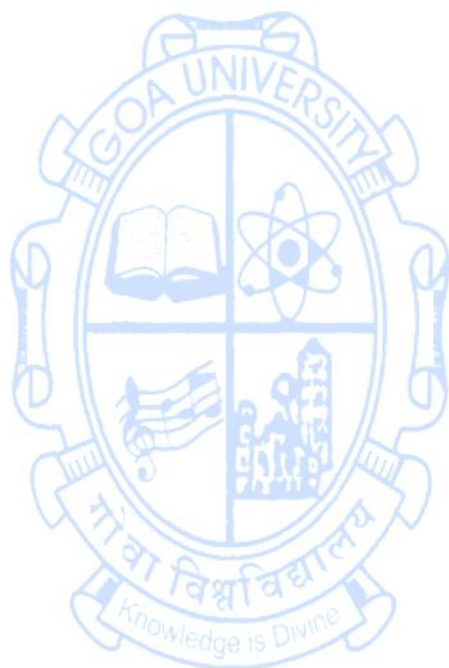
<b>Prerequisites for the Course:</b>	None	
<b>Course Objectives:</b>	1. To understand the basic concepts of cyber law, cyber security, and the need for privacy protection and intellectual property protection. 2. To comprehend the importance of ethics for IT professionals and IT organizations.	
<b>Units</b>	<b>Content</b>	<b>No of hours</b>
<b>I</b>	<b>Overview of Ethics, Ethics for IT Workers and IT Users</b> Ethics, Ethics in the Business World; Corporate Social Responsibility; Fostering Corporate Social Responsibility and Good Business Ethics; Improving Business Ethics; Ethical Considerations in Decision Making; Ethics in Information Technology; Managing IT Worker Relationship; Encouraging Professionalism of IT Workers — Professional Codes of Ethics, Professional Organizations, Certifications and Licensing; Encouraging Ethical Use of IT Resources among Users. <b>Ethical Decision in Software Development and Ethics of IT Organizations:</b> Software Quality and its Importance; Strategies for Developing Quality Software; Use of Contingent Workers; H-IB Workers; Outsourcing; Whistle-Blowing.	<b>15</b>
<b>II</b>	<b>Cyberattacks, Cybersecurity, and Cyber Law:</b> Threat Landscape — Computer Incidents, Types of Exploits; CIA Security Triad; Confidentiality, Integrity, Availability, Implementing CIA at Organizational, Network, Application, and End-User Level; Response to Cyber Attack — Incident Notification Protection of Evidence and Activity Logs Incident Containment Eradication Incident Follow-Up Using an MSSP, and Computer Forensics; Cyber Law; Provision of Cyber, Overview of IT Act 2000, Code of conduct for computer professionals, Amendments and Limitations of IT Act.	<b>15</b>
<b>III</b>	<b>Privacy, Freedom of Expression, Intellectual Property and Organizational Ethics:</b> Privacy Protection and the Law – Information Privacy, Privacy Laws, Applications, and Court Rulings; Key Privacy and Anonymity Issues Consumer Profiling, Electronic Discovery, Workplace Monitoring, Surveillance; First Amendment Rights; Freedom Expressions: Key Issues;	<b>15</b>

	<p>Social Networking Ethical Issues.</p> <p><b>Intellectual Property:</b> Intellectual Property, Copyright; Patent; Trade Secrets; Intellectual Property Issues: Plagiarism, Reverse Engineering, Open Source Code, Competitive Intelligence, Trademark Infringement, and Cybersquatting.</p>	
<b>Pedagogy:</b>	<p><b>Suggested strategies for use to accelerate the attainment of the various course outcomes.</b></p> <ol style="list-style-type: none"> <li>1. The lecture method need not be only a traditional lecture method, but alternative effective teaching methods could be adopted to attain the outcomes. You may use             <ol style="list-style-type: none"> <li>a. Video/Animation to explain various concepts.</li> <li>b. Collaborative, Peer, Flipped Learning, etc.</li> </ol> </li> <li>2. Adopt Problem-Based Learning (PBL), which fosters students' Analytical skills such as the ability to evaluate, generalize, and analyze information rather than simply recall it.</li> <li>3. Show the different ways to analyze cyber laws and crimes.</li> <li>4. Discuss how every concept can be applied to the real world - and when that's possible, it helps improve the students' understanding</li> </ol>	
<b>References/Readings:</b>	<p><b>Main Reading</b></p> <ol style="list-style-type: none"> <li>1. George W. Reynolds,(2012) Sixth Edition. Ethics in Information Technology. Course Technology, Cengage Learning</li> <li>2. Herman T. Tavani, John Wiley and Sons, Fifth Edition, 2016. Ethics and Technology: Controversies, Questions, and Strategies for Ethical Computing. Wiley</li> </ol> <p><b>Additional Reading</b></p> <ol style="list-style-type: none"> <li>1. Michael J. Quinn, Pearson, (2015) Eighth Edition. Ethics for Information Age. Pearson</li> </ol>	
<b>Course Outcomes:</b>	<p><b>On completion of the course, students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Understand the concepts of Cyber Law, Intellectual Property, and issues emerging in Cyberspace and the importance of Information Technology Act.</li> <li>2. Apply knowledge in implementing IT ethics for users and organizations</li> </ol>	

**Name of the Programme** : B.A. English  
**Course Code** : ENG 231  
**Title of the Course** : Metaverse and Literature  
**Number of Credits** : 03  
**Effective from AY** : 2024-25

<b>Pre-requisites for the Course:</b>	A keen interest into the virtual realities and literature connected to them	
<b>Course Objectives:</b>	1. Understand the concept of the metaverse and its cultural significance. 2. Analyze literary representations of virtual reality and digital environments. 3. Explore themes such as identity, reality, and escapism in metaverse literature. 4. Examine the implications of technology on narrative structure and storytelling. 5. Critically evaluate the impact of the metaverse on contemporary literature and culture.	
		<b>No. of Hours</b>
<b>Course Content:</b>	<b>Unit 1: Introduction to the Metaverse</b> 1. Definition and history of the metaverse 2. Key concepts: virtual reality, digital environments, cyberspace	<b>15</b>
	<b>Unit 2: Virtual Identities</b> 1. Exploration of identity in virtual worlds 2. Avatars and embodiment in the metaverse	<b>15</b>
	<b>Unit 3: Metaverse and Society</b> 1. Societal impact of the metaverse 2. Economic, political, and cultural dimensions	<b>15</b>
<b>Pedagogy:</b>	Reflective and integrative approach	
<b>References/ Readings:</b>	<b>Unit 1- Readings:</b> 1. Cline, Ernest. <i>Ready Player One</i> . Arrow, London, 2012. 2. Stephenson, Neal. <i>Snow Crash</i> . Viking, 2022. Excerpts	
	<b>Unit 2- Readings:</b> 1. Gibson, William. (selected short stories) 2. Williams, Tad. <i>Otherland: City of Golden Shadow</i> . Daw Books, New York, 1998.	
	<b>Unit 3- Readings:</b> 1. Gibson, William. <i>The Peripheral</i> . G.P. Putnam & Sons, 2014. 2. Suarez, Daniel. <i>Daemon</i> . Dutton Adult, 2008.	
<b>Course Outcomes:</b>	On completion of the course, the student will be able to 1. Analyze how literature reflects and shapes cultural perceptions of virtual reality and digital environments. 2. Critically assess the ethical, social, and existential implications of metaverse technologies as portrayed in literature. 3. Explore the evolving narrative structures and storytelling techniques employed in metaverse literature. 4. Develop a nuanced understanding of identity, reality, and escapism in the context of virtual worlds depicted in literature.	

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|  | 5. Apply insights from metaverse literature to contemporary discussions about technology, society, and the human condition. |
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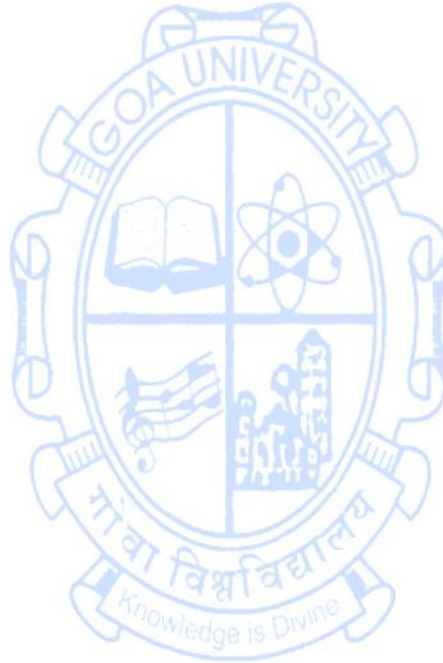




कार्यक्रम	: स्नातक हिंदी Ability Enhancement Course (AEC)
पाठ्यक्रम	: HIN- 251
पाठ्यक्रम का शीर्षक	: सम्प्रेषण कौशल (Communication Skill)
श्रेयांक	: 02
शैक्षणिक वर्ष	: 2024-2025

पाठ्यक्रम के लिए पूर्वापेक्षित	हिंदी भाषा का ज्ञान होना अपेक्षित है।	
उद्देश्य	<ol style="list-style-type: none"> <li>1. संप्रेषण कौशल विकसित करना।</li> <li>2. प्रभावशाली संप्रेषण कौशल विकसित करना।</li> <li>3. भाषागत आत्मविश्वास बढ़ाना।</li> <li>4. व्यक्तित्व का विकास करना।</li> </ol>	
विषयवस्तु	<ol style="list-style-type: none"> <li>1. भाषिक संप्रेषण :स्वरूप और सिद्धांत <ul style="list-style-type: none"> <li>• संप्रेषण: अवधारणा एवं महत्व</li> <li>• संप्रेषण की प्रक्रिया</li> <li>• संप्रेषण के विभिन्न प्रकार एवं साधन</li> <li>• संप्रेषण की चुनौतियां</li> </ul> </li> </ol>	घंटे 15
	<ol style="list-style-type: none"> <li>2. संप्रेषण के माध्यम :व्यावहारिक प्रयोग <ul style="list-style-type: none"> <li>• संप्रेषण कौशल : श्रवण कौशल, पठन कौशल, आंगिक एवं वाचिक भाषा कौशल</li> <li>• एकालाप, संवाद, बातचीत, सामूहिक चर्चा , बैठक , साक्षात्कार , मीडिया कवरेज</li> <li>• नाट्यवाचन, कविता वाचन, कहानी वाचन, सिनेमा - संवाद प्रस्तुति</li> <li>• संवाद कौशल के जरिए व्यक्तित्व विकास</li> </ul> </li> </ol>	15
अध्यापन विधि	व्याख्यान, सामूहिक चर्चा, दृश्य-श्रव्य प्रस्तुतिकरण, शैक्षिक भ्रमण , कार्यशाला , व्यावहारिक प्रयोग	
सन्दर्भ- ग्रंथ	<ol style="list-style-type: none"> <li>1. डॉ. अवनीश कुमार मिश्रा , डॉ. प्रवीण कुमार अग्रवाल, संप्रेषण कौशल, साहित्य भवन पब्लिकेशन्स , २०२२</li> <li>2. डॉ. मंजु मुकुल, संप्रेषण: चिंतन और दक्षता शिवालिक प्रकाशन , दिल्ली , २०१७</li> <li>3. रमेश सनवाल , बोलचाल की कौशल कला: किंडल एडिशन, २०१९</li> <li>4. डॉ. विनोद मिश्र , डॉ. नरेंद्र शुक्ल मिश्र , व्यावसायिक सम्प्रेषण, संजय साहित्य भवन</li> <li>5. सुरेश कुमार , संप्रेषण व्याकरण : सिद्धांत और स्वरूप , २०१९</li> <li>6. हंसराज पाल और डॉ. मंजुलता शर्मा, व्यावसायिक संप्रेषण, हिंदी माध्यम कार्यान्वय, दिल्ली विश्वविद्यालय प्रकाशन, २०१२</li> </ol>	

	<p>7. वैशना वारंग, संप्रेषणपरक हिंदी भाषा शिक्षण, प्रकाशन संस्थान, दरियागंज, नई दिल्ली 2022</p> <p>8. डॉ. प्रवीण अग्रवाल, अवीनाश कुमार मिश्र, संप्रेषण कौशल, साहित्य भवन पब्लिकेशन, दिल्ली</p>
अधिगम परिणाम	<p>1. संप्रेषण कौशल और नेतृत्व की क्षमता का विकास होगा।</p> <p>2. रोज़गार के अच्छे अवसर प्राप्त कर सकेंगे।</p> <p>3. भाषा में प्रभावशाली ढंग से विचारों का आदान-प्रदान कर सकेंगे।</p> <p>4. सामूहिक संघ की भावना बढ़ेगी।</p>



Name of the Programme : B. A.  
 Course code : KON 251  
 Title of the Course : संभाषण कौशल्य (Communication Skills)  
 Number of Credits : 02  
 Effective from AY : 2024 - 25

Pre-requisites for the Course:	1. विद्यार्थ्यांक संभाषण करपाची आवड आसची. 2. विद्यार्थ्यांक कोंकणी भाशेचें गिन्यान आसचें.	
Course Objectives:	1. विद्यार्थ्यांक संभाषण कौशल्यांचो सिध्दांतीक परिचय करून दिवप. 2. विद्यार्थ्यां भितरलीं संभाषण कौशल्यां विकसीत करप. 3. भौशीक सुवातेर उलोवपा खातीर विद्यार्थ्यां भितरलो आत्मविश्वास वाडोवप. 4. परिणामकारण संभाषण करपाक विद्यार्थ्यांक तयार करप.	
	1 credit theory and 1 credit practical	वरां
Content:	अ. संभाषण कौशल्य : अर्थ, व्याख्या, स्वरूप	03
	आ. संभाषण कौशल्याचें म्हत्व आनी गरज	03
	इ. संभाषणाचे प्रकार : 1. शाब्दीक संभाषण (verbal communication) 2. अशाब्दीक (non – verbal communication) 3. लिखित संभाषण (written communication), 4. प्रत्यक्ष (एकामेका मुखार उलोवपाक) 5. अप्रत्यक्ष (फोन, इमेल, आदी) 6. उपचारीक (अनवळखी मनशा कडेन) 7. अनुपचारीक (वळखीच्या मनशा कडेन )	03
	ई. संभाषण कौशल्य जोडपाचीं साधनां : वाचन, भाशेचर प्रभुत्व, प्रसार माध्यामांतल्यान माहिती मेळोवप, अणभव लागीं करप, एकाग्रता, पुर्वतयारी, केन्ना कितें उलोवप हाची जाणीव, आदी..	03
	उ. प्रभावी आनी परिणामकारक संभाषणा खातीर ह्यो गजाली गरजेच्यो: शब्दभंडार, शब्दांचें सामर्थ्य कळप, वाचन, भाशेचेर प्रभुत्व, विचार स्पश्टपणान मांडप, केन्ना, कितें, कशें उलोवप हाची जाणीव, पुर्वतयारी, व्यक्तीमत्व, एकाग्रता, न्युनगंड काडून उडोवप, बऱ्या सुरांत उलोवप, आदी.	03
	ऊ. हे उपक्रम विद्यार्थी कडच्यान वर्गांत करून घेवचे: 1. वक्तृत्व / पब्लीक स्पिकींग – विशय दिवन उलोवंक लावन संभाषणांत येवपी आडखळी पयस करून आत्मविश्वास वाडोवप.	15

	<p>2. एकपात्री – प्रसंग दिवन नाट्यात्मक रितीन सादरीकरण करुंक लावचें.</p> <p>3. लेखनाचो सराव – प्रभावी लेख /प्रसंग/ खबर बरोवन घेवची.</p>	
	वट्ट	30
	टीप: हो पेपर पुरायपणान प्रत्यक्षीक स्वरुपाचो आशिल्ल्यान चार वरां दिवचीं.	
<b>Pedagogy:</b>	व्याख्यान, अभ्यासिका, गट चर्चा, स्वाध्याय.	
<b>References/ Readings:</b>	<p>1. आर्य्या, मानवती. आर्य कृष्ण चंद्र. “प्रभावी बोलण्याची 40 सूत्रे”. गांधीनगर, औरंगाबाद: साकेत प्रकाशन.</p> <p>2. ताटके, नीलम. “कला संभाषणाची”. पुणे: डायमंड पब्लिकेशन.</p> <p>3. मोघाशी, मधुकर. “व्यक्तिमत्व विकास आनी भाषा”. स्नेहवर्धन प्रकाशन.</p> <p>4. शुक्ला आभा. सिंह जया. “संकल्प संप्रेशन कौशल्य”. रुद्र प्रकाशन आणि वितरक. 2022.</p> <p>5. Carnegie, Dale. “How to Win Friends and Influence People”. Shahpur Jat, New Delhi: Shrishti publishers &amp; distributors. 2020.</p> <p>6. Giblin, Les. “The Art of Dealing With People”. Madhya Pradesh: Manjel publishing house. 2017.</p> <p>7. Lowndes, Leil. “How to Talk to Anyone”. McGraw Hill LLC. 2003.</p>	
<b>Course Outcomes:</b>	<p>1. विद्यार्थ्यांक शब्दीक, अशब्दीक आनी लिखित संभाषणाचें म्हत्व कळटलें.</p> <p>2. विद्यार्थी संभाषणाचीं साबार कौशल्यां शिकतले.</p> <p>3. संभाषण कौशल्य एक कला म्हण आपणावन त्या मळार काम करपाक शकतले.</p> <p>4. परिणामकारक संभाषण करपाक विद्यार्थी तयार जातले.</p>	