

Centre for Distance and Online Education

Scheme and Syllabus

Bachelor of Commerce

(B.Com-General Three Year Degree Programme)

As per NEP-2020 w.e.f. session 2026-27

Subject: Commerce

Scheme: D



Guru Jambheshwar University of Science & Technology

Hisar-125001, Haryana

(A+ NAAC Accredited State Govt. University)

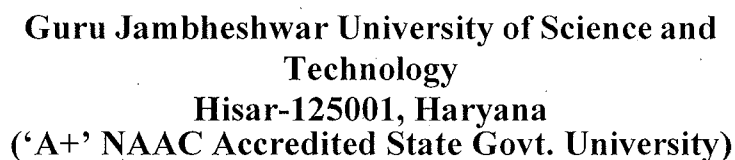
Chand
Pruthi

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Director, CD OE

Programme
Coordinator
B.Com

Chairperson
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Commerce



SEMESTER-I								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM101T	Fundamentals of Management	4	4	30	70	100	3
	C24BCM102T	Basic Accounting	4	4	30	70	100	3
	C24BCM103T	Business Economics-I	4	4	30	70	100	3
Minor Course/ Vocational Course	MIC-1	Choose from pool of MIC (Scheme D)	2	2	15	35	50	2
Multi-disciplinary Course	MDC-1	Choose from pool of MDC (Scheme D)	3	3	25	50	75	2.5
	OR		OR					
	MDC-1*		2	2	15	35	50	2
			1	2	10	15	25	3 Hrs/group
Ability Enhancement Courses (AEC)	AEC-1	Choose from pool of AEC (Scheme D)	2	2	15	35	50	2
Skill Enhancement Course	SEC-1	Choose from pool of SEC (Scheme D)	3	3	25	50	75	2.5
	OR		OR					
	SEC-1*		2	2	15	35	50	2
			1	2	10	15	25	3 Hrs/group
Value Added Courses (VAC)	VAC-1	Environmental Studies-I OR Choose from pool of VAC (Scheme D)	2	2	15	35	50	2

* NOTE: Theory + Practical Subject.

SEMESTER-II								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM201T	Indian Financial System	4	4	30	70	100	3
	C24BCM202T	Advanced Accounting	4	4	30	70	100	3
	C24BCM203T	Business Economics-II	4	4	30	70	100	3
Minor Course /Vocational Course	MIC-2	Choose from pool of MIC (Scheme D)	2	4	15	35	50	2
Multi-disciplinary Course	MDC-2	Choose from pool of MDC (Scheme D)	3	3	25	50	75	2.5
	OR		OR					
	MDC-2*		2	2	15	35	50	2
			1	2	10	15	25	3 Hrs/group
Ability Enhancement Courses (AEC)	AEC-2	Choose from pool of AEC (Scheme D)	2	2	15	35	50	2
Skill Enhancement Course	SEC-2	Choose from pool of SEC (Scheme D)	3	3	25	50	75	2.5
	OR		OR					
	SEC-2*		2	2	15	35	50	2
			1	2	10	15	25	3 Hrs/group
Value Added Courses (VAC)	VAC-2	Environmental Studies-II OR Choose from pool of VAC (Scheme D)	2	2	15	35	50	2
* NOTE: Theory + Practical Subject.								

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SEMESTER-III								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM301T	Business Statistics	4	4	30	70	100	3
	C24BCM302T	Corporate Accounting	4	4	30	70	100	3
	C24BCM303T	Business Laws	4	4	30	70	100	3
Minor Course /Vocational Course	MIC-3*	Choose from pool of MIC (Scheme D)	3	3	20	50	70	2.5
			1	2	10	20	30	3 Hrs/group

Multi-disciplinary Course	MDC-3	Choose from pool of MDC (Scheme D)	3	3	25	50	75	2.5
	OR		OR					
	MDC-3*		2	2	15	35	50	2
			1	2	10	15	25	3 Hrs/group
Ability Enhancement Courses (AEC)	AEC-3	Choose from pool of AEC (Scheme D)	2	2	15	35	50	2
Skill Enhancement Course	SEC-3	Choose from pool of SEC (Scheme D)	3	3	25	50	75	2.5
	OR		OR					
	SEC-3*		2	2	15	35	50	2
			1	2	10	15	25	3 Hrs/group
* NOTE: Theory + Practical Subject								

SEMESTER-IV								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM401T	Business Environment	4	4	30	70	100	3
	C24BCM402T	Cost Accounting	4	4	30	70	100	3
	C24BCM403T	Company Law	4	4	30	70	100	3
Minor Course /Vocational Course	VOC-4*	Choose from pool of VOC (Scheme D)	2	2	15	35	50	2
			2	4	15	35	50	3 Hrs/group
Ability Enhancement Courses (AEC)	AEC-4	Choose from pool of AEC (Scheme D)	2	2	15	35	50	2
Value Added Courses (VAC)	VAC-3	Choose from pool of VAC (Scheme D)	2	2	15	35	50	2
* NOTE: Theory + Practical Subject								

SEMESTER-V								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM501T	Fundamentals of Stock Market	4	4	30	70	100	3
	C24BCM502T	Management Accounting	4	4	30	70	100	3
	C24BCM503T	Income Tax Law & Practice	4	4	30	70	100	3

Minor Course /Vocational Course	VOC-5*	Choose from pool of VOC (Scheme D)	2	2	15	35	50	2
			2	4	15	35	50	3 Hrs/group
Skill Enhancement Course	C24BCM501I	Internship	4	-	-	-	100	-
* NOTE: Theory + Practical Subject								

SEMESTER-VI								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM601T	Income Tax Law & Administration	4	4	30	70	100	3
	C24BCM602T	Human Resource Management	4	4	30	70	100	3
	C24BCM603T	Financial Management	4	4	30	70	100	3
Minor Course /Vocational Course	MIC-6	Choose from pool of MIC (Scheme D)	4	4	30	70	100	3
	VOC-6*	Choose from pool of VOC (Scheme D)	2	2	15	35	50	2
			2	4	15	35	50	3 Hrs/group
* NOTE: Theory + Practical Subject.								

Program Outcomes: A Bachelor of Commerce (B.Com.) program equips students with a strong foundation in business and commerce. Here are three key programme outcomes, a student can expect:

PO1: Knowledge Base:

Students will gain a thorough understanding of core commerce concepts. This includes areas like accounting principles, principles of management, economics, marketing, business law and taxation. This knowledge base prepares you to analyze business situations and make informed decisions.

PO2: Effective Business Skills:

The program goes beyond theory and equips students with practical skills essential for the business world. Students will learn how to analyze financial statements, prepare business plans, conduct market research, communicate effectively, and solve business problems.

PO3: Career Readiness:

B.Com. degree opens doors to various career paths in accounting, finance, banking, marketing, sales, and more. Student will be well-positioned to enter the workforce or pursue further studies like M.COM, MBA, or professional certifications like CA, CMA, or CFA.

A. Key Terms

- Learning Outcome based Curriculum Framework (LOCF):** The learning outcomes of the programme (POs) are mapped against well-defined Course Outcomes (COs).

- ii. **Choice Based Credit System (CBCS):** The CBCS provides choices to students to select disciplinary and interdisciplinary courses to fit into their own requirements and to learn at their own pace within the framework.
- iii. **Programme:** A programme is made up of courses/subjects and leads to the award of a Certificate or Diploma or Degree after completing requisite courses successfully.
- iv. **Course/Subject:** A course/subject refers to component of a programme. A course/subject may comprise of lectures/tutorials/practicum or laboratory work/field practice/project work/seminar/community engagement and service/internship/dissertation, etc. or any combination of these.
- v. **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week over the duration of one semester. For calculation of the teaching hours, one credit means one hour of lecture or one hour of tutorial or one hour of seminar or two hours of practicum/laboratory work per week over the duration of a semester.
- vi. **Lecture:** Component of a course/subject which is taught by a teacher through lectures covering the contents of a course/subject.
- vii. **Tutorial:** Component of a course/subject which involves problem-solving, learning through discussions and remedial teaching related to the contents and periphery of a course/subject with the direct involvement of a teacher.
- viii. **Practicum:** A course/subject or a component of a course/subject which enables students to learn or to attain skills or to get procedural knowledge for the contents of a course/subject through practical/laboratory activity/project and to apply the studied principles/theory/ concepts related to the chosen field of learning, work/vocation, or professional practice in the field of learning, work/vocation under the supervision of a teacher.
- ix. **Seminar:** A course/subject or a component of a course/subject which makes students to learn a specific topic through in-depth exploration and analysis of facts about the topic in a set-up that involves presentation, interactive discussions and collaborative learning under the supervision of a teacher.
- x. **Internship:** A course/subject requiring students to participate in professional employment-related activity or work experience or co-operative education activity with an entity external to the educational institution normally under the supervision of an employee of an organization or an individual professional. A key aspect of the internship is induction into actual, formal and organized work situations. Internship involves working with local industry (Government or Private Organizations), business establishments, artists, craft persons. etc. to provide opportunities for students to actively engage in on-site experiential learning.
- xi. **Studio Activity:** A studio activity involves engagement of students in creative, artistic or experimental activities involving visual, digital, audio, video and other professional experiential work.
- xii. **Field Work/Practice/Survey/Project:** A course/subject or a component of course/subject which enables students to participate in field-based learning/project, involving application of knowledge in solving/analyzing/exploring a real-life

situation/difficult problem under the supervision of a teacher/mentor.

- xiii. **Project Work:** A course/subject or a component of a course/subject which facilitates students to apply their knowledge, skills and critical thinking ability to complete a specific task in a given time frame through conceptualization, exploration and analysis of research-based activities to suggest tangible solutions for a given problem related to the chosen field of learning.
- xiv. **Community Engagement and Service:** A course/subject or a component of a course/subject which exposes the students to the socio-economic issues prevailing in society so that the theoretical learning can be supplemented by actual life experiences to understand and generate solutions to real-life problems.

B. Courses

- i. **Discipline Specific Courses (DSC):** A major course as discipline specific course is the field of study (subject) in which a student focuses for understanding and skills majorly in the chosen field of learning contributing to the core of the programme. This may include Core, Elective and Skill-enhancement courses.
- ii. **Minor Courses (MIC):** Minor course aims to expand student's knowledge beyond the major field of study (DSC). This will also include Vocational Course (VOC) that will assist student in developing work-force relevant skills through practical work and enhances the employability of student.
- iii. **Multidisciplinary Courses (MDC):** These courses are based on introductory knowledge in a subject. A student will study MDC in a subject other than the discipline of Discipline Specific and Minor subjects/courses to gain knowledge across the disciplines.
- iv. **Ability Enhancement Courses (AEC):** These courses aim at enabling the students to achieve competency in the English language or Modern Indian Languages or other foreign languages with special emphasis on language and communication skills.
- v. **Skill Enhancement Courses (SEC):** These courses aim at imparting practical skills, hands-on training, soft skills, etc. to enhance the employability of students.
- vi. **Value-Added Courses (VAC):** These courses aim at enabling the students to acquire and demonstrate the acquisition of knowledge and understanding of human values, Indian Knowledge System, contemporary India, environmental science and education, digital and technical solutions, health and wellness, yoga education, sports and fitness, etc.

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Semester I

Checked
by

UM

Checked

Director, COG

Programme
co-ordinator
B. Com

Chairperson
Department of
Commerce

Commerce
Fundamentals of Management
Discipline Specific Course (DSC-A1), Semester-I

Course Code: C24BCM101T

Credit: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, Eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: The course aims to teach students basic managerial functions to accomplish organizational goals. The students will be able to demonstrate knowledge about management of a business enterprise.

Unit - I

Introduction to Management: meaning, nature and importance of management, manager vs entrepreneur, managerial roles and skills, social responsibility of managers, challenges before modern managers; Approaches to Management; Principles of Management.

Unit – II

Planning: meaning, nature and scope of planning, planning process, types of plans, management by objectives; Decision Making: steps and techniques of decision making; Organizing: nature, principles of organization, organizational structures and departmentation, authority and responsibility, span of control, centralization and decentralization, delegation of authority.

Unit – III

Staffing: meaning, importance and scope; Directing: components, principles; Communication: process and barriers, principles of business communication; Leadership: concept and importance; Motivation: nature and importance.

Unit-IV

Coordination: meaning, importance and principles; Controlling: nature and objectives, types of control, steps in control process, characteristics of effective control, and techniques of controlling.

Suggested Readings (Latest Editions):

1. Robbins, S.P., Coulter, M.A. & Long, L. Management, Pearson.
2. Koontz, H. & Weihrich, H. & Cannice V. M. Essentials of Management, McGraw Hill.
3. Stoner, J.A. F., Freeman, R. E. & Glibert, D. R. Management, Pearson.
4. Tripathi, P.C. & Reddy P.N. & Bajpai A. Principles of Management, McGraw Hill.
5. Rao, V.S. P. & Krishna V.H. Management: Text and Cases, Excel Books.

Course Outcomes:

After successful completion of the course, the students will be able to

CO1: Understand the fundamental concepts of management and the management approaches.

CO2: Develop skills related to the manager's function as required in today's competitive environment.

CO3: Identify common barriers to effective communication to enhance the functioning of business operations.

CO4: Evaluate the effectiveness of different controlling techniques by monitoring performance, identifying deviations, and implementing corrective actions

Commerce
Basic Accounting
Discipline Specific Course (DSC-B1), Semester-I

Course Code: C24BCM102T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a foundational understanding of financial transactions, principles and preparation of final accounts of business organizations.

Unit I

Accounting – Meaning, objective & scope, function and limitations of accounting, distinguish between book-keeping, accounting and accountancy. GAAP: Accounting concept and conventions, double entry system.

Unit-II

Accounting Cycle- Meaning and process. Journal: Meaning, features and Performa, Analyzing and journalizing of business transactions, Opening and Closing Entries. Ledger: Meaning and features, Ledger Posting and Balancing of Accounts. Subsidiary books: meaning, objectives and types. Preparation of Cash book. Meaning, objectives and preparation of Trial Balance.

Unit-III

Depreciation-Concept, Features, Methods of charging depreciation; numerical problems on Straight Line Method & Written Down Value Method. Provisions, and Reserves; types of reserves. Accounting Errors: Types and accounting treatment of one- sided and two-sided errors.

Unit-IV

Final Accounts- Meaning of Final accounts; trading account, profit, and loss account, balance sheet, Final accounts with main adjustments. Accounts of Non-Profit Organizations: An Overview.

Suggested Readings (Latest Editions):

1. Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi
2. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. Advanced Accountancy (Volume I) Eleventh Edition (2017) Vikas Publishing House Pvt.Ltd.
3. P.C. Tulsian – Financial Account, S.Chand and Sons.
4. Gupta R.L. and Radhaswamy, M.: Financial Accounting: Sultan Chand and Sons, New Delhi.

Course Outcomes: After successful completion of the course, the students will be able to:

CO1: Describe meaning and basic principles of accounting.

CO2: Know the process and cycle of accounting.

CO3: Help in understanding the various methods of depreciation, identification of the accounting errors and their rectification.

CO4: Build the ability to prepare and interpret the final accounts of Profit and Non-profit organizations (NPO).

Commerce
Business Economics-I
Discipline Specific Course (DSC-C1), Semester-I

Course Code: C24BCM103T

Credit: 4

60 Hrs (4Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt Total five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To make the students understand the basic concepts, market structures and theories of micro economics.

Unit-I

Introduction: Economics-meaning, types and significance. Basic concepts: scarcity and choice, production possibility curve and the central problems of the economy. Demand and Supply: The concept of demand and demand function, law of demand, Elasticity of Demand the concept of supply and supply function, the law of supply and Supply.

Unit-II

Consumer Theory: Cardinal utility theory, the concept of utility, the law of diminishing marginal utility, derivation of demand curve from marginal utility schedule, the law of equi- marginal utility. Ordinal Utility Analysis: The concept of ordinal utility, meaning of an indifference curve, marginal rate of substitution, properties of indifference curves, budget equation or budget line and consumer 's equilibrium.

Unit-III

Production: Concepts, average and marginal products, total, average and marginal curves and the Law of Variable Proportions: Returns to a factor, isoquants, properties of isoquants, returns to scale: economies and diseconomies of scale.

Cost and Revenue: The concept of costs, cost functions-- short run and long run, theory of cost in the short run, short-run cost curves and long-run cost curves.

Unit-IV

Market Structures: Perfect competition, monopoly, monopolistic competition, their meaning and features, price output determination under them in short and long run. Oligopoly: Concept features and Kinked demand curve.

Suggested Readings (Latest Editions):

1. Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
2. Dominick Salvatore and Siddhartha Rastogi: Managerial Economics: Principles and Worldwide Applications.
3. Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire
4. Ahuja H.L. Business Economics; S: Chand & Co., New Delhi
5. Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi

Course Learning Outcomes: After the successful completion of the course, students will be able to:

CO1: Know about the various basic concepts of economics and understand the demand, supply concepts and their elasticity.

CO2: Understanding the concept of indifference curves and analysing consumer behaviour using ordinal ranking.

CO3: Know about the production functions and its inputs, cost and revenue concepts and the equilibrium situation for a firm.

CO4: Analyse the different types of markets structures and how it can be helpful for decision making.

Commerce
Organizational Behaviour
Minor Course-(MIC-1): Semester-1

Course Code: C24MIC103T (ii)

Credit: 2

30 Hrs. (2Hrs/Week)

Exam Time: 2 Hrs.

External Examination: 35

Internal Assessment: 15

Total Marks: 50

Note: The examiner is required to cover all course outcomes framed for a particular course in balanced manner while setting five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition, four more questions (consisting of 10 marks each) will be set comprising two Questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt three questions in all, selecting one question from each unit including the compulsory Question No.1 The maximum time allotted for the external examination is 02 (two) hours.

Course Objectives: The primary objective of this course is to provide students with a foundational understanding of human behaviour and Organisational culture in organizational settings.

Unit-I

Organizational Behaviour: concepts, determinants, challenges and opportunities of OB; contributing disciplines to the OB; Organizational culture and climate: Factors affecting OB; Understanding and managing individual behaviour; Personality and its traits, Perception and its process, Attitudes and its components, learning and learning theories.

Unit-II

Understanding and managing group behaviour: Interpersonal and group dynamics; Transactional Analysis; Applications of Emotional Intelligence in organizations; Organizational Change, Conflict Management meaning, Types, techniques and Modes of handling conflicts.

Suggested Readings (Latest Editions):

1. Stephen P. Robbins, Timothy A. Judge, "Organizational Behaviour," Pearson Publications.
2. Chandan, J.S., Organizational Behaviour, Vikas Publications
3. Luthans, F., Organizational Behaviour, Tata McGraw Hill.
4. Robbins, S., Judge, T. & Sanghi, S., Organizational Behaviour, Prentice Hall of India.
5. Davis, K., Organisational Behaviour, Tata McGraw Hill.

Course Outcome: after successful completion of the course, the students will be able to:

CO1: Describe the field of organizational behavior and discuss its relevance to the workplace.

CO2: Analyze personality traits, perception processes, attitudes, and learning theories to understand and manage individual behavior in organizational settings.

CO3: Identify and analyze interpersonal and group dynamics, apply transactional analysis, and utilize emotional intelligence to effectively manage group behavior and promote positive organizational outcomes.

CO4: Understand the concepts of organizational change, conflict management techniques, and stress management strategies to effectively navigate and address challenges in organizational settings.

Commerce
E-Commerce
Multidisciplinary-(MDC-1): Semester-1

Course Code: C24MDC103T

Credit: 3

45 Hrs. (3Hrs/Week)

Exam Time: 2.5 Hrs.

External Examination: 50

Internal Assessment: 25

Total Marks: 75

Note: The examiner is required to set seven questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, six more questions (each question may be of 2-3 parts) will be set consisting of 2 questions from each unit. The student is required to attempt four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: The purpose of this course is to familiarize the students with the fundamentals of E-commerce and applications.

Unit-I

Introduction – meaning, nature, concepts, advantages and reasons for transacting online, categories of e-commerce; planning online business: nature and dynamics of the internet, pure online vs. brick and click business, assessing requirement for an online business, designing, developing and deploying the system, one to one enterprise.

Unit -II

Technology for online business – internet, IT infrastructure; middleware contents: text and integrating e-business applications; mechanism of making payment through internet: online payment mechanism, electronic payment systems, payment gateways, visitors to website, tools for promoting website; plastic money: debit card, credit card; laws relating to online transactions.

Unit -III

Applications in e-commerce – e-commerce applications in manufacturing, wholesale, retail and service sector. Virtual existence – concepts, working, advantages and pitfalls of virtual organizations, workforce, work zone and workspace and staff less organization;

Books Suggested:

1. Murty, C.V.S., E-Commerce, Himalaya Publications, New Delhi
2. Kienam, Managing Your E-Commerce business, Prentice Hall of India, <http://N.Delhi>.
3. Kosiur, Understanding E-Commerce, Prentice Hall of India, <http://N.Delhi>.
4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

Course Outcomes:

At the end of the course, the students would be able to:

CO1: Students will be able to learn the basic concepts of E-commerce.

CO2: Students will be able to explain different technologies for running online business. CO3: Students will be able to know about the online payment gateways.

CO4: Students will be able to know the applications of e commerce in various sectors of businesses.

English
English Language and Communication Skills: Level I (Semester I/II)
Ability Enhancement Course (AEC)

Course Code: C24AEC101T

30 Hrs. (2 hrs. /week)

Credits: 2

Exam Time: 2 Hrs.

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The examiner will set 3 questions in all. The Q. 1 will be compulsory consisting of five short questions of 3 marks each (which can be further subdivided into 2-3 parts), covering the entire syllabus. Q.2 will have two parts of 5 marks each (each part with an internal choice) based on Unit I. Q.3 will also have two parts of 5 marks each based on Unit II. Q.3(a) will be an internal choice question of 5 marks based on Unit II (1), and Q.3(b) will have 7 items of one mark each from Unit II (2), and the students will have to attempt any five.

Course Objectives:

1. The students will learn various types of verbal and non-verbal communication.
2. They will understand the importance of interpersonal communication on workplaces and different ways of behaviour and communication.
3. To enable the students to effectively communicate their ideas and perspectives in various real-life situations.

UNIT I

Theory and Types of Communication, Verbal and Non-Verbal Communication Workplace and Interpersonal Communication. Introducing Oneself, Introducing Others, Making Requests, Offering Help, Congratulating, Making Enquiries and Seeking Permission.

UNIT II

Importance of Listening Skills and their types. Barriers to Effective Listening and how to overcome them. note - taking. Techniques to capture the main ideas Parts of Speech

Suggested Readings:

- Balasubramian, T. A Textbook of Phonetics for Indian Students, Macmillan.
- Hancock, Mark. English Pronunciation in Use, Elementary/Intermediate, CUP.
- Hargie, Owen. The Handbook of Communication Skills, Routledge. 2006
- Inthira, S.R. and V. Saraswathi. Enrich Your English, Oxford UP.
- Kumar, Sanjay & Pushp Lata. Communication Skills, OUP 2023
- Mishra, Veerendra. English Language Skills: A Practical Approach, et al., CUP
- Sen, Sanghita. Communication and Language Skills, et al., CUP
- Singh, K.K. Practical English. APH Publishing Corporation.
- Shahnaaz, Tasneem, et al. English and Communication Skills I, CUP.

Course Outcomes:

By the end of the course students will be able to:

CO1: Understand the nuances of correct pronunciation and grammar.

CO2: Refine their LSRW Skills in English and gain better fluency.

CO3: Enhance their communication in English and gain confidence.

Commerce
Modern Advertising Tools
Skill Enhancement Course (SEC-1) Semester-1

Course Code: C24SEC102T

Credits: 2 (Theory)

Time: 2 Hrs.

30 Hrs (2 Hrs/Week)

Maximum Marks: 50

Internal Assessment: 15

External Examination: 35

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Objective: The primary objective of the "Modern Advertising Tools" course is to equip students with comprehensive knowledge and practical skills in contemporary advertising strategies and technologies, enabling them to effectively plan, create, and evaluate advertising campaigns in a dynamic business environment.

Unit -I

Introduction to Modern Advertising: Meaning, Scope, Regulation, History and Ethics; Types of Advertising: Traditional vs. Digital Advertising, Print, Broadcast, Outdoor, and Digital Media. Role of Advertising in Business and Society. Advertising Theories and Models: AIDA (Attention, Interest, Desire, Action) model, DAGMAR (Defining Advertising Goals for Measured Advertising Results).

Unit -II

Digital Advertising and Programmatic Tools: Digital Advertising Tools and Platforms: Search Engine Advertising (SEA): Google Ads, Bing Ads, Keyword Research and Selection, Pay -per-click (PPC) Campaigns, Social Media Advertising: Facebook, Instagram, Twitter, LinkedIn Ads, Targeting and Segmentation.

Creative Design, Content Development, Analytics, and Ethics: Creative Design and Content Development: Advertising Design Principles: Visual Hierarchy, Typography, Color Theory, Branding and Brand Identity, Adobe Creative Suite (Photoshop, Canva, Pikto).

Commerce
Modern Advertising Tools Lab
Skill Enhancement Course (SEC-1) Semester-1

Course Code: C24SEC102P

Credits: 1

Time: 3 Hrs.

30 Hrs (2 Hrs/Week)

Maximum Marks: 25

Internal Assessment: 10

External Examination: 15

Part A: Digital Advertising Campaign (10 Marks)

- Ad Copy (2 Marks): Write compelling ad copy for a given product/service.
- Visual Design (3 Marks): Design an ad using of digital advertising platforms (e.g Google Ads, Facebook). Canva or Adobe Creative Suite.
- Platform Selection (2 Marks): Justify the choice
- Targeting and Segmentation (3 Marks): Define target audience and segmentation strategy.

Part B: Programmatic Advertising Simulation (5 Marks)

- Ad Exchange Selection (2 Marks): Choose and justify ad exchanges.
- Bidding Strategy (3 Marks): Outline a bidding strategy with budget allocation.

Part C: Content Creation and Copywriting (5 Marks):

- Content Creation (3 Marks): Create engaging content using Canva or Adobe Creative Suite.
- Copywriting (2 Marks): Write effective ad copy focusing on compelling headlines.

Part D: Advertising Analytics and Ethics (5 Marks)

- Analytics (3 Marks): Measure KPIs and ROI using Google Analytics.
- Ethical Analysis (2 Marks): Discuss ethical issues in the campaign, including truthfulness and advertising to vulnerable populations.

Suggested Readings:

1. "Advertising Management" by JaishriJethwaney and Shruti Jain
2. "Advertising and Sales Promotion" by S. H. H. Kazmi and SatishBatra
3. "Digital Marketing: Cases from India" by RajendraNargundkar and RomiSainy
4. "Advertising Management" by Manendra Mohan
5. "Marketing Communications: An Indian Perspective" by M. V. Kulkarni

Course Outcomes: By the end of this course, students will be able to:

CO1: Understand the fundamental principles and concepts of modern advertising and its role in the business landscape.

CO2: Analyze and apply various digital advertising tools and platforms to design effective advertising strategies.

CO3: Develop creative advertising content using modern design tools and software.

CO4: Evaluate the effectiveness of advertising campaigns through various metrics and analytical tools.

Value Added Course (VAC) Environmental Studies-I

Course Code: 24VAC101T

Credit: 2

Time: 2 Hours

Maximum Marks: 50

Internal Marks: 15

External Marks: 35

Note: The examiner is required to set five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus having 3 marks each. In addition to this, four more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit.

The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each including compulsory Question No. 1.

Course Outcomes (CO): After completing this course, the learner will be able to:

CO1. Understand the concept of environmental studies, and ecosystem.

CO2. Learn about the biodiversity and its conservation.

CO3. Know about the types of pollution, solid waste management.

Unit-I

The multidisciplinary nature of environmental studies, Definition, scope and importance, Need for public awareness. Ecosystems: Structure and function. Producers, consumers and decomposers. Energy flow in the ecosystem, Ecological succession · Food chains, food webs and ecological pyramids.

Unit-II

Biodiversity and its conservation: Introduction –Bio geographical classification of India; Value of biodiversity: India as a mega-diversity nation; Hot-spots of biodiversity; Threats to biodiversity: Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Suggested Readings:

1. Kaushik, A & Kaushik, C.P. 2022. Perspectives in Environmental Studies. New Age International Pvt Ltd, New Delhi.
2. Bharucha, E. 2021. A Textbook of Environmental Studies for Undergraduate Courses, Orient Blackswan Pvt Ltd.
3. Goswami, P., Mandal, J. & Singh, S. 2022. A Textbook on Environmental Studies, Ashok book stall, Assam.
4. Joshi, P.C. & Joshi, N. 2009. A Text Book of Environmental Science. APH Publishing Corporation.
5. Basu, M. & Xavier Savarimuthu, S.J. 2017. Fundamentals of Environmental Studies. Cambridge University Press.
6. Singh, R.P. & Islam, Z. 2012. Environmental Studies. Concept Publishing Company.

Semester II

Commerce
Indian Financial System
Discipline Specific Course (DSC-A2), Semester-II

Course Code: C24BCM201T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: This course aims to provide information to students about the current financial system in India. To help them understand the various financial intermediaries and their importance in the financial system.

Unit-I

Introduction: Meaning, nature, functions, and role of financial system; Financial system and economic development; Component of financial system: Financial institutions, financial instruments, financial markets, and financial services.

Unit-II

Financial markets and financial instruments: money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments.

Unit-III

The Debt Market: Meaning, features, participants, instruments; private, PSUs & Government securities market. Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.

Unit-IV

Commercial Banks: Meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks. Development banks: concept, objectives and functions; recent developments in development banking.

Suggested Readings (Latest Editions):

1. M. Y. Khan - Indian Financial System, Tata McGraw Hill
2. L.M. Bhole - Financial Institutions & Markets, Tata McGraw Hill.
3. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
4. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta-Indian Financial System. Kalyani Publishers.
5. Gordan & K. Natarajan - Financial Markets & Services. Himalaya Publishing House.

Course Outcomes: After successful completion of the course, the students will be able:

CO1: To understand the Basics of Indian financial system.

CO2: To provide students with comprehensive understanding the significance of Indian Financial System.

CO3: To analyse the financial market processes and their instruments, and make successful financial decisions.

CO4: To analyse different debt instruments and commercial banks.

Commerce
Advanced Accounting
Discipline Specific Course (DSC-B2), Semester-II

Course Code: C24BCM202T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a foundational understanding of Partnership Accounts, Hire Purchase System, Consignment and Branch Accounts.

Unit-I

Partnership Accounts: meaning, nature and partnership deed, capital account, fixed capital account and fluctuating capital account, profit and loss appropriation account, interest on capital and drawing, change in profit sharing ratio.

Unit-II

Reconstitution of Partnership: Admission of partner, sacrifice ratio, goodwill, and methods of valuation of goodwill Retirement & Death of partner; calculation of gaining ratio, revaluation account, Dissolution of Partnership & Partnership Firm- Insolvency of partners, Gradual Realisation and Piecemeal Distribution (including Garner v/s Murray Rule)

Unit-III

Hire Purchase System: Meaning, Features and accounting treatment, calculation of interest, leasing vs. hire purchase.

Instalment Payment Systems: accounting treatment of instalment payment system.

Unit-IV

Consignment Account: Meaning, features, need and importance of consignment, Preparation of accounts of consignment, Valuation of Losses and Stock.

Suggested Readings (Latest Editions):

1. Shukla and Grewal-Advanced Accounting, S. Chand Publication, New Delhi
2. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. Advanced Accountancy (Volume I) Eleventh Edition (2017) Vikas Publishing House Pvt. Ltd.
3. P.C. Tulsian-Financial Accounting, S. Chand and Sons.
4. Gupta R.L. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons. New Delhi.

Course Outcomes: After successful completion of the course, the students will be able to:

CO1: Explain the meaning and nature of partnership accounts, including the preparation and interpretation of capital accounts, profit and loss appropriation accounts, and the impact of changes in profit-sharing ratios.

CO2: Gain the ability to handle the reconstitution of partnerships, including the admission, retirement, and death of partners.

CO3: Develop a comprehensive understanding of the hire purchase system, including its features, accounting treatment, and interest calculation.

CO4: Explain the meaning, features, and importance of consignment accounts. They will learn to prepare consignment accounts, including the valuation of losses and stock, and understand the need for consignment accounting in business.

Commerce
Business Economics-II
Discipline Specific Course (DSC-C2), Semester-II

Course Code: C24BCM203T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To make the students understand the basic concepts and theories of macro-economics.

Unit-I

Macro Economics: Macro-economic Variables, Circular flow of Money, national income, employment, savings and investments. **National Income:** Meaning, usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement of National Income in India, Limitations and challenges of National Income.

Unit-II

Macro-Economic Theory: Classical theory of Output and Employment, Keynes criticism of Classical theory. Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Concept of multiplier, functioning of multiplier, Concept of Acceleration principle.

Unit-III

Business Cycle: Concept, phases, causes and remedies. Inflation: concept, types, causes, remedial measures. Recessionary trends, its effect on different sectors of economy and remedial measures and significance.

Unit-IV

Monetary Analysis: Concept, Quantity Theory of Money, Keynesian theory of demand for money. Demonetization concept and its implications on Economic Development, Monetary Policy and Fiscal Policy objectives and instruments. Welfare Economics: An Overview.

Suggested Readings (Latest Editions):

1. Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
2. Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
3. Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
4. Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
5. Salvatore, Dominick. International Economics. Wiley.

Course Outcomes: After the successful completion of the course, students will be able to:

CO1: Understand the nature and scope of Macroeconomics and measurement of National Income.

CO2: Develop an understanding of Classical macroeconomics, Say's law of market, Keynes model of income determination and Consumption function.

CO3: Develop an understanding to manage the business cycle phases and inflation consequences.

CO4: Develop an understanding about the monetary analysis and welfare economics

Course Title: Negotiations and Conflicts Management Skills
Multidisciplinary-(MDC-2): Semester-II

Course Code: C24MDC203T

45 Hrs (3 Hrs /week)

Credits: 3

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 25

Total Marks: 75

Note: The examiner is required to set **seven** questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, **six** more questions (each questions may be of 2-3 parts) will be set consisting of 2 questions from each unit. The student is required to attempt **four** questions in all selecting one question from each unit in addition to compulsory Question No. 1.

Objectives: The course aims to familiarize the students with the fundamental concepts of business negotiation, negotiation skills, and practices.

Unit-I

15 Hrs

Negotiation Theory and Practice: What is Conflict and Negotiation? Nature, Types and elements of negotiation, negotiation process

Unit -II

15 Hrs

Importance of Communication in Negotiation: Communication in the negotiation process: Active Listening, Open - ended Questions, Use of Silence and Body Language; Distributive Negotiation: Negotiation Tactics in distributive negotiations, Gaining leverage through the Best Alternative to a Negotiated Agreement (BATNA), Bargaining tactics, Power, Persuasion, Barriers to agreement

Unit -III

15 Hrs

Integrative Negotiation: Key elements of Integrative Negotiation, Principled negotiation, Salary Negotiations

Books Suggested:

1. Fisher, R., & Ury, W. (1981). Getting to Yes: negotiating agreement without giving in. Random House Business Books
2. Rai, H., Negotiation, McGraw Hill Education
3. Cialdini, R. B., & Cialdini, R. B., Influence: The psychology of persuasion. Collins, New York.
4. Korobkin, R., Negotiation theory and strategy, Aspen Publishing.

Course Outcomes:

At the end of the course, the students would be able to:

CO1: Understand the concepts used in business negotiation and conflict management.

CO2: Understand the application of the fundamental concepts in a real-world negotiation situation

CO3: Discover and practice negotiation and conflict management techniques to arrive at win -win agreements in business negotiations.

CO4: Apply learned skills during a simulated business negotiation.

Hindi

हिंदी भाषा एवं सम्प्रेषण- 1 (प्रथम/द्वितीय सेमेस्टर)

Ability Enhancement Course (AEC)

Course Code: C24AEC102T

30 Hrs. (2 Hrs./Week)

Credit: 2

Exam Time: 2 Hrs.

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The maximum time duration for attempting the paper will be of 2 hours. The examiner is required to set five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to that four more questions will be set, two questions from each unit. The students shall be required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1.

पाठ्यक्रम का उद्देश्य (Course Objective):

1. छात्रों को हिंदी भाषा में संचार से परिचित कराना।
2. बोलचाल के कौशल को विकसित करना।

कार्यक्रम प्रतिफल (Program Outcomes):

1. छात्रों को हिंदी भाषा में संचार से परिचित कराया जाएगा।
2. वे बोलने के कौशल के विभिन्न पहलुओं और संचार में उनके उपयोग को सीखेंगे।
3. वे विराम चिह्न और भाषा के व्यावहारिक उपयोगों को सीखेंगे।
4. उन्हें संचार का व्यापक ज्ञान होगा।

विषय वस्तु :

इकाई- 1

सम्प्रेषण का अर्थ, प्रकृति, महत्व और उद्देश्य, सम्प्रेषण के तत्व व प्रकार, सम्प्रेषण की विशेषताएं, हिन्दी में भाषण के अंग, वर्तनी और उच्चारण।

इकाई- 2

प्रस्तुति कौशल, साक्षात्कार कौशल, साक्षात्कार के लिए तैयारी, साक्षात्कार तकनीक, सार्वजनिक भाषण, भाषण की तैयारी, भाषण का आयोजन, भाषण की प्रस्तुति।

सहायक पुस्तकें:

1. संचार कौशल - डॉ. महादेव पाण्डेय व अनूप कुमार दीक्षित
2. बोलचाल की कौशल कला - रमेश सानवाल
3. संवाद कौशल - आशा भागवत

Commerce
Business Communication Skills
Skill Enhancement Course (SEC-2) Semester-II

Course Code: C24SEC202T

Credits: 3

Time: 2.5 Hrs

45 Hrs: (3 Hrs/Week)

Maximum Marks: 75

Internal Assessment Marks: 25

External Examination Marks: 50

Note: The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting **seven** questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of **2.5 marks** each. In addition, **six** more questions (consisting of 5 marks each) will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt **four** questions in all selecting one question from each unit including the compulsory Question No. 1. The maximum time allotted for the external examination is **2.5** hours.

Course Objectives: The course aims to familiarize the learners with the routine communication scenarios of a business organization and equip them to deliver effectively on listening, writing, and speaking components of communication.

Unit I

Basics of Communication: Definition, objectives, and importance for business organization; Process of communication, Types of communication, Communication Model, Principles of effective communication, Dimensions of communication, Barriers to effective communication and strategies to overcome communication barriers

Unit II

Verbal Communication: Delivering Effective Oral presentation, Debates, Speeches, Interview, Group Discussion, Meetings; Vocabulary building Application of communication in daily life: Developing Listening Skills, Application of Kinesics, Proxemics, Paralanguage; Impact of culture on communication

Unit III

Fundamentals of Business writing: Business letter and its types, Business Proposal Writing, Report Writing, Notice, Memo, Office order; Employment application, Resume writing, Preparing Effective Presentation Slides.

Suggested Readings (Latest Editions):

1. Raymond V. Lesikar & Marie E. Flatley, Basic Business Communication, TMH
2. Murphy H. A. and Hildebrandt H. W., Effective Business Communications, TMH
3. Sinha, K.K. Business Communication, Galgotia Publishing Co
4. Courtland L. Bovee, John V. Thill & Barbara E. Schatzman, Business Communication Today, Pearson Education.
5. Krishna Mohan & Mccra Bancrji, Developing Communication Skills, Macmillan India Ltd.
6. Taylor, S., Communication for Business, Pearson Education.

Course Outcomes:

CO1: Enable students to develop new perspectives and equip themselves to meet the demands of a fast-changing world.

CO2: Enhance proficiency and competencies in verbal and non- verbal communication skills with a holistic long- term Perspective.

CO3: Develop technical communication skills, contemporary skills which help them to interact in real world.

CO4: Acquire understanding of Reports, presentation of reports, Meetings, agenda of meeting and recording of minutes of meetings.

Commerce
Basics of Digital Marketing
Minor Course (MIC-2), Semester-II

Course Code: C24MIC203T

Credits: 2 (Theory)

Time: 2 Hrs.

30 Hrs (2 Hrs/Week)

Total Marks: 50

Internal Assessment: 15

External Examination: 35

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: - To promote products, services, or brands using online platforms and to increase brand awareness, Drive website traffic, Generate leads, Boost sales and revenue, Improve customer engagement, Measure and analyze campaign performance, Optimize marketing strategies based on data insights, Maintain a competitive edge.

Unit-I

Introduction of Digital Marketing: Meaning & Characteristics. Difference between Digital and Traditional Marketing. Scope of Digital Marketing. Tools used for Digital Marketing Domain names and types. Website hosting and types. SWOT Analysis of Business for Digital Marketing .

Unit-II

Search Engine Optimization (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimization. Basics of Search Engine Marketing (SEM). Ethical and Legal Issues in the field of digital marketing.

Suggested Readings (Latest Editions):

1. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley
2. Your Google Game Plan for Success: Increasing Your Web
3. George Pain (2019). Marketing Automation and Online Marketing: Automate Your Business through Marketing Best Practices such as Email Marketing and Search Engine Optimization
4. Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing Jodie the Mom (2023) Email Marketing Planner: Organize and Track Your Emails.

Course Outcomes: After completing the course, the student will be able to:

- CO1: Define digital marketing, distinguish it from traditional marketing, and explain its scope and significance in the modern business environment.
- CO2: Gain proficiency in using various digital marketing tools, including domain names, website hosting, and conducting a SWOT analysis for digital marketing strategies.
- CO3: Gain a comprehensive understanding of Search Engine Optimization (SEO) and Search Engine Marketing (SEM), including the role and functioning of search engines, keyword research techniques, and the differentiation between on-page and off- page SEO strategies.
- CO4: Identify and critically analyze the ethical and legal considerations in the field of digital marketing, particularly in relation to SEO and SEM practices, ensuring adherence to best practices and legal compliance in digital marketing campaigns.

Value Added Course (VAC)

Environmental Studies-II

Course Code: C24VAC301T

Maximum Marks: 50

Credit: 2

Internal Marks: 15

Time: 2 Hours

External Marks: 35

Note: The examiner is required to set five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus having 3 marks each. In addition to this, four more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each including compulsory Question No. 1.

Course Outcomes (CO): After completing this course, the learner will be able to:

CO1. Understand the concept of Natural Resources

CO2. Learn about the Social Issues and the Environment.

CO3. Know about the environmental law and legislation.

CO4. Know about the human population and the environment.

Unit-I

Natural Resources: Renewable and non-renewable resources; Natural resources and associated problems. Forest, Water, Mineral, Food, Energy, and Land Resources, Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

Environmental Pollution Definition: Causes, 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 pollution; Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies.

Unit-II

Social Issues and the Environment, Environmental 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 enforcement of environmental legislation, Human Population and the Environment: Population growth, variation among nations; Population explosion – Family Welfare Programmes; 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

Suggested Readings:

1. Kaushik, A & Kaushik, C.P. 2022. Perspectives in Environmental Studies. New Age International Pvt Ltd, New Delhi.
2. Bharucha, E. 2021. A Textbook of Environmental Studies for Undergraduate Courses, Orient Blackswan Pvt.Ltd.
3. Goswami, P., Mandal, J. & Singh, S. 2022. A Textbook on Environmental Studies, Ashok book stall, Assam.
4. Joshi, P.C. & Joshi, N. 2009. A Text Book of Environmental Science. APH Publishing Corporation.
5. Basu, M. & Xavier Savarimuthu, S.J. 2017. Fundamentals of Environmental Studies. Cambridge University Press.
6. Singh, R.P. & Islam, Z. 2012. Environmental Studies. Concept Publishing Company.

Semester III

Commerce
Business Statistics
Discipline Specific Course (DSC-A3), Semester-III

Course Code: C24BCM301T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide students with fundamental concepts and techniques of statistics, including data collection, classification, presentation, central tendency, dispersion, skewness, correlation, and regression for effective data analysis and interpretation.

Unit – I

Introduction of Statistics: Collection of data methods, methods of collecting primary data, classification – Functions. Rules and bases of classification. Frequency distribution and its types, Tabulation and Graphic.

Unit – II

Measures of central tendency: Measures of dispersion; Measures of Skewness.

Unit – III

Correlation -concepts and importance, Types, methods, standard error of estimate, Co-efficient of determination. Regression – concepts and importance, Linear and non-linear, Lines of regression, coefficients of regression. correlation vs. regression analysis

Unit-IV

Index numbers: meaning and types, methods for measuring indices, adequacy of indices. Time series analysis: components of a time series and their measurements and uses.

Suggested Readings (Latest Editions):

1. Levine, *Business Statistics: A First Course*, Pearson Education, Delhi.
2. Aczel, D., Amir and Jayavel Sounder Pardian, *Complete Business Statistics*, Tata McGraw Hill, New Delhi.
3. Vohra, N.D., *Business Statistics*, McGraw Hill Education (India) Private Limited.
4. Gupta, S.P., *Statistical Methods*, Sultan Chand & Sons.
5. Hooda, R.P., *Statistics for Business and Economics*, Vikas Publishing House, New Delhi.
6. Chandan, J.S., *Statistics for Business and Economics*, Vikas Publishing House, New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the meaning of statistics, data collection, classification, and graphical representation.
- CO2: Apply measures of central tendency, dispersion, and skewness to analyze and interpret statistical data.
- CO3: Explain the concepts of correlation and regression, calculate regression coefficients, and differentiate between linear and non-linear regression.
- CO4: Understand the meaning and methods of index numbers and apply time series analysis to identify and measure its components.

Commerce
Corporate Accounting
Discipline Specific Course (DSC-B3), Semester-III

Course Code: C24BCM302T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with knowledge of corporate accounting practices, including valuation, share transactions, reconstruction, and amalgamation as per accounting standards.

Unit-I

Issue of shares, Bonus shares, Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Issue and Redemption of preference shares, Book building: Concept & Process, Issue and Redemption of Debentures, Forfeiture and Re-issue of Forfeited Shares. Final Accounts of Companies.

Unit-II

Valuation of Goodwill and Valuation of Shares: Concepts and Methods of Valuation, Concept and accounting treatment of banking companies and insurance companies.

Unit-III

Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, Relevant Provisions of Accounting Standard 21. Liquidation of companies: Concept, types, process and accounting treatment

Unit-IV

Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). Internal Reconstruction: Concept and Accounting Treatment.

Suggested Readings (Latest Editions):

1. Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the processes involved in the issue, forfeiture, re-issue, and redemption of shares and debentures, including the preparation of final accounts of companies.
- CO2: Explain the concepts and methods for the valuation of goodwill and shares, and apply accounting treatments for banking and insurance companies.
- CO3: Prepare consolidated financial statements for holding companies as per Accounting Standard 21 and understand the accounting procedures for the liquidation of companies.
- CO4: Apply the accounting procedures for amalgamation as per Accounting Standard 14 and understand the concept and treatment of internal reconstruction.

Commerce
Business Laws
Discipline Specific Course (DSC-C3), Semester-III

Course Code: C24BCM303T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Examination: 70

Internal Assessment: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide understanding of contract law, sale of goods, negotiable instruments, and the Information Technology Act, including their essentials, performance, and legal implications.

Unit – I

Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance; consideration; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract. Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency.

Unit – II

Sale of Goods Act– Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract.

Unit – III

Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments

Unit-IV

Information Technology Act- Meaning and scope of Information Technology; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.

Suggested Readings (Latest Editions):

1. Balachandaran, *Business Law*, TMH, Delhi.
2. Kapoor, N.D., *Business Law*, Sultan Chand & Sons.
3. Kuchhal, M.C., *Mercantile Law*, Vikas Publishing Pvt. Ltd.
4. Maheshwari, S.N. & Maheshwari, *Business Regulatory Framework*, Himalaya Publishing House.
5. Aggarwal, S.K., *Business Law*, Galgotia Publishing Co., New Delhi.
6. Nabhi's *Business Laws: One Should Know*, A Nabhi Publication, New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the essentials of a valid contract and the legal provisions related to indemnity, guarantee, bailment, pledge, and agency.
- CO2: Explain the Sale of Goods Act, including contract formation, and rights of an unpaid seller.
- CO3: Identify the types, and legal aspects of negotiable instruments under the Negotiable Instruments Act.
- CO4: Understand the key provisions of the Information Technology Act related to digital signatures, electronic governance, and legal regulations.

Commerce
Fundamentals of Startups and Entrepreneurship Development
Minor Course (MIC-3), Semester-III

Course Code: C24MIC303T

Credit: 3

45 Hrs (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Examination: 50

Internal Assessment: 20

Total Marks: 70

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To equip students with a comprehensive understanding of the fundamentals of startups and entrepreneurship development, fostering the knowledge, skills, and mindset required to identify opportunities, develop viable business models, and navigate the challenges of building and scaling successful ventures in a dynamic global economy.

Unit – I

Understanding Entrepreneurship: Definition and meaning of Entrepreneur and Entrepreneurship, Characteristics of successful entrepreneurs, Types of entrepreneurship (Green, Women, Rural, Retail and Social Entrepreneurship). Introduction to Startups: What is a startup? Difference between startups and traditional businesses. Start-up Incubation and types of Incubators. Role of Entrepreneurship in Economic Development- Job creation, Contribution to GDP and societal impact, Challenges and Risks before entrepreneurs in modern era.

Unit – II

Idea Generation and Validation: Sources of business ideas, Techniques of Generating Business Ideas, Problem Solving Approach, SWOT Analysis. Process of validating the business ideas. Business Model: Key components: Value Proposition, customer segments, revenue streams, etc., Case studies of successful business models. Legal Aspects: Requirements for successful patents grants, process of obtaining a patent, Process Registration of trademarks & copyrights. Emerging Technology in Startups: Role of technology in modern startups -(AI, blockchain, etc. Case studies of tech-driven startups).

Unit – III

Startup Funding: Types of funding: Bootstrapping, angel investors, venture capital, crowd funding, funding from incubators and accelerators, Govt. Support & Scheme for Startups. The Innovation Process: from idea to execution. Marketing Strategies: Digital marketing strategies for startups, Customer acquisition and retention. Ethical considerations in entrepreneurship and Social responsibility. Challenges of a startup.

Commerce

Fundamentals of Startups and Entrepreneurship Development (Project)

Minor Course (MIC-3), Semester-III

Course Code: C24MIC303P

External Examination: 20

Credit: 1

Internal Assessment: 10

30 Hrs (2 Hrs/Week)

Total Marks: 30

Exam Time: 3 Hrs

Note: The faculty will focus on presentations related to various types of startups to provide students with greater exposure. The project report should be between 10 to 15 pages in length and Students are required to prepare Project Report as per the given format.

Evaluation Criteria:

- Internal: 10 Marks: Project Report File as per Format given.
- External: 20 Marks

Content Quality and Research Depth - 4 Marks Presentation and Formatting - 4Marks

Clarity and Organization - 4 Marks

Creativity and Feasibility of the Startup Idea - 4 Marks Viva-Voce - 4Marks

Project Report Preparation Format

1. Cover Page

- Title of the Project
- Student's Name
- Roll Number
- Course Name
- College Name
- Submission Date

2. Acknowledgment

A brief section expressing gratitude to mentors, faculty, or any sources of guidance.

3. Table of Contents

List of sections with page numbers.

4. Introduction

- Overview of the project topic.
- Importance of entrepreneurship in the current scenario.
- Objectives of the project.

5. Business Idea and Opportunity Analysis

- Description of the startup idea.
- Identification of the problem it solves.
- Market research and target audience analysis.
- SWOT analysis (Strengths, Weaknesses, Opportunities, Threats).

6. Business Model and Strategy

- Revenue model (how the business will make money).
- Key resources, activities, and partnerships.
- Competitive advantage and differentiation.
- Pricing and promotion strategy.

7. Financial Planning (4 Marks)

- Estimated startup cost.
- Funding sources (bootstrapping, venture capital, angel investors, crowd funding, etc.).
- Projected revenue and profit estimation.
- Break-even analysis.

8. Operational and Legal Aspects

- Business registration process.
- Compliance with government regulations.
- Risk management and contingency planning.
- Logistics and supply chain strategy (if applicable).

9. Challenges and Future Scope

- Potential risks and mitigation strategies.
- Scope for growth and expansion.
- Innovations or improvements for sustainability.

10. Conclusion and Learning Outcomes

- Summary of key findings.
- Personal insights gained from the project.
- Practical implications of the study.

11. References

List of books, articles, websites, and other sources used.

Suggested Readings (Latest Editions):

1. Desai, V., Entrepreneurship: A Practice-Oriented Approach, Himalaya Publishing House.
2. Hisrich, R.D., Peters, M.P. & Shepherd, D.A., Entrepreneurship, McGraw-Hill Education.
3. Bansal, S., & Singla, S., Entrepreneurship Development: A Textbook, Ane Books Pvt. Ltd.
4. Kaushal, A., Small and Medium Enterprises in India, S. Chand & Company Ltd.
5. Sharma, P., Financing and Institutional Support for Entrepreneurs, Vikas Publishing House

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand core concepts of entrepreneurship, startup ecosystems, and their economic impact.

CO2: Generate, validate, and refine business ideas using tools like the Business Model Canvas and Lean Startup Methodology.

CO3: Analyze operational, financial, and strategic aspects of building and scaling startups.

CO4: Evaluate the entrepreneurial ecosystem, including technology, social entrepreneurship, and emerging trends.

**Course Title: Foundations of Emotional Intelligence and Strategic Thinking
Multidisciplinary-(MDC-3): Semester-III**

Course Code: C24MDC303T

45 Hrs (3 Hrs /week)

External Marks: 50

Credits: 3

Internal Marks: 25

Exam Time: 2.5 Hrs

Total Marks: 75

Note: The examiner is required to set **seven** questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, **six** more questions (each questions may be of 2-3 parts) will be set consisting of 2 questions from each unit. The student is required to attempt **four** questions in all selecting one question from each unit in addition to compulsory Question No. 1. All question will carry equal marks.

Objectives: This course introduces students to the basics of emotional intelligence and systems-based thinking. It builds foundational skills in self-awareness, empathy, critical analysis, and strategic thinking, enabling students to approach complex problems with clarity and collaboration.

Unit-I

15 Hrs

Emotional Intelligence for Personal and Professional Growth: What is Emotional Intelligence? The five pillars of EI: Self-awareness, Self-regulation, Motivation, Empathy, Social skills; Emotional self-awareness: Understanding thoughts, feelings, and triggers; Empathy and communication: Listening, observing, and understanding others; Managing emotions in personal and team settings; Introduction to reflective practices (Journaling, EI self-check).

Activities: Role plays, self-assessment quizzes, emotion journaling, group sharing

Unit-II

15 Hrs

Strategic Thinking and Introduction to Systems Thinking: What is Strategic Thinking? Characteristics of strategic thinkers; Real-world complex problems: Why simple solutions fail; Basics of systems thinking: Seeing the whole, not just the parts; Thinking in loops: Cause-effect and feedback. **Introduction to the DSRP model (without technical depth):** D: Distinctions (what something is and is not), S: Systems (part-whole thinking), R: Relationships (interconnections), P: Perspectives (points of view). Applying EI + Strategic Thinking to team and societal challenges.

Activities: Simple systems mapping (e.g., school bus delay, exam stress), discussion games, real-life problem simulation.

Unit-III

15 Hrs

Applied EI and Strategic Thinking for Real-Life Problem Solving: Framing personal and social challenges using EI and systems lens; Team projects: Identifying and presenting a challenge with root -cause analysis; Designing possible interventions or strategies using EI and systems mindset; Communicating your solution: Empathy + clarity+ structure; Final presentation: Problem-Emotion-People-Solution storyline

Activities: Team presentation, feedback loops, video reflections, poster preparation

Books Suggested

1. Goleman, D. (*Latest edition only*), *Emotional intelligence: Why it can matter more than IQ*. Bantam Books.
2. Cabrera, D., & Cabrera, L. (*Latest edition only*), *Systems thinking made simple: New hope for solving wicked problems*. Cabrera Research Lab.
3. Harvard Business Review. (*Latest edition only*), *HBR's 10 must reads on strategic thinking*. Harvard Business Review Press.

Commerce
Investment Planning Skills
Skill Enhancement Course (SEC-3) Semester-III

Course Code: C24SEC302T

Credit: 3

45 Hrs (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 25

Total Marks: 75

Note: The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting **seven** questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of **2.5 marks** each. In addition, **six** more questions (consisting of 5 marks each) will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt **four** questions in all selecting one question from each unit including the compulsory Question No. 1. The maximum time allotted for the external examination is **2.5 hours**.

Course Objective: To provide a comprehensive understanding of investment concepts, avenues, and financial markets, and to develop foundational knowledge of risk-return analysis and basic tools of fundamental analysis for informed investment decisions.

Unit – I

Investments: Nature, Scope, Objectives, Importance, Process of Investment, Investment Avenues: Post Office Small Savings Schemes, Sukanya Samridhi Yojana, Sovereign Gold Bonds.

Unit – II

Financial Markets: Meaning and Functions, Money Market, Features of Money Market, Types of Money Market Instruments: Treasury Bills, Capital Market: Features, Functions. Types of Instruments in Capital Market: Equity Shares and their types, Preference Shares and their types Debentures and their types, Mutual Funds.

Unit – III

Concept of Risk and Return: Systematic and Unsystematic Risk, Tradeoff between Risk and Return. Fundamental Analysis: Economy, Industry and Company Analysis (Only Introductory).

Note:

For internal assessment (10 marks), students should preferably be allotted a project report. The project report should be 10–15 pages in length.

Instructions for Preparing Projects-

- Students are required to undertake a project involving the selection of ten stocks, for which they must conduct a fundamental analysis of each stock.
- Based on their analysis, they are expected to prepare a comprehensive report assessing the investment potential of the selected stocks and identifying which stock is most suitable for investment.

Suggested Readings (Latest Editions):

1. Donald, E., Fischer, Ronald, Jordan J., & Pradhan, A.K., *Security Analysis and Portfolio Management*, Pearson Education, India.
2. Sharpe, William F., *Investment*, Prentice Hall of India, New Delhi.
3. Kevin, S., *Security Analysis and Portfolio Management*, PHI Learning.
4. Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
5. Bajaj, Sushil, *Security Analysis and Portfolio Management with Excel*, V.K. Global Publications Pvt. Ltd.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the nature, scope, objectives, and importance of investments along with various investment avenues.
- CO2: Explain the structure, functions, and instruments of financial markets, including money and capital markets.
- CO3: Analyze different types of financial instruments such as equity shares, preference shares, debentures, and mutual funds.
- CO4: Understand the concept of risk and return, differentiate between systematic and unsystematic risks, and interpret the basics of fundamental analysis.

English

English Language and Communication Skills: Level 2 (Semester III & IV)

Ability Enhancement Course (AEC)

Course Code: C24AEC301T

30 Hrs. (2 Hrs. /week)

Credits: 2

Exam Time: 2 Hrs.

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The examiner will set 3 questions in all. Q.1 will be compulsory consisting of five short questions of 3 marks each (which can be further subdivided into 2-3 parts), covering the entire syllabus. Q.2 will have two parts of 5 marks each based on Unit-I. Q.2(a) will be based on Transcription of Words, and students will have to transcribe any five words, out of given seven. Q.2(b) will be an internal choice question of 5 marks based on Part -2 of Unit-I. Q.3 will have two parts of 5 marks each based on Unit II. Q.3(a) will be based on Punctuation & Capitalization, and students will have to attempt any five, out of given seven. Q.3(b) will be based on Tenses, and students will be asked to attempt any five, out of given seven.

Course Objectives:

1. To enable the students to pronounce the words properly
2. To refine the oratorical skills of students
3. To teach the students the proper use of Punctuation and Tenses

UNIT I

1. Sounds in English Language:
Phonetic Symbols
Transcription of Words (Monosyllabic and Disyllabic words)
2. Developing Fluency in Speaking Skills:
Speech Making: Expository Speech, Argumentative Speech
Dialogues, Role Plays, Group Discussion

UNIT II

1. Punctuation and Capitalization
2. Introduction to Tenses

Suggested Readings:

- Balasubramaniam, T. A Textbook of English Phonetics and Spoken English. Trinity.
- Carnegie, Dale. The Art of Public Speaking. Prabhat Prakashan Pvt. Ltd.
- Fraleigh, Douglas M. and Joseph S. Tuman. Speak Up: An Illustrated Guide to Public Speaking. MacMillan.
- Murphy, Raymond. English Grammar in Use. OUP.
- Sethi, J. and P.V. Dhamija. A Course in Phonetics and Spoken English. Prentice Hall of India.

Course Outcomes:

After the successful completion of the course, the student will be able to: CO1 Pronounce the words properly.

CO2 Improve the skill of oratory.

CO3 Learn the proper use of Punctuation and Tenses.

CO4 Learn various components of speaking skills and their use in communication.

Semester IV

Commerce
Business Environment
Discipline Specific Course (DSC-A4), Semester-IV

Course Code: C24BCM401T

External Marks: 70

Credit: 4

Internal Marks: 30

60 Hrs (4 Hrs/Week)

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To provide students with a foundational understanding of the business environment, globalized business environment, economic systems, and corporate social responsibility (CSR) activities.

Unit – I

Business Environment – Meaning, Nature and Significance, A brief overview of business environments and their impact on business and strategic decisions – political environment, socio cultural environment, legal environment, economic environment, political environment, global environment.

Unit – II

Globalized Business Environment; Meaning and rationale for Globalization; Composition and Direction of Foreign Direct Investments; WTO and the trading blocks; Opportunities and challenges for MNCs in India; Indian Foreign Trade and its Impact on Balance of Payment.

Unit – III

Concepts of Economic systems; Economic Reforms; Recent Monetary and Fiscal Policy and their impact on Business Environment; Privatization in India; Public sector enterprises; Micro, Small and Medium Enterprises-growth, significance, problems and remedial.

Unit-IV

Social Responsibilities of Business; Social Responsibility Models; The Evolving Idea of Social Responsibility in Indian Scenario; Social Audit – Nature, Evolution and Benefits; Ethics and Business Environment, Corporate Governance - factors influencing corporate governance. Regulatory framework, Consumer Protection Act, 1986.

Note: For the purpose of internal assessment (15 marks), students should preferably be allotted a case study-based project report. The project report should be 10–15 pages in length.

Instructions for Preparing Projects-

The student will analyze and prepare a case study-based project report on any business organization/company. While preparing this report, the student should follow the process outlined below:

- i. **Selection of Business Organization:** Choose any one business organization from sectors like Electronics, IT, Agro, Retail, Fashion, Pharmaceutical, or the Service Sector.
- ii. **Introduction of the Organization:** Provide an overview of the selected business, including its background, industry, and key operations.
- iii. **Scope and Objectives of the Study:** Define the purpose and objectives of the case study.

- iv. **Identifying Relevant Environmental Factors:** Categorize and analyze internal and external factors that impact the organization.
- v. **Data Collection:** Gather information from industry visits or publicly available sources such as industry reports, news articles, government data, market research studies, and competitor websites.
- vi. **Data Analysis:** Use any one of the following environmental scanning techniques:
 - a. **PESTLE Analysis**
 - b. **SWOT Analysis**
 - c. **ETOP Analysis**
- vii. **Interpretation of Findings:** Present the analysis using visuals like charts, graphs, and tables.
- viii. **Recommendations:** Provide strategic recommendations based on the analysis.

Suggested Readings (Latest Editions):

1. Sundaram, J. & Black, J.S., *The International Business Environment: Global and Local Marketplaces in a Changing World*, Pearson Education.
2. Cherunilam, F., *Business Environment: Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K., *Essentials of Business Environment*, Himalaya Publishing House.
4. Adhikary, M., *Economic Environment of Business*, Sultan Chand & Sons.
5. Gupta, C.B., *Business Environment: Text and Cases*, Sultan Chand & Sons.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the business environment and its impact on strategic decisions.
- CO2: Analyze globalization, FDI, WTO, and their effects on Indian foreign trade and the balance of payments.
- CO3: Evaluate economic systems, policy reforms, privatization, and the role of public and MSME sectors.
- CO4: Examine social responsibility, social audits, corporate governance, and business ethics.

Commerce
Cost Accounting
Discipline Specific Course (DSC-B4), Semester-IV

Course Code: C24BCM402T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing and process costing.

Unit-I

Cost Accounting: Meaning, objectives and functions, Distinction between cost accounting and financial accounting, Cost concepts and classification, Installation of a costing system. Preparation of cost sheet.

Unit-II

Elements of Cost: Material: Material control, Pricing of material issues, treatment of material losses; Labour: Accounting and control of labour cost, treatment of over time, idle time and fringe benefits, Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage; Overheads: Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads

Unit-III

Job and batch costing, contract costing, Process costing and Service costing (only transport)

Unit-IV

Marginal Costing and Standard Costing, Cost-Volume-Profit (CVP) Analysis, Break-Even Analysis and Profit Planning, Variance Analysis (material, labor and overhead) and Performance Evaluation, Cost Data for Pricing and Financial Decisions, Budgetary Control and Business Planning

Suggested Readings (Latest Editions):

1. Horngren, C.T., Datar, S.M., & Rajan, M.V., *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Kohler, E.L., *Cost Accounting Theory and Practice*, Prentice Hall.
3. Nash, M.A., *Cost Accounting: A Comprehensive Guide*, McGraw-Hill Education.
4. Sharma, S.K. & Gupta, S.K., *Cost Accounting: Principles and Practice*, Kalyani Publishers.
5. Saxena, R.K. & Vashist, C.D., *Cost Accounting: Theory and Practice*, Sultan Chand & Sons.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the meaning, objectives, and functions of cost accounting and prepare a cost sheet.
- CO2: Analyze the elements of cost, including material, labor, and overheads, and apply methods for cost control and allocation.
- CO3: Apply various costing methods such as job costing, batch costing, contract costing, process costing, and service costing.
- CO4: Utilize marginal and standard costing techniques for cost-volume-profit analysis, variance analysis, pricing decisions, and budgetary control.

Commerce
Company Laws
Discipline Specific Course (DSC-C4), Semester-IV

Course Code: C24BCM403T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide students with an understanding of companies, meetings, directors appointments, inspections and investigations.

Unit – I

Meaning and nature of company, kinds of companies, formation and incorporation of company, Memorandum of Association; Articles of Association, Doctrine of indoor management.

Unit – II

Meaning and definition of prospectus; misstatement in a prospectus and their consequences. Membership of a company, Meaning, need and requisitions of valid meeting; voting, proxy and resolutions; kinds of general body meetings.

Unit – III

Meaning, qualification, appointment and removal of directors; duties and liabilities of directors; remuneration of directors; distinction between managing director and manager; distinction between managing director and whole time director; meetings of board of directors. Inspection and investigation.

Unit-IV

Compromise, arrangements and amalgamations: Prevention of oppression and mismanagement. Meaning and modes of winding up of a company; power and duties of a liquidator in winding up.

Suggested Readings (Latest Editions):

1. Ramaiya, A., *Guide to the Companies Act*, LexisNexis.
2. Kochhar, P.K., *Company Law: A Practical Approach*, Cengage Learning India.
3. Shukla, M.C., *Company Law*, S. Chand & Co.
4. Bagriai, A.K., *Company Law*, Vikas Publishing House.
5. Sundaram, N. & Subramanian, M., *Company Law and Practice*, Bharat Law House.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the meaning, nature, and types of companies, along with the process of formation, incorporation, and key legal documents.
- CO2: Explain the concept of a prospectus, consequences of misstatements, and the legal framework for company meetings, voting, and resolutions.
- CO3: Analyze the qualifications, appointment, duties, and liabilities of directors, and understand the distinctions between various director roles.
- CO4: Understand the legal procedures for compromise, amalgamations, prevention of mismanagement, and the winding-up process, including the role of a liquidator.

Commerce
Goods & Services Tax
Vocational Course (VOC-4), Semester-IV

Course Code: C24VOC403T

Credit: 2

30 Hrs (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive knowledge of GST, including its framework, registration, compliance procedures, tax computation, and legal provisions for effective tax management

Unit-I

Constitutional framework of Indirect Taxes before GST - Taxation Powers of Union & State Governments; Major defects in the pre-GST indirect tax structure; Meaning and key features of GST; Concept of taxable person and GST registration – procedure and documents required; Structure of GST - CGST, SGST, UTGST & IGST; Role and functions of the GST Council.

Unit-II

Levy and collection of GST; Time and place of supply of goods and services, Value of taxable supply; Computation and transfer of input tax credit; Tax invoice, credit and debit notes; Filing of various returns under GST; Special provisions - Taxability of E-Commerce; Payment of tax including TDS; Interest on delayed payment; Offences, penalties and appeals under GST.

Commerce
Goods & Services Tax (Lab)
Vocational Course (VOC-4), Semester-IV

Course Code: C24VOC403P

Credit: 2

30 Hrs (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Objective: The practical exam will assess students on their ability to apply theoretical GST concepts in real-world scenarios.

Assessment Criteria:

No. of Students Per Group: 20

Internal: 15 Marks-Practical File Preparations as per Following Format.

External: 35 Marks as per following criteria:

Component	Marks	Details
GST Registration Process	8 Marks	Filling out the GST registration form with required documents.
Computation of GST Liability	8 Marks	Calculating CGST, SGST, and IGST based on given transactions.
GST Return Filing Simulation	9 Marks	Simulating GSTR-1 filing based on a given dataset.
Viva –Voce	10 Marks	Questions based on Syllabi.

Suggested Readings (Latest Editions):

1. Gupta, R., *GST: Law & Practice*, Lexis Nexis.
2. Datey, V.S., *GST Ready Reckoner*, Taxmann.
3. Singhanian, V.K., *Direct and Indirect Taxes including GST*, Taxmann.
4. Bangar, Yogendra & Bangar, Vandana, *Comprehensive Guide to Indirect Tax Laws*, Aadhya Prakashan.
5. Garg, Kamal, *GST Laws Manual: Acts, Rules and Forms*, Bharat Law House.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understanding the concept, structure, and significance of GST.

CO2: Eligibility, procedure, and documents required for GST registration.

CO3: Mechanism of tax levy, collection, and reverse charge provisions.

CO4: Procedures for tax payment, TDS, interest on delayed payment, offences, and penalties

हिंदी निबंध लेखन-3 (तृतीय सेमेस्टर)
Ability Enhancement Course (AEC-3)
क्षमता संवर्धन पाठ्यक्रम

Course Code: C24AEC302T

30 Hrs. (2 Hrs./Week)

Credit: 2

Exam Time: 2 Hrs.

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The maximum time duration for attempting the paper will be of 2 hours. The examiner is required to set five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to that four more questions will be set, two questions from each unit. The students shall be required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions shall carry equal marks.

पाठ्यक्रम का उद्देश्य (Course Objective):

- हिंदी लेखन की ओर छात्रों को प्रवृत्त करना
- विचार सृजन एवं लेखन के प्रति रुचि जागृत करना

विषय वस्तु :

इकाई- 1

साहित्यिक और सामान्य लेखन

1. राष्ट्रभाषा हिंदी : समस्याएं और समाधान
2. हिंदी काव्य में राष्ट्रीय भावना
3. लोकनायक युग दृष्टा तुलसीदास
4. भक्तिकाल : स्वर्ण युग
5. पर्यावरण संरक्षण में गुरु जंभेश्वर जी महाराज का योगदान
6. हमारा प्यारा भारतवर्ष
7. जीवन में पुस्तकों का महत्व
8. साहित्य समाज का दर्पण

इकाई- 2

सूक्ति पूरक निबंध

1. मजहब नहीं सिखाता आपस में बैर रखना
2. परहित सरिस धरम नहिं भाई
3. जियो और जीने दो
4. निज भाषा उन्नति आहे सब उन्नति को मूल
5. दैव दैव आलसी पुकारा
6. मनुष्य है वही जो मनुष्य के लिए मरे
7. जहां चाह वहां राह
8. अहिंसा परमोधर्म:

सहायक पुस्तकें:

- श्रेष्ठ निबंध - शशि शर्मा 'प्रभा'
- अनमोल मोती निबंध - पृथ्वीनाथ पाण्डेय
- निबंध दृष्टि - डॉ. विकास दिव्यकीर्ति
- देववाणी - वैभव (हिंदी निबंधों का संग्रह) - पद्मश्री डॉ. कपिल देव द्विवेदी
- हिंदी निबंध - प्रभाकर मांचवे

Course Outcomes: पाठ्यक्रम परिणाम- इस पाठ्यक्रम के अंत में स्नातक के विद्यार्थी इसके योग्य होंगे।

CO1 Recall- सूक्तिपूरक निबंधों के मर्म को स्मरण रखेंगे। (L1)

CO2 Understand- साहित्यिक निबंधों को समझ पाएंगे। (L2)

CO3 Apply- निबंधों के सार को समझते हुए उनके अर्थ का वक्तव्य में प्रयोग कर पाएंगे। (L3)

CO4 Analyze- निबंधों की दृष्टि को विश्लेषित कर पाएंगे। (L4)

CO5 Evaluate- हिंदी साहित्यिक एवं सामान्य निबंधों के स्वरूप को मूल्यांकित कर पाएंगे। (L5)

Commerce
Fundamentals of Interview Etiquettes
Value Added Courses (VAC-4), Semester-IV

Course Code: C24VAC314T(ii)

Credit: 2

30 Hrs (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: The course aims to provide students with an understanding of sustainable business practices and how they can be integrated into various aspects of business operations. It will focus on environmental responsibility, the benefits of green practices, and the implementation of sustainable strategies to enhance business performance and contribute to environmental conservation.

Unit-I

Fundamentals of Interview Etiquette – Meaning, definition, purpose, importance, and types of interviews; Structure and stages of an interview; Common interview mistakes and how to avoid them; Dress code and personal grooming for interviews; Body language – do's and don'ts; Impact of body language – posture, eye contact, and hand gestures; Creating a positive first impression; How to handle rejections; Interview preparation strategies – before, during, and after the interview; Frequently asked questions in interviews; Communication in interviews – verbal and non-verbal communication skills; Active listening and articulation techniques; Clarity, tone, and professional vocabulary; Understanding job roles and employer expectations; Researching the company and industry trends; Application letter and resume writing – meaning, purpose and importance of application letter; Components of letter, resume and cover letter preparation; Definition of resume, difference between Curriculum Vitae (CV) and resume; Types of resumes – occupational, chronological, functional, combination, and online resumes; Layout of resume; Steps in writing a resume.

Unit-II

Interview Handling and Professional Conduct – Techniques to answer common and behavioral questions; STAR approach for structuring responses; Tackling tricky and unexpected questions; Essentials of online interviews – setup, lighting, and background; Digital communication best practices; Managing technical issues and maintaining professionalism in virtual interviews; Post-interview etiquette – thank-you emails and follow-up communication; Evaluating job offers and negotiation techniques; Accepting or declining a job offer professionally; Managing stress and building confidence – strategies to overcome interview anxiety; Mock interviews and role-playing exercises; Self-assessment and continuous improvement.

Suggested Readings (Latest Editions):

1. James Innes; The CV Book: Your definitive guide to writing the perfect CV, Bookbarn International, Wells Rd, Bristol, UK.
2. How to Write Better Resumes and Cover Letters, Barron's Educational Series, Hauppauge, New York.
3. Gopalaswamy Ramesh, The ACE of Soft Skills: Attitude, Communication and Etiquette for Success. Pearson Education India, Noida, U.P.
4. James Innes, The Interview Book, Pearson Education Limited, U.K.
5. Sen, Leena. Communication Skills. New Delhi: Prentice-Hall of India Limited.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Students will understand different types of Interview.

CO2: To know the skills required for an interview.

CO3: Be able to plan and prepare for an interview. CO4: Be able to write an application and resume.

CO5: Know what questions are asked and how to record the answers.

Semester V

Commerce
Fundamentals of Stock Market
Discipline Specific Course (DSC-A5), Semester-V

Course Code: C24BCM501T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students thorough understanding of security markets, their functioning, regulatory frameworks, trading mechanisms, and methods of raising funds domestically and internationally.

Unit-I

Security Markets: Primary and secondary market; Primary market – its role and functions; Methods of selling securities in primary market; New financial instruments; SEBI guidelines for public issues; Stock exchanges; Listing of securities in stock exchanges; Trading mechanism – screen based trading; Internet based trading

Unit-II

National Stock Exchange and Bombay Stock Exchange –role, organization and management; Listing procedure, Nature of transactions – cash and forward; Settlement of trades. Share Price Indices: Need and importance.

Unit-III

Depository: Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation) 2018; Securities and Exchange Board of India (Custodian) (Amendment) Regulations, 2019; NSDL and CDSL.

Unit-IV

Overview: Derivatives (Futures and Options), Commodity and Currency market. Raising funds from International Markets: FIIs, Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

Suggested Readings (Latest Editions):

1. Dalton, John M., *How the Stock Market Works*, Prentice Hall, New Delhi.
2. Gupta, L.C., *Stock Exchange Trading in India*, Society for Capital Market Research and Development, Delhi.
3. Raghunathan, V., *Stock Exchanges and Investments*, Tata McGraw Hill, New Delhi.
4. Chandra, P., *Investment Analysis and Portfolio Management*, Tata McGraw-Hill Education.
5. Avadhani, A., *Investment and Securities Market in India*, Himalaya Publishing House.
6. Padhan, P., & Mohanty, B., *International Finance and Capital Markets*, Oxford University Press.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the structure and functioning of primary and secondary markets, including SEBI guidelines, trading mechanisms, and the process of listing securities.
- CO2: Analyze the roles of the National Stock Exchange (NSE) and Bombay Stock Exchange (BSE), understand the settlement process, and interpret share price indices.
- CO3: Explain the role of depositories, key regulations like The Depositories Act, 1996, and SEBI guidelines, and understand the functioning of NSDL and CDSL.
- CO4: Evaluate derivatives, commodity, and currency markets, and understand methods of raising funds from international markets, including FIIs, ADRs, GDRs, and SEBI guidelines.

Commerce
Management Accounting
Discipline Specific Course (DSC-B5), Semester-V

Course Code: C24BCM502T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing and process costing.

Unit-I

Management Accounting: Meaning, Scope, Importance and Techniques. Distinction between Financial Accounting, Cost Accounting and Management Accounting. Role of Management Accountant in Decision-Making

Unit-II

Meaning, Importance, and Types of Financial Statements, Techniques of Financial Statement Analysis: Comparative Statements, Common Size Statements, and Trend Analysis. Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios (Liquidity, Solvency, Profitability, and Activity Ratios). Cash Flow and Fund Flow Analysis.

Unit-III

Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control. Objectives and Advantages of Budgetary Control, Types of Budgets and their Preparation. Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting.

Unit-IV

Marginal Costing: Meaning, Nature, Uses and Limitations, Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices (Make or Buy, Shut Down, Pricing, and Capital Investment Decisions).

Suggested Readings (Latest Editions):

1. Horngren, C.T., Sundem, G.L., & Stratton, W.O., *Introduction to Management Accounting*, Pearson Education.
2. Drury, C., *Management and Cost Accounting*, Cengage Learning.
3. Garrison, R.H., Noreen, E.W., & Brewer, P.C., *Managerial Accounting*, McGraw-Hill Education.
4. Weygandt, J.J., Kimmel, P.D., & Kieso, D.E., *Financial Accounting: Tools for Business Decision Making*, Wiley.
5. Pandey, I.M., *Management Accounting*, Vikas Publishing House.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the scope, importance, and techniques of management accounting.

CO2: Analyze financial statements using comparative analysis, ratio analysis, and cash/fund flow techniques.

CO3: Apply budgeting techniques for effective planning and control, including performance and zero-base budgeting.

CO4: Use marginal costing tools for decision-making in pricing, production, and investment.

Commerce
Income Tax Law & Practice
Discipline Specific Course (DSC-C5), Semester-V

Course Code: C24BCM503T

Credit: 4

60 Hrs (4 Hrs/Week)

External Marks: 70

Internal Marks: 30

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To understand income tax concepts, residential status, tax management, income computation under various heads, and provisions for deductions, exemptions, and loss adjustments.

Unit – I

Basic concepts of Income Tax: Assessee, Person, Income, Previous year, Assessment year, Gross total income, Total income, Agricultural income

Unit – II

Residential Status & Tax Incidence; Income from Salaries; Income from Salaries (Retirement); Income from House Property

Unit – III

Profit and Gains of Business or Profession; Capital Gains; Income from Other Sources; Clubbing of Income; Set-off & Carry forward of losses.

Unit-IV

Exemptions & Deductions from Income; Tax Planning for Individuals: Tax Management, Tax Avoidance, Tax Evasion & Tax Planning under various heads.

Suggested Readings (Latest Editions):

1. Singh, S.K., *Income Tax Law and Practice*, Sultan Chand & Sons.
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers.
3. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House.
4. Shukla, A. & Gupta, A., *Income Tax. A Detailed Study*, Taxmann.
5. Dinesh, A., *Direct Tax Laws*, Taxmann.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the basic concepts of Income Tax and key terminologies.

CO2: Analyze residential status, scope of total income, and tax planning methods.

CO3: Compute taxable income under various heads of income.

CO4: Apply clubbing provisions, set-off and carry forward of losses, and deductions.

Commerce
Computerized Accounting System
Vocational Course (VOC-5), Semester-V

Course Code: C24VOC503T

Credit: 2

30 Hrs (4 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive knowledge of GST, including its framework, registration, compliance procedures, tax computation, and legal provisions for effective tax management

Unit-I

Introduction to Tally Prime: Installation, Splitting Company Data, Backup and Restore, Accounting in Tally: Voucher Entry, Budgeting, Cost Centers, Balance Sheet, Profit and Loss Account, Inventory Management: Stock Items, Sales Orders, Purchase Orders, Delivery Notes, Rejection Out, Taxation and Financial Transactions: Computerized Tax Liability Calculation, Currency Management, Debit Notes, Credit Notes, Interest Calculation.

Unit-II

Payroll Management: Introduction to Payroll, Payroll Masters, Payroll Vouchers, Salary Accounting, Overtime Payment, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission.

Commerce
Computerized Accounting System (LAB)
Semester-V

Course Code: C24VOC503P

Credit: 2

30 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Instructions for Students: The candidates should be able to make journal entries, ledger, trial balance and balance sheet and record, other business operations on computerized accounting software, such as Tally Prime. Read the instructions carefully before starting the exam.

1. Ensure that Tally Prime is installed and functioning properly on your system.
2. Use the sample company data provided for the exam.
3. Save your work periodically to avoid data loss .
4. Follow the step-by-step instructions for each task.
5. Marks will be deducted for incomplete or incorrect steps.
6. Raise your hand if you face any technical issues during the exam.

Exam Structure: The exam is divided into three sections:

1. **Introduction and Configuration (10 Marks)**
2. **Accounting (10 Marks)**
3. **Inventory and Payroll (15 Marks) Marking Scheme:**

Section	Tasks	Marks
Introduction and Configuration	Installation, Licensing, Security, Backup, etc.	10
Accounting	Vouchers, Budget, Reports, Interest, etc.	10
Inventory and Payroll	Stock, Orders, Payroll, Tax, etc.	15
Total		35

Suggested Readings (Latest Editions):

1. Barry C. Bush, *Accounting Information Systems*, Cengage Learning.
2. W. Steve Albrecht, James D. Stice & Earl K. Stice, *Financial Accounting*, Cengage Learning.
3. Tally Solutions, *Official Guide to Tally Prime*, Tally Education Pvt. Ltd.
4. A.K. Nadhani & K.K. Nadhani, *Implementing Tally ERP 9*, BPB Publications.
5. Vikas Gupta, *Comdex Tally Prime with GST and E-Way Bill*, Dreamtech Press.

Course Outcomes

After the successful completion of the course, students will be able to:

- CO1: Understand the installation, configuration, and core functionalities of Tally Prime for business accounting.
- CO2: Record and manage financial transactions, including vouchers, budgeting, cost centers, and financial statements.
- CO3: Apply inventory and taxation management in Tally, including stock tracking, purchase/sales orders, and tax calculations.
- CO4: Process payroll management, including salary structures, deductions, PF, ESI, gratuity, and commission calculations.

Semester VI

Commerce
Income Tax Law & Administration
Discipline Specific Course (DSC-A6), Semester-VI

Course Code: C24BCM601T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To equip students with the knowledge of income tax computation, tax liabilities of various entities, procedural compliance, and the legal framework for tax assessment and recovery.

Unit – I

Computation of Total Income & Tax Liability of Individual, HUF, Partnership Firms; Association of Person or Body of Individuals; Rebates and Reliefs

Unit – II

Advance Payment of Tax, Procedural Compliance: Permanent Account Number, Tax Collection Account Number; Tax Deduction at Source & Tax Collection at Source; Recovery & Refund of Tax.

Unit – III

Income tax authorities and their powers; Filing of return of Income: Procedure of filing e-return and revised return; Assessment Procedure: types of return & assessment.

Unit-IV

Appeals & Revision: Appeals, Revisions, Search, Seizure, Penalty and Offences.

Note:

For internal assessment (10 marks), students should preferably be allotted a **Practical Filing Exercise**.

Practical Filing Exercise (10 Marks)

Task: Procedure of e-filing: ITR-1 & ITR-2 form based on provided data.

Steps:

- i. Fill in personal details (name, PAN, Aadhaar, etc.) (2 Marks)
- ii. Enter income details under the correct heads (salary, house property, capital gains, etc.). (4 Marks)
- iii. Claim applicable deductions (e.g., Section 80C, 80D, etc.). (2 Marks)
- iv. Verify and submit the return (simulated process). (2 Marks)

Suggested Readings (Latest Editions):

1. Singh, S.K., *Income Tax Law and Practice*, Sultan Chand & Sons.
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers.
3. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House.
4. Shukla, A. & Gupta, A., *Income Tax: A Detailed Study*, Taxmann.
5. Dinesh, A., *Direct Tax Laws*, Taxmann.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Compute the total income and tax liability of individuals, HUFs, partnership firms/LLPs. and apply provisions of AMT.
- CO2: Understand procedural tax compliance, including PAN, TAN, TDS, TCS.
- CO3: Understand advance tax, and the process of filing and revising e-returns.
- CO4: Evaluate the procedures for tax assessment, appeals, revisions, recovery, refunds, and address penalties and offences under tax laws.

Commerce
Human Resource Management
Discipline Specific Course (DSC-B6), Semester-VI

Course Code: C24BCM602T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide a comprehensive understanding of human resource management principles, focusing on planning, recruitment, training, performance appraisal, compensation, and employee welfare to enhance organizational effectiveness.

Unit-I

Human Resource Management: Meaning, Concept and Importance of HRM, Evolution of HRM, Functions, Role and responsibilities of HR Manager. Emerging Challenges of Human Resource Management.

Unit-II

Human resource planning: objectives and importance of HRP, Job Analysis: Process of Job analysis, Recruitment and Selection; Orientation and Socialization; Human resource retention strategies. HR Outsourcing: Opportunities in India.

Unit-III

Human Resource Training and Development: Training Process, Methods of Manpower Training, Difference between Training and Development. Potential and Performance Appraisal: Process, need, methods and importance. Career Planning and Development.

Unit-IV

Compensation Management for Human Resources: Concept of Wages and Salaries. Factors affecting development of a sound compensation system. Types of wage rate systems. Group incentive plans: meaning and categories. Employee Health, Safety and Welfare.

Suggested Readings (Latest Editions):

1. Dessler, G., *Human Resource Management*, Pearson Education.
2. Bohlander, G. & Snell, S., *Human Resource Management*, Cengage Learning.
3. Aswathappa, K., *Human Resource and Personnel Management*, Tata McGraw Hill.
4. Venkatesh, D.N. & Jyothi, P., *Human Resource Management*, Oxford University Press.

Course Outcomes (COs)

After successful completion of the course, the students will be able to:

- CO1: Understand the concept, functions, and evolving challenges of Human Resource Management (HRM).
- CO2: Apply human resource planning, job analysis, recruitment, selection, and retention strategies effectively.
- CO3: Implement training programs, performance appraisal systems, and career development processes.
- CO4: Analyze compensation systems, wage structures, group incentive plans, and employee welfare policies.

Commerce
Financial Management
Discipline Specific Course (DSC-C6), Semester-VI

Course Code: C24BCM603T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, Eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide students a understanding of financial management principles, focusing on investment decisions, working capital management, cost of capital, capital structure, and dividend policies to optimize organizational financial performance.

Unit – I

Financial Management: Goals, functions and decisions. Time preference for money, Organization of Finance Functions., Financial goal: profit maximization vs. wealth maximization, Agency problems: Managers vs. shareholder's goals. Time value of money.

Unit – II

Capital Budgeting decisions –Introduction, Nature and types of investment decisions, methods: Pay-back period method. Net present value method, Internal rate of return method, profitability index method, NPV vs. PI, Measures of operating and financial leverage

Unit – III

Management of working capital: Concept of working capital, Determinants of working capital. Cash Management, Receivables Management: credit policy nature and goals. Inventory Management: nature, need and objectives. Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital.

Unit-IV

Capital Structure Planning and Policy, Capital structure theories and its determinants, Dividend Policies Models: Relevance and Irrelevance Models. Issues in Dividend Policies.

Suggested Readings (Latest Editions):

1. Ross, S.A., Westerfield, R.W., & Jaffe, J., *Corporate Finance*, McGraw-Hill Education.
2. Brealy, R.A., Myers, S.C., & Allen, F., *Principles of Corporate Finance*, McGraw-Hill Education.
3. Pandey, I.M., *Financial Management*, Vikas Publishing House.
4. Prasanna Chandra, *Financial Management: Theory and Practice*, Tata McGraw-Hill Education.
5. Khan, M.Y. & Jain, P.K., *Financial Management: Text, Problems and Cases*, Tata McGraw-Hill Education.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the goals, functions, and decisions of financial management, including the concept of time value of money and agency problems.
- CO2: Apply capital budgeting techniques to evaluate investment decisions and analyze measures of operating and financial leverage.
- CO3: Manage working capital effectively by understanding cash, receivables, and inventory management, and calculate the cost of capital using different methods.
- CO4: Evaluate capital structure theories, formulate capital structure policies, and analyze various dividend models and their implications on corporate decision-making.

Commerce
Marketing Management

Minor Course (MIC-6), Semester-VI

Course Code: C24MIC603T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with understand of marketing fundamentals, consumer behavior, product and pricing decisions, marketing channels, and IMC; and to explore digital marketing, social media, and marketing research for effective business strategies.

Unit-I

15 Hrs

Introduction to Marketing: difference between marketing and selling; concepts of marketing and Emerging Trends in Marketing. marketing mix; marketing process; marketing environment, Market segmentation, targeting, and positioning. Marketing research and marketing information system.

Unit-II

15 Hrs

Consumer behavior: Importance of Consumer Behavior, Consumer Buying Behavior, Post -Purchase Behavior and Customer Satisfaction. Role of Marketing Research in Consumer Insights, Influence of Digital Media on Consumer Choices.

Unit-III

15 Hrs

Product decisions: New Product Development; product line decisions; Product Life Cycle; Branding decisions; packaging and labelling decisions. Innovation in Product and Brand Strategy. Pricing decisions.

Unit-IV

15 Hrs

Marketing channels: Retailing, wholesaling, e-commerce models, warehousing and physical distribution; Integrated Marketing Communication (IMC): advertising, sales promotion, and public relations. digital marketing and social media strategies.

Suggested Readings (Latest Editions):

1. Kotler, P., & Keller, K.L., Marketing Management, Pearson Education.
2. Cincotta, M.R., & Kotabe, M., Marketing Management, Wiley.
3. Perreault, W.D., & McCarthy, E.J., Basic Marketing: A Global-Managerial Approach, McGraw-Hill Education.
4. Lamb, C.W., Hair, J.F., & McDaniel, C., MKTG: Principles of Marketing, Cengage Learning.
5. Pride, W.M., & Ferrell, O.C., Marketing: An Introduction, Cengage Learning.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Define key marketing concepts, the marketing mix, and the marketing environment.

CO2: Use segmentation, targeting, and positioning strategies in marketing decisions.

CO3: Examine product, pricing, distribution, and promotional strategies.

CO4: Assess the impact of digital marketing and develop marketing strategies.

Commerce

Application of Artificial Intelligence (AI) in Business

Vocational Course (VOC-6), Semester-VI

Course Code: C24VOC603T

External Marks: 35

Credit: 2

Internal Marks: 15

30 Hrs (4 Hrs/Week)

Total Marks: 50

Exam Time: 2 Hrs

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive understanding of Artificial Intelligence, including its fundamentals, business applications, technological tools, ethical considerations, and strategic role in modern business decision-making.

Unit-I

Introduction to Artificial Intelligence – Definition, history, and scope of AI; Types of AI – Narrow AI, General AI, and Super AI; Differences between Artificial Intelligence, Machine Learning, and Deep Learning; Role of AI in modern business environments.

AI in Functional Areas of Business – Application of AI in various business domains including marketing (customer analytics, targeted advertising, recommendation engines), finance (credit scoring, fraud detection, AI in trading), human resources (AI in recruitment, employee analytics, HR chatbots), operations and supply chain (predictive maintenance, logistics optimization), and customer service (AI-driven helpdesks and virtual assistants).

Unit-II

Tools, Technologies, and Business Intelligence – Introduction to popular AI platforms such as IBM Watson, Google AI, and Microsoft Azure AI; Basics of Natural Language Processing (NLP), computer vision, and robotics; Application of AI in decision-making and predictive analytics; Role of AI in data visualization using tools like Tableau and Power BI.

Challenges, Ethics, and Future of AI in Business – Ethical concerns related to AI including bias, privacy, and surveillance; Legal implications and regulatory frameworks governing AI; Social impact of AI such as job displacement and inequality; The evolving future of AI in shaping business strategy and innovation.

Commerce
Application of Artificial Intelligence (AI) in Business (Lab),
Semester-VI

Course Code: C24VOC603P

Credit: 2

30 Hrs (4 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Practical Objectives:

- To give hands-on training in the use of AI tools for business.
- To simulate real-world business problem-solving using AI models and platforms.

Suggested Practical Exercises:

1. **AI Content Tools: Ethical use of AI Tools in content development**
 - Using ChatGPT/Bard for business email writing, report generation, and content creation.
2. **Customer Sentiment Analysis:**
 - Using sentiment analysis tools to evaluate customer reviews (Python or web-based tools).
3. **AI in Marketing:**
 - Using Canva AI/Magic Write or similar tools to design AI-generated ad content.
4. **AI in Data Analytics:**
 - Using Excel for demand forecasting or sales prediction using simple AI models.
5. **Mini Project:**
 - Group or individual project on any one functional area (e.g., "Role of AI in Retail Banking" or "Impact of AI on HR Recruitment").
 - To be submitted as a written report and presented in viva.
6. Any other relevant exercise as per the discretion of examiner.

Suggested Readings (Latest Editions):

- *Artificial Intelligence in Business* by Doug Rose
- *Prediction Machines* by Ajay Agrawal, Joshua Gans, and Avi Goldfarb
- *AI Superpowers* by Kai-Fu Lee
- IBM Watson AI, Microsoft Learn AI, Google Cloud AI (Free resources)
- Coursera/edX/LinkedIn Learning – AI in Business courses

Course Outcomes

After the successful completion of the course, students will be able to:

- CO1: Understand the fundamental concepts, types, and evolution of Artificial Intelligence and its distinction from Machine Learning and Deep Learning.
- CO2: Analyze the applications of AI across various business functions such as marketing, finance, human resources, operations, and customer service.
- CO3: Explore and utilize popular AI tools and platforms like IBM Watson, Google AI, and Microsoft Azure AI for business decision-making.
- CO4: Examine the ethical, legal, and social implications of AI in business and assess its role in shaping future business strategies and innovations.

Pool of Minor Courses /Minor Vocational Courses {MIC/MIC (V)}



Director, EDoe



Programme
Co-ordinator (B. Com)



Chairperson
Department of Commerce



Guru Jambheshwar University of Science and Technology, Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)



UG Programme as per National Education Policy-2020

**Minor Courses (MIC) for Scheme A, B and D
Scheme C (Third Semester onwards)**

(w.e.f. Session 2024-25)

Minor Courses (MIC): Minor course/subject aims to expand student's knowledge beyond the major field of study. This will also include Vocational Course (VOC) that will assists student in developing work-force relevant skills through practical work and enhances the employability of student. A student will study MIC in a subject other than the discipline of Discipline Specific Subjects/Courses and it consists of 2/4 credits Lectures.

Subject	Arts and Commerce					
	Semester-I MIC-1 2 credits		Semester-II MIC-2 2 credits		Semester-III MIC-3 4 credits	
	Course Code	Nomenclature of the Course	Course Code	Nomenclature of the Course	Course Code	Nomenclature of the Course
Business Administration	C24MIC101T	Computer Applications in Management	C24MIC201T	Basic Statistics	C24MIC301T	Advanced Business Statistics
					C24MIC301T(i)	AI in Business Application
					C24MIC301P(i)	AI in Business Application Lab
Computer Science	C24MIC102T	Computer Programming Fundamentals	C24MIC202T	Internet and Web Design	C24MIC302T	IT & E-Commerce
					C24MIC302P	IT & E-Commerce Lab
Commerce	C24MIC103T(i) OR C24MIC103T(ii)	Business Mathematics OR Organizational Behaviour	C24MIC203T	Basics of Digital Marketing	C24MIC303T	Fundamentals of Startups and Entrepreneurship Development
					C24MIC303P	Fundamentals of Startups and Entrepreneurship Development (Project)
Commercial Arts, Designing and Painting	C24MIC104T	Introduction of Fine Arts	C24MIC204T	Basics of Photography	C24MIC304T	Advertising Foundation-I
					C24MIC604T	Purchasing and Materials Management
					C24MIC602T	Data Analytics
					C24MIC603T	Marketing Management

Defence Studies	C24MIC105T	Introduction to Defence Studies	C24MIC205T	Public and Private Security Management	C24MIC304P	Commercial Arts Lab-I	C24MIC605T	
Economics	C24MIC106T	Ancient Indian Economic History: Vedic Period to 18C	C24MIC206T	Indian Economy from Post-Independence	C24MIC306T	Economic Aspects of National Security. Practice of Civil Defence & Disaster Management		
English	C24MIC107T	Introduction to Short Story and Basic Grammar	C24MIC207T	Introduction to Essay and Basic Composition	C24MIC307T/ C24ENG301T	Economic Aspects of National Security. Practice of Civil Defence & Disaster Management Lab		
Fashion Designing	C24MIC108T	Textile Science	C24MIC208T	Traditional Textile of India	C24MIC308T	Financial Institutions and Markets	C24MIC606T	Budgetary Theory and Practice
Geography	C24MIC109T	General Geography of India	C24MIC209T	Geography of Haryana	C24MIC308P	Introduction to Poetry and Phonetics	C24MIC607T	Introduction to short Novel and Advanced Grammar
Health and Physical Education	C24MIC110T	Olympics Movement	C24MIC210T	Asian and Commonwealth Games	C24MIC309P	Fundamental of Apparel Designing		
Hindi	C24MIC111T	हिंदी का व्यावहारिक व्याकरण	C24MIC211T	पत्र लेखन	C24MIC309T	Fundamental of Apparel Designing Lab	C24MIC609T	
History	C24MIC112T	Indian National Movement	C24MIC212T	Indian History and Culture	C24MIC310T	Economic Geography		
Home Science	C24MIC113T	Housing and Space Planning	C24MIC213T	Early Childhood Care and Education	C24MIC311T	Economic Geography Lab	C24MIC610T	
					C24MIC312T	Physical Education and Sports	C24MIC611T	
					C24MIC313T	हिंदी भाषा और उसकी लिपि का विकास	C24MIC612T	
					C24MIC313P	Ancient World	C24MIC613T	
						Consumer Education		
						Consumer Education Lab		

Mass Communication and Video Production	C24MIC114T	Communication Skills	C24MIC214T	Digital Media	C24MIC314T	Visual Communication	C24MIC614T	
					C24MIC314P	Visual Communication Lab		
Mathematics	C24MIC115T	Sets and Sequences	C24MIC215T	Combinatorics and Geometry	C24MIC315T	Mathematical Statistics	C24MIC615T	
Music (Instrumental)	C24MIC116T	Basic Concepts of Hindustani Music	C24MIC216T	Conceptual Approach to Hindustani Music	C24MIC316T	Basic Concepts of Hindustani Music-I	C24MIC616T	
Music (Vocal)	C24MIC117T	Basic Concepts of Hindustani Music (Vocal)	C24MIC217T	Conceptual Approach to Hindustani Music (Vocal)	C24MIC317T	General Introduction of Music forms	C24MIC617T	
					C24MIC317P	General Introduction of Music forms Lab		
Philosophy	C24MIC118T	Fundamentals of Indian Philosophy	C24MIC218T	Fundamentals of Western Philosophy	C24MIC318T	Introduction to Ethics	C24MIC618T	
Political Science	C24MIC119T	Fundamentals of Political Science-I	C24MIC219T	Fundamentals of Political Science-II	C24MIC319T	State Politics in India	C24MIC619T	
Psychology	C24MIC120T	Understanding Psychology-I	C24MIC220T	Understanding Psychology-II	C24MIC320T	Cognitive Psychology	C24MIC620T	Guidance and Counselling
Public Administration	C24MIC121T	Rural Local Government in India	C24MIC221T	Urban Local Government in India	C24MIC321T	Central Administration in India	C24MIC621T	
Sanskrit	C24MIC122T	वर्णव्यकरण शिक्षा. संस्कृत चर्यानिका - पद्यभाषा (1-10) च	C24MIC222T	वर्णव्यकरण - शिक्षा. संस्कृत चर्यानिका - गद्यभाषा: च (1-10)	C24MIC322T	स्वप्रवासवदत्तम्	C24MIC622T	
Sociology	C24MIC123T	Basic Concepts of Sociology	C24MIC223T	Indian Social System	C24MIC323T	Marriage, Family & Kinship	C24MIC623T	
Computer Applications	C24MIC124T	Information Technology	C24MIC224T	Database Technologies	C24MIC324T	Theory of Computation		
	C24MIC124T	Mathematical Foundation of Computer Science-I	C24MIC224T	Mathematical Foundation of Computer Science-II				

	C24MIC125T	General Current Awareness I	C24MIC225T	General Current Awareness II	C24MIC325T	General Current Awareness (Sciences)			
Mass Communication	C24MIC126T/ C25MIC126T	Foundation of Yoga	C24MIC226T / C25MIC226T	Yoga Philosophy	C24MIC326T	Human System according to Yoga			
					C24MIC326P	Human System according to Yoga Lab			
Sports					C24MIC327T	Athletic-Track Events and Field Events			

Pool of Minor Courses (Vocational) [MIC(V)]

Department/ Subject	Arts and Commerce							
	Semester-III		Semester-IV		Semester-V		Semester-VI	
	MIC-3 (V) 2 credits Lecture and 2 credits Practicum		MIC-4 (V) 2 credits Lecture and 2 credits Practicum		MIC-5 (V) 2 credits Lecture and 2 credits Practicum		MIC-7 (V) 2 credits Lecture and 2 credits Practicum	
	Course Code	Nomenclature of the Course	Course Code	Nomenclature of the Course	Course Code	Nomenclature of the Course	Course Code	Nomenclature of the Course
Business Administration	C24VOC301T		C24VOC401T	Data Analysis	C24VOC501T	Statistical Software	C24VOC601T	Data Visualization Tools
	C24VOC301P		C24VOC401P	Data Analysis Lab	C24VOC501P	Statistical Software Lab	C24VOC601F	Data Visualization Tools Lab
			C24VOC401T(i)	Deep Learning and Neural Networks				
			C24VOC401P(i)	Deep Learning and Neural Networks Lab				
Computer Science	C24VOC302T		C24VOC402T	Basics of Programming Using R	C24VOC502T		C24VOC602T	
	C24VOC302P		C24VOC402P	R Programming Lab	C24VOC502P		C24VOC602F	
Commerce	C24VOC303T		C24VOC403T	Goods & Service Tax	C24VOC503T	Computerized Accounting System	C24VOC603T	Application of Artificial Intelligence (AI) in Business
	C24VOC303P		C24VOC403P	Goods & Service Tax Lab	C24VOC503P	Computerized Accounting System Lab	C24VOC603F	Application of Artificial Intelligence (AI) in Business Lab
Commercial Arts, Designing and Painting	C24VOC304T		C24VOC404T	Advertising Foundation-IV	C24VOC504T		C24VOC604T	
	C24VOC304P		C24VOC404P	Commercial Arts Lab-II	C24VOC504P		C24VOC604F	
Defence Studies	C24VOC305T		C24VOC405T	Area Study of North-East India. Practice of NE India.	C24VOC505T		C24VOC605T	
	C24VOC305P		C24VOC405P	Area Study of North-East India.	C24VOC505P		C24VOC605F	

Economics	C24VOC306T			Practice of NE India Lab	C24VOC506T	Primary Survey and Data Collection	C24VOC606T	Data Analysis
	C24VOC306P			Indian Statistical System Lab	C24VOC506P	Primary Survey and Data Collection Lab	C24VOC606P	Data Analysis Lab
English	C24VOC307T			International English Language Proficiency	C24VOC507T	Basics of Translation	C24VOC607T	English for Competitive Exams
	C24VOC307			International English Language Proficiency Practical	C24VOC507P	Basics of Translation Practical	C24VOC607P	English for Competitive Exams Practical
Fashion Designing	C24VOC308T			Pattern Making and Garment Construction	C24VOC508T		C24VOC608T	
	C24VOC308P			Pattern Making and Garment Construction Lab	C24VOC508P		C24VOC608P	
Geography	C24VOC309T	Map, Scale and Projection		Digital Cartography	C24VOC509T		C24VOC609T	
	C24VOC309P	Map, Scale and Projection Lab		Digital Cartography Lab	C24VOC509P		C24VOC609P	
Health and Physical Education	C24VOC310T			Physical Education and Sports	C24VOC510T		C24VOC610T	
	C24VOC310P			Physical Education and Physical Lab	C24VOC510P		C24VOC610P	
Hindi	C24VOC311T			विज्ञान और हिंदी भाषा-4 (T)	C24VOC511T		C24VOC611T	
	C24VOC311P			प्रिंट एवं इलेक्ट्रॉनिक माध्यम के लिए विज्ञापन तैयार करना (P)	C24VOC511P		C24VOC611P	
History	C24VOC312T			Medieval World	C24VOC512T		C24VOC612T	
	C24VOC312TP			Medieval World Lab	C24VOC512P		C24VOC612P	
Home Science	C24VOC313T			Traditional embroideries of India	C24VOC513T		C24VOC613T	
	C24VOC313P			Traditional embroideries of India Lab	C24VOC513P		C24VOC613P	

Mass Communication and Video Production	C24VOC314T		C24VOC414T	Photography and Videography	C24VOC514T		C24VOC614T	
	C24VOC314P		C24VOC414P	Photography and Videography Lab	C24VOC514P		C24VOC614P	
Mathematics	C24VOC315T	Financial Modeling	C24VOC415T	Applications of Mathematical Statistics	C24VOC515T		C24VOC615T	
	C24VOC315P	Financial Modeling Lab	C24VOC415P	Statistical Computations with Spreadsheets Lab	C24VOC515P		C24VOC615P	
Music (Instrumental)	C24VOC316T		C24VOC416T	Conceptual Approach to Hindustani Music-II	C24VOC516T		C24VOC616T	
	C24VOC316P		C24VOC416P	Conceptual Approach to Hindustani Music-II Practical	C24VOC516P		C24VOC616P	
Music (Vocal)	C24VOC317T		C24VOC417T	Conceptual Approach to Hindustani Music Vocal	C24VOC517T		C24VOC617T	
	C24VOC317P		C24VOC417P	Conceptual Approach to Hindustani Music Vocal Lab	C24VOC517P		C24VOC617P	
Philosophy	C24VOC318T		C24VOC418T	Applied Ethics	C24VOC518T		C24VOC618T	
	C24VOC318P		C24VOC418P	Applied Ethics (Case based Project Report)	C24VOC518P		C24VOC618P	
Political Science	C24VOC319T		C24VOC419T	Perspective in democracy	C24VOC519T		C24VOC619T	
	C24VOC319P		C24VOC419P	Perspective in democracy (Report Writing)	C24VOC519P		C24VOC619P	
Psychology	C24VOC320T		C24VOC420T	Child Psychology	C24VOC520T	Introduction to Mental Disorders	C24VOC620T	Organizational Psychology
	C24VOC320P		C24VOC420P	Child Psychology Lab	C24VOC520P	Introduction to Mental Disorders Lab	C24VOC620P	Organizational Psychology Lab
Public Administration	C24VOC321T	Fundamentals of Indian Constitution	C24VOC421T	State Administration in India	C24VOC521T		C24VOC621T	
	C24VOC321P	Fundamentals of	C24VOC421P	State	C24VOC521P		C24VOC621P	

		Indian Constitution (Project & Report Writing)		Administration in India (Field Visit & Report)				
Sanskrit	C24VOC322T		C24VOC422T	अधुनिक संस्कृत साहित्यम्	C24VOC522T		C24VOC622T	
	C24VOC322P		C24VOC422P	भारतीय सांस्कृतिक ज्ञान	C24VOC522P		C24VOC622P	
Sociology	C24VOC323T	Rural Sociology	C24VOC423T	Industrial Sociology	C24VOC523T		C24VOC623T	
	C24VOC323P	Rural Sociology Field Work/ Report Writing	C24VOC423P	Industrial Sociology Field Work/Report Writing	C24VOC523P		C24VOC623P	
Computer Application	C24VOC324T		C24VOC424T	Data Analytics R				
	C24VOC324P		C24VOC424P	Data Analytics Lab				
Mass Communication	C24VOC325T		C24VOC425T	Computer for Print Media				
	C24VOC325P		C24VOC425P	Computer for Print Media Lab				
Yoga	C24VOC325T	Human System according to Yoga	C24VOC426T	Hatha Yoga				
	C24VOC325P	Human System according to Yoga Lab	C24VOC426P	Hatha Yoga Lab				

Pool of Multidisciplinary Courses {MDC}

[illegible]

20	Music (Instrumental)	C24MDC120T	Fundamentals of Hindustani Music	C24MDC220T	Fundamental Approach to Hindustani Music	C24MDC320T	Fundamentals of Hindustani Music-I
		C24MDC120P	Fundamentals of Hindustani Music Lab	C24MDC220P	Fundamental Approach to Hindustani Music Lab	C24MDC320P	Fundamentals of Hindustani Music-I Practical
21	Music (Vocal)	C24MDC121T	Terminology of Hindustani Music (Vocal)	C24MDC221T	Fundamental Approach to Hindustani Music (Vocal) Lab	C24MDC321T	Film Music
		C24MDC121P	Terminology of Hindustani Music (Vocal) Lab	C24MDC221P	Fundamental Approach to Hindustani Music (Vocal) Lab	C24MDC321P	Film Music Lab
22	Philosophy	C24MDC122T	Philosophy of Mahatma Gandhi	C24MDC222T	Philosophy of Law	C25MDC322T	The Teaching of Raman Maharshi (20 th Century Indian sage)
23	Physics	C24MDC123T	Fundamentals of Physics-I	C24MDC223T	Fundamentals of Physics-II	C24MDC323T	Introductory Modern Physics
		C24MDC123P	Fundamentals of Physics-I Lab	C24MDC223P	Fundamentals of Physics-II Lab	C24MDC323P	Introductory Modern Physics Lab
24	Political Science	C24MDC124T	Indian Polity-I	C24MDC224T	Indian Polity-II	C24MDC324T	Indian Polity - III
25	Psychology	C24MDC125T	Stress Management	C24MDC225T	Personality Development	C24MDC325T	Positive Psychology
26	Public Administration	C24MDC126T	Public Administration in India	C24MDC226T	Public Financial Administration	C24MDC326T	Introduction to Indian Constitution
27	Sanskrit	C24MDC127T	संस्कृत साहित्ये शुद्धवाकः यथा प्रक्रियया कौटिलिकचारश्च	C24MDC227T	योगार्थवेदश्च	C24MDC327T	किराताजुनीय नीतिशतकं च
28	Sociology	C24MDC128T	Principles of Sociology	C24MDC228T	Indian Society and Culture	C24MDC328T	Contemporary Issues in Indian Society
29	Zoology	C24MDC129T	Basics of Zoology-I	C24MDC229T	Basics of Zoology-II	C24MDC329T	Basics of Zoology-III
		C24MDC129P	Basics of Zoology-I Lab	C24MDC229P	Basics of Zoology-II Lab	C24MDC329P	Basics of Zoology-III Lab
30	Environmental Science	C24MDC130T	Environmental Issues in India	C24MDC230T	Disaster Management	C24MDC330T	Atmospheric Chemistry
31	Applied Biology	C24MDC131T	Natural Plant Resources and Conservation	C24MDC231T	Nutritional and Medicinal Plants	C24MDC331T	Botany in Everyday Life
32	Computer Applications	C24MDC132T	Foundations of Computer Science	C24MDC232T	Internet and Web Design	C24MDC332T	C Programming
		C24MDC132P	Foundations of Computer Science Lab	C24MDC232P	Internet and Web Design Lab	C24MDC332P	C Programming Lab
33	Mass Communication	C24MDC133T	Idea Generation and Creativity	C24MDC233T	Content Development for Digital Platforms	C24MDC333T	Science Communication
34	Yoga	C24MDC134T	Fundamentals of Yoga-I	C24MDC234T	Fundamentals of Yoga-II	C24MDC334T	Fundamentals of Yoga-III
	# MOOCs of 3 credits may be opted by the students in 2 nd semester and/or 3 rd semester after approval from the Principal of the College with notification /intimation to the University.						

Pool of Skill Enhancement Courses {SEC}



Guru Jambheshwar University of Science and Technology, Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)



UG Programme as per National Education Policy-2020

Pool of Skill Enhancement Course (SEC) for Scheme A, B, C and D

(w.e.f. Session 2024-25)

Skill Enhancement Courses (SEC): These courses aim at imparting practical skills, hands-on training, soft skills, etc. to enhance the employability of students. It consists of either 3 credit Lectures or 2 credits Lectures and 1 credit Practicum.

Subject	Arts, Humanities and Social Sciences					
	Semester-I		Semester-II		Semester-III	
	3 credits		3 credits		3 credits	
	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course
Business Administration	C24SEC101T	GST Return Filing	C24SEC201T	Digital Marketing	C24SEC301T	Fintech Basics and Business Intelligence
Commerce	C24SEC102T	Modern Advertising Tools	C24SEC202T	Business Communication Skills	C24SEC301P	Entrepreneurship and New Business Creation
	C24SEC102P	Modern Advertising Tools Lab			C24SEC302T	Investment Planning Skills
Computer Science	C24SEC103T	Office Tools	C24SEC103T	Office Tools	C24SEC303T	Data Analysis using Excel
	OR	OR	OR	OR		
	C24SEC203T	Digital Efficiency Tools	C24SEC203T	Digital Efficiency Tools		
	C24SEC103P	Office Tools Lab	C24SEC103P	Office Tools Lab	C24SEC303P	Data Analysis using Excel Lab
	OR	OR	OR	OR		
	C24SEC203P	Digital Efficiency Tools Lab	C24SEC203P	Digital Efficiency Tools Lab		
Commercial Art, Designing and Painting	C24SEC104T	Introduction to Design	C24SEC204T	Art of Photography	C24SEC304T	Basics of Commercial Art
	C24SEC104P	Introduction to Design Lab	C24SEC204P	Art of Photography Lab	C24SEC304P	Basics of Commercial Art Lab
Defence Studies	C24SEC105T	Study of Terrorism	C24SEC205T	Defence Journalism	C24SEC305P	Practice of Military Geography Lab
Economics	C24SEC106T	Computer Applications in Economics-I	C24SEC206T	Computer Applications in Economics-II	C24SEC306T	Fundamentals of Village Economy
					C24SEC306P	Practices of Village Economy

	C24SEC106P	Computer Applications in Economics-I Lab	C24SEC206P	Computer Applications in Economics-II Lab	C24SEC306T(i)	Understanding State Budget
English	C24SEC107T	Soft Skills	C24SEC207T	Public Speaking and Presentation Skills in English	C24SEC306T(ii)	Understanding State Budget and Practice
	C24SEC107P	Soft Skills Lab	C24SEC207P	Public Speaking and Presentation Skills in English Lab	C24SEC307P	Professional Communication in English
Fashion Designing	C24SEC108T	Basics of Clothing Construction	C24SEC208T	Hand Embroidery	C24SEC308T	Professional Communication in English Lab
	C24SEC108P	Basics of Clothing Construction Lab	C24SEC208P	Hand Embroidery Lab	C24SEC308P	Apparel Production Draping and Grading
Geography	C24SEC109T	Surveying Techniques	C24SEC209T	Interpretation of Maps and Toposheets	C24SEC309T	Apparel Production Draping and Grading - Lab
	C24SEC109P	Surveying Techniques Lab	C24SEC209P	Interpretation of Maps and Toposheets Lab	C24SEC309P	Cartographic Techniques
Health and Physical Education	C24SEC110T	Health Education	C24SEC210T	Basic Anatomy and Physiology	C24SEC310T	Cartographic Techniques Lab
	C24SEC110P	Health Education Lab	C24SEC210P	Basic Anatomy and Physiology Lab	C24SEC310P	Exercise Physiology
Hindi	C24SEC111T	तकनीकी हिंदी	C24SEC211T	सृजनात्मक लेखन	C24SEC311T	Exercise Physiology Lab
	C24SEC111P	कंप्यूटर और हिंदी टाइपिंग	C24SEC211P	साहित्यिक लेखन	C24SEC311P	समाचार संकलन और लेखन (i)
History	C24SEC112T	Glimpse of Ancient India	C24SEC212T	Glimpses of Medieval India	C24SEC312T	प्रेस क्विवि और समाचार तैयार करना (ii)
Home Science	C24SEC113T	Hand Fabric and Printing Dyeing Techniques	C24SEC213P	Ice Cream and Chocolate Craft Lab	C24SEC313P	Glimpses of Modern India
	C24SEC113P	Hand Fabric and Printing Dyeing Techniques Lab				Baking Practical
Mass Communication and Video Production	C24SEC114T	Report Writing	C24SEC214T	Video Production	C24SEC314T	
	C24SEC114P	Report Writing Lab	C24SEC214P	Video Production Lab	C24SEC314P	Still Photography
Mathematics	C24SEC129T(i)	Vector Calculus and Solid Geometry	C24SEC229T	Numerical Methods	C24SEC329T(i)	Still Photography Lab
	C24SEC129P(i)	Vector Calculus and Solid Geometry Lab	C24SEC229P	Numerical Methods Lab	C24SEC329P(i)	Special Functions and Transform Techniques
	C24SEC129T(ii)	Mathematics in PYTHON	C24SEC129T(ii)	Mathematics in PYTHON	C24SEC329T(ii)	Special Functions and Transform Techniques Lab
	C24SEC129P(ii)	Mathematics in PYTHON Lab	C24SEC129P(ii)	Mathematics in PYTHON Lab	C24SEC329P(ii)	Cryptography

							C24SEC329T(iii)	Programming in C
							C24SEC329P(iii)	Programming in C Lab
Music (Instrumental)	C24SEC115T	Practical Approach to Hindustani Music-1	C24SEC215T				C24SEC315T	Practical Approach to Hindustani Music-1
	C24SEC115P	Practical Approach to Hindustani Music-1 Lab	C24SEC215P				C24SEC315P	Practical Approach to Hindustani Music-1 Practical
Music (Vocal)	C24SEC116T	Basic Course for Harmonium and Tabla-1	C24SEC216T				C24SEC316T	Accompanying skills on Harmonium and Tabla
	C24SEC116P	Basic Course for Harmonium and Tabla-1 Lab	C24SEC216P				C24SEC316P	Accompanying skills on Harmonium and Tabla lab
Philosophy	C24SEC117T	Critical Thinking	C24SEC217T				C25SEC317T	Yoga Philosophy
Political Science	C24SEC118T	Introduction to Political Theory	C24SEC218T				C24SEC318T	Comparative Constitution of UK & USA
Psychology	C24SEC119T	Assessment of Personality	C24SEC219T				C24SEC319T	Basic Statistics
	C24SEC119P	Assessment of Personality Lab	C24SEC219P					
Public Administration	C24SEC120T	Public Office Administration	C24SEC220T				C24SEC320T	Management Information System
							C24SEC320P	Management Information System (Case Study)
Sanskrit	C24SEC121T	संस्कृत समाजशास्त्र	C24SEC221T				C24SEC321T	संस्कृत भाषा
Sociology	C24SEC122T	Gender and Society	C24SEC222T				C24SEC322T	Sociology of Environment
Environmental Sciences	C24SEC123T	Water Quality Analysis	C24SEC223T				C24SEC322P	Sociology of Environment Field Work/Report Writing
	C24SEC123P	Water Quality Analysis Lab	C24SEC223P				C24SEC323T	Waste Water Treatment
Computer Applications	C24SEC124T	PC Hardware and Networking	C24SEC224T				C24SEC324T	Advance IT Skills
	C24SEC124P	PC Hardware and Networking Lab	C24SEC224P				C24SEC324P	Advance IT Skills Lab

Mass Communication	C24SEC125T	Article Writing for Newspapers and Magazines	C24SEC225T	Feature Writing for Newspapers and Magazines	C24SEC325T	Still Photography
	C24SEC125P	Article Writing for Newspapers and Magazines Lab	C24SEC225P	Feature Writing for Newspapers and Magazines Lab	C24SEC325P	Still Photography Lab
Subject	Sciences					
	Semester-I		Semester-II		Semester-III	
Biotechnology	3 credits		3 credits		3 credits	
	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course
Botany	C24SEC126T	Biofertilizer and Biopesticide Production Technology	C24SEC226T	Medical Laboratory Technology	C24SEC326T	Bioinformatics
	C24SEC126P	Biofertilizer and Biopesticide Production Technology Lab	C24SEC226P	Medical Laboratory Technology Lab	C24SEC326P	Basics of Forensic Science Lab
Chemistry	C24SEC127T	Mushroom Cultivation	C24SEC227T	Organic Farming	C24SEC327T	Floriculture
	C24SEC127P	Mushroom Cultivation Lab	C24SEC227P	Organic Farming Lab	C24SEC327P	Floriculture Lab
Computer Science	C24SEC128T	Basic Laboratory Techniques	C24SEC228T	Chromatographic Techniques, Food and Water Analysis	C24SEC328T	Fuel Chemistry
	C24SEC128P	Basic Laboratory Techniques Lab	C24SEC228P	Chromatographic Techniques, Food and Water Analysis Lab	C24SEC328P	Fuel Chemistry Lab
Mathematics	C24SEC103T	Office Tools	C24SEC103T	Office Tools	C24SEC303T	Data Analysis using Excel
	C24SEC103P	Digital Efficiency Tools	C24SEC203T	Digital Efficiency Tools	C24SEC303P	Data Analysis using Excel Lab
Physics	C24SEC129T(i)	Vector Calculus and Solid Geometry	C24SEC229T	Numerical Methods	C24SEC329T(i)	Special Functions and Transform Techniques
	C24SEC129P(i)	Vector Calculus and Solid Geometry Lab	C24SEC229P	Numerical Methods Lab	C24SEC329P(i)	Special Functions and Transform Techniques Lab
Zoology	C24SEC129T(ii)	Mathematics in PYTHON	C24SEC129T(ii)	Mathematics in PYTHON	C24SEC329T(ii)	Cryptography
	C24SEC129P(ii)	Mathematics in PYTHON Lab	C24SEC129P(ii)	Mathematics in PYTHON Lab	C24SEC329P(ii)	Cryptography Lab
Zoology	C24SEC130T	Instrumentation-I	C24SEC230T	Instrumentation-II	C24SEC330T(iii)	Programming in C
	C24SEC130P	Instrumentation-I Lab	C24SEC230P	Instrumentation-II Lab	C24SEC330P(iii)	Programming in C Lab
Zoology	C24SEC131T	Apiculture	C24SEC231T	Fish Farming	C24SEC331T	Numerical Techniques
	C24SEC131P	Apiculture Lab	C24SEC231P	Fish Farming Lab	C24SEC331P	Numerical Techniques Lab
Zoology	C24SEC132T	Verminology	C24SEC232T	Verminology	C24SEC332T	Verminology and Vermiculture
	C24SEC132P	Verminology Lab	C24SEC232P	Verminology Lab	C24SEC332P	Verminology and Vermiculture Lab

Electronics	C24SEC132T	Linear Integrated Circuit Applications	C24SEC232T	PCB Fundamentals	C24SEC332T	Transducers
Environmental Sciences	C24SEC123T	Water Quality Analysis	C24SEC223T	Food Waste and Byproduct Utilization	C24SEC323T	Waste Water Treatment
	C24SEC123P	Water Quality Analysis Lab	C24SEC223P	Food Waste and Byproduct Utilization Lab	C24SEC323P	Waste Water Treatment Lab
Applied Biology	C24SEC134T	Nursery and Gardening	C24SEC234T	Herbal Farming	C24SEC334T	Pulses and Oil Seed Farming
	C24SEC134P	Nursery and Gardening Lab	C24SEC234P	Herbal Farming Lab	C24SEC334P	Pulses and Oil Seed Farming Lab
Yoga	C24SEC135T	Basics of Yoga	C24SEC235P	Yoga Skill & Prowess Lab	C24SEC335T	Yoga for Stress Management
	C24SEC135T (i)	Yogic Principles and Practices of Healthy Living			C24SEC335P	Yoga for Stress Management Lab

Pool of Ability Enhancement Courses {AEC}



Guru Jambheshwar University of Science and Technology, Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)



UG Programme as per National Education Policy-2020
Pool of Ability Enhancement Course (AEC) for Scheme A, B, C and D

(w.e.f. Session 2024-25)

Pool of Ability Enhancement Course (AEC): These courses aim at enabling the students to achieve competency in the English language or Modern Indian Languages (MIL) with special emphasis on language and communication skills.

Semester-I [#]		Semester-II [#]		Semester-III [#]		Semester-IV [#]	
2 credits		2 credits		2 credits		2 credits	
Course Code	Nomenclature of Course	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course
C24AEC101T	English Language and Communication Skills: Level 1	C24AEC102T	हिंदी भाषा एवं सम्प्रेषण-1	C24AEC301T	English Language and Communication Skills: Level 2	C24AEC301T	English Language and Communication Skills: Level 2
C24AEC102T	हिंदी भाषा एवं सम्प्रेषण-1	C24AEC101T	English Language and Communication Skills: Level 1	C24AEC302T	हिंदी निबंध लेखन-3	C24AEC302T	हिंदी निबंध लेखन-3
				C24AEC303T	संस्कृत साहित्य नाट्य एवं रंगमंच	C24AEC303T	संस्कृत साहित्य नाट्य एवं रंगमंच
				C24AEC304T	उपनिषद्-गीतानुसार जीवनदर्शनम्	C24AEC304T	उपनिषद्-गीतानुसार जीवनदर्शनम्
				C24AEC305T	Foreign Language or any other Language	C24AEC305T	Foreign Language or any other Language
				C24AEC306T	संस्कृत भाषा एवं सम्प्रेषण-3	C24AEC306T	संस्कृत भाषा एवं सम्प्रेषण-3
						C24AEC401T	संस्कृत भाषा एवं सम्प्रेषण-4
						C24AEC402T	संस्कृत भाषा एवं सम्प्रेषण-4
Students will opt for one AEC from the pool in this category offered by Institute/ College. Institute/College can offer AEC in other Modern Indian languages (MILs) after getting approval from the university		Students will opt for one AEC from the pool in this category offered by Institute/ College. Institute/College can offer AEC in other Modern Indian languages (MILs) after getting approval from the university		Students will opt for one AEC from the pool in this category offered by Institute/ College. Institute/College can offer AEC in other languages after getting approval from the university		Students will opt for one AEC from the pool in this category offered by Institute/ College. Institute/College can offer AEC in other languages after getting approval from the university	
50% of students of 1st semester of College/Institute will be offered a course on English and the remaining 50% will be offered course on Hindi		The students, who have taken English course in the 1 st semester, will study a course on Hindi and vice-versa		# MOOCs of 2 credits may be opted by the students recommended by the concerned Department through the Principal of the College with notification to COE of the University.			

Pool of Value Added Courses {VAC}



Guru Jambheshwar University of Science and Technology, Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)



UG Programme as per National Education Policy-2020

Pool of Value Added Course (VAC) for Scheme A, B, C and D

(w.e.f. Session 2024-25)

Value-Added Courses (VAC): These courses aim at enabling the students to acquire and demonstrate the acquisition of knowledge and understanding of human values, Indian Knowledge System (IKS), contemporary India, environmental science and education, digital and technical solutions, health and wellness, yoga education, sports and fitness, etc

Semester-I (Scheme A, B, C, D) 2 credits		Semester-II (Scheme A, B, C, D) 2 credits		Semester-III [#] (Scheme-C) 2 credits		Semester-IV [#] (Scheme A, B, C, D) 2 credits	
Course Code	Nomenclature of Course	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course	Course Code	Nomenclature of Course
C24VAC101T	Environmental Studies-I	C24VAC101T/ C24VAC301T	Environmental Studies-I/ Environmental Studies-II	C24VAC301T	Environmental Studies-II	C24VAC301T	Environmental Studies-II
C24VAC102T	Yoga and Meditation	C24VAC102T	Yoga and Meditation	C24VAC302T	Indian Biodiversity	C24VAC302T	Indian Biodiversity
C24VAC103T	Constitutional Values and Fundamental Duties	C24VAC103T	Constitutional Values and Fundamental Duties	C24VAC303T	Communication Ethics	C24VAC303T	Communication Ethics
C24VAC104T	Understanding India Through Literature	C24VAC104T	Understanding India Through Literature	C24VAC304T	Renewable Energy	C24VAC304T	Renewable Energy
C24VAC105T	Biodiversity and Wildlife Management	C24VAC105T	Biodiversity and Wildlife Management	C24VAC305T	Sustainable Development Goals	C24VAC305T	Sustainable Development Goals
C24VAC106T	Indian Social Reform	C24VAC106T	Indian Social Reform	C24VAC306T	Introduction to Indian Scientists	C24VAC306T	Introduction to Indian Scientists
C24VAC107T	Media Ethics	C24VAC107T	Media Ethics	C24VAC307T	Ecology and Environment-I	C24VAC307T	Ecology and Environment-I
C24VAC108T	History of Freedom Movement	C24VAC108T	History of Freedom Movement	C24VAC308T	NCC Activities and Training	C24VAC308T	NCC Activities and Training
C24VAC109T	Digital Empowerment	C24VAC109T	Digital Empowerment	C24VAC309T	Plants in Everyday Life	C24VAC309T	Plants in Everyday Life
C24VAC110T	Basics of Indian Astronomy	C24VAC110T	Basics of Indian Astronomy	C24VAC310T	NSS Activities and Training Programme	C24VAC310T	NSS Activities and Training Programme
C24VAC111T	Chemistry in Everyday Life	C24VAC111T	Chemistry in Everyday Life	C24VAC311T	Youth Red Cross (YRC) Activities and First Aid Training	C24VAC311T	Youth Red Cross (YRC) Activities and First Aid Training
C24VAC112T	Business Etiquettes	C24VAC112T	Business Etiquettes	C24VAC312T	Sports and Nutrition	C24VAC312T	Sports and Nutrition
C24VAC113T	Environmental Biotechnology	C24VAC113T	Environmental Biotechnology	C24VAC313T	Internet Ethics	C24VAC313T	Internet Ethics
C24VAC114T	Contributions of Indian Mathematicians	C24VAC114T	Contributions of Indian Mathematicians	C24VAC314T(i)	Green Practices in Business	C24VAC314T(i) OR	Green Practices in Business

				OR C24VAC314T(ii)	OR Fundamentals of Interview Etiquettes	OR C24VAC314T(iii)	Fundamentals of Interview Etiquettes
C24VAC115T	Indian Polity and Economy	C24VAC115T	Indian Polity and Economy	C24VAC315T	Ethics of Computer Science	C24VAC315T	Ethics of Computer Science
C24VAC116T	Geography of Wellbeing	C24VAC116T	Geography of Wellbeing	C24VAC316T	Agricultural Biotechnology	C24VAC316T	Agricultural Biotechnology
C24VAC117T	Children's Literature	C24VAC117T	Children's Literature	C24VAC317T	Creative Writing	C24VAC317T	Creative Writing
C24VAC118T	Basics of Medicinal Plants	C24VAC118T	Basics of Medicinal Plants	C24VAC318T	Cultural Geography of India	C24VAC318T	Cultural Geography of India
C24VAC119T	Electronic Components and Measuring Instruments	C24VAC119T	Electronic Components and Measuring Instruments	C24VAC319T	Indian Agriculture	C24VAC319T	Indian Agriculture
C24VAC120T	प्रारम्भिक संस्कृत भाषा ज्ञानम्	C24VAC120T	प्रारम्भिक संस्कृत भाषा ज्ञानम्	C24VAC320T	Electronics Communication	C24VAC320T	Electronics Communication
C24VAC121T	Psychology of Happiness and Well-being	C24VAC121T	Psychology of Everyday Life	C24VAC321T	Ethical Studies of Indian Tribes	C24VAC321T	Ethical Studies of Indian Tribes
C24VAC122T	E-Commerce	C24VAC122T	E-Commerce	C24VAC322T	भारतीय ज्ञानपरंपरा एवं पद्धति	C24VAC322T	भारतीय ज्ञान परंपरा एवं पद्धति
C24VAC123T	Human Values and Ethics	C24VAC123T	Human Values and Ethics	C24VAC323T		C24VAC323T	
C24VAC124T	Marriage and Family Dynamics	C24VAC124T	Marriage and Family Dynamics	C24VAC324T	Chemicals in Food: Additives, Agrochemicals and Vitamins	C24VAC324T	Chemicals in Food: Additives, Agrochemicals and Vitamins
C24VAC125T	हिंदी साहित्य और रमानव मूल्य Music in Everyday Life	C24VAC125T	हिंदी साहित्य और रमानव मूल्य The Healing Power of Music	C24VAC325T	तुलसी साहित्य में मानवीय मूल्य	C24VAC325T	तुलसी साहित्य में मानवीय मूल्य
C24VAC126T		C24VAC201T		C24VAC326T	Yoga and Ethics	C24VAC327T	Public Policy and Governance in India
C24VAC127T	Human Values and Professional Ethics	C24VAC127T	Human Values and Professional Ethics	C24VAC327T	Public Policy Governance in India	C24VAC328T	Vedic Mathematics-I
C24VAC128T	Environmental Management and Field Work	C24VAC128T	Environmental Management and Field Work	C24VAC328T	Vedic Mathematics-I	C24VAC401T	Vedic Mathematics-II
						C24VAC402T	Artificial Intelligence
						C24VAC403T	Environmental Ethics
						C24VAC404T	Science and Society
						C24VAC405T	Yoga: Philosophy and Practice
						C24VAC406T	Financial Literacy
						C24VAC407T	Polymers and their Applications
						C24VAC408T	Introduction to Satellites
						C24VAC409T	Role of Plants in Human Welfare

C24VAC410T	Health and Wellness
C24VAC411T	Environmental Toxicology
C24VAC412T	हरियाणवी लोकसाहित्य
C24VAC413T	Perspectives on Human Rights
C24VAC414T	Family Dynamics
C24VAC415T	Disaster Management
C24VAC416T	Resource Management and Ethics
C24VAC417T	Understanding Bharat Through Music
C24VAC418T	भारतीय ज्ञान परम्परा एवं पद्धत
C24VAC419T	Yoga and Meditation - I
C24VAC420T	Practical Approach to Hindustani Music-II
C24VAC421T	Understanding People
C24VAC422T	
C25VAC423T	Ethics and Culture
C25VAC424T	Understanding State Budget
C25VAC425T	लोक साहित्य एवं संस्कृति-4
C25VAC426T	Literature and Ethics
C25VAC427T	Gender Sensitization and Inclusive Society
C25VAC428T	Indian Knowledge System in Management
Students will opt for one VAC from the pool in this category offered by College/ Institute. However, the course wherever opted in any semester should not be the same. College/ Institute can offer any other value added course after getting approval from the University.	
# MOOCs of 2 credits of VAC may be opted by the students	

Director, COOE

Programme - Coordinator

Chairperson, Department of Commerce

[Signature]

[Signature]

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