



**Syllabus**  
**Bachelor of Commerce**  
**ODL/OL**

**Shoolini University Centre for Distance  
and Online Education (SCDOE)**

## **PEO, PO and PSO for B. Com**

### **Program Educational Objectives (PEO's)**

**PEO1:** To help the students to acquire managerial skills required in key business functional areas including accounting, finance, taxation, human resources, information technology and marketing.

**PEO2:** To help students implement advanced quantitative and qualitative accounting skills.

**PEO3:** To encourage the students to explore ethical standards of behavior and develop value based leadership.

**PEO4:** To develop the oral and written communication skills required to compete effectively in the global business world.

**PEO5:** To encourage the students to take a lead in the achievement of organizational objectives and contribute effectively in a team environment.

**PEO6:** To develop the students to be decision-makers and critical thinkers who use analytic and problem solving skills.

### **Programme Outcomes (PO's)**

**PO1:** To have deep understanding of business functions and operations

**PO2:** To acquire skills in critical thinking and analytical ability.

**PO3:** To effectively communicate and present complex information and ideas.

**PO4:** To generate sense of empathy, ethics and environment sustainability.

**PO5:** To create entrepreneurial acumen.

**PO6:** To display knowledge, skills and abilities towards innovation and research.

**PO7:** To cultivate expertise in interpersonal skills and teamwork.

**PO8:** To effectively portray leadership in diverse business situations.

### **Programme Specific Outcomes (PSO's)**

**PSO1:** To acquire knowledge of reporting and communicating financial information about individual and organization.

**PSO2:** To develop understanding of financial activities such as investing, lending, borrowing, budgeting and forecasting.

**PSO3:** To learn policies and procedures for successful tax planning of individuals and organizations.

**Program Structure/Syllabus Credit Scheme of B. Com (Hons.)**

**SEMESTER-I**

<b>S. No.</b>	<b>Course Name</b>	<b>L+T+P</b>	<b>Credits</b>
1	Functional English-1	4	4
2	Principles of Management	4	4
3	Financial Accounting	4	4
4	Digital and Technology solutions	4	4
5	Personality development & Life Skills-1 (Creativity Decoded)	4	4
<b>Total</b>			<b>20</b>

**OPEN ELECTIVE**

<b>Sr No.</b>	<b>Course Name</b>	<b>Credits</b>
1	Fundamentals of Journalism	4
2	Digital and Technological Solutions	4
3	Approaches to Literature 1	4

**SEMESTER-II**

<b>S. No.</b>	<b>Course Name</b>	<b>L+T+P</b>	<b>Credits</b>
1	Entrepreneurship	4	4
2	Functional English -2	4	4
3	Computerized Accounting Systems	4	4
4	Human Resource Management	4	4
5	Open Elective: To be chosen from the elective list given below	4	4
<b>Total</b>			<b>20</b>

1. Personality development & Life skills-2  
(Saying it with presentations)
2. Content Strategy
3. Consumer Behavior

### SEMESTER-III

S. No.	Course Name	L+T+P	Credits
1	Critical Thinking and Problem Solving	4	4
2	Marketing Management	4	4
3	Financial Management	4	4
4	Principles of economics	4	4
5	Open Elective: To be chosen from the elective list given below	4	4
<b>Total</b>			<b>20</b>

1. Personality development & Life Skills-3  
(Acing the Interviews though AI)
2. World Literatures
3. New Media

### SEMESTER-IV

S. No.	Course Name	L+T+P	Credits
1	Business Statistics	4	4
2	Business Law	4	4
3	Research methodology	4	4
4	Management accounting	4	4
5	Open Elective: To be chosen from the elective list given below	4	4
<b>Total</b>			<b>20</b>

1. Personality development & Life Skills -4  
(Effective Negotiations)
2. Advertising
3. New Literatures

### SEMESTER-V

S. No.	Course Name	L+T+P	Credits
1	Taxation	4	4
2	Banking and investment	4	4
3	Cost accounting	4	4
4	Corporate accounting	4	4
5	Open Elective: To be chosen from the elective list given below	4	4
<b>Total</b>			<b>20</b>

1. Personality development & Life skills-5  
(Emotional Intelligence)
2. Public Relations
3. Cultural Communication

### SEMESTER-VI

S. No.	Course Name	L+T+P	Credits
1	Project Management	4	4
2	Stock market and Investment	4	4
3	GST	4	4
4	Corporate Auditing	4	4
5	Open Elective: To be chosen from the elective list given below	4	4
<b>Total</b>			<b>20</b>

1. Personality development & Life Skills – 6 (Human Values and Professional Ethics)
2. Corporate Communication
3. TV Journalism

## SEMESTER-I



**Course Name : Functional English I**

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**Credits: 4**

### **Course Objectives:**

- To enhance the skills needed to work in a formal English-speaking global environment.
- To equip the learners with required linguistic skills, guiding them to excel in the academic field.
- To emphasize the need for fluency in the English language and refining language proficiency.
- To enable students to communicate better through writing and oral expression.

### **Course Outcomes:**

At the end of the course, the student will be able to:

Sl. No.	Course Outcome
CO1	To develop proficiency in English language and reach a level of proficiency in reading, writing, speaking, and listening.
CO2	To enable students to improve their ability to communicate and their linguistic competence in English.
CO3	Acquire and hone communication skills
CO4	Lifelong: Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life.

### **Course Contents:**

#### **Unit- I**

- Listening and Reading
- Unseen Passage
- Comprehension

#### **Unit- II**

- Functional English
- Specific fixed expressions
- Practice

### Unit- III

- Effective Writing
- How to write a paragraph and an essay
- Practice

### Unit- IV

- Phrasal Verbs
- Idioms
- Collocations
- Grammatical rules
- Exercises that have to do with grammar

### Teaching / Assessment Methodology:

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### Grading:

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

### Suggested Reading:

*Collins Cobuild, Dictionary of Phrasal Verbs*, Indus

*Oxford Collocation Dictionary*, Oxford University Press

Manser, Martin H., *A Dictionary of Contemporary Idioms*, Pan Books Ltd.

Wallace, Michael J., *Dictionary of English Idioms*, HarperCollins Publishers, India

Seidl, Jennifer & McMordie, W., *English Idioms and How to Use Them*, Oxford University Press

Allen, W. Stannard, *Living English Structure*, Orient Longman Ltd.

Wallwork, Adrian, *English for Academic Correspondence and Socializing*, Springer

Colins, Steven, *Advanced Vocabulary, Phrasal Verbs, Idioms and Expressions*, Montserrat Publishing

O'Brien, Terry, *Little Red Book of Modern Writing Skills*, Rupa Publications India Pvt. Ltd.

### Useful Websites

[www.Englishclub.com](http://www.Englishclub.com)

[www.writing centre.uottawa.ca](http://www.writing centre.uottawa.ca)

<http://grammar.about.com>

<http://learnenglish.britishcouncil.org>

<http://www.bbc.co.uk/worldservice/learningenglish/>



**Course Name: Principles of Management**

**Credits: 4**

**Course Objectives:**

- The purpose of this course is to impart to students an understanding of management and business concepts and practices being followed globally, with a focus on Indian perspective.
- To prepare them to face emerging challenges of managing resources and business processes.

**Course Outcome:**

At the end of the course, the student will be able to:

Sl. No.	Course Outcome
CO1	Define Business and its objectives.
CO2	Explore the various forms of Business and outline the pros & cons associated with each of them.
CO3	Develop an understanding of Globalization, Liberalization & Privatization and their Indian perspective.
CO4	Explain the basic concepts of the various functional aspects of the Business viz.- Marketing, Operations, HR, Finance and IT.
CO5	Define Entrepreneurship and explore the various entrepreneurial business models and opportunities available in contemporary India.
CO6	Enumerate and explain the various theories and concepts related with Leadership & Motivation.
CO7	Outline the development of management thought – from the Classical Theory till the most recent contemporary

**Course Content:**

**Unit –I: Understanding Business and Its Forms**

A critical evaluation of Business Objectives, Business Promotions and forms of business enterprise: Sole Proprietorship, Partnership, Joint Stock Companies, Public Utilities, Co- operative, Business Combinations, Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India’s experience with globalization, liberalization, and privatization. Multinational, transnational corporations and their Indian perspective.

**Unit –II: Functional Aspects of Business**

- (a) Administrative: Choice of a suitable form of business ownership. Starting and operating small



venturing enterprises, Problems in starting a new business.

- (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.
- (c) Marketing: Marketing Mix, Segmentation, PLC and consumer behavior, Product and pricing decisions, Distribution and promotional decisions
- (d) Finance: Money and banking, Financial management and securities markets, risk management and insurance
- (e) Human resources: Objective, scope & functions of HRM, Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation) human resources
- (f) Role of Information and Communication Technology (IT) in business: Computing, Storing & Networking. Decision Support System (DSS) and other Support Systems.

### **Unit –III: Process of Management**

- (a) Entrepreneurship: Intrapreneurship and Innovation; Disintermediation; Contemporary Entrepreneurial Models: Franchising, Network Marketing, Freelancing, BPO, e-Commerce and M-Commerce
- (b) Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership – Concept and Theories: Leadership Continuum, Situational Leadership, Transactional and Transformational Leadership; Managerial Grid, Communication – Formal and Informal

### **Unit –IV: Development of Management Thought**

Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Peter Drucker’s MBO, Porter’s 5- Force Model, Prahalad’s Core Competency, Peter Senge’s Learning Organization and Tom Peters’ Excellence approach

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

#### **Internal assessment**

- **30%**

#### **End Term Exam**

- **70%**

### **Required Books and Materials:**

#### **Text Book:**

1. Gupta, R.N. “*Business Organization and Management*”, S. Chand & Company Ltd. New Delhi.

**References:**

2. Talloo, J, Thelma, “*Business Organization and Management*”, Tata McGraw Hill Publishing Company, New Delhi.
3. Sharma R.K. & Gupta S.K., “*Business Organization and Management*”, Kalyani Publishers, Ludhiana.
4. Jim, Barry, John Chandler, Heather Clark, “*Organization and Management*”, Thomson Learning.

**Course Objectives:**

- The course intends to make students understand measuring and recording business transactions, Business income and adjusting entries, completion of the accounting cycle, introduction to cost accounting, what is the use of cost accounting.
- To understand how is cost sheet made and used by individual and a company.

**Course Outcome:**

At the end of the course, the student will be able to:

Sl. No.	Course Outcome
CO1	Make and analyze accounts of a firm.
CO2	Journalize the entries and put them into different accounts.
CO3	Intelligently interpret and use the financial statements in managing and analyzing business operations
CO4	Use basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements
CO5	Differentiate between types of costs involved in a business and what impact it has on the firm's profit.
CO6	Prepare and analyze statement of affairs in the company.
CO7	Make cash book and find and rectify problems therein.
CO8	Prepare final accounts of the firms and adjust accordingly.
CO9	Answer and provide relevant information about accounting standards of India.
CO10	Differentiate between different types of cost and their uses
CO11	Prepare cost sheet.

**Course Content:****Unit-I: Introduction**

Basic overview of accounts, DRIL, CGOG, (Golden rules), understanding Accounting equations, introduction to Journal Entries, Ledger posting.

### **Unit- II: Ledgers and Books**

Types of subsidiary books, cash book (Single, double, triple column cash book and petty cash book), why and when is BRS (Bank Reconciliation Statement), and rectification of errors.

### **Unit- III: Final Accounts**

Why and how is Trial Balance made? Importance of trial balance, Final Accounts with adjustments and Accounting Standards of India.

### **Unit- IV: Ratio Analysis**

Reading of the Balance Sheet, Key Ratios: Liquidity Ratio, Debt Equity Ratio, PE Ratio, ROI, ROCE etc.

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

### **Required Books and Materials:**

#### **Text Book:**

1. Financial Accounting by C. Mohan Juneja, Arora, Kalyani Publishers, Ludhiana.
2. Cost Accounting: Principles and Methods by Jain, S.P. and K.L. Narang, Kalyani Publishers, Ludhiana.

#### **Reference Book:**

1. Accounting Principles, 10th edition by Weygandt, Kimmel and Kieso, Wiley Publication

**Course Objectives:**

- To aim at imparting a basic level appreciation program for the common man.
- After completing the course, the incumbent can use the computer for basic purposes of preparing his personnel/business letters, viewing information on Internet (the web), sending mails, using internet banking services etc. This allows a common man or housewife to be also a part of computer users list by making them digitally literate.
- To aid the PC penetration program. This helps the small business communities, housewives to maintain their small account using the computers and enjoy in the world of Information Technology.
- The aim of this course is to help you understand what programming is, and what is a programming language.
- The course helps you understand the concepts of loops, reading a set of data, stepwise refinement, functions, control structures, and arrays.
- The primary focus of this course is on problem solving and aspect which means developing proper algorithms.

**Course Outcomes:**

After completing this course, you will be able to:

Sl. No.	Course Outcome
CO1	Write efficient algorithms to solve various problems.
CO2	Understand and use various constructs of the programming language such as conditionals, iteration, and recursion.
CO3	Implement your algorithms to build programs in the C programming language.
CO4	Use data structures like arrays, linked lists, and stacks to solve various problems.
CO5	Understand and use file handling in the C programming language.

**Course Content:****Unit- I: Knowing computer:**

Introduction to Computers: what is a computer, characteristics of Computers, Generations of Computers, Classifications of Computers, Basic Computer organization, Applications of computers. Input and Output Devices: Input devices, Output devices, Softcopy devices, Hard copy devices. Computer Memory and Processors: Introduction, Memory Hierarchy, Processor, Registers, Cache memory, primary memory, secondary storage devices, magnetic tapes, floppy disks, hard disks, optical drives, USB flash drivers, Memory cards, Mass storage devices, Basic processors architecture.

**Unit- II: Number System and Computer Codes:**

Binary number system, working with binary numbers, octal number system, hexadecimal number system, working with fractions, signed number representation in binary form. Computer Software: Introduction to computer software, classification of computer software, system software, application software, firmware,

middleware, acquiring computer software, design and implementation of correct, efficient and maintainable programs.

### **Unit- III: Introduction to the C Language**

C Programs, Identifiers, Data Types, Variables, Constants, Input / Output, Operators (Arithmetic, relational, logical, bitwise etc.), Expressions, Precedence and Associativity, Expression Evaluation, Type conversions. Statements- Selection Statements (making decisions) – if and switch statements, Repetition statements ( loops)-while, for, do-while statements, Loop examples, other statements related to looping – break, continue, go to, Simple C Program examples.

### **Unit- IV: Functions, Arrays and Pointers**

Introduction to Structured Programming, Functions- basics, user defined functions, inter function communication (call by value, call by reference), Standard functions. Storage classes-auto, register, static, extern, scope rules, arrays to functions, recursive functions, example C programs. One-dimensional arrays, two – dimensional arrays, multidimensional arrays,

Pointers – Introduction (Basic Concepts), pointers to pointers, compatibility, Pointer Applications, Arrays and Pointers, Pointer Arithmetic, memory allocation functions, array of pointers, pointers to void, pointers to functions, command –line arguments,

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

### **TEXT BOOKS:**

1. Computer Science: A Structured Programming Approach Using C, B.A.Forouzan and R.F. Gilberg, Third Edition, Cengage Learning.
2. The C Programming Language by Brian Kernighan and Dennis Ritchie 2nd edition

### **REFERENCE BOOKS:**

1. Let Us C Yashavant kanetkar BPB.
2. Absolute beginner's guide to C, Greg M. Perry, Edition 2, Publisher: Sams Pub., 1994.
3. Computer Programming and Data Structures by E Balagurusamy, Tata McGraw Hill.

**Course name: Course Name: Personality Development & Life Skills-1(Creativity Decoded)**

**Credits: 4**

**Course Objectives:**

- To help students understand the meaning and importance of creativity and how they can become more creative in a professional setting by using techniques used by artists (the creativity experts) in various domains.
- The course will equip the students with specific strategies and standard tools to enhance their creativity and through a novel 3- S model approach.
- To systematically learn and practice creativity for problem solving, idea generation, critical thinking, communication, collaboration etc.

**Course Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Define creativity
CO2	Enumerate the steps in the creative process and understand that it is non linear
CO3	Map the 3-S model onto the creative process and understand which techniques of creativity will be useful
CO4	Understand the role of concepts like mindfulness, use of right brain, empathy and curiosity in creativity
CO5	Explain the importance of deliberate practice for achieving excellence
CO6	Understand how adding constraints improves the quality of creativity
CO7	Understand the various ways of combining things to create something new
CO8	Examine the breaking and enhancing of patterns as a source of creativity
CO9	Discriminate between “the good and bad” of copying as a technique to make something new
CO10	Describe some simple ways to overcome creative blocks
CO11	Understand how collaboration and building upon the works of others has led to innovation in science
CO12	Use the reframe tool for scenario analysis
CO13	Use the combining and recombining technique to generate new product and service ideas
CO14	Construct a “wow factor” for a product or service offering through the “twist in the tale” technique

CO15	Be able to create Analog drawings for emotions, personality and problems
CO16	Be able to create personas using empathy
CO17	Use the stream of consciousness for story boarding

## **Course Content:**

### **Unit-I: What is Creativity**

- Defining Creativity
- Understanding the creative process
- Why learn creativity?
- The Systems Model of creativity
- Creativity and Happiness (Concept of Flow)
- The 3- S model for learning creativity from the artists

### **Unit-II: Seeking An Artist's Mindset**

- Mindful observation
- Visualization
- Empathy
- Perspective
- Curiosity

### **Unit-III: Strengthening Creative Skills**

- Creative excellence
- Copying to learn, copying to create
- Whole Brained Creativity

### **Unit-IV: Shaping Your Creation**

- Stream of Consciousness
- Combining and Recombining
- Scope and constraints
- Collaborating
- Building upon work of others
- Adding a twist
- Overcoming creative blocks

## **Teaching / Assessment Methodology:**

- Synchronous Lectures
- Asynchronous Videos / Lectures on LMS
- Assignment
- Quizzes
- Project Work

## **Grading:**



Internal Assessment 30%

End Term Exam 70%

**Books and Materials:**

**Text Books:**

Ashoo Khosla, “Off the corporate bus and into the creativity boat, Jaico Publishing House(October 2017)

**Reference Books:**

1. Dr Mihaly Csikszentmihalyi PhD, “Flow: The Psychology of Optimal Experience”, Harper Collins, (1990)
2. Karim Benammar, “Reframing. The art of thinking differently” Boom; (June, 2012)

**Course objective:**

The objective of this course is designed to be a conceptual work based on the application of the principles of journalism. The course will equip the students in understanding the concepts of news, different forms of journalism and the role of media in a democracy.

Sl. No.	Course Outcome
CO1	Explain the process of writing for print
CO2	Explain the principles of writing for the print
CO3	Understand the different forms of journalism
CO4	Understand the role of media in a democracy
CO5	Report & write news for print.
CO6	Perform exercise of Precision, formats, synonyms, omission and inclusion, highlighting, underlining, Revise, Cross checking, headlines writing and making intros.
CO7	Write stories covering various beats, writing follow-up stories.

**Course Content:**

**Unit - A: Concept of News**

- Basics of News
- Components of News: Ingredients and elements of news
- The news process: from the event to the reader (how news is carried from event to reader)
- Hard news vs. Soft news
- Attribution, embargo, verification, balance and fairness, brevity, dateline, credit line, byline and printline.
- Structure of a Newspaper: masthead, ear panel, editorials, features, letters to editor, Columns.

**Unit - B: Language of news-**

- Principles of clear writing
- essential skills to write news
- 5 w and 1 H

- structure of News
- inverted pyramid Sociology of news: Factors affecting news treatment
- Paid news
- Politics of news
- Neutrality and bias in news

### **Unit - C: News Gathering Techniques:**

- Criteria for news worthiness
- Principles of news selection
- Writing Headlines for News Stories
- Writing Intro
- Gatekeeping
- Sources of news gathering: Speeches, Meetings, News Conferences, Use of Internet

### **Unit - D: Different forms of Journalism**

- Traditional Media
- Print
- Electronic
- Broadcast
- Digital Journalis

### **Teaching / assessment methodology**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

### **Grading:**

**Internal assessment            30%**

**End term exams                70%**

### **Required Books and Materials:**

#### **Reference Books:**

1. Bruce D. Itule and Douglas A. Anderson. *News writing and reporting for today's media*; McGraw Hill Publication, 2000.
2. M.L. Stein, Susan Paterno & R. Christopher Burnett. *News writer's Handbook: An Introduction to Journalism*; Blackwell Publishing, 2006.

3. George Rodmann. *Mass Media in a Changing World*; Mcgraw Hill Publication,2007.
4. Carole Flemming and Emma Hemmingway. *An Introduction to Journalism*; Vistaar Publications,2006.
5. Richard Keeble. *The Newspaper's Handbook*; Routledge Publication,2006 T.J.S.
6. George: *Editing – A Handbook for Journalists*.

**Course Objectives:**

- To aim at imparting a basic level appreciation program for the common man.
- After completing the course, the incumbent can use the computer for basic purposes of preparing his personnel/business letters, viewing information on Internet (the web), sending mails, using internet banking services etc. This allows a common man or housewife to be also a part of computer users list by making them digitally literate.
- To aid the PC penetration program. This helps the small business communities, housewives to maintain their small account using the computers and enjoy in the world of Information Technology.
- The aim of this course is to help you understand what programming is, and what is a programming language.
- The course helps you understand the concepts of loops, reading a set of data, stepwise refinement, functions, control structures, and arrays.
- The primary focus of this course is on problem solving and aspect which means developing proper algorithms.

**Course Outcomes:**

After completing this course, you will be able to:

Sl. No.	Course Outcome
CO1	Write efficient algorithms to solve various problems.
CO2	Understand and use various constructs of the programming language such as conditionals, iteration, and recursion.
CO3	Implement your algorithms to build programs in the C programming language.
CO4	Use data structures like arrays, linked lists, and stacks to solve various problems.
CO5	Understand and use file handling in the C programming language.

**Course Content:**

**Unit- I: Knowing computer:**

Introduction to Computers: what is a computer, characteristics of Computers, Generations of Computers, Classifications of Computers, Basic Computer organization, Applications of computers. Input and Output Devices: Input devices, Output devices, Softcopy devices, Hard copy devices. Computer Memory and Processors: Introduction, Memory Hierarchy, Processor, Registers, Cache memory, primary memory,

secondary storage devices, magnetic tapes, floppy disks, hard disks, optical drives, USB flash drivers, Memory cards, Mass storage devices, Basic processors architecture.

### **Unit- II: Number System and Computer Codes:**

Binary number system, working with binary numbers, octal number system, hexadecimal number system, working with fractions, signed number representation in binary form. Computer Software: Introduction to computer software, classification of computer software, system software, application software, firmware, middleware, acquiring computer software, design and implementation of correct, efficient and maintainable programs.

### **Unit- III: Introduction to the C Language**

C Programs, Identifiers, Data Types, Variables, Constants, Input / Output, Operators (Arithmetic, relational, logical, bitwise etc.), Expressions, Precedence and Associativity, Expression Evaluation, Type conversions. Statements- Selection Statements (making decisions) – if and switch statements, Repetition statements ( loops)-while, for, do-while statements, Loop examples, other statements related to looping – break, continue, go to, Simple C Program examples.

### **Unit- IV: Functions, Arrays and Pointers**

Introduction to Structured Programming, Functions- basics, user defined functions, inter function communication (call by value, call by reference), Standard functions. Storage classes-auto, register, static, extern, scope rules, arrays to functions, recursive functions, example C programs. One-dimensional arrays, two – dimensional arrays, multidimensional arrays,

Pointers – Introduction (Basic Concepts), pointers to pointers, compatibility, Pointer Applications, Arrays and Pointers, Pointer Arithmetic, memory allocation functions, array of pointers, pointers to void, pointers to functions, command –line arguments,

### **Teaching / assessment methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

### **TEXTBOOKS:**

1. Computer Science: A Structured Programming Approach Using C, B.A.Forouzan and R.F. Gilberg, Third Edition, Cengage Learning.
2. The C Programming Language by Brian Kernighan and Dennis Ritchie 2nd edition

### **REFERENCE BOOKS:**

1. Let Us C Yashavant kanetkar BPB.
2. Absolute beginner's guide to C, Greg M. Perry, Edition 2, Publisher: Sams Pub., 1994.
3. Computer Programming and Data Structures by E Balagurusamy, Tata McGraw Hill.

**Course Objectives:**

The course is framed and designed in such a way that the students can acquaint themselves with the major critical terms/concepts used in the West from the Greeks to the New Critics. The course will primarily focus on the study of selected seminal critical texts. The objective of the course is to familiarize students with some major approaches to literature through the famous literary pieces. Literary theories will be studied in detail during the course which will make the learners understand the framework of the theories along with the devices used in the literary pieces.

**Course Outcomes:**

At the end of the course, the student/learner will be able to:

<b>S. No.</b>	<b>Course Outcomes</b>
CO1	To understand the major critical concepts in the West from Greeks to New Critics.
CO2	To critically analyze the writings of different renowned writers all around the world.
CO3	Recognize and critique the argument underlying the different approaches to the literature.
CO4	Apply selected theories to specific works by renowned writers.

**Course Contents:****Unit - A**

Mimetic and Expressive theory of poetry, Sublime, Three Unities, Decorum, Neoclassicism, Romanticism, Humanism, Enlightenment, Fancy and Imagination

**Unit - B**

Textual Scholarship, Aristotle - *Poetics*

**Unit - C**

William Wordsworth & S. T. Coleridge – “*Preface to Lyrical Ballads*”

**Unit - D**

Formalism, Post Colonialism, Orientalism and Marxist Criticism



**Teaching / assessment methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

**Grading:**

Internal assessment	30%
End term exams	70%

**Further Reading:**

1. Abrams, M. H.– *A Glossary of Literary Terms*
2. Barry, Peter -*Beginning Theory*
3. Daiches David– *Critical Approaches to Literature*
4. House, Humphrey: *Aristotle's 'Poetics'*
5. Wellek, Rene: *A History of Literary Criticism*
6. Ford, Boris: *Pelican Guide to English Literature Vols. 4 and 5*
7. Blamires, Harry: *A History of Literary Criticism*
8. Waugh, Patricia: *Literary Theory & Literary Criticism*

## SEMESTER II



Course Name : Critical Thinking and Problem Solving

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Credits: 4

### Course Objectives:

- To help students understand how complex problems related to business or otherwise can be solved by applying critical reasoning skills in breaking them down to their smallest or fundamental elements by techniques such as why-why analysis, root cause technique, fishbone diagram, logic/issue trees and hypotheses of solutions etc.
- The course will provide an understanding of how to identify and formulate a problem at hand, design and conduct an investigation, and present the research findings as a report.
- The course will use in-house practicals to demonstrate the use of appropriate and applicable reasoning approaches, methods and techniques for different problems.

### Course Outcomes:

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Identify a critical thinker
CO2	Describe tools for identifying problems
CO3	Use the MECE (Mutually Exclusive and Collectively Exhaustive) approach
CO4	Understand issue tree approach to formulate a problem
CO5	Describe Fishbone analysis
CO6	Compose effective arguments
CO7	Describe tools for identifying problems
CO8	Use Issue Tree Approach for problem formulation
CO9	Apply MECE and CRAP to find solution to a problem
CO10	Use a Fishbone Diagram for cause-and-effect analysis
CO11	Write a research proposal

CO12	Describe issue tree approach
CO13	Understand types of research and data
CO14	Critically examine claims encountered in daily life

## Course Contents:

### Unit-I: Language of Reasoning

- Arguments vs other language forms
- Criticality vs un-criticality
- Critical thinking and its indicators
- Elements, standard and traits of critical thinking
- Classical model of Critical Thinking
- Types of reasoning and its identification

### Unit-II: Identifying the Problem

- Defining the problem
- Classifying the problem
  - Simple Problem
  - Customary Problems
  - Introspective Problems
  - Complex Problems
- Tools for problem identification:
  - Why-why analysis
  - What if analysis
  - Root Cause Technique (RCT)
  - Cause and Effect diagram
  - Pareto Analysis, etc.
- Problem formulation principle

### Unit-III: Breaking up of Problem

- Identifying components of problem
  - Making logic trees
  - Constructing issue maps
  - Constructing mind maps
  - Priority matrix, etc.
  - Use of MECE concept

### Unit-IV: Decision Making

- Measuring the impact of problem
- Reverse cause and effect analysis
- Creating hypotheses
- Developing research instrument
- Introduction to researching

- Preparing a project report

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

**Course Objectives:**

- To help students enhance their English and various other skills such as effective communication, listening, reading, writing and much more.
- The course will equip the students to effectively use the functional language in their daily life and will also teach different techniques and various methods through which students can improve their skillset.
- Students will be ace the IELTS test through many informative pointers which will be discussed throughout the course.

**Course Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Strengthen their communicative abilities.
CO2	Helps decide which level of education one should pursue.
CO3	Improve their academic reading and writing skills, as well as their listening and speaking abilities.
CO4	Prepare for the IELTS test by coming up with test-taking tactics.
CO5	Acquire the capacity to utilize English in day-to-day life and in situations that are like real life.
CO6	Develop full fluency in the language.
CO7	Acquire certain words and expressions that may be used in a variety of contexts, such as at work, when travelling, or while
CO8	Learn more about themselves as well as others by improving their ability to listen.
CO9	Make connections between the concepts on the page and what you already know through effective reading.
CO10	Write and express their thoughts mindfully and express fully.
CO11	Concentrate more effectively.
CO12	Know the importance of how one should concentrate to success.
CO13	Helps become aware of fresh opportunities.
CO14	Increase their results on the IELTS test in each of the four abilities.

**Course Content**

**Unit- I:**

- Introduction to the Level 2 of Functional English

- Overview of IELTS
- General Training
- Band Score
- Fluency

**Unit- II:**

- Lucidity and Concision
- Tips to develop good communication skills
- Grammar and Vocabulary
- Why is Functional Language important?

**Unit-III:**

- Difference between Hearing and Listening
- Role of Listening
- General Training Reading
- Important steps for Writing
- Writing Strategies
- Speaking Test

**Unit- IV:**

- Factors that influence Concentration
- Inspiration
- Perspiration
- Tips for IELTS Preparation

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

**Course Objectives:**

- Students are trained to operate accounting software (Tally).
- All students irrespective of their backgrounds can learn the practical accounting with the help of software.
- This course will broadly deal in fundamentals of Tally, creating accounting masters, inventory masters, voucher entry and generating reports.
- After completion of this course student will be having complete knowledge of tally and will be able to use this software for practical accounting.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Learn basics of accounting
CO2	Payroll management
CO3	Will be able to operate accounting software tally ERP 9
CO4	Will know how to generate basic accounting reports from tally ERP

**Course Content:**

**Unit-I: Basics of Accounting**

- Accounting principles
- Double entry system
- Financial statements.

**Unit-II: Fundamentals of tally**

- Creating accounting masters in tally ERP 9
- Creating inventory masters in tally ERP 9
- Voucher entry in tally ERP 9

**Unit-III: Generating reports**

- Generating basic reports in tally ERP 9
- Multilingual capabilities and technological advantages of tally ERP 9

**Unit-IV: Advanced approaches**

- Advanced accounting in tally
- Advanced inventory in tally

- Job costing

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

**Internal assessment**

- **30%**

**End Term Exam**

- **70%**

**Text Book:**

Computerized Accounting System, Sahaj Publications, Tally ERP 9 Volume 1 & 2



**Course Objectives:**

- HRM is the strategic and coherent approach to the management of an organization’s most valued assets; the people working there, who individually and collectively contribute to the achievement of the objectives of the business.
- The goal of HRM is to help an organization to meet strategic goals by attracting and maintaining employees and also managing them effectively.
- This is an introductory course that acquaints students to the importance of people in business and how HR practices build competitiveness.
- It highlights the critical role that HR managers play in bridging the gap between employee expectations and organizational needs by strategically managing HR practices.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Understand the importance and aspects of human resource in an organization
CO2	Delineate process of job analysis and job design.
CO3	Elucidate the process of human resource planning.
CO4	Understand the concept of recruitment and selection.
CO5	Understand the significance of training, development and appraisal programs.
CO6	Designing job and preparation of job description and job specification.
CO7	Effectively handle human resource related issues.
CO8	Assessing the future requirements of human resource.
CO9	Constructing training and development programs for the employees.
CO10	Effectively run a recruitment and selection program.

**Course Content:**

**Unit- I: Human resource planning**

Forecasting the demand and supply of Human Resources, Various methods of demand and supply forecasting, Determining manpower gaps

## **Unit- II: Recruitment, Selection and Job Analysis**

Internal and external sources of recruitment, Process of selection and the techniques involved, Analysis of job, Job Description, Job specification, Job evaluation

## **Unit- III: Training and development**

Training and different learning principles, Types of trainings, Methods of T&D, Measuring the effectiveness of training programs

## **Unit- IV: Performance Appraisal**

Performance appraisal process, methods of performance appraisal, challenges with performance appraisal methods

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

#### **Internal assessment**

- 30%

#### **End Term Exam**

- 70%

### **Required Books and Materials:**

#### **Text Book:**

1. Human Resource Management- Text and Cases, by R Ashwthapa, Tata McGraw-Hill ,Sixth Edition

#### **Reference Book:**

1. Human Resource Management, by Sanghi, S, Macmillan Publishers India Ltd. First Edition.
2. Human Resource Management, by C.B.gupta, Sultan Chand and Brothers, 13<sup>th</sup> Edition
3. Human Resource Management, by Dessler and Varkkey, Pearson, 20<sup>th</sup> Edition

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**Credits: 4**

**Course Objectives:**

- The objective of this course is to help students learn the various skills needed for presentation amongst a particular audience.
- This course will equip the students with various strategies and tools that will make them develop public speaking skills, better script writing, and body language, understand their target audience, and maintain command over the said audience.
- Apart from that, students learn to establish priorities, understand human memory, and learn organization, PowerPoint, speech mechanics, as well as observational skills.

**Course Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Help in delivering a presentation
CO2	Understand the concept of the most important components of a presentation
CO3	Help us retrospect the various skills like organization, logic, confidence, body language, interest, and clarity
CO4	Aid to establish priorities and goals while making and demonstrating a presentation
CO5	Identify, understand, and conduct our target audience while demonstration
CO6	Discuss the four stages of human memory and differentiate between primary and regency effects
CO7	Understand the importance of choosing an appropriate topic
CO8	Write and know the rules of scripting
CO9	Understand the role of eyes and voice while creating a presentation
CO10	Understand the role of lighting, stage, and seating during presentations
CO11	Know how to observe and influence the audience while giving a presentation

CO12	Know how to make a rehearsal checklist
CO13	Understand the ways to look, address, and take care of the audience

**Course Content:**

**Unit- I**

- What Exactly Is the Point of Giving a Presentation?
- Establishing Priorities and Goals
- Identifying and Understanding Your Target Audience
- The Conduct of The Audience

**Unit- II**

- Human Memory: What We Remember and What We Forget
- Choosing A Topic and Organizing Your Information in Order

**Unit- III**

- Writing The Script
- Visuals
- Putting Together the Presentation
- Skills – Voice, and Performance
- Body Language and Nerves

**Unit- IV**

- Rehearsals
- Bringing Forward the Presentation
- Maintaining Command Over the Audience

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

## **Books and Materials:**

### **Further Reading:**

- Nick Morgan – Give Your Speech, Change the World: How To Move Your Audience to Action
- Chapter 2 – Fundamentals of Engineering Technical Communications by Leah Wahlin.
- Audience Analysis (1997), Denis McQuail
- Remember: The Science of Memory and the Art of Forgetting by Lisa Genova
- Advanced Presentations by Design: Creating Communication that Drives Action by Andrew Abele
- Write Tight: Say Exactly What You Mean with Precision and Power by William Brohaugh
- Zen Design: A simple visual approach to presenting in today's world by Garr Reynolds
- The Visual Display of Quantitative Information, 2nd Ed by Edward R Tufte
- The Art of Public Speaking by Stephen Lucas
- The Definitive Book of Body Language: The Hidden Meaning Behind People's Gestures and Expressions by Barbara Pease (Author), Allan Pease (Author)
- Confession of a Public Speaker by Scott Berkun

**Course Description:**

The course aims to help students learn the various skills needed for strategic content needed for the perfect user experience. This course also helps in understanding content strategy through the discussion of various case studies. Students also get equipped with skills of active listening, decision making, search engine optimization (SEO) as well as web writing, metadata strategy, auditing, content concept, design, marketing, and analysis.

**Course Outcomes:**

**Learning Outcomes (Knowledge and Skills) Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Help us retrospect the various skills like attentive listening, SEO, decision making, and web writing.
CO2	Provides information about the common obstacles in the content strategy.
CO3	Gives insight on what content strategy is, its components, and its operation.
CO4	Sheds light on audits, their many forms, and phases, and the technology that facilitates them.
CO5	Give an understanding of the many sorts of stakeholders involved in the discovery process of content strategy
CO6	Equips the skills in content concept, design, marketing, and analysis. Examines the case studies of AwesomeCo’s and Facebook to understand content strategy.
CO7	Acquire knowledge regarding content design, its ideas, and the different steps included in the process.
CO8	Help learn how to develop, organize, implement, analyze, and measure the effectiveness of a content marketing strategy

**Course Content:**

**Unit - A**

- Content Strategy: An Overview (Case Study)
- The Problem (Why does your Content (Still) Sunk?)
- Solution (Content Crisis/Problem)
- How is Content Strategy Unique?
- Discovery Process in Content Strategy

**Unit - B**

- Audit

- Steps in Content Audit

### **Unit - C**

- Analysis - Content Strategy
- Examples - AwesomeCo's
- Strategy
- Content

### **Unit - D**

- Content Design
- Content Design Principles
- Content Marketing
- References

### **Teaching / assessment methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

### **Grading:**

**Internal assessment            30%**

**End term exams                70%**

**Course Objectives:**

The course is designed to develop understanding of psychological & socio cultural influences on consumer behavior. This course will cover topics such as the role of motivation, perception, memory, attitudes, personality and social, cultural & political aspects on how consumers behave while they select, buy, use, consume & dispose goods & services.

**Course Outcome:**

At the end of the course, the student should be able to:

<b>Sr. No.</b>	<b>Course Out Come</b>
CO1	Understand core concepts in consumer behavior
CO2	Become aware of process of consumer decision making
CO3	Understand the variables influencing CB
CO4	Know how behavior can be changed
CO5	Realize key considerations of behavior while developing marketing strategy
CO6	Use concepts consumer psychology for strategy development
CO7	Take decisions with reference to psychological & environmental factors
CO8	Understand complexity of consumer behavior
CO9	Develop marketing strategy

**Course Content:****Unit- I: Introduction to consumer behavior and marketing Strategy**

- Introduction to consumer behavior
- Simple model of Consumer behavior
- Consumer behavior & marketing strategy

**Unit- II: Consumer Involvement and process in consumer behavior**

- Consumer involvement
- Information search
- Evaluative criteria & selection

**Unit- III: Process & output stage in CB**

- Motivation



- Consumer Attitude
- Personality & self-concept

**Unit- IV: Social & cultural settings**

- Social, cultural, political & economic influences

**Teaching / assessment methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

## SEMESTER-III



Course Name: Entrepreneurship

Credits: 4

### Course Objectives:

- The course consists of providing detailed insights into the evolution, theory, perception, beliefs, opportunities, threats and application of the entrepreneurial business models that are most prevalent in contemporary India. Students will learn the basics of E-commerce, Franchising, Discount stores, Network distribution, and some other business models which might provoke entrepreneurial spirit in them.
- This course also provides practical proven tools for transforming an idea into a product or service that creates value for others.
- As students acquire these tools, they learn how to sift good ideas from bad, how to build a winning strategy, how to shape a unique value proposition, prepare a business plan, compare their innovation to existing solutions, and build flexibility into their plan and determine when best to quit.
- Identifying and developing entrepreneurial opportunities.
- Building business models.
- Creating strategies for leading innovation; and
- Financing and profiting from innovation.

### Course Outcome:

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Define Entrepreneurship and outline its essence.
CO2	Explore the various entrepreneurial business models and opportunities available in contemporary India.
CO3	Clearly define the basics of the entrepreneurial spirit like one to 'Be a job creator rather than a job seeker'.
CO4	Develop an understanding of the benefits and risks associated with each of them.
CO5	Select and set a target market associated with each of the contemporary models.
CO6	Enumerate and explain the similarities and dissimilarities amongst them all.
CO7	Adapt and develop any of these entrepreneurial models at any stage of their life.
CO8	Make a comparison with the traditional business models and understand the need for change in the middlemen dominated
CO9	Formulate a strategic, tactical and operational modus operando of these business models.

### Course Content:

#### Unit –I: Introduction to Entrepreneurship

Introduction to Entrepreneurship: A peep into an Entrepreneur's mind, Four Pillars of Entrepreneurship, Viability Quartet, Innovation and Entrepreneurship, Indovation or Jugad.

## **Unit –II: Cash Flow Quadrant - Robert T. Kiyosaki**

Cashflow Quadrant, Disintermediation and the need for it, Feasibility Study & preparation of Business Plan, Understanding the Laws of Success and the four businesses to stay.

## **Unit –III: Distribution Systems**

Traditional distribution System, Importance of Middlemen, Disintermediation & Importance of Disintermediation, Basic framework of a Franchising business, Various advantages and disadvantages of franchising business, Setting up a Franchise, Top Franchises across the world, Introduction to Network Marketing.

## **Unit –IV: Formulation of an Ideal Business**

Starting a Small Business Venture & choosing suitable business ownership, Sole proprietorship, Joint Hindu Family firm, Partnership, Joint Stock Company, or Cooperative Organization.

## **Unit –V: Setting up of the small-scale business**

Small- Scale ventures, Types of small businesses, Setting up a small scale venture & starting a small business.

## **Unit –VI: Understanding unicorns**

The magic of thinking big, Understanding startup -unicorns their valuations and examples, Decacron and examples, Features, ideas what made them big, why they are big? , USP and problem they solved.

## **Unit –VII: Discovering Ideas**

Cracking the Creativity Code, Why Creativity is important? Discovery vs Delivery - What is more important? Do Schools kill Creativity?

## **Unit –VIII: Why, How & What?**

Is Creativity hereditary or learned? Creativity is not IQ- developing the Epigenetics as it is aa muscle, IKIGAI - Japanese way of living, Start with Why - Simon Sinek

## **Unit –IX: Borrowing Ideas and creativity**

Zoom in - Zoom out - Zoom in, Borrowing an Idea and Implementing It- Story of M&M, The App orchard Himachal Pradesh.

## **Unit –X: Finding a problem in the marketplace**

What is a problem- Defining it, What are the types, Reason why there is a Problem - Root cause Analysis (5 why Model), New product development, Stages in NPD.

## **Unit –XI: Business Plan**

Why Write a Business plan? Format of the Business plan? Benefits of Business plan, Business model Canvas, Case Studies - OYO, UpGrad, Ola, CRED.

## **Unit - XII: Social Entrepreneurship**

Introduction to Social Entrepreneurship, Maslow's hierarchy of needs, Corporate Social Responsibility, Social problems and social Innovation.

## **Unit –XIII: Case related to Social Entrepreneurship**

Amul - Founders, History, Distribution channel, pricing and products  
Grameen bank - Founders, History, Distribution channel, pricing and products

Rang de - Concept, Founders, History, Distribution channel, pricing and products

Ashoka - Founders, History, Distribution channel, pricing and products

### **Unit –XIV: Intrapreneurship**

Concept & Introduction Advantages, Differences and scope, Companies and examples

#### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

#### **Grading:**

##### **Internal assessment**

- **30%**

##### **End Term Exam**

- **70%**

#### **Readings:**

1. \$100 Startup – Chris Guillebeau, Pan Macmillan, UK.
2. Rich Dad Poor Dad- Robert T. Kiyosaki, Manjul Publishing House, Bhopal, India.
3. Laws of Success- Napoleon Hill, Star Publishing LLC, USA.
4. Franchising: pathway to wealth creation-Stephen Spinelli, Robert Rosenberg, PrenticeHall PTR, New Jersey, USA.
5. The Business of the 21st Century - Robert T. Kiyosaki, John Fleming and Kim Kiyosaki, Manjul Publishing House, Bhopal, India.
6. Get Rich Click- Marc Ostrofsky, Razor Media Group, LLC, USA.
7. Complete E-Commerce book: Design, build & maintain a successful web based business-Janice Reynolds, Taylor & Francis Inc., London, UK.
8. Business Process Outsourcing: Process, Strategy & Contracts- John K. Halvey, Barbara M. Melby, John Wiley & Sons Inc., New Jersey, USA.
9. The Grocers: The Rise and Rise of the Supermarket Chains- Andrew Seth, GeoffreyRandall, Kogan Page Publishers, Philadelphia, USA.
10. The Wellness Revolution – Paul Zane Pilzer, Simon & Schuster, New York, USA

**Course Objectives:**

- This course aims at introducing the basic concepts of marketing in order to build a strong foundation for marketing concepts.
- The course builds practical skills in introducing marketing management, marketing environment, buying behavior, marketing mix concept & sales management.
- It aims at equipping the students with knowledge of marketing mix with special focus on product, price, place & promotion.
- The course will also equip students with knowledge on contemporary issues in marketing.
- The students will also learn the concept of emerging marketing in reference to Rural Marketing.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Understand core concepts in marketing
CO2	Become aware of marketing as open system
CO3	Understand the complexities of human behavior in marketing
CO4	Know how target markets are selected & positioned
CO5	Realize the basic pillars on which marketing is built
CO6	Understand concepts in marketing mix
CO7	Develop insight of Logistics & marketing communications.
CO8	Understand the concept & practices in brand management
CO9	Gain knowledge on contemporary issues and Rural Marketing
CO10	Use concepts of needs, wants & demand & chose appropriate marketing concept
CO11	Take decisions with reference to environment
CO12	Understand consumer behavior
CO13	Develop target markets & facilitate sales
CO14	Develop appropriate mix of product, pricing, place & promotion

CO15	Use concepts in brand management
CO16	Assist in development of independent marketing strategy.
CO17	Succeed in dynamic Market condition
CO18	Market effectively in Rural segment

## **Course Content:**

### **Unit-I Understanding the Marketing Process and Segmentation**

- Core concepts – Needs, wants, demands, product, exchange, philosophies
- Marketing environment
- Consumer behavior
- Segmentation

### **Unit-II: Targeting, Positioning and Marketing Program**

- Targeting
- Positioning
- Marketing mix
- Sales Management
- Product, product dimensions, new product development

### **Unit-III: Pricing Strategies, Promotion and communication**

- Pricing & pricing strategies
- Place Decisions & Integrated marketing communications
- Promotion Mix

### **Unit IV: Branding, Current Scenario, dynamics and Rural Marketing**

- Contemporary Issues in marketing
- Consumerism and legal aspects of marketing
- Emerging marketing (Rural Marketing)

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

#### **Internal assessment**

- **30%**

**End Term Exam**

- **70%**

**Required Books and Materials:**

1. Philip Kotler, Keller, Koshy and Jha, "Marketing Management," 14e, Pearson Education, New Delhi

**Reference Book:**

1. Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, "Marketing," Tata McGraw Hill, New Delhi

**Course Objectives:**

- This course of financial management will help in knowing the theories of modern finance and develop the familiarity with the analytical techniques helpful in financial decision making.
- This course will broadly deal in Dividend policies, Capital structure and working capital management.
- The course is designed to provide a foundation of financial concepts to students from varied backgrounds.
- Clarification of theoretical concepts and jargons marks the initial stages of the course.
- As financial decision-making involves usage of concrete mathematical operators and techniques, the module ascribes due weightage to these practical concepts.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Understand the nature and scope of financial management (Why do we need financial management; Wealth maximization Vs. Profit)
CO2	Understand the ways in which a business is financed (Equity, debt, bonds etc.)
CO3	Understand the significance of the concept of time value of money
CO4	Understand the types and characteristics of major financial instruments (shares, debentures, bonds)
CO5	Assimilate the theory basics behind tools of financial decision making such as capital budgeting and cost of capital
CO6	Make out the advantages and disadvantages of financial techniques such as operating and financial leverages
CO7	Calculation involving financing a business. Finding out which sources of finance to prefer over the others (Estimation of cost of equity, debt, bonds)
CO8	Calculating the present and future values of cash flows using formulae for time value of money. Assists in realizing the underlying factors such
CO9	Calculation of non-discounted and discounted techniques of capital budgeting: Pay-back method, Average rate of return method, NPV
CO10	Computation of specific elements of cost of capital: Cost of debt, Cost of equity plus the usage of CAPM & WACC models
CO11	Basic calculation of degrees of operating and financial leverages, EPS and EBIT levels

**Course Content:**
**Unit- I:**

Nature and scope of financial management



**Unit- II:**

Financing a new business through Equity, Bonds and debt

**Unit- III:**

Time value of money (Understanding the use and application of the discounting factor)

**Unit- IV:**

Capital budgeting: Theoretical concepts plus the discounted and non-discounted techniques: Payback period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Terminal Value Method

**Unit- V:**

Cost of capital

**Unit- VI:**

Financial & Operating leverages

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:****Internal assessment**

- **30%**

**End Term Exam**

- **70%**

**Text Book:**

1. Richard A. Brealey, Stewart C. Myers, Franklin Allen and Pitbus Mohanty, "Principles of Corporate Finance," Tata McGraw Hill, New Delhi

**Reference Book:**

1. Prasanna Chandra, "Financial Management: Theory and Practice," Tata McGraw Hill, New Delhi
2. Shashi K. Gupta and R.K. Sharma, "Financial Management," Kalyani Publications, New Delhi

**Course Objectives:**

- This course is a basic course on micro economics designed to acquaint students of all the streams with basic economic concepts and principles that they must know and understand while dealing with problem solving in any organization/industry.
- Course provides an introduction to the basic concepts like demand, supply, production, cost, market structures and pricing decisions under different market types.
- Course will give an insight into the economic problems, behavior of consumer and the firm which provides a basis for decision making.
- The course will involve the use of videos and case studies to demonstrate how the basic micro economic principles are used in decision making under different market conditions.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Evaluate price change in markets applying working of market forces viz. supply and demand.
CO2	Understand the pricing strategy using concept of elasticity of demand and supply.
CO3	Know the production function and costs involved to determine the least cost combination of inputs to maximize profit.
CO4	Analyze impact of competition on working of a firm through the understanding of different market structures.
CO5	Describe the nature of economics in dealing with the issue of scarcity.
CO6	Draw demand and supply curves.
CO7	Perform supply and demand analysis to analyze the impact of economic events on markets.
CO8	Calculate and predict the change in demand due to change in price and income using elasticity of demand.
CO9	Analyze the behavior of consumers in terms of demand for various products.
CO10	Evaluate the relevant costs of business decisions
CO11	Analyze the performance of firms under different market structures.

**Course Content:**

**Unit- I: Basic Economic Concepts and**

**Overview**

- General Overview
- Economics- Nature & Scope of Economics

- Demand and Supply
- Determinants of demand and supply
- Law of demand and law of supply
- Shift in demand and supply
- Market equilibrium
- Elasticity of Demand and Supply

### **Unit- II: Utility and Consumer Choices**

- Utility Analysis
- Indifference Curve- Properties and Consumer Equilibrium
- PCC, ICC
- Revealed Preference Theory

### **Unit-III: Production and Costs**

- Cost of Production- different cost concepts
- Relationship between cost and production concepts
- Production Function
- Scale of Production
- Iso-quant Curve- Producer's Equilibrium

### **Unit-IV: Market Structures**

- Introduction
- Perfect competition
- Imperfect competition
- Pricing and output decisions under different market types

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

#### **Internal assessment**

- **30%**

#### **End Term Exam**

- **70%**

### **Required Books and Materials:**

#### **Text Book:**

1. Principles of Economics by T.R. Jain, V.K. Publications.

#### **Reference Books:**

1. Economics by Paul A. Samuelson & William D. Nordhaus, Tata McGraw Hill.
2. Principles of Economics by Robert H. Frank & Ben S. Bernanke, Tata McGraw Hill.



**Course Objectives:**

- The course is structured and planned so that students may become familiar with the main difficulties they encounter throughout the interview process.
- The course will be largely concerned with life skills development and personality development.
- The course's goal is to familiarize students with some of the issues they run into during interviews and to offer them solutions, so they won't make the same mistakes again.
- The training will thoroughly cover life skills, which will help the students comprehend the format of the interviews.

**Course outcome:**

At the end of the course, the student should be able:

Sl. No.	Course Outcome
CO1	To understand the types of question they will be facing in future.
CO2	To critically analyze their personality and what are their strengths and weaknesses.
CO3	Apply a few of the types of interview questions they will encounter.
CO4	Mock interviews can be practiced using an AI platform like Sikandar.

**Course Content:**

**Unit-I: Introduction**

- Introduction to Interviewing
- Types of interviews
- Interviewers Perspective

**Unit-II: Research before interview**

- Before the Interview
- Conducting Research
- Assessing Your Strengths and Skills

**Unit-III: Preparation**

- Preparing yourself (best impression1)
- Key Factors that influence an interviewer (best impression2) (Verbal and Non-Verbal)

**Unit-IV: Types of Questions**

- Typical interview questions

- Behavioral-Based Interviewing
- Some more general questions
- Difficult or tricky situations
- Managing Yourself
- Your interview checklist
- References

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

Ish, W.: *Indian Literature in English*

**Course Objectives:**

- The main purpose of the course would be to introduce students to the classics of world literature
- The range of texts, taken from different language-literatures, is vast, foreclosing the possibilities of forging any essentialized idea of world literatures

**Course Outcomes:**

At the end of the course, the student/learner will be able to:

S. No.	Course Outcomes
CO1	Learn about a variety of texts from different languages and cultures.
CO2	Know about the stylistic and thematic differences in the literary texts.
CO3	Widen their horizons and have a broader vision of literature vis-à-vis the world.
CO4	Apply the knowledge of the intricate relationship between socio-political and literary contexts on local and global level.

**Course Content:**

**Unit A:**

Short notes on the following: *The Iliad*, *The Odyssey*, *The Rubaiyat of Omar Khayyam*, *Anna Karenina*, *Moby Dick*, *Jonathan Livingston Seagull*, *The Little Prince*, *Madame Bovary*, *The Lion and the Jewel*, *The Tree of Man*.

**Unit B:**

Sophocles: *Oedipus Rex*

**Unit C:**

Dante: *Inferno*

**Unit D:**

Cervantes: *Don Quixote*

**Unit E:**

Ibsen: *Doll's House*

**Teaching / Assessment Methodology:**

- Synchronous Lectures
- Lectures on LMS
- Assignments
- Quizzes
- Project Report

**Grading:**

Internal Assessment	30%
End Term Exams	70%

**Further Reading:**

1. Blackmur, R.P.: *Eleven Essays on the European Novel*
2. Bloom, Harold: *Sophocles' Oedipus Rex*. Inforbase Publishing, 2006
3. Bradbrook, M.C.: *Henrik Ibsen*
4. Cervantes, Miguel: *Don Qijote* (Norton Critical edition)
5. Cohn, Ruby: *Contemporary Dramatists*
6. Cruikshank, J.: *Albert Camus and the Literature of Revolt*
7. Ferguson, Francis: *Dante's Drama of the Mind*
8. Fjelde, Rolf, ed.: *Ibsen: A Collection of Essays*
9. Gassner, John: *Masters of World Drama*
10. Holmes: *Dante*
11. Kitto, H.D.F. *Greek Tragedy*. London: Barnes and Noble, 1966
12. Thody, P: *Albert Camus*
13. Wickers, Brian: *Towards Greek Tragedy*



**Course Objectives:**

This course is designed to be a conceptual work based on the application of new media in various facets. This course will help the students to learn the uses of cyber media for journalistic purpose. This course will also aid the students in understanding the applications of the online tools for communication. The course will also involve the use of PPTs and Internet to demonstrate how the various aspects of new media journalism, social media and citizen journalism and blogs, etc. function.

Sl. No.	Course Outcome
CO1	Explain the uses of cyber media for journalistic purpose.
CO2	Understand the applications of the online tools for communication.
CO3	Design Web page, Create and maintain a YouTube channel, Create and maintain Facebook page, Twitter handle
CO4	Analyses the content of a news portal and Learn to use search engines
CO5	Create an email and understand its features and blog writing
CO6	Open an account in social media website and understand their uses.

**Course Content:**

**Unit - A: Introduction to New Media**

- Introduction to concepts of digitization and convergence.
- Introduction to Internet, World Wide Web (WWW), Search Engines.
- Multimedia elements and Interactivity.

**Unit - B: Data Journalism**

- Web Content Management System,
- News on the web: Newspapers, magazines, radio and TV newscast on the web, Social Medias: Computer Assisted Reporting (CAR), Visualization of data,
- Awareness regarding techniques of Digital Marketing: Search Engine Optimization, Search Engine Marketing and Email Marketing

**Unit - C: social media**

- Social networking; Introduction to social profile management products- Facebook,

- Social Collaboration: virtual community- wikis, blogs, instant messaging, YouTube,
- Blogging: a brief history of blogs, blogs as narratives
- Digital Divide
- Security issues in using digital technology

#### **Unit - D: Writing for New Media**

- Blogs
- Micro blogging & Social networking/Facebook/Twitter/RSS feeds.
- Digital marketing, Emails etc.
- Digital Story telling formats
- Content writing, editing, reporting and its management

#### **TEACHING / ASSESSMENT METHODOLOGY:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

#### **Grading:**

**Internal assessment            30%**

**End term exams                70%**

#### **Required Books and Materials:**

#### **Reference Books:**

1. The New Media Reader, Ed. Noah Wardrip & Fruin and Nick Montfort, The MIT Press, Cambridge, 2003
2. A Journalist Guide to the Internet: *The Net as a Reporting Tool*, Christopher Callhan, Pearson/Allyn and Bacon, 2007
3. Cyber Media Journalism: *Emerging Technologies*, Jagdish Chakraborty, Authors Press, NewDelhi, 2005
4. Online Journalism: *A Critical Primer*, Jim Hall, Pluto press, London, 2001
5. Producing Online News: *Stronger Skills, Stronger Stories*, Ryan M. Thornburg, CQ Press, Washington, 2011
6. Ronal Dewolk Introduction to Online Journalism Allyn & Bacon, ISBN 0205286895
7. John Vernon Pavlik New Media Technology Allyn & Bacon ISBN 020527093X

8. Michael M. Mirabito, New Communication Technologies: Application Menon, Narayana. *The Communication Revolution*. National Book Trust. Pavlik J.V. *Media in the Digital Age*. Columbia University Press.

## SEMESTER IV

Course Name: Business Statistics



Credits: 4

### Course Objective:

- The objective of this course is to familiarize students with the basic statistical tools used to summarize.
- To analyze quantitative information for decision making.

### Course Outcomes:

Sl. No.	Course Outcome
CO1	A depth of knowledge in algebra, analysis, or statistics.
CO2	Students will formulate complete, concise, and correct mathematical proofs.
CO3	Students will frame problems using multiple mathematical and statistical representations of relevant structures and relationships and solve using standard techniques.

### Course Content:

#### Unit- I: Data Organization & Central Tendency

- Data Classification Tabulation and Presentation
  - Introduction, Classification and graphical presentation of Data.
- Measures of Central Tendency
  - Mathematical averages including arithmetic mean geometric mean and harmonic mean. Properties and applications.
  - Positional Averages Mode, Median (and other partition values including quartiles, deciles, and percentiles).
- Standard Deviation
  - Range, quartile deviation, mean deviation, standard deviation, and their co-efficient,
  - Properties of standard deviation/variance.

#### Unit- II: Probability

- Theory of Probability. Approaches to the calculation of probability
- Calculation of event probabilities. Addition and multiplication laws of probability.
- Probability distributions: Binomial, Poisson and Normal

#### Unit- III: Decision Theory & Index Numbers

- Decision Theory
  - The decision environment. Pay-off and regret matrices.

- Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimum Salvage; and Expectation. (Excluding Bayesian analysis)
- EVPI and its calculation.
- Decision Trees.
- Index Numbers
  - Meaning and uses of index numbers.
  - Construction of index numbers: fixed and chain base; univariate and composite. Aggregative and average of relatives – simple and weighted.

#### **Unit- IV: Correlation, Regression Analysis**

- Correlation Analysis.
  - Meaning of Correlation: simple, multiple and partial; linear and non-linear.
  - Causation and correlation.
  - Scatter diagram. Pearson’s co-efficient of correlation: calculation and properties (proofs not required). Probable and standard errors. Rank Correlation.
- Regression Analysis.
  - Principle of least squares and regression lines.
  - Regression equations and estimation. Standard Error of Estimates.
- Hypothesis testing
  - Z & T test
  - Introduction to SPSS

#### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

#### **Grading:**

##### **Internal assessment**

- **30%**

##### **End Term Exam**

- **70%**

#### **Textbook:**

1. J K Sharma, “Business Statistics,” Pearson Education, New Delhi
2. S. P. Gupta, “Statistical Methods,” Sultan Chand & Sons

#### **Reference Book:**

1. Richard Levin and S. Rubin, “Statistics for Management”, Pearson Education, New Delhi

**Course Objectives:**

- This course provides students with an overview of the Indian legal system.
- It explores the basic concepts of law in society including the different sources of law followed by specific lectures on various branches of law.
- This course gives an insight in our constitutional and contractual law and teaches the beginnings of legal analysis through case briefing, statutory construction and application of law to fact situations.

**Course Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Describe the source of law
CO2	Acquire adequate knowledge of the basic concepts of laws
CO3	Properly define and discuss legal issues of general concern.
CO4	Implement basic legal principles and explain fundamental legal terms.
CO5	Use analytical skills when applying substantive law to fact situations.
CO6	Search legal information from different sources.
CO7	Identify the elements of a contract and legal issues
CO8	Identify the role of the Constitutional Law and the fundamental rights
CO9	Apply the fundamentals in their daily affairs of their life.

**Course Content:**

**Unit-I:**

Definition of Law, Nature and scopes of Law, Kinds of Law, Purpose of Law, Source of Law- Custom, Precedent, Legislation, Some other source of law, Law & morals,

**Unit-II:**

Sanctions, Types of legal Sanctions, Theories of punishment. Making of Indian Constitution, Nature and special features of the constitution, Preamble, Citizenship, Fundamental Rights.

**Unit-III:**

Directive Principles of State Policy & Fundamental Duties, the President and the Vice President, the Union Judiciary, Parliament, Emergency.

**Unit-IV:**

Contract, Agreement, Essential elements of a contract, offer and acceptance, capacity of parties, free consent, Valid contract, Void and voidable agreements Illegal contracts- there distinction, Consideration, legality of object and consideration.

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:****Internal assessment**

- **30%**

**End Term Exam**

- **70%**

**Required Books and Materials:****Text Book:**

- Jurisprudence Legal Theory by Dr. B.N.ManiTripathi
- Constitutional Law of India by Narender Kumar
- Indian Contract Act by R.K.Bangia

**Course Objectives:**

- Research Methodology is a hands-on course designed to impart education in the foundational methods and techniques of academic research in the context of business management and economics.
- Research scholars would examine and be practically exposed to the main components of a research framework i.e., problem definition, research design, data collection, report writing, and presentation.
- Further, a student will be exposed to frequently applied statistics. Special attention to ethical concerns in research, measurement issues such as reliability and validity, and the critical assessment of research tools such as questionnaires, will be paid.
- Once equipped with this knowledge, participants would be well-placed to conduct disciplined research under supervision in an area of their choosing.

**Course Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues
CO2	Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making
CO3	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process
CO4	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the service industries
CO5	Students should be able to define the meaning of a variable, and to be able to identify independent, dependent, and mediating variables.
CO6	Students should be familiar with good practices in conducting a qualitative interview and observation

**Course Content:****Unit-I: Introduction to Research**

Research and its types, characteristics of good research, Process of research, introduction to different research designs.

**Unit-II: The language of Research**

Dependent variables, Independent variables, Relationship between independent and dependent variables; control, extraneous and moderator variables; Hypothesis: Null hypothesis, Research Hypothesis, criteria of good hypothesis, Essential constituents of Literature Review

**Unit-III: Sampling Techniques and Collection of Data**



Probability sampling: simple random sampling, systematic sampling, stratified sampling, cluster sampling and multistage sampling. Non-probability sampling: convenience sampling, judgment sampling, quota sampling.

Primary data and Secondary Data, methods of primary data collection; observation, survey and interview, classification of secondary data, designing questionnaires and schedules.

Scales: Nominal scale, ordinal scale, interval scale, rating scale; criteria for good measurement

#### **Unit-IV: Report Writing**

Report writing: purpose, steps and format of research report; final presentation of the research report; idea of referencing, bibliography

#### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

#### **Grading:**

##### **Internal assessment**

- **30%**

##### **End Term Exam**

- **70%**

#### **Suggested Readings:**

1. Donald R. Cooper and Pamela S. Schindler: Business Research Methods, Tata McGraw Hill, New Delhi.
2. C.R. Kothari: Research Methodology-Methods and Techniques, New Age International Publishers, New Delhi
3. Malhotra, N.K.: Marketing Research: An Applied Orientation, Pearson Education, New Delhi

**Course Objectives:**

To provide the students' knowledge about use of costing data for planning, control and decision making.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Differentiate between cost accounting and management accounting.
CO2	Understanding of BEP and PV ratio.
CO3	Importance of BEP and its use by the management.
CO4	Budgetary control and its impact on the company.
CO5	Prepare funds flow statement and cash flow statement.
CO6	Importance of ratios in understanding of financial statements.
CO7	Calculation of BEP both numerically and graphically.
CO8	Understanding of financial statements and use of financial ratios of the same.
CO9	Understanding the concept of management accounting.
CO10	Calculation of material control
CO11	Budgetary control.
CO12	Preparation of funds flow statement and cash flow statement

**Course Content:**

**Unit-I: Management Accounting:** meaning, nature, scope and functions of management accounting, ratio analysis, liquidity ratios, efficiency ratios, profitability ratios and advantages of ratio analysis.

**Unit-II:** Funds flow statement as per Indian accounting standards; cash flow statement

**Unit-III: Budgeting and budgetary control:** Concept of budget and budgetary control objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, programme and performance budgets.

**Unit-IV: Standard costing and variance analysis:** Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

Responsibility accounting: meaning and definition of responsibility accounting, types of responsibility centers, selection of transfer pricing method, advantages of responsibility accounting.

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

**Internal assessment**

- **30%**

**End Term Exam**

- **70%**

**Required Books and Materials:**

**Text Book:**

1. Shashi K Gupta, R.K. Sharma, “Management Accounting, Kalyani Publishers, Jalandhar.
2. Management Accounting, Concepts and Strategic costing Decisions by Kanhaiya Singh of Wiley Publication

**Reference Book:**

1. Horngreen, Charles T., Gary L. Sundem, “Introduction to Management Accounting”, Prentice Ha N.K.: Marketing Research: An Applied Orientation, Pearson Education, New Delhi

**Course Description:**

- This course is focused to help students understand the techniques required to holistically develop their personalities.
- In this course students will find the strategies to enhance their decision making in a professional environment and provide them with the different methods of Negotiation which are important in the way the world economy works, how deals are made in the corporate world, and how the art of persuasion is achieved.

**Course Outcomes:**

At the end of this course the students will be able to:

<b>Sl. No.</b>	<b>Course Outcome</b>
CO1	Outline the significance of Negotiation
CO2	Create and claim value
CO3	Understand the methodologies of Negotiation
CO4	Strategize Negotiations
CO5	Examine overview of strategic orientation and numerous objectives
CO6	Extract the most out of Affirmations
CO7	Signify sources and structures of Negotiation
CO8	Discuss in detail about central-route and Peripheral-route of Persuasion
CO9	Discuss Win-Win Negotiation – Preparation, Advice, Result & Consequences.
CO10	Discuss about meaningful Commitments and few of its potential angle on negotiation along with four basic precepts.

**Course content:**

**Unit- I**

- Meaning of Negotiation
- Techniques of Negotiation

- Types and stages of Negotiation
- Strategies of Negotiation
- Setting Strategic Objectives

## Unit- II

- Benefits of setting Affirmations
- Use of power of Negotiation
- Methods of Persuasion
- Negotiation resulting in a win-win situation

## Unit- III

- Importance of Commitments
- Four basic precepts
- Potential Negotiation angles
- Social styles in Negotiation
- Handling high stake decision
- Gaining success in a high stake decision

## Unit- IV

- Aims of Contract Discussions and Negotiations
- Meaning of Bluff
- Risks of Bluffing
- Alternatives of false statements
- Examples of Negotiation around the world

### Teaching / Assessment Methodology:

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### Grading:

#### Internal assessment

- 30%

#### End Term Exam

- 70%

### Further Readings

Negotiating at Work: Turn Small Wins into Big Gains, by Deborah M. Kolb and Jessica L.

3D Negotiation: Powerful Tools to Change the Game in Your Most Important Deals, by David A. Lax and James K. Sebenius.

The First Move: A Negotiator's Companion, by Alain Lempereur and Aurélien Colson.

Negotiation Genius: How to Overcome Obstacles and Achieve Brilliant Results at the Bargaining Table and Beyond, by Deepak Malhotra and Max H. Bazerman.

Course Name : Advertising

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Credits: 4

**Course Objectives:**

This course is designed to be a conceptual work based on the application of Public relations. This course will help the students to learn the meaning, importance, functions and scope of Public relations.

**Course Outcomes:**

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

CO1 define and explain the meaning, importance, functions & scope of Public Relations
CO2 explain important theories of Public Relations
CO3 explain various tools of PR and writing for PR
CO4 Write for PR internal publics and media
CO5 Write for press release, press briefs etc
CO6 Understand the concept of Advertising
CO7 Understand types of Advertising Agencies
CO8 Understand the working of Advertising Agencies

**Course Content:**

**UNIT-I**

Advertising – definition, historical development; social and economic benefits of advertising; mass media and advertising, types of advertising; classification of advertising – corporate – industrial – retail – national – trade – professional – social.

**UNIT II**

Advertising strategies, appeals, advertising spiral, market and its segmentation, sales promotion. Mass Communication , Advertising agency – structure and functions, creativity – media selection – newspapers, magazines, radio, television, outdoor, strategy, planning,

**UNIT-III**

Public Relations – definition – PR as a communication function – history of PR – growth of PR in India, PR, publicity, propaganda and public opinion – PR as a management function Code of ethics for PR professional organisations of PR – emerging trends in PR.

## **UNIT-IV**

Stages of PR – planning – implementation – research – evaluation – PR practitioners and media relations – press conference – press releases – other PR tools. PR research techniques – PR and law – PR and new technology in PR

### **Teaching / assessment methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

### **Grading:**

**Internal assessment            30%**

**End term exams                70%**

### **Required Books and Materials:**

#### **Reference Books:**

- Jefkins Frank Butterworth, Public Relations Techniques, Heinmann Ltd.
  - Heath Robert L, Handbook of Public Relations, Sage Publications,
  - Dennis L. Wilcoxe & Glen T, Public Relations, Pearson
  - Cutlip S.M and Center A.H., Effective Public Relations, Prentice Hall
- Kaul J.M., Noya Prakash, Public Relations in India, Calcutta



**Course Objectives:**

The course is aimed at introducing the students to the world's most celebrated novels. The content is designed to incorporate the broader themes of racism, female oppression, civil war, capitalism, and colonialism.

**Course Outcomes:**

At the end of the course, the student/learner will be able to:

S. No.	Course Outcomes
CO1	Understand the socio-political problems of other countries that plague them till date.
CO2	Appreciate and identify the dominant themes and motifs.
CO3	Have a broader outlook on world literature, connecting it with the political and social changes that take place across borders.
CO4	Critically analyze the text in relation to the literary theories.

**Course Content:****Unit A:**

Short notes on: alterity and otherness; apartheid; colonialism; postcolonialism; creolization; cultural difference; hybridity; diaspora; hegemony; magic realism

**Unit B:**

Gabriel Garcia Marquez: *One Hundred Years of Solitude*

**Unit C:**

Margaret Atwood: *Surfacing*

**Unit D:**

J.M. Coetzee: *Disgrace*

**Unit E:**

Chinua Achebe: *Things Fall Apart*

**Teaching / assessment methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

**Grading:**

Internal assessment	30%
End term exams	70%

**Further Reading:**

1. Achebe, C: Hopes and Impediments
2. Anderson, B.: Imagined Communities
3. Ashcroft, Bill, et al, eds.: The Post-Colonial Studies Reader
4. Ashcroft, Bill: Post-colonial Configurations
5. Attwell, David. J M Coetzee: South Africa and the Politics of Writing.
6. Atwood, M: Survival: A Thematic Guide to Canadian Literature
7. Brennan, Timothy: Salman Rushdie and the Third World: Myths of the Nation
8. Coetzee, J.M.: White Writing: The Culture of Letters in South Africa
9. Gallagher, Susan Vanzanten. A story of South Africa: J M Coetzee's Fiction in Context.
10. Gorjup, Branko. Margaret Atwood: Essays on Her Works (Writers) Geurnica Editions, Canada, 2007
11. Head, Dominic. J M Coetzee.
12. King, Bruce: New National and Post-Colonial Literatures
13. King, Bruce: The New Literatures in English
14. Kossew, Sue, ed.: Critical Essays on J M Coetzee
15. Ngendahayo, Jean Damascene: The Impact of Women Oppression on the Societal Destruction. A Case Study of Chinua Achebe's Things Fall Apart Paperback – Grin Verlag, 2018
16. Rushdie, Salman: Imaginary Homelands
17. Rushdie, Salman: Step Across this Line
18. Sheckels, Theodore F. The Political in Margaret Atwood's Fiction: The Writing on the Wall of the Tent. Routledge, 2017

## SEMESTER V



**Course Name : Taxation**

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**Credits: 4**

### **Course Objectives:**

This course will simplify the understanding of Income Tax and its practical understanding of the Law and making it is to Save Tax.

### **Course Outcome:**

At the end of the course, the student should be able to:

<b>Sl. No.</b>	<b>Course Outcome</b>
CO1	Can define tax avoidance, tax evasion and tax management
CO2	Knowledge about different forms and their usage.
CO3	File an ITR of an Individual.
CO4	Will be able to calculate the income of an Individual.
CO5	Calculate income from Salaries, House property, capital gains, Business and Profession, and Income from other sources.
CO6	Powers and procedures laid down by the act and its applications.
CO7	Rules laid down to calculate the sources of income under different heads.
CO8	Deductions available for an individual under income tax act.
CO9	Differentiate between types of income and sources of income for an individual.
CO10	Types of heads of income.
CO11	Will be able to recognize the nature of a transaction and rules to treat the same under Income tax act.
CO12	Define different terms used in Income Tax.
CO13	Will be able to apply rules laid down under income tax act to save tax.

CO14	Knowledge about deductions and exemptions available for an individual under income tax act.
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**Course Content:**

**Unit-I:**

Introduction of Income Tax, Basic Concepts, Difference between Revenue and Capital, Basis on which Tax is imposed and Exempted Income

**Unit-II:**

Understanding types of Income, Income from Salaries, and Income from House property.

**Unit-III:**

Profits and Gains of Business and Profession I and Understanding Depreciation, capital Gains, Income from other Sources. Aggregation of Income

**Unit-IV:**

Set Off and Carry Forwards, Deductions to be made in computing Income, Double Taxation relief

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

**Course Objectives:**

To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

**Course Outcome:**

At the end of the course, the student should be able to:

<b>Sl. No.</b>	<b>Course Outcome</b>
CO1	Prepare cost sheet
CO2	Interpretation of cost sheet.
CO3	Material control, requisition, issuance and cost control of the same.
CO4	Unit price its meaning and calculation.
CO5	Preparation of budget and its importance for the company.
CO6	Job and cost control.
CO7	Reconciliation of cost and financial accounts.
CO8	Differentiate between cost and financial accounting.
CO9	Preparation of cost Sheet.
CO10	Issue of material, requisition and calculation of cost control.
CO11	Calculation of absorption of cost under different departments.
CO12	Job and process costing.

**Course Content:****Unit I:**

Introduction: meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications. Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.

**Unit II:**

Materials: material/inventory control- concept and techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard. Treatment of material losses.

Labour: accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

**Unit III:**

Overhead: classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, bad debts, research and development expenses. Activity – based cost allocation.

**Unit IV:**

Methods of Costing: Unit costing. Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and byproducts.) Service costing (only transport). Reconciliation of Cost and Financial Accounts. Integral Accounting

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

**Course Objectives:**

To provide the students' knowledge about use of costing data for planning, control and decision making.

**Course Outcome:**

At the end of the course, the student should be able to:

<b>Sl. No.</b>	<b>Course Outcome</b>
CO1	Accounting of Issue of Shares
CO2	Passing journal entries for issue of shares
CO3	Forfeiture and Redemption of Shares & Debentures
CO4	Accounting for managerial remuneration and Bonus Shares
CO5	External and Internal Reconstruction - Amalgamation
CO6	Understanding Royalty Accounts
CO7	Understanding the concept of corporate accounting.
CO8	Valuation of Shares and Goodwill
CO9	Interpretation of financial statements
CO10	Accounting for Amalgamation, Absorption and Reconstruction of Companies.

**Course Content:****Unit-I:**

Accounting for Issue, Forfeiture and Re-issue of shares. Accounting for Issue and Redemption of Debentures.

**Unit-II:**

Final Accounts of Companies. Valuation of Shares and Goodwill.

**Unit-III:**

Accounting Issues related to Amalgamation, Absorption and Reconstruction of Companies, Accounts related to Liquidation of Companies.

**Unit- IV:**

Accounting for Holding and Subsidiary Companies.

## Royalty Accounts and Insurance Company Accounts

### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

### **Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>



### Course Objectives:

- The objective of this course is to help students understand the meaning and importance of Emotional Intelligence and how they can become more Intelligent in a professional setting by using techniques used by emotionally intelligent people in various domains.
- The course will equip the students with specific strategies and standard tools to enhance their intelligence.
- This course will help the students to understand the importance of emotional intelligence at work place.

### Course Outcome:

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

Sl. No.	Course Outcome
CO1	Define Emotional Intelligence (EQ)
CO2	Identify the benefits of of Emotional Intelligence
CO3	Learn the four core skills required to practice emotional intelligence
CO4	Define and practice self-management, self-awareness, self-regulation, self-motivation and empathy. Successfully communicate with others in a non-verbal manner.
CO5	Verbally communicate with others. Interpret and manage your emotions.
CO6	Master tools to regulate and gain control of one's own emotions Articulate your emotions using the right language. Balance optimism and pessimism.
CO7	Effectively impact others. Relate emotional intelligence to the workplace.
CO8	Use the concepts and techniques in the workplace.

### Course Content:

#### Unit- I:

**Intelligence:** History of Intelligence, concept of multi-intelligences, benefits of being intelligent.

#### Unit- II:

**Emotional Intelligence:** Concept of Emotional Intelligence, Understanding the history and origin of Emotional Intelligence, Contributors to Emotional Intelligence, Science of Emotional Intelligence, EQ and IQ, Scope of Emotional Intelligence.

**Unit- III:**

**Components of Emotional Intelligence:** Self-awareness, Self-regulation, Motivation, Empathy, Social skills. Emotional Intelligence Competencies, Elements of Emotional Intelligence, Models of Emotional Intelligence: The Ability-based Model, The Trait Model of Emotional Intelligence, Mixed Models of Emotional Intelligence.

**Unit- IV:**

**Emotional Intelligence at Work Place:** Importance of Emotional Intelligence at Work Place, Emotionally Intelligent Leaders, Case Studies Measuring Emotional Intelligence: Emotionally Intelligence Tests, Research on Emotional Intelligence, Developing Emotional Intelligence.

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

**Course Objectives:**

1. The objective of this course is to Impart knowledge about the concepts and methods of Public Relations
2. To equip them with transitional knowledge from traditional to contemporary Public Relations structure & research.
3. To develop creative thinking and ideation for PR
4. Develop analytical and critical thinking skills when creating/evaluating Public Relations strategies

**Course Outcomes:**

At the end of the course, the student will be able to:

Sl. No.	Course Outcome
CO1	Good conceptual understanding of subjects including Communication, Public Relations, Corporate Communication, Research Methodology.
CO2	Research and Reasoning aptitude for any Strategic Communication planning and execution of Public Relations programs.
CO3	Creative and reflective thinking for ideation based on self-learning & digital competency.
CO4	Analytical and problem solving skills for challenging situations of the profession.
CO5	Independently work with high competency and morality in the business of Public Relations in the roles of Account Planners, Copy writers, Media Planners, PR/ CC Managers, Researchers.

**Course Content:**

**Unit-A: Brief Introduction of PR**

- Public Relations-Meaning, Definition, Nature and Scope
- Historical Background
- Technological and Media Revolution and Role in Business
- Government, Politics
- NGOs and Industry

**Unit-B: Concepts of Public Relations**

- Press, Publicity, Lobbying,
- Propaganda, Advertising,
- Sales Promotion and Corporate
- Marketing Services Visualization

### **Unit-C: Tools of Public Relations**

- Press Conferences
- Meets
- Press Releases
- Announcements
- Webcasts

### **Unit-D:**

- Public Relations and Mass Media,
- Present and future of Public Relations in India,
- Ethics of Public Relations and Social Responsibility,
- Public Relations and Writing Printed Literature, Newsletters, Opinion papers and Blogs

### **Teaching / assessment methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

### **Grading:**

Internal assessment            30%

End term exams                70%

### **REQUIRED BOOKS AND MATERIALS:**

1. Brown, Rob, Public Relations and the Social Web, Kogan Page India, New Delhi, 2010.
2. Cutlipscottetal, Effective Public Relations, London, 1995.
3. Black Sam, Practical Public Relations, Universal Publishers, 1994

4. S.M.Sardana, Public Relations: Theory and Practice.

5. J.V.Vilani, Public Relations in India: New Tasks and Responsibilities, SAGE Publications India Pvt Ltd, New Delhi 2011

## COURSE OBJECTIVES:

In this course the student will be able to learn about

- Major terms and concepts related to cultural communication.
- Identify factors that can influence the cultural communication process.
- Understand how communication processes differ among cultures.
- Identify challenges that arise from cultural differences in intercultural interactions and learn ways to creatively address them.
- Discover the importance of the roles of context and power in studying cultural communication.

Sl. No.	Course Outcome
CO1	Understand Cultural Communication emphasizes the influence of culture on the communication process, including differences in values, message systems, nonverbal
CO2	Student should be able to understand the awareness and appreciation for the complexity of intercultural communication skills in everyday situations.
CO3	By studying cultural communication students will develop a greater tolerance and understanding of cultural differences in personal and professional interactions.

## COURSE CONTENT:

### Unit - A:

- Culture: Definition; Concept and Scope
- Culture of Punjab and various sub-cultures
- Relationship between Culture and Communication;
- Different approaches to the Study of Inter-cultural communication; Cultural patterns; values, norms and perceptions.
- Traditional and Modern Media as Vehicles of Inter-cultural communication

### Unit - B:

- Inter-cultural Communication in Cyber Space;
- Globalization, Localization
- Cultural collisions, clashes, shocks and assimilations;
- Strategies for Managing Inter-cultural conflicts.

### Unit - C:

- Definition and issues in International Communication: Political, economic and cultural dimensions of international communication
- International Media systems, Global Print Media, Global Broadcasting;
- Comparative Media systems, Control and Ownership of the Media

#### **Unit - D:**

- Impact of new communication technologies on media messages;
- Satellite communication
- Computerization and digitization of global media;
- Internet and International news flow
- International concerns about cyber news;
- Effects of globalization on media systems and their functions.

#### **Teaching / Assessment Methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

#### **Grading:**

Internal assessment            30%

End term exams                70%

#### **Books and Materials:**

##### **Reference Books:**

1. Global Media: The new missionaries of global capitalism, Herman, & Robert W. McChesney, A& C Black (2001).
2. Global Media, Neoliberalism and Imperialism, Robert McChesney, Blackwell Publishing (2005).
3. Transnational Media and Third World Development, William H. Meyer, Greenwood Press (1988).
4. International Communication & Globalization, Ali Mohammadi, Sage Publication (1997).
5. The Media and Globalization, TerhiRantanen, Sage Publication (2005).
6. International Communication: An introduction, DayaKishanThussu, Sage Publication (2012).
7. Handbook of International Communication, William. B. Gudykunst, Bella Mody, Sage publications (2002)

## SEMESTER VI



**Course Name: Project Management**

**Credits: 4**

### **Course Objectives:**

The objective of this course is to help students understand the meaning and importance of Project Management and how they can become more professional in managing the different projects using the tools and techniques of project management and what are the scopes of project management? The course will equip the students with specific strategies and standard tools to enhance their project management skills.

### **Course Outcome:**

At the end of the course, the student should be able to:

<b>Sl. No.</b>	<b>Course Outcome</b>
CO1	Help to interpret the tools and techniques of project management & to create a feasibility study of analyzing the risk and uncertainty involved in the same.
CO2	How to demonstrate the various types of project organization and its hierarchy including the pitfalls in the project team & types of contracts.
CO3	How to examine the project cost estimations and various sources from where the project can be financed?
CO4	Helps to identify project resources requirements and various methods of allocation and also the techniques required to monitor the project.
CO5	Helps to predict the evaluation of termination possibilities associated with the project and how it can be controlled. It also focuses on future prospects of Projects.

### **Course Content:**

#### **Unit- I: Introduction**

Definitions, Classification, Project risk, Scope, Concepts and Characteristics of Project, Importance of Project Management, Project management definitions, overview, Project plan, management principles applied to project management, Tools and techniques of project management, Project management life cycles and uncertainty. Project Planning Project and Strategic Planning, Scope, Problem Statement, Project Goals, Success criteria, Risk Management, Approval Process, Social Cost-Benefit Analysis, Feasibility Study.

#### **Unit- II: Project Organization**



Various Forms of Project Organizations, Project Organization Charting, Organization Human Resources, The Project Manager, The Project Team, Project Team Pitfalls, Project Contract Management, Types of Contracts, Fixing the Zero Data.

### **Unit- III: Project Financing**

Project Cost Estimation, Sources of Finance, Multiple Project and Constraints.

### **Unit- IV: Project Implementation and Monitoring**

Project Resource Requirements, Type of Resources, Men, Materials, Finance, Multi-project Resources scheduling, Splitting and Multitasking, Resources Allocation method, Project Monitoring and control, Project network Technique-(PERT and CPM), Planning for Monitoring and evaluation, Project Management Information System, Project Scheduling-Time Constrained and Resource Constrained Scheduling, Project Communication, Project Audits, Post Project Reviews.

### **Unit- V: Project Direction and Control**

Project Direction, Types of Project Termination, Project in Trouble, Termination Strategies, Evaluation of Termination Possibilities, Termination Procedures, Features of Future Indian Projects.

### **Teaching / Assessment Methodology:**

- Synchronous Lectures
- Asynchronous Videos / Lectures on LMS
- Assignment
- Quizzes
- Project Work

### **Grading:**

**Internal Assessment     30%**

**End Term Exam            70%**

### **Books and Materials:**

#### **Text Books:**

1. Project management-for21stcentury-Beenet P Lientz, Kathyn – Pearson Academic Press,1995
2. Project Management-Denislok
3. Project management-DavidI Cleland-McGraw Hill International Ed,1999.
4. Project management-Gopala krishnan-Mc Millian India Ltd.
5. Project Management-Harry-Maylor- Pearson Publication
6. Project Management-Gray & Larson-Tata McGraw Hill

**Course Objectives:**

- The said course is designed for the in-depth analysis of the GST Act 2017.
- The topic is made and instructed in order to provide the facts and changes made in order to streamline the indirect tax laws by the government of India.
- The course structure is outlined in a way that the course provides each and every relevant and practical information to the individual who is either a student or a working professional.
- The course pays emphasis on the practical aspects of the GST and the working of the system for the effective implementation of the same.

**Course Outcome:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Aware of indirect tax GST
CO2	Answer basic question related to GST
CO3	Calculation of GST can be done.
CO4	Knowledge of GST
CO5	Landmark judgements by various courts which has helped in amendment of the indirect taxes.
CO6	Calculation GST

**Course Content:**
**Unit – I:**

Overview of GST: Introduction, Challenges of Previous Tax Structure, GST International Scenario Models of GST, GST in India History of GST, GST Council, Framework of GST, Introduction to CGST Act, 2017 Important Definitions, Levy of GST, Liability under GST Supply: Characteristic of Supply, Schedule I under CGST, Schedule II under CGST, Activities which are not Supply.

**Unit – II:**

Composite and Mixed Supply

Composition levy: Meaning, Condition & Restriction

Time of Supply: Time of Supply of Goods, Time of Supply of Services, Time of Supply in case of change in rate of tax

Value of Supply

Input Tax Credit: Meaning, Input Tax Credit Restrictions

Job Work: Meaning, Input Credit in case of Job Work

Accounts and Records

**Unit – III:**

Tax Invoice, Credit and Debit Notes: Invoice, Credit Note & Debit note

Registration: Persons liable to register, Persons not liable to register

Returns and Payment: Utilisation of ITC

Refunds, Assessment

**Unit – IV:**

Audit

Inspection, Search, Seizure and Arrest

Introduction to IGST Act, 2017: Important definitions

Nature of Supply: Inter State Supply, Intra State Supply, Supplies in Territorial Waters

Place of Supply: Place of Supply of Goods, Place of Supply of Services

Union Territory Goods and Services Tax Act, 2017

Introduction to GST (Compensation to States) Act, 2017

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

**Internal assessment**

- **30%**

**End Term Exam**

- **70%**

**Course Objectives:**

- This course is intended to acquaint the student with auditing standards and the general procedures required in conducting an audit.
- The purpose of an audit is to render an opinion as to the fair presentation of the financial statements.
- Auditing procedures vary from accounting firm to accounting firm; therefore, the methods found in this text are of a general nature and can be adapted to methods found in any accounting firm.
- Because of the heightened attention to the auditing profession, an integral part of this course involves attention to current events surrounding the auditing profession.

**Course Outcomes:**

At the end of the course, the student should be able to:

Sl. No.	Course Outcome
CO1	Demonstrate an understanding of the nature and scope of auditing and related services.
CO2	Describe and discuss the regulatory framework of auditing and related services.
CO3	Show understanding and explain the ethical standards of an auditor.
CO4	Explain the stages of an audit and methods of gathering audit evidence.
CO5	Show understanding and be able to interpret different types of audit reports.

**Course Content:**

**Unit – I** Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.

**Unit – II** Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

**Unit – III** Vouching, Verification of Assets and Liabilities

**Unit – IV** Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.

**Unit – V** Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

**Teaching / Assessment Methodology:**

- Synchronous lectures

- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>

**Course Name: Personality Development & Life Skills-6 (Human Values & Professionals**

**Ethics:**

**Course Objectives**

**Credits: 4**

- To understand the significance of value inputs in a classroom, distinguish between values and skills, understand the need.
- To understand the meaning of Harmony in the Self the Co-existence of Self and Body and distinguish between the Self and the Body,
- Understand the harmony in nature and existence and work out their mutually fulfilling participation in nature.
- Distinguish between ethical and unethical practices and start working out the strategy to actualize a harmonious environment wherever they work.
- To understand the universal human values and morals for social harmony and holistic understanding of harmony on Professional Ethics.

**Course Outcome:**

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

Sl. No.	Course Outcome
CO1	The essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings
CO2	To facilitate the development of a Holistic perspective among students towards life and profession as well as towards happiness and prosperity based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Universal Human Values and movement towards value-based living in a natural way
CO3	To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually fulfilling human behaviour and mutually enriching interaction with Nature.

**Course Content**

**Unit- I: Course Introduction**

- Understanding the need, basic guidelines, content and process for Value Education
- Self- Exploration–what is it? - its content and process; ‘Natural Acceptance’ and Experiential Validation- as the mechanism for self-exploration
- Continuous Happiness and Prosperity- A look at basic Human Aspirations
- Right understanding, Relationship and Physical Facilities- the basic requirements for fulfilment of aspirations of every human being with their correct priority

- Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario 6. Method to fulfil the above human aspirations: understanding and living in harmony at various levels

### **Unit-II: Understanding Harmony in the Human Being**

- Harmony in Myself Understanding human being as a co-existence of the sentient 'I' and the material 'Body'.
- Understanding the needs of Self ('I') and 'Body' – Sukh and Suvidha.
- Understanding the Body as an instrument of 'I' (I am being the doer, seer, and enjoyer).
- Understanding the characteristics and activities of 'I' and harmony in 'I'.
- Understanding the harmony of I with the Body: Sanyam and Swasthya; a correct appraisal of Physical needs, meaning of Prosperity in detail.
- Programs to ensure Sanyam and Swasthya. (Practical Practice).

### **Unit- III: Understanding Harmony in the Family and Society- Harmony in Human Relationship**

- Understanding Harmony in the family – the basic unit of human interaction
- Understanding values in human-human relationship; meaning of Nyaya and program for its fulfilment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship
- Understanding the meaning of Vishwas; Difference between intention and competence  
Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship
- Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals
- Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha)- from family to world family! - Practice Exercises and Case Studies will be taken up in Practice Sessions.

### **Unit- IV: Understanding Harmony in the Nature and Existence**

- Understanding the harmony in the Nature
- Interconnectedness and mutual fulfilment among the four orders of nature recyclability and self-regulation in nature
- Understanding Existence as Co-existence (Sah-astitva) of mutually interacting units in all-pervasive space
- Holistic perception of harmony at all levels of existence

### **Unit- V: Implications of the above Holistic Understanding of Harmony on Professional Ethics**

- Natural acceptance of human values
- Definitiveness of Ethical Human Conduct
- Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
- Competence in professional ethics:
  - a) Ability to utilize the professional competence for augmenting universal human order
  - b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems,

- c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
- Case studies of typical holistic technologies, management models and production systems
- Strategy for transition from the present state to Universal Human Order:
  - a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers
  - b) At the level of society: as mutually enriching institutions and organizations

**Teaching / Assessment Methodology:**

- Synchronous lectures
- Asynchronous videos/ Lectures on LMS
- Assignments
- Quizzes
- Project work

**Grading:**

<b>Internal assessment</b>	-	<b>30%</b>
<b>End Term Exam</b>	-	<b>70%</b>



Course objectives:

This course is designed to be a conceptual work based on the application of corporate communication (CC) in mass communication. This course will help the students to comprehend the characteristics of corporate communication. Corporate communication is a set of activities involved in managing and orchestrating all internal and external communications aimed at creating favourable point of view among stakeholders on which the company depends. The course will also involve the use of PPTs and visits to corporates to demonstrate the working of corporate houses and the communication patterns.

Course outcomes:

At the end of the course, the student should be able to:

CO1 Describe the characteristics of corporate communication
CO2 Understand the role of CC in crisis communication and disaster management
CO3 Understand building a distinct corporate identity
CO4 Understand media relations
CO5 Organize press conferences, facility visits.
CO6 Prepare press briefs

Course content:

Unit - A:

- Defining CC, Strategic CC and management: defining strategy and its relevance in public relations and corporate communication,
- campaign planning, management and execution.

Unit - B:

- Media relations: organizing press conferences, facility visits, press briefs
- proactive and reactive media relations
- ethical aspects in media relations.

UNIT - C:

- Building a distinct corporate identity: concepts, variables and process
- role of technology in CC.

UNIT - D:

- Role of CC/PR in crisis communication and disaster management,
- Defining stakeholders and media selection.

**Teaching / assessment methodology:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

**Grading:**

Internal assessment            30%

End term exams                70%

**Books and Materials:****TEXTBOOKS:**

- Corporate Communication: Principles and Practice; Jaishri Jethwaney

**Reference Books:**

- Corporate Communication: A Guide to Theory and Practice; Joep P. Cornelissen

**Course Objectives:**

This course is designed to be a conceptual work based on the application of television as a tool of mass communication. This course will help the students to comprehend the characteristics of TV as a medium of mass communication and its limitations. The course will also involve the use of PPTs and visits to TV studios to demonstrate the working of TV channels, TV journalism, TV formats and TV production.

**Course Outcomes:**

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

CO1 Describe the characteristics of TV as a medium of mass communication and its limitations
CO2 Describe different formats of TV programmes
CO3 List basic inputs and main elements of TV production
CO4 Understand the different camera shot
CO5 Describe the changing character of TV news
CO6 Understand the studio lighting
CO7 Preparation of TV news bulletin
CO8 Write news for TV

**Course Content:**

**Course Content:**

**Unit-A: Writing and Editing Television News**

- Elements of a Television News Story: Gathering, Writing/Reporting.
- Elements of a Television News Bulletins
- Basics of Editing for TV- Basic Softwares and Techniques (for editing a news capsule).

**Unit-B: Critical Issues and Debates**

- Public Service Broadcasters – e.g. DD News - Voice of India? (Analysis of News on
- National Broadcasters
- Changing Character of Television News
- News as Event, Performance and Construction.

**Unit-C: Writing for television**

- News, interviews, documentaries, short talks.
- Television as a medium of mass communication – characteristics, ownership
- Organisational structure of Doordarshan, satellite television channels, cable television
- Educational television, commercial television, recent trends in television broadcasting.

#### **Unit-D: Development of Electronic Journalism**

- Origin and Development of Electronic Journalism
- Debate on autonomy – from Chanda Committee and Verghese Group to Prasar Bharati,
- Important provisions of Prasar Bharati Act 1990 Present status of Prasar Bharati Corporation

#### **TEACHING / ASSESSMENT METHODOLOGY:**

- Synchronous lectures
- Lectures on lms
- Assignments
- Quizzes
- Project report

#### **Grading:**

Internal assessment	30%
End term exams	70%

#### **Reference Books:**

- Zettl Herbert, Television Production Handbook.
- Robert c Allen and Annette Hill (Ed- 2004), The Television Reader, Routledge.
- Broadcast News: Writing, Reporting and Producing, Ted White and Frank Bernas, Focal Press, Focal Press, Oxford, 2010
- The Rise of 24-Hour News Television: Global Perspectives, Ed. Stephen Cushion and Justin Lewis, Peter Lang, New York, 2010 An introduction to writing for Electronic Media: Scripwriting Essentials Across the Genres, Roberts B. Musburger, Focal Press, Oxford, 2007
- Practice of Looking: An Introduction to visual Culture, Marita Sturken and Lisa Cartwright oxford University Press, Oxford, 2001
- Globalization And television: A study of the Indian Experience, 1990-2010 by Sunetra Sen Narayan Oxford University Press, 2013
- Electronic Journalism: Principles and Practices, Aditya Sengupta, Authors Press, New Delhi, 2006
- Journalism in the Digital Age: Theory and Practice for Broadcast, Print and Online Media, John Herbert, Focal Press, Oxford, 2000

- Economics of Culture Industry: Television in India, KV Joseph, Shipra Publications, New Delhi, 2010
  - Television in India: Many Faces, Mira K. Desai, Authors Press, Delhi, 2010
- India on Television: How Satellite News Channels Have Changed the Way We Think and Act, Nalin Mehta, Harper-Collins, New Delhi, 2008