Nirmala Memorial Foundation College of Commerce and Science

(Autonomous)

Re-accredited by NAAC with B++, ISO 9001-2015 Certified, Recognised under section 2(f) & 12(B) of the UGC Act 1956

Permanently Affiliated to the University of Mumbai,

Syllabus

Bachelor of Commerce

(Programme Code: UGCOM01)

As Per New Education Policy (NEP) 2020

(To be implemented from the Academic Year 2025-2026)

Approved in the Academic Council Meeting held on 8th June, 2026

INTRODUCTION OF THE PROGRAMME

Introduction

The Bachelor of Commerce (B.Com) program offers a dynamic and personalized educational experience, designed to meet the evolving needs of today's business world. Built on a strong academic foundation, the curriculum covers key areas such as business, finance, accounting, management, marketing, and entrepreneurship. What sets the program apart is its emphasis on flexibility and individual growth, allowing students to tailor their learning through a wide range of vocational and skill-based courses. These include topics like Fundamentals of Startups, Business Etiquette, Corporate Grooming, Negotiation Skills, Tourism Management, Social Media Marketing, Family Business Management, and more—ensuring students gain both theoretical knowledge and practical skills.

Aligned with the National Education Policy (NEP) 2020, the B.Com program recognizes that each student is unique and aims to foster their all-round development. By integrating real-world applications and industry-relevant skills, the program prepares students not just for employment, but for leadership roles and entrepreneurial ventures. This comprehensive approach transforms the academic journey into a pathway for personal and professional fulfillment, empowering students to thrive in a competitive global marketplace.

Aims and Objectives

Aim:

The B.Com program aims to offer a personalized and enriching educational experience, combining academic rigor with practical skill development across a broad spectrum of specialized fields in commerce. It is designed to empower students to pursue their unique career aspirations by fostering individual growth, professional competence, and long-term success in a dynamic business environment.

Objectives:

1. To provide a flexible and student-centered learning experience tailored to individual interests and goals.
2. To deliver a comprehensive understanding of commerce, covering a diverse range of specialized areas.
3. To bridge the gap between theoretical knowledge and real-world application through hands-on, practical learning.
4. To enhance employability and career readiness through Vocational Skill Courses (VSCs) aligned with industry demands.
5. To promote both personal and professional development within a supportive and engaging academic environment.
6. To cultivate ethical awareness, critical thinking, and adaptability, preparing students to thrive in the constantly evolving global marketplace.

PROGRAM OUTCOME

PO1: Knowledge of Business Environment

To understand the fundamental concepts, principles, and practices in the areas of accounting, finance, marketing, management, economics, and taxation that influence business operations.

PO2: Effective Communication

To acquire the ability to communicate effectively in both oral and written forms in professional and business contexts, including report writing, presentations, and business correspondence.

PO3: Ethics and Social Responsibility

To demonstrate an understanding of ethical standards and practices in business, and appreciate the importance of social responsibility and sustainability in corporate decision-making.

PO4: Entrepreneurial and Leadership Skills

To develop entrepreneurial mindsets and leadership qualities that foster innovation and team collaboration in dynamic business environments.

PO5: Lifelong Learning and Adaptability

To cultivate a proactive attitude toward continuous learning, skill enhancement, and personal growth to adapt effectively to emerging trends, technologies, and challenges in the business world, while pursuing higher education or professional certifications.

PROGRAM SPECIFIC OUTCOME

PSO 1: Application of Commerce Knowledge

Apply theoretical and practical knowledge of accounting, finance, taxation, business law, and economics to solve real-world business problems and manage organizational resources effectively.

PSO 2: Business Analysis and Decision-Making

Analyze financial statements, market trends, and business data using appropriate tools to support strategic and operational decision-making processes in business and financial environments.

PSO 3: Proficiency in Accounting and Financial Tools

Demonstrate hands-on skills in accounting software, financial modeling, and spreadsheet tools for recording, analyzing, and reporting financial transactions in compliance with regulatory standards.

PSO 4: Entrepreneurship and Innovation

Identify entrepreneurial opportunities and develop innovative business models by integrating knowledge from marketing, finance, and management to launch and sustain ventures.

PSO 5: Ethical, Legal, and Sustainable Business Practices

Integrate ethical reasoning and understanding of legal frameworks into business decisions, promoting sustainability, corporate responsibility, and good governance.

PSO 6: Professional and Career Readiness

Exhibit the skills, confidence, and knowledge necessary to pursue careers in accounting, banking, insurance, taxation, corporate sectors, or competitive exams for higher studies and professional certifications

SEMESTER III
COURSE STRUCTURE

VERTICAL		COURSE CODE	SUBJECT	CREDIT
Vertical 1	Major	NUCM301	Commerce-III (Principles of Management)	4
	Major	NUCM302	Accountancy & Financial Management-III	4
Vertical 2	Minor	NUCM306	Business Economics - II	4
Vertical 3	OE1	NUCM307	Business Law - I	2
Vertical 4	VSC	NUCM305	Advertising	2
Vertical 5	AEC	NUHN301	Hindi Bhasha: Vyavaharik Prayog	2
		NUFP301	Field Projects (FP)	2
Vertical 6	CC	NUCC302	Foundations of Literary Arts and Creative Writing	2
			Total Credits	**22**

SEMESTER IV
COURSE STRUCTURE

VERTICAL		COURSE CODE	SUBJECT	CREDIT
Vertical 1	Major	NUCM401	Commerce-IV (Production and Finance)	4
	Major	NUCM402	Accountancy & Financial Management-IV	4
Vertical 2	Minor	NUCM406	Business Economics - III	4
Vertical 3	OE1	NUCM407	Business Law - II	2
Vertical 4	VSC	NUCM405	Financial Accounting and Auditing (Management Accounting)	2
Vertical 5	AEC	NUHN401	Hindi Bhasha: Kaushal Ke Aadhar	2
	VEC	NUBC401	Community Engagement Projects (CEP)	2
Vertical 6	CC	NUCC402	Cultural Expressions through Cinema, TV and Theatre	2
			Total Credits	**22**

Semester III

Vertical – I

Name of the Course: Commerce – III

Sr. No.	Heading	Particulars
1	**Description the course:**	The "Principles of Management" syllabus typically introduces students to the foundational concepts, theories, and practices involved in managing organizations effectively.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. Graduates will acquire comprehensive knowledge in core commerce and specialized fields, enabling practical application in real-world business scenarios. 2. Students will develop critical thinking, ethical decision-making, and research skills for strategic and responsible business practices. 3. The program will build a global, industry-relevant outlook, preparing learners to adapt to changing business trends and international markets. 4. Learners will enhance communication, leadership, and vocational skills for successful careers in entrepreneurship, finance, marketing, and services.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1 –** Understand the core concepts, nature, and functions of management, along with essential managerial skills and competencies. **CO2 –** Explain the development of management theories from classical to modern approaches, including contributions by Taylor, Fayol, Mayo, Drucker, and Indian management thinkers. **CO3** – Apply the steps and importance of planning and coordination, and evaluate decision-making tools like MBO, Management by Exception, and MIS in the context of technological influence. **CO4 –** Demonstrate understanding of motivation, communication, and leadership concepts to effectively direct teams and manage people.	

9	**Modules:-** **Module 1 (15 hours): Introduction to Management**
	Management- Concept, Nature, Functions, Managerial Skills & Competencies **Evolution of Management Thoughts Classical Approach:** Scientific Management – F.W.Taylor's, Henri Fayol's Principles, Elton Mayo's Hawthorne experiments **Modern Management Approach**- Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management..
	Module 2 (15 hours): Planning & Decision Making
	Planning - Steps, Importance, Components, Coordination – Importance **M.B.O -** Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components **Decision Making** - Meaning - Essentials of a Sound Decision Making, Impact of Technology on Decision Making.
	Module 3 (15 hours): Organising
	Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, **Departmentation -** Meaning - Bases, Span of Management - Meaning and factors influencing. **Delegation of Authority-** Process, Barriers to Delegation, Principles of Effective Delegation, Factors Influencing Decentralisation
	Module 4 (15 hours): Directing And Controlling
	Motivation – Concept, Importance, Theories of Motivation, Influencing factors. **Leadership-** Concept, Functions, Styles, Qualities of a good leader. **Controlling –** Concept, Steps, Essentials of good control system, Techniques of Controlling - PERT, CPM
10	**Text Books** 1. Commerce – III – Vipul Prakashan 2. Commerce - III – Manan Prakashan

<table>
<tr><td>11</td><td colspan="2">Reference Books
1. Management Today Principles& Practice- Gene Burton, ManabThakur, Tata McGraw-Hill,PublishingCo.Ltd.
2. Management – JamesA.F.Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw-Hill, Publishing Co.Ltd.
4. Essential of Database Management Systems -Alexis Leon ,MathewsLeon Vijay Nicole, Imprints Pvt Ltd.
5. Management –Task , Resp, Practices – Peta Druche “willian Heinemann LTD.</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (40 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (60 Marks)– 2 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)
1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.

<table>
<tr><th>Question no.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>Q1</td><td>Case Study</td><td>15</td></tr>
<tr><td>Q2</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q3</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q4</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q5</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q6</td><td>Write a short note on (Any 3 out of 5)</td><td>15</td></tr>
<tr><td></td><td>TOTAL</td><td>60</td></tr>
</table>
</td></tr>
</table>

Name of the Course: Accountancy and Financial Management - III

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a comprehensive understanding of advanced partnership accounting, covering a range of key topics essential for real-world business scenarios. You will learn how to manage partnership final accounts when changes occur, such as partner admissions, retirements, or deaths, including the apportionment of gross profit and expenses. The course also covers complex aspects of cash distribution among partners, including the treatment of past profits, liabilities, and realization expenses. Additionally, you'll explore the process of amalgamating firms, focusing on the realization method and the adjustments required for goodwill and capital realignment. Finally, the course introduces the conversion of a partnership into a limited company, equipping you with the skills to handle purchase consideration, journal entries, and the preparation of a new company's balance sheet. The content is designed to provide practical knowledge, enabling you to navigate complex partnership transactions and financial adjustments effectively.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. Understand the structure and components of final accounts for a partnership firm, including Trading, Profit & Loss, and Balance Sheet. Prepare final accounts of a partnership firm in accordance with the provisions of the Partnership Act. 2. Understand the concept and importance of piecemeal distribution during dissolution when liabilities are settled gradually. Analyze and ensure equitable distribution of cash among partners based on capital contribution and agreed profit-sharing ratios.	

	3. Understand the meaning and reasons behind amalgamation of two or more partnership firms. Learn the process of preparing necessary accounts and statements during amalgamation. **4.** Understand the process and legal implications of converting or selling a partnership firm into a company. Prepare Realisation Account, Partner's Capital Accounts, and Company's Account to reflect the sale transaction
8	**Course Outcomes (CO):** **CO1:** Prepare final accounts of a partnership firm by applying necessary adjustments such as interest, salary, and profit-sharing, in compliance with the provisions of the Partnership Act. **CO2:** Demonstrate the ability to apply systematic methods such as Proportionate Capital Method for piecemeal distribution of cash during dissolution of a firm. **CO3:** Explain and execute the accounting treatment involved in the amalgamation of partnership firms, including revaluation of assets and liabilities, and capital adjustments. **CO4:** Account for the conversion or sale of a partnership firm into a limited company by preparing Realisation Account and determining the correct treatment of purchase consideration
9	**Modules:-** **Module 1 (15 hours): Partnership Final Accounts** a. Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. b. Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. c. Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year **Module 2 (15 hours): Piecemeal Distribution of Cash** a. Excess Capital Method only b. Asset taken over by a partner c. Treatment of past profits or past losses in the Balance sheet

	d. Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual e. Treatment of secured liabilities f. Treatment of preferential liabilities like Govt. dues / labour dues etc. g. Excluding : Insolvency of partner and Maximum Loss Method	
	Module 3 (15 hours): Amalgamation of Firms	
	a. Realization method only b. Calculation of purchase consideration c. Journal / ledger accounts of old firms d. Preparing Balance sheet of new firm e. Adjustment of goodwill in the new firm f. Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	
	Module 4 (15 hours): Conversion / Sale of a Partnership Firm into a Ltd. Company	
	a. Realisation method only b. Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	
10	**Text Books** 1. Accountancy and Financial Management - III – Manan Prakashan 2. Accountancy and Financial Management - III – Himalaya Publication	
11	**Reference Books** 1. Ashish K. Bhattacharyya – "Financial Accounting for Business Managers", Prentice Hall of India Pvt. Ltd. 2. Shashi K. Gupta – "Contemporary Issues in Accounting", Kalyani Publishers. 3. R. Narayanaswamy – "Financial Accounting", Prentice Hall of India, New Delhi 4. Ashok Sehgal – "Fundamentals of Financial Accounting", Taxmann's Publishers	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**

14	**Format of Question Paper: (Semester End Examination: 60 Marks. Duration: 2 hours)** **Attempt any 4 out of 6 questions.**

Questions	**Type & Module**	**Marks**
Q1.	Objective Questions A) Multiple choice questions B) True or False	 08 Marks 07 Marks
Q2.	Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q5.	Practical Question	15 Marks
Q6.	Short notes (attempt any 3 out of 5)	15 Marks
	Total	**60**

Vertical – II

Name of the Course: Business Economics - II

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a comprehensive understanding of advanced concepts in Business Economics, focusing on market structures, pricing strategies, capital budgeting, public finance, and fiscal policy. Students will study the dynamics of different market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly, along with real-world pricing practices and decision-making tools like capital budgeting techniques. The course further explores the fundamentals of public finance, including taxation, public expenditure, and sources of revenue, and examines public debt management, budgetary processes, and fiscal responsibility under the FRBM Act. Through case studies and numerical illustrations, learners will develop analytical and problem-solving skills to apply economic principles in practical business and policy contexts.
2	**Vertical:**	**Minor**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. To provide knowledge of different market structures and their implications for business decision-making. 2. To familiarize students with various pricing practices and capital budgeting techniques for managerial applications. 3. To develop an understanding of public finance, including revenue sources, taxation principles, and expenditure patterns. 4. To analyze the concepts of public debt, budgeting, and fiscal responsibility in the context of government financial management.	

8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1**: Differentiate between various market structures and evaluate their impact on pricing and output decisions. **CO2**: Apply pricing practices and capital budgeting techniques to solve managerial and business problems. **CO3**: Analyze the role of public finance in economic development and evaluate taxation and expenditure policies. **CO4**: Examine public debt, fiscal responsibility, and budgetary processes to assess their significance in financial management.
9	**Modules:-** **Module 1 (15 hours): Market Structure**
	Types of Market Structure, Features of Perfect Competition, TR, AR and MR in Perfect Competition, Features of Monopoly, Sources of Monopoly, TR, AR and MR in Monopoly, Features of Monopolistic Competition, Role of Adverting, Features of Oligopoly, Collusive and Non-Collusive Oligopoly. **Note: Case Studies and Numerical Expressions will be included.**
	Module 2 (15 hours): Pricing Practices and Capital Budgeting
	Meaning and Degree of Price Discrimination, Conditions of Price Discrimination, Concept of Dumping, Cost plus Pricing, Multiple product Pricing, Transfer Pricing, Meaning and Classification of Capital Budgeting, Importance of Capital Budgeting, Steps in Capital Budgeting, Techniques of Budgeting. **Note: Case Studies and Numerical Expressions will be included.**
	Module 3 (15 hours): Public Finance
	Meaning and Sources of Public Finance, Dalton's Theory of Public Finance, Sources of Public Revenue(Tax Source), Sources of Public Revenue(Non-Tax Source), Principles of Taxation, Difference between Tax and Non-Tax Revenue, Difference between Direct and Indirect Tax, Classification of Public Expenditure, Reasons for Growth of Public Expenditure, Limitation of Public Expenditure. **Note: Case Studies and Numerical Expressions will be included.**
	Module 4 (15 hours): Public Debt, FRBM Act and Budget
	Internal Public Debt, External Public Debt, Meaning and Objectives of Budget, Balanced Budget, Unbalanced Budget, Revenue Budget, Capital Budget, Importance of Budget,

<table>
<tr><td></td><td colspan="2">Concept of FRBM Act 2003, Limitations of FRBM Act 2003.

Note: Case Studies and Numerical Expressions will be included.</td></tr>
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1. Business Economics – Manan Prakashan
2. Business Economics – Sheth Publication</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Ahuja, H. L. (2022). Managerial economics (10th ed.). S. Chand Publishing.
2. Salvatore, D. (2020). Managerial economics in a global economy (9th ed.). Oxford University Press.
3. Dwivedi, D. N. (2016). Managerial economics (8th ed.). Vikas Publishing House.
4. Varshney, R. L., & Maheshwari, K. L. (2021). Managerial economics (23rd ed.). Sultan Chand & Sons.
5. Mithani, D. M. (2019). Managerial economics: Theory and applications. Himalaya Publishing House.
6. Thomas, C. R., & Maurice, S. C. (2016). Managerial economics: Foundations of business analysis and strategy (12th ed.). McGraw Hill Education.
7. Musgrave, R. A., & Musgrave, P. B. (2019). Public finance in theory and practice (6th ed.). McGraw Hill Education.
8. Lekhi, R. K., & Singh, J. (2020). Public finance. Kalyani Publishers.
9. Jhingan, M. L. (2018). Public finance and international trade. Vrinda Publications.
10. Rosen, H. S., & Gayer, T. (2013). Public finance (9th ed.). McGraw Hill Education.</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
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</table>

		Q4	Answer the following (2 Out of 3)	15
		Q5	Answer the following (2 Out of 3)	15
		Q6	Explain the Concept (5 out of 6)	15
			TOTAL	**60**

Vertical – III

Name of the Course: Business Law - I

Sr. No.	Heading	Particulars
1	**Description the course:**	This course on Business Law introduces students to the essential legal frameworks governing business organizations in India, specifically focusing on the Indian Companies Act, 2013 and the Indian Partnership Act, 1932. The course aims to familiarize students with the statutory provisions, legal procedures, and regulatory mechanisms that impact business formation, operation, and dissolution in the Indian context.
2	**Vertical:**	**Open Elective**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives**: (List some of the course objectives) 1. To offer a conceptual understanding of the framework governing Indian Business Laws. 2. To acquaint students with the legal dimensions and regulatory aspects of conducting business. 3. To familiarize students with relevant case laws pertaining to Business Laws.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Demonstrate a conceptual understanding of the Indian Companies Act, 2013 by identifying types of companies, their features, incorporation process, and the role of promoters. **CO2:** Interpret and analyze key legal documents such as the Memorandum of Association (MOA), Articles of Association (AOA), and Prospectus, and understand their practical implications in corporate functioning. **CO3:** Examine various types of company and board meetings along with their legal provisions, ensuring compliance with statutory requirements. **CO4:** Explain the legal framework of the Indian Partnership Act, 1932 and LLP Act, 2008, including formation, rights and duties of partners, dissolution procedures, and distinctions between different forms of business organizations.	

9	**Modules:-** **Module 1 (15 hours): Indian Companies Act 2013**	
	• Company –Concept, Features, Classification and Types of Companies - Advantages and disadvantages of Private Company and Public Company. –Common Procedure for Incorporation of Company – Role of Promoter • Memorandum of Association (MOA) & Article of Association(AOA) – Concept, Clauses of MOA, AOA- Contents – Prospectus. • Meetings – Types, Legal Provisions of Annual General Meeting, Extra-Ordinary Meeting, Board Meeting	
	Module 2 (15 hours): Indian Partnership Act 1932	
	• Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. Distinction between LLP and Partnership	
10	**Text Books** 1. Business Law – I – Manan Prakashan 2. Business Law - II – Vipul Prakashan	
11	**Reference Books** 1. Guide to the Companies Act,2013 by A Ramaiya , Lexis Nexis. 2. Company Law by G.K.Kapoor. 3. Company Law by N.D.Kapoor. 4. Company Law by P.C. Tulsian. 5. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)–**

14	**Format of Question Paper: (Semester End Examination: 30 Marks.** **Any Two from Q1 to Q3**

Sr. No	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 out of 4)	15
Q3	Write short notes on (3 out of 5)	15
	Total	**20**

Vertical – IV

Name of the Course: Advertising

Sr. No.	Heading	Particulars
1	**Description the course:**	The Advertising course provides students with a comprehensive understanding of the role, scope, and impact of advertising in the modern business and media environment. It introduces key concepts, strategies, and tools used in creating effective advertising campaigns across various media platforms.
2	**Vertical:**	**Skill Enhancement Course (SEC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. 2. It aims to orient learners towards the practical aspects and techniques of advertising. 3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1 –** Comprehend the concept, features, and benefits of advertising, along with its various classifications and impact on businesses and consumers. **CO2 –** Explain the structure and types of advertising agencies, criteria for agency selection, causes of client turnover, and the role of creative pitching in client acquisition. **CO3 –** Analyze the objectives and characteristics of special-purpose advertising forms including rural, political, advocacy, green, corporate image, and social advertising. **CO4 –** Identify and apply creative tools such as media planning factors, media scheduling strategies, jingles, and music to enhance advertising impact.	
9	**Modules:-** **Module 1 (15 hours): Introduction to Advertising**	

	● Advertising: Concept, Features, Benefits of advertising to Business firms and consumers, Classification of advertising. Ad Agency: Features, Types of advertising agencies, Agency selection criteria, Reasons and ways of avoiding Client Turnover ● Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising, Cross Culture Advertising, Social advertising.	
	Module 2 (10 hours): Fundamentals of Creativity in Advertising:	
	● Creative aspects: Concept and importance, Buying Motives - Types, Selling Points Features, Appeals – Types ● Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products.	
10	**Text Books** 1. Advertising - Manan Prakashan 2. Advertising – Vipul Publication	
11	**Reference Books** 1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education 2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education 3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited 4. Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson a. Education Limited 5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall 6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education 7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing 8. Brand Equity & Advertising- Advertising's role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**

<table>
<tr><td>13</td><td>Continuous Evaluation through: (40 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
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Any Two from Q1 to Q3
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<tr><td></td><td>Total</td><td>20</td></tr>
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Vertical – V

Title of Paper- हिंदी भाषा:व्यावहारिक प्रयोग

Sr. No.	Heading	Particulars
1	**Description of the course:**	भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है। भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कहीं भी असफल नहीं हो सकता है। इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी करते हैं। वर्तमान युग में रोज़गार में बहुत से क्षेत्र भाषा से जुड़े हुए हैं, जिसके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं। भाषाई क्षमता हमारे विचारों की संवाहक होती है। आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है, इन माध्यमों में भाषा ही सशक्त तत्व है जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है। भाषा का महत्व हर समय, हर माध्यम में रहा है, परंतु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है। आज हिंदी अंतरराष्ट्रीय स्तर पर प्रयोग में लाई जा रही है, तकनीक, सूचना प्रौद्योगिकी सोशल मीडिया, राजनीति की भाषा हिंदी बन चुकी है। जीवन में कई क्षेत्रों में व्यावहारिक स्तर पर हमें अपनी भाषा के लिखित स्वरूप के कार्यों को करना होता हैऔर ऐसे में कार्य-दक्षता महत्व रखती है। हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्हीं पहलुओं को ध्यान में रखते हुए इस पाठ्यक्रम का गठन किया गया है। हम हिंदी भाषा को सही और शुद्ध रूप में प्रयोग कर अभिव्यक्ति को सफल बनाएं और बिना व्याकरण के यह संभव नहीं है। इस दृष्टि से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा।
2	**Vertical:**	AEC
3	**Type:**	Theory
4	**Credit**:	2 credits (1 credit = 15 Hours for Theory)
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted**:	50 Marks
7	**Course Objectives:** 1. विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना।	

	2. विद्यार्थियों को राजभाषा हिंदी के व्याकरण से परिचय करवाना। 3. विद्यार्थियों को संज्ञा आदि का ज्ञान प्रदान करना। 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्रदान करना।
8	**Course Outcomes:** 1. विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी। 2. विद्यार्थियों को राजभाषा हिंदी के व्याकरणिक प्रयोग की जानकारी प्राप्त होगी। 3. विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा। 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्राप्त होगा।
9	Modules (Per credit one module can be created)
	इकाई-1 व्याख्यान-15 क्रेडिट-01
	1. हिंदी भाषा : सामान्य परिचय
	2. राजभाषा हिंदी : संवैधानिक महत्त्व
	3. वर्णमाला : स्वर एवं व्यंजन
	4. शब्द भेद : सामान्य परिचय (संज्ञा आदि)
	इकाई-2 व्याख्यान-15 क्रेडिट-01
	1. वाक्य : सामान्य परिचय
	2. वर्तनी : शुद्धता का प्रयोग एवं सावधानियाँ
	3. कारक एवं विराम चिह्न
	4. पत्र लेखन : (बधाई, निमंत्रण, सुझाव, शिकायत, आभार, आवेदन, RTI लेखन)
10	**संदर्भ ग्रंथ-** 1. बाबूराम सक्सेना- सामान्य भाषा विज्ञान, हिंदी साहित्य सम्मेलन, प्रयाग 2. कामताप्रसाद गुरु- हिंदी व्याकरण, लोकभारती प्रकाशन, इलाहाबाद 3. आचार्य देवेंद्र नाथ शर्मा- भाषा विज्ञान की भूमिका, राधाकृष्ण प्रकाशन, दिल्ली 4. भाषा विज्ञान एवं भाषाशास्त्र- कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी 5. भोलानाथ तिवारी- भाषा विज्ञान, किताब महल, इलाहाबाद

11	**Internal Continuous Assessment : 40%**	**External : Semester End Examination : 60%**
12	**Continuous Evaluation through:** ● रचनात्मक कार्य/प्रकल्प इत्यादि- 10 अंक ● प्रस्तुति/परिसंवाद सहभागिता इत्यादि- 05 अंक ● अकादमिक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक **कुल 20 अंक**	**लिखित परीक्षा** **अंक : 30** **समयावधि : 01 घंटा**

13	**Format of Question Paper:** for the semester end examination **अंक : 30**	**लिखित परीक्षा** **समयावधि : 01 घंटा**
	निर्देश- 1. दोनों इकाइयों से प्रश्न पूछे जाएं। 2. तीन प्रश्न पूछे जाएं, किन्हीं दो प्रश्नों के उत्तर अपेक्षित हैं।	15x2 = **30 अंक** कुलयोग- **30 अंक**

Vertical – VI

Name of the Course: Foundations of Literary Arts and Creative Writing (Semester III)

Sr. No.	Heading	Particulars
1	**Description the course:**	**Introduction:** Literary arts involve creative and intellectual expression through written and spoken word. **Relevance:** They shape public thought, preserve culture, and stimulate imagination. **Usefulness:** Enhance critical thinking, vocabulary, and articulation. **Application:** Applied in journalism, education, theatre, and media. **Interest:** Attracts those passionate about language, ideas, and storytelling. **Connection with Other Courses:** Ties into literature, language studies, journalism, and communication. **Demand in the Industry:** Literary skills are highly valued in publishing, media, education, and content creation. **Job Prospects:** Careers include writer, editor, journalist, educator, and communications specialist.
2	**Vertical:**	**Co-Curricular**
3	**Type:**	**Theory and Activity**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives(CO):** • Understand the meaning and purpose of literary arts, and identify their role in culture, communication, and creative self-expression. • Recognize and differentiate between various forms of literary expression such as elocution, debate, storytelling, and quiz competitions. • Develop the ability to write reflective journal or diary entries that express thoughts, feelings, and personal experiences clearly and creatively. • Effectively express opinions and ideas through structured writing, such as content pieces, blogs, and opinion-based paragraphs. • Write simple and impactful formal and informal content, including emails, short speeches, and blog posts, using appropriate tone, format, and clarity.	
8	**Course Outcomes (OC):** CO 1: Understand the concept, purpose, and cultural relevance of literary arts. CO 2: Identify and participate in different forms of oral literary activities like debate, elocution, and storytelling. CO 3: Demonstrate reflective thinking through well-structured journal or diary entries. CO 4: Express opinions and personal views using structured and creative content writing techniques. CO 5: Write clear and effective emails, speeches, and blog posts using correct tone and format.	

<table>
<tr><td>9</td><td>Syllabus
Introduction to Literary Arts</td></tr>
<tr><td></td><td>• Overview of literary arts
• Importance of literary arts in culture and communication
• Various Forms of Literary Arts- Elocution, Debate, Story Telling, Quiz.
Creative Writing & Reflection
• How to express your views effectively through content writing.
• Writing emails, speeches, and blog posts.</td></tr>
<tr><td>10</td><td>Manan Prakashan
Vipul Publication</td></tr>
<tr><td>11</td><td>Reference Books
➢Literary Forms and Cultural Expression – G.N. Devy, N. Sukumar, D.R. Nagaraj. ➢ An Introduction to English Literary Forms – B. Prasad.
➢English for Effective Communication – M.A. Yadugiri, Geetha Bhaskar
➢Creative Writing: A Beginner’s Manual – Anjana Neira Dev, Arjun Ghosh, Danesh A. D’Souza</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (40 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Semester End Examination: 60%
External Examination (30 Marks) (Any Two)
<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>1</td><td>Participation in Intra/ Inter collegiate Cultural Event/Competition/ Workshop. (Participation/ Organizing Team) (Minimum 02 certificates to be submitted)</td><td rowspan="3">15 marks each for a certificate</td></tr>
<tr><td>2</td><td>Certificate of participation or winning in the competition organized by any Club/Local/State/National Level Certificate or winning can also be considered.</td></tr>
<tr><td>3</td><td>Participation in Workshop and other cultural competitions.</td></tr>
<tr><td colspan="2">Total</td><td>30</td></tr>
</table></td></tr>
</table>

Semester IV

Vertical – I

Name of the Course: Commerce - IV

Sr. No.	Heading	Particulars
1	**Description the course:**	This course aims to equip students with essential communication skills required for the modern business environment. It provides a practical understanding of communication concepts, workplace dynamics, digital tools, and effective business correspondence to help students succeed in professional settings.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. To understand the objectives, scope, and importance of production management and production planning and control. 2. To differentiate between continuous and intermittent production systems and comprehend factors influencing productivity. 3. To apply inventory control techniques and understand scientific inventory systems for managing stock efficiently. 4. To recognize various dimensions and costs of quality, and appreciate the role of quality circles in organizational performance	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the objectives, scope, and steps involved in production planning and control, and differentiate between types of production systems. **CO2:** Analyze factors influencing productivity and recommend suitable measures to enhance organizational productivity. **CO3:** Demonstrate an understanding of inventory management techniques and scientific control systems to ensure effective inventory practices. **CO4:** Evaluate various aspects of quality management including cost of quality, quality circles, and tools like TQM, Six Sigma, ISO 9000, and Kaizen.	
9	**Modules:-**	

	Module 1 (15 hours) : Production and Inventory Management:
	• **Production Management:** Objectives, Scope, Production planning and control: steps, Importance. • **Production system:** Concepts, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for Improving Productivity. AI in Production, Quality 4.0 in Production and Supply Chain Management and Logistics, Ethics in Product and Quality Management. • **Inventory Management:** Objectives, Inventory Control – Scientific Inventory control System – Importance.
	Module 2 (15 hours): Quality Management
	• **Introduction to Quality:** Dimensions of Quality, Prevention Cost, Quality Circle: Meaning and Features. • **Quality Management Tools:** TQM-Importance, Six Sigma-Process, ISO 9000-Certification procedure, Kaizen – Process. • **Service Quality Management:** Importance, SERVQUAL Model, Measures to Improve Quality management
	Module 3 (15 hours): Indian Financial System
	• **Indian Financial market:** Structure, Primary Market – IPO Procedure, Steps in Opening Demat account, Functions of Depositories: NSDL and CDSL • **SEBI:** Functions of SEBI, Inventors protection measures of SEBI, Stock Exchange – Functions, Speculators. • **Credit Rating:** Advantages, Credit Rating Agencies in India – CRISIL, CARE, and ICRA
	Module 4 (15 hours): Recent Trends in Finance:
	• **Mutual funds:** Advantages and Limitations, Types, Factors responsible for the growth of mutual funds- Systematic Investment Plan • **Commodity Market:** Categories, Derivatives market: Types, Participants, Types of Derivative Instruments. • **Start-up ventures: C**oncept, Source of Funding, Micro finance: Importance, Role of Self Help Groups

<table>
<tr><td>10</td><td colspan="2">Text Books
1. Commerce IV – Vipul Prakashan
2. Commerce IV – Manan Prakashan</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Production and Operations Management –Prof. L .C. Jhamb, Event Publishing House.
2. Production Planning & Control- Prof. L. C. Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K. Ashwathappa & G. Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventues : An Entrepreneurial Approach-Kathleen R. Allen, Cengage Learning
5. Essentials of Inventory Management-Max Muller, Amacon Publishes
6. Indian Financial System—Bharathi Pathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L. M. Bhole , Jitendra Mahakad, Tata McGraw Hill.
8.The Indian Financial System and Financial Market Operator-Vasant Desai, Himalaya Publishing
9. Indian Financial System – M. Y. Khan, Tata McGraw –Hill
10.Production and Operations Management –Anandkumar Sharma, Anmol Publication</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (40 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (60 Marks)– 2 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)
1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.
<table>
<tr><th>Question no.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>Q1</td><td>Case Study</td><td>15</td></tr>
<tr><td>Q2</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q3</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q4</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q5</td><td>Answer the following (2 Out of 3)</td><td>15</td></tr>
<tr><td>Q6</td><td>Write a short note on (Any 3 out of 5)</td><td>15</td></tr>
<tr><td></td><td>TOTAL</td><td>60</td></tr>
</table></td></tr>
</table>

Name of the Course: Accountancy and Financial Management - IV

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides an in-depth understanding of key corporate accounting practices, focusing on the legal and procedural aspects of share and debenture transactions as per the Companies Act, 2013. It begins with the redemption of preference shares, covering statutory provisions, methods of redemption, and related journal entries and balance sheet presentation. The second module explores the issue of debentures, including various types, pricing strategies, and modes of issuance, with an emphasis on both theoretical and practical aspects. The third module delves into the redemption of debentures, detailing the regulatory framework, Debenture Redemption Reserve (DRR), and different methods of redemption along with the accounting treatment. The final module addresses the computation and allocation of profit prior to incorporation, guiding students through the preparation of combined and columnar profit and loss accounts using various allocation bases. The course equips learners with the skills and knowledge necessary for handling complex corporate financial transactions.
2	**Vertical:**	**Major**
3	**Type:**	**Theory and Practicals**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. Understand the legal provisions under the Companies Act relating to redemption of preference shares. Differentiate between redeemable and irredeemable preference shares. 2. Account for redemption of preference shares out of profits and from fresh issue of shares. Apply correct treatment for premium on redemption and creation of Capital Redemption Reserve (CRR). Prepare journal entries and relevant ledger accounts for the redemption process. 3. Understand the concept and types of debentures issued by companies. Apply the	

	accounting treatment for the issue of debentures at par, at premium, and at discount. Record entries for issue of debentures for cash, consideration of redemption, and for collateral security. 4. Understand various methods of debenture redemption – lump sum, installment, and purchase from open market. Calculate and apply gain or loss on redemption. Apply provisions related to Debenture Redemption Reserve and its utilization. 5. Learn how to apportion income and expenses between pre- and post-incorporation periods. Distinguish between profit earned before and after incorporation. Apply appropriate bases for allocation of various items (time, sales, and specific identification). Prepare a statement of profit or loss for the pre-incorporation period.
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Interpret and apply legal provisions under the Companies Act for the redemption of preference shares, including CRR creation and accounting for redemption out of profits and fresh issue **CO2:** Demonstrate an understanding of the types of debentures and apply appropriate accounting treatments for their issue, including entries for issue at par, premium, discount, and as collateral. **CO3:** Explain and execute the accounting for redemption of debentures using various methods such as lump sum, installment, and purchase from the open market, along with calculation of gains or losses. **CO4:** Prepare a statement of profit or loss for the pre-incorporation period by allocating income and expenses accurately, and distinguish between pre- and post-incorporation profits.
9	**Modules:-** **Module 1 (15 hours): Redemption of Preference Shares**
	•Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. •Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet and /or redemption of preference shares)

	Module 2 (15 hours): Issue of Debentures	
	• Issue of Debentures: Types of Debentures, Issue of debentures at par, premium and discount • Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in installments or at a time. • Issue of debentures for consideration other than cash. (Only theory)	
	Module 3 (15 hours): Redemption of Debentures	
	● Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures. ● Terms of issue of debentures Methods of redemption of debentures: By payment in lump sum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of debentures)	
	Module 4 (15 hours): Profit Prior to Incorporation	
	• Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income.	
10	**Text Books** 1. Accounting and Financial Management - IV – Vipul Prakashan 2. Accounting and Financial Management - IV– Manan Prakashan	
11	**Reference Books** 1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi 2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi 3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi. 4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai. 5. Financial Accountancy Lesile Chand Wichk Pretice Hall of India AdinBakley (P) Ltd.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (60 Marks) – 2 hr duration**

14	**Format of Question Paper: (Semester End Examination: 60 Marks. Duration: 2 hours)** **Attempt any 4 out of 6 questions.**

Questions	**Type & Module**	**Marks**
Q1.	Objective Questions C) Multiple choice questions D) True or False	 08 Marks 07 Marks
Q2.	Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q5.	Practical Question	15 Marks
Q6.	Short notes (attempt any 3 out of 5)	15 Marks
	Total	**60**

Vertical – II

Name of the Course: Business Economics - III

Sr. No.	Heading	Particulars
1	**Description the course:**	This course offers a comprehensive study of key macroeconomic concepts and their application to financial systems, government policies, and economic performance. It explores the structure and functioning of money and capital markets, the role of monetary and fiscal policies, and their influence on economic stability and growth. Students will gain insights into national income accounting, trade cycles, and the implications of inflation and deflation in both developed and developing economies. Through case studies and numerical applications, the course equips learners with the analytical skills required to evaluate macroeconomic policies, understand market dynamics, and assess their impact on business and society.
2	**Vertical:**	**Minor**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. To provide an understanding of the structure, functions, and significance of money and capital markets. 2. To analyze the objectives, instruments, and limitations of monetary and fiscal policies. 3. To develop knowledge of national income concepts, measurement methods, and the dynamics of trade cycles. 4. To examine the causes, types, effects, and control measures of inflation and deflation in different economic contexts.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1**: Differentiate between money and capital markets and evaluate their role in economic development. **CO2**: Analyze the working of monetary and fiscal policies and assess their effectiveness in stabilizing the economy. **CO3**: Apply concepts and methods of national income accounting and evaluate the impact of trade cycles.	

	CO4: Examine the nature, causes, and consequences of inflation and deflation and recommend suitable policy measures.
9	**Modules:-** **Module 1 (15 hours) : Money and Capital Market**
	Difference between and Money Capital Market, Structure of Money Market, Functions of Central Bank, Features of Money Market, Importance of Money Market, Reforms in Money Market, Structure of Capital Market, Features of Capital Market, Importance of Capital Market, Reforms in Capital Market. **Note: Case Studies and Numerical Expressions will be included.**
	Module 2 (15 hours): Monetary and Fiscal Policy
	Meaning and Objectives of Monetary Policy, Instruments of Monetary Policy (Quantitative), Instruments of Monetary Policy(Qualitative), Difference between Monetary Policy and Fiscal Policy, Meaning and Objectives of Fiscal Policy, Instruments of Fiscal policy, Limitations of Fiscal policy, Causes of Market Failure, Sound Finance, Functional Finance. **Note: Case Studies and Numerical Expressions will be included.**
	Module 3 (15 hours): National Income and Trade Cycle
	Circular Flow of Two, Three and Four Sector Model , Meaning and Features of National Income, Importance of National Income, Basic Concepts in National Income, Methods of measuring National Income, Problems of measuring National Income, Meaning and Features of Trade Cycle, Phases of Trade Cycle, Impact of Trade Cycle, Role of Government in various Phases. **Note: Case Studies and Numerical Expressions will be included.**
	Module 4 (15 hours): Inflation and Deflation :
	Difference between Inflation and Deflation, Types of Inflation, Causes of Inflation, Effects of Inflation, Measures to control Inflation, Nature of Inflation in developing Country, Single and Double Digit Inflation, Types of Deflation, Causes of Deflation, Effects of Deflation. **Note: Case Studies and Numerical Expressions will be included.**
10	**Text Books** 1. Business Economics – Vipul Prakashan 2. Business Economics – Manan Prakashan

11 **Reference Books**

1. Ahuja, H. L. (2022). *Macroeconomics: Theory and policy* (20th ed.). S. Chand Publishing.
2. Blanchard, O., & Johnson, D. R. (2017). *Macroeconomics* (7th ed.). Pearson Education.
3. Dornbusch, R., Fischer, S., & Startz, R. (2018). *Macroeconomics* (13th ed.). McGraw Hill Education.
4. Mankiw, N. G. (2020). *Macroeconomics* (10th ed.). Cengage Learning.
5. Shapiro, E. (2019). *Macroeconomic analysis*. Galgotia Publications.
6. Froyen, R. T. (2013). *Macroeconomics: Theories and policies* (9th ed.). Pearson Education.
7. Jhingan, M. L. (2021). *Macroeconomic theory* (13th ed.). Vrinda Publications.
8. Gupta, G. S. (2018). *Monetary economics: Institutions, theory and policy*. S. Chand Publishing.
9. Lekhi, R. K., & Singh, J. (2020). *Public finance*. Kalyani Publishers.
10. Vaish, M. C. (2017). *Macroeconomic theory*. Vikas Publishing House.

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**

14 **Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)**

1. Any 4 from the given questions
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Case Study	15
Q2	Answer the following (2 Out of 3)	15
Q3	Answer the following (2 Out of 3)	15
Q4	Answer the following (2 Out of 3)	15
Q5	Answer the following (2 Out of 3)	15
Q6	Write short notes on (3 out of 5)	15
	TOTAL	**60**

Vertical – III

Name of the Course: Business Law - II

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a practical and theoretical understanding of key commercial legislations in India, with a special focus on the Negotiable Instruments Act, 1881 and the Consumer Protection Act, 2019. It aims to equip students with the legal knowledge required to operate responsibly in the business environment and to understand their roles and rights as business professionals, consumers, or service providers.
2	**Vertical:**	**Open Elective**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives**: (List some of the course objectives) 1. Understand the nature, types, and legal framework of negotiable instruments including promissory notes, bills of exchange, and cheques. 2. Identify the key parties, rights, and liabilities involved in negotiable instruments. 3. Interpret the changes introduced in the Consumer Protection Act, 2019 and compare it with the 1986 Act. 4. Analyze key consumer rights, responsibilities, and redressal mechanisms under the new legislation	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the statutory provisions governing negotiable instruments including their classification, maturity, and the role of different parties. **CO2:** Differentiate among promissory notes, bills of exchange, and cheques, including their use, crossing, and legal remedies upon dishonour. **CO3:** Interpret and apply key definitions and consumer rights under the Consumer Protection Act, 2019. **CO4:** Analyze and address consumer grievances through appropriate redressal agencies at various levels.	

9	**Modules:-** **Module 1 (20 hours): Banking Regulation Act 1949:**	
	• Objectives of the Act, Concept of NPA's, ATM and CDM, Concept of Bank Draft, RTGS, NEFT, IMPS, Phone and Mobile Banking, Online Banking, and Online Scams (with recent examples), OTP – Meaning, Importance, Risks of Sharing, and Safeguards against Online KYC Scams. • **Electronic Banking System:** e-Cheque (Electronic Cheque): Definition and legal framework, e-cheques are issued, signed, and processed, Benefits and challenges of e-cheques in digital banking	
	Module 2 (10 hours): Intellectual Property Rights	
	Concept of property, Intellectual Property (IP) and Intellectual Property Rights (IPR), Importance of IPR, Types of IPR, Patents, Principles of granting Patents, Copy Rights – Essentials, Difference between Copyrights and patents, Trade Mark - Features and functions of Trademark, Types of Trademark	
10	**Text Books** 1. Business Law – Manan Prakashan 2. Business Law – Vipul Prakashan	
11	**Reference Books** 1. Bhole, L. M., & Mahakud, J. (2017). *Financial institutions and markets: Structure, growth and innovations* (5th ed.). McGraw Hill Education. 2. Cornish, W. R., Llewelyn, D., Aplin, T., & Derclaye, E. (2019). *Intellectual property: Patents, copyright, trade marks and allied rights* (9th ed.). Sweet & Maxwell. 3. Ganguli, P. (2001). *Intellectual property rights: Unleashing the knowledge economy*. McGraw Hill Education. 4. Gurusamy, S. (2020). *Banking theory: Law and practice*. McGraw Hill Education. 5. Madan, B. K. (2018). *Electronic banking and information technology in banks*. Himalaya Publishing House. 6. Singh, S. (2019). *Law relating to intellectual property rights*. Universal Law Publishing. 7. Narayanan, P. (2018). *Intellectual property law*. Eastern Law House.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)–**

14	**Format of Question Paper: (Semester End Examination: 30 Marks.** **Any Two from Q1 to Q3**

Sr. No	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 out of 3)	15
Q3	Answer the following (2 out of 3)	15
	Total	**30**

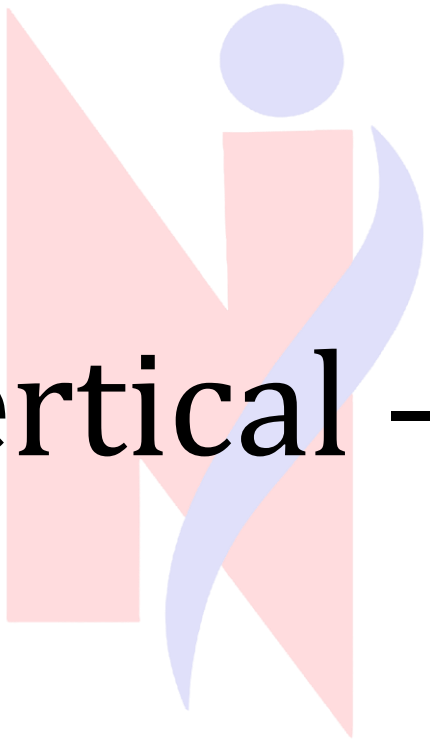
Vertical – IV

Name of the Course: Introduction to Management Accounting

Sr. No.	Heading	Particulars
1	**Description the course:**	This course in Management Accounting provides a foundational understanding of how accounting information supports managerial decision-making. Students will learn the nature, scope, and functions of management accounting and how it differs from financial accounting. The course focuses on the analysis and interpretation of financial statements prepared in vertical form, with practical exposure to trend, comparative, and common-size analyses. A major component of the course is ratio analysis, where students will compute and interpret key ratios related to liquidity, profitability, solvency, turnover, and returns. Through practical problem-solving, learners develop the ability to evaluate financial performance and use accounting information to support managerial planning, control, and decision-making.
2	**Vertical:**	**Skill Enhancement Course (SEC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** ● Introduce the concept, scope, and functions of management accounting as a tool for decision-making. ● Develop the ability to analyze and interpret financial statements using standard analytical techniques. ● Provide practical knowledge of trend, comparative, and common-size statement analysis. ● Equip students with the skills to compute and interpret various financial ratios for performance evaluation.	

8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the role and relevance of management accounting in business decisions and differentiate it from financial accounting. **CO2:** Analyze financial statements using trend analysis and common-size/comparative formats. **CO3:** Compute and interpret key ratios related to liquidity, profitability, solvency, turnover, and returns. **CO4:** Use accounting data and ratio insights to assess financial performance and support managerial decisions.
9	**Modules:-** **Module 1 (15 hours): Introduction to Management Accounting**
	a. Introduction to Management Accounting Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting **b. Analysis and Interpretation of Financial Statements** Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis Note: (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements.
	Module 2 (15 hours): Ratio Analysis and Interpretation
	Balance sheet ratio - Current ratio - Liquid ratio - Stock working capital - Proprietary ratio - Debt equity ratio - Capital gearing ratio **Revenue statement ratio** - Gross profit ratio - Expenses ratio - Operating ratio - Net profit ratio - Net operating profit ratio - Stock turnover ratio

<table>
<tr><td></td><td colspan="2">Combined ratio
- Return on capital employed
- Return on proprietor’s fund
- Return on equity capital
- Dividend pay out ratio
- Debt service ratio
- Debtors turnover ratio
- Creditors turnover ratio
(Practical question on ratio analysis)</td></tr>
<tr><td>10</td><td colspan="2">Text Books
1. Financial Accounting and Auditing - Introduction to Management Accounting - Manan Prakashan
2. Financial Accounting and Auditing - Introduction to Management Accounting – Vipul Publication</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Cost and Management Accounting - ColinnDury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
3. Management Accounting - M.Y.Khan
4. Management Accounting - I.M.pandey</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)
Attempt any 2 out of 3 questions.
<table>
<tr><th>Sr. No</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>Q1</td><td>Objective Questions</td><td>15</td></tr>
<tr><td>Q2</td><td>Practical Question</td><td>15</td></tr>
<tr><td>Q3</td><td>Practical Question</td><td>15</td></tr>
<tr><td></td><td>Total</td><td>30</td></tr>
</table></td></tr>
</table>



Vertical – V

Sr. No.	Heading	Particulars
1	**Description the course :** **Including but Not limited to :**	**हिन्दी भाषा : कौशल के आधार** हिंदी राजभाषा होने के साथ-साथ भारत में बोलीजने वाली एक प्रमुख भाषा है। भारत के अधिकांश निवासी और यहां तक कि भारत के बाहर बसनेवाले भारतवंशी भी अपने दैनिक आपसी वार्तालाप, कार्य-व्यवहार में हिंदी भाषा का ही प्रयोग करते हैं। विश्व की प्रमुख पांच भाषाओं के अंतर्गत हिंदी का अस्तित्व है, इस दृष्टि से हिंदी को लेकर विभिन्न प्रकार के कौशल सीखे और सिखाए जा सकते हैं। विद्यार्थियों के लिए हिंदी एक सामान्य भाषा होने के साथ विशेष भाषा तब बन जाती है जब वह हिंदी के माध्यम से अपने कौशल में अभिवृद्धि करें, हिंदी के माध्यम से रोजगार के कई अवसरों को प्राप्त करें। इस दृष्टि से पाठ्यक्रम अत्यंत लाभवर्धक और उपयोगी सिद्ध होगा। हिंदी भाषा में कौशल विकास की असीम संभावनाएं हैं और कौशल के विभिन्न आयाम जुड़े हुए हैं जो अलग-अलग दिशाओं में देखे जा सकते हैं। पाठ्यक्रम विद्यार्थियों में लेखन, वाचन कौशल की अभिवृद्धि करने के साथ रोजगारपरक अवसर प्रदान करता है।
2	**Vertical :**	AEC
3	**Type :**	Theory
4	**Credit**:	2 credits (1 credit = 15 Hours for Theory in a semester)
5	**Hours Allotted :**	30 Hours
6	**Marks Allotted**:	50 Marks
7	**Course Objectives**: (List some of the course objectives) 1. विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना। 2. विद्यार्थियों को लेखन, वाचन कौशल से परिचय करते हुए अभिव्यक्ति की शैलियों का विकास करना। 3. विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषज्ञता दिलाना। 4. विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।	

8 **Course Outcomes**: (List some of the course outcomes)

CO-1) विद्यार्थियों को लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा।

CO-2) विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन-शक्ति, शैली का विकास होगा।

CO-3) विद्यार्थियों को लेखन, भाषण कौशल से भाषिक-शक्ति, शैलियों का संवर्धन होगा विशेषज्ञता आएगी।

CO-4) विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा।

9 **Modules**:-

इकाई	पाठ	व्याख्यान संख्या
इकाई -1	1. लेखन कौशल का अर्थ एवं स्वरूप 2. लेखन कौशल की उपयोगिता एवं महत्व 3. लेखन कौशल की विधियाँ 4. लेखन कौशल के भेद एवं विशेषताएँ 5. वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ 6. वाचन कौशल की उपयोगिता 7. वाचन कौशल की विधियाँ एवं विशेषताएँ	व्याख्यान- 15 क्रेडिट- 01
इकाई -2	8. भाषण कौशल का अर्थ एवं स्वरूप 9. भाषण कौशल का महत्व एवं उपयोगिता 10. भाषण कौशल की विशेषताएँ 11. भाषण कौशल की विधियाँ 12. श्रवण कौशल का अर्थ एवं स्वरूप 13. श्रवण कौशल का महत्व एवं उपयोगिता 14. श्रवण कौशल की विशेषताएँ	व्याख्यान- 15 क्रेडिट- 01

10 **संदर्भ ग्रंथ सूची** -

1. हिंदी भाषा शिक्षण के विविध आयाम - प्राध्यापक डॉ. राठौर, किनले एडिशन
2. अभिनव पत्र लेखन - डॉ अनिल सिंह
3. हिंदी के व्यावहारिक रूप - डॉ संतोष मोटवानी, परिदृश्य प्रकाशन, मुंबई
4. हिंदी भाषा लेखन कौशल - गुलीबाबा पब्लिकेशन प्राइवेट लिमिटेड

11	**Internal Continuous Assessment: 40%**	**External, Semester End Examination 60% Individual Passing in Internal and External Examination**
12	**Continuous Evaluation through:** **<u>मूल्यांकन प्रारूप</u>** ***आंतरिक मूल्यांकन- 20- अंक*** रचनात्मक कार्य, प्रकल्प इत्यादि- 10 अंक, कक्ष शिक्षण के दौरान सहभागिता इत्यादि - 05 अंक अकादमिक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक कुलयोग -**20 अंक**	
13	**Format of Question Paper:** ***बाह्य मूल्यांकन- लिखित परीक्षा- 30- अंक*** ***परीक्षा अवधि- 01 घंटा*** ***निम्नलिखित तीन में से किन्हीं दो प्रश्नों के उत्तर लिखिए*** ***30 अंक*** कुलयोग- **30 अंक**	

Vertical – VI

Name of the Course: Cultural Expressions through Cinema, TV and Theatre

Sr. No.	Heading	Particulars
1	**Description the course:**	• **Introduction:** Indian theatre has evolved from traditional street plays to modern stage performances reflecting social narratives. • **Relevance:** It continues to address social issues, public awareness, and cultural heritage. • **Usefulness:** Enhances performance, public speaking, and critical social thinking skills. • **Application:** Applied in social campaigns, educational institutions, and professional theatre. • **Interest:** Captivates those interested in activism, acting, and live performance. • **Connection with Other Courses:** Linked to literature, sociology, history, and performing arts. • **Demand in the Industry:** Theatre skills are increasingly valued in media, advertising, and education sectors. • **Job Prospects:** Opportunities include actor, playwright, theatre director, and cultural coordinator.
2	**Vertical:**	**Co-Curricular**
3	**Type:**	**Theory and Activity**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives(CO):** 1. Understand how Indian cinema reflects and shapes societal values, traditions, and change. 2. Identify key cultural themes represented in films such as love, marriage, family, poverty, education, and gender roles. 3. Analyse the changing portrayal of women in Indian cinema—from traditional roles to modern identities. 4. Recognize the influence of Indian theatre and its transition into modern storytelling formats like TV and digital platforms. 5. Develop the ability to express opinions and reflections through discussions and review writing based on cultural content.	

<table>
<tr><td>8</td><td>Course Outcomes:
CO 1 Understand how Indian cinema represents and shapes traditions, values, and society.
CO2 Identify key social and cultural themes in popular films and shows.
CO3 Understand the portrayal of women in cinema and its evolution over time.
CO 4 Recognize the impact of theatre, TV, and digital media on public thinking and culture.
CO 5 Express critical views and cultural insights through group discussions and review writing</td></tr>
<tr><td>9</td><td>Syllabus
• Short history of Indian theatre (Nukkad Natak, modern stage plays)
• TV serials and web series – how they shape opinions.
• OTT (Over – The Top) platforms as cultural influencers</td></tr>
<tr><td>10</td><td>Manan Prakashan
Vipul Publication</td></tr>
<tr><td>11</td><td>Reference Books
1. Shoma A. Chatterji Indian Cinema: The Cultural and Political Narrative
2. S. P. Bansal Cultural Studies
3. B. K. Nagla Understanding Indian Society and Culture
4. Nalin Mehta Television in India: Satellites, Politics and Cultural Change</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Semester End Examination: 60%
External Examination (30 Marks) (Any Two)
<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>1</td><td>Participation in Intra/ Inter collegiate Cultural Event/Competition. (Participation/ Organizing Team) (Minimum 02 certificates to be submitted)</td><td rowspan="3">15 marks each for a certificate</td></tr>
<tr><td>2</td><td>Certificate of participation or winning in the competition organized by any Club/Local/State/National Level Certificate or winning can also be considered.</td></tr>
<tr><td>3</td><td>Participation in the Workshop and other cultural competitions.</td></tr>
</table></td></tr>
</table>