



FACULTY OF MANAGEMENT

R-2026 Scheme

SCHEME OF TEACHING & EVALUATION OF B.Com - Professional I & II SEMESTER



VISION

- To develop an ethical and competent global workforce with an inquisitive mind.

MISSION

- To equip the students with professional skills, ethical values and competency.
- To offer state of the art programs by collaborating with industry, academia and society.
- To undertake collaborative & inter disciplinary research for overall development.
- To develop leaders and entrepreneurs for the real and sustainable world

VALUES



EQUITY

The University will ensure the education imparted will be fair and impartial.



EMPATHY

The University will imbibe a culture to understand and share the feelings of another.



EXCELLENCE

The University in its true spirit will deliver quality education and chase perfection.



EXPEDITIOUS

The University will carry out the day-to-day work with speed and efficiency and adapt quickly to the changes.



ETHICS

The University will govern and instill stakeholders with moral principles.



Program Outcomes

- **PO-1:** Apply knowledge of Management theories and practices to solve business problems.
- **PO-2:** Foster analytical and critical thinking abilities for data-based decision-making.
- **PO-3:** Ability to develop value-based leadership ability.
- **PO-4:** Ability to understand, analyse and communicate global, economic, legal and ethical aspects of business.
- **PO-5:** Ability to lead themselves and others in the achievement of Organisational goals, contributing effectively to a team environment.

**Regulations R-2026****(Courses for Ist Year B.Com – Professional Programme)****Course Structure
Induction Programme**

SN	Course Category	COURSE CODE	Course Title	L	T	P	SL	Marks	Credit
1	Binary Graded Course	26IND001	Orientation Programme (B)	Three-Days Programme				100	1
		Total						100	1

PRE-SEMESTER

Pre- Semester													
S N	Course	Course Code	Course Title	TD & QPSB	Credit Distribution				Assessment				Credit
					L	T	P	SL	EH	FA	SA	Total Marks	
1	BSC	26FA002	Foundational Accounting	FA	1	1	0	2	2.5	70	30	100	2
2	H&S	26ENG003	Foundational English	H & S	0	0	1	1	-	100	-	100	1
3	ESC	26CLP004	Computing & Life Skills	Any Dept.	0	0	1	1	-	100	-	100	1
4	H&S	26UHV005	Universal Human Values (B)	H & S	0	1	0	1	-	100	-	100	1
5	SEC	26MWP006	Mental Health & Wellbeing (B)	H & S	0	1	0	1	-	100	-	100	1
Total Marks												500	6

	Abbreviations
B.Com	Bachelor of Commerce
TD	Teaching Department
QPSB	Question Paper Setting Board
FA	Formative Assessment
SA	Summative Assessment
EH	Examination in Hours

Credit Definition:

Structure of Four Credit Course: Lecture (L), Tutorial (T) and Practice (P) are L: T:P is 2:1:1 and

One Tutorial session = Two hours, One Practice session = Two hours

Two hours of Tutorial / Practice per week = 1Credit

**B.Com - I – Semester****Professional**

SL.No	Course	Course Code	Course Title	Credit Distribution				Assessment				Credit
				L	T	P	SL	EH	FA	SA	Total Marks	
1	B.Com	26DCO110	Business English and Communication -I	2	1	0	0	2.5	70	30	100	3
2	B.Com	26DCO120	Financial Accounting - 1	2	1	1	0	2.5	70	30	100	4
3	B.Com	26DCO130	Business Economics	2	0	1	0	2.5	70	30	100	3
4	B.Com	26DCO143	Principles of Marketing	2	1	1	0	2.5	70	30	100	4
5	B.Com	26DCO150	Principles of Business Management	2	0	1	0	2.5	70	30	100	3
6	B.Com	26DCO160	Computer Skills for Managers	2	0	1	0	2.5	70	30	100	3
7	B.Com	26DCO170	Health, Wellness and Yoga	1	0	1	0	1.5	100	-	50	2
Total Marks											650	22

**B.Com - II – Semester****Professional**

SL.No	Course	Course Code	Course Title	Credit				Assessment				Credit
				L	T	P	SL	EH	FA	SA	Total Marks	
1	B.Com	26DCO210	Business English and Communication -II	2	1	0	0	2.5	70	30	100	3
2	B.Com	26DCO220	Financial Accounting -II	2	1	1	0	2.5	70	30	100	4
3	B.Com	26DCO230	Principles and Practice of Management	2	0	1	0	2.5	70	30	100	3
4	B.Com	26DCO243	Human Resource Management	2	1	1	0	2.5	70	30	100	4
5	B.Com	26DCO250	Entrepreneurship Development	2	0	1	0	2.5	70	30	100	3
	B.Com	26DCO260	Advanced Excel for Finance	0	0	1	0	1.5	100	-	50	1
6	B.Com	26DCO270	Sports and Fitness	0	0	1	0	1.5	100	-	50	1
7	B.Com	26DCO280	Sustainability and Green Business	1	0	1	0	1.5	100	-	50	2
Total Marks											650	21

**Assessment methodology:**

Assessment			Formative		Summative			
Marks			140		60			
Scaled down			70		30			
Formative assessment	FA-1	Unit-1 T1	Group/Individual	Evaluation	Marks	Total marks	Timeline	
			Group	Attendance	6	20	At the end of 3 rd week	
			Individual	Presentation	7			
			Individual	Viva-voce	7			
		Unit-2 T2	Group	Attendance	6	20	At the end of 6 th week	
			Individual	Presentation	7			
			Individual	Viva-voce	7			
		Unit-3 T3	Group	Attendance	6	20	At the end of 9 th week	
			Individual	Presentation	7			
			Individual	Viva-voce	7			
		Unit-4 T4	Group	Attendance	6	20	At the end of 12 th week	
			Individual	Presentation	7			
			Individual	Viva-voce	7			
		Unit-5 T5	Group	Attendance	6	20	At the end of 15 th week	
			Individual	Presentation	7			
			Individual	Viva-voce	7			
		Total marks					100	
	FA-	Attendance					10	
	Continuous Improvement Assessment (CiE)							
		T6	CiE-1		15 marks	15	At the end of 6 th week	
	T7	CiE-2		15 marks	15	At the end of 10 th week		
Total marks					30			
Summative Assessment	A paper carrying 60 marks for a duration of 2 ½ hours is taken					At the end of 16th week		

**Induction Programme**

Course Code	26IND001
Teaching Hours/Week (L:T:P)	NA
Total Hours of Pedagogy (L:T:P)	3 Days
Credits	1

Course Learning Objectives (CLOs)

After completing this course, students will be able to:

CLO 1: Know the organizational structure, governance, key authorities, and administrative committees of Kishkinda University.

CLO 2: Know the R-2026 regulations of the B.Com/BBA programme including credit systems, assessment methods, relative grading, and SGPA/CGPA calculations.

CLO 3: Know various state and national scholarships related web portals, and resolve common issues such as Aadhaar name mismatch.

CLO 4: Know the usage policies and facilities available in the library, sports, and transport systems of the university.

CLO 5: Know the rules of discipline, civic responsibilities, anti-ragging norms, and the role of the Dean of Student Affairs in maintaining campus order.

Module 1:**Introduction to Kishkinda University**

TEHRD Trust, Trustees, Institutions run by Trust, Kishkinda State Private University, Chancellor, Pro-chancellor, Vice Chancellor, Registrar, Registrar Evaluation, Finance Officer, Faculties and Deans of various faculties, Departments & Chairpersons of the Various Departments, Professors, Associate Professors, Assistant Professors. Library, Sports. Different Committees of the University.

Module 2:**Introduction to Regulations of B.Tech programmes (R-2026)**

Definition of credit, different types of credits, Total number of credits for B.Com/BBA Programme, Credits to earn Minor Degree, Lecture/ Tutorial/ Practice (LTP), Self Learning(S), Formative Assessment, Summative Assessment, Relative grading, Grades, SGPA, CGPA calculation.

Module 3:**Scholarships**

State scholarship programmes & Portal (SSP), National scholarship programmes & portal (NSP), Name mismatch in Aadhaar & 10th Marks card, Private scholarships, Community based scholarships. Scholarship Office & Office Staff, Creation of student APAAR ID/ ABC ID for NAD.

Module 4:**Library, Sports & Transport**

Library: Librarian, Library usage policy, collection of books/ volumes, e-resources, magazines, newspapers & journals. **Sports:** Physical Director, Sports facilities, University/ zonal/ state level tournaments. Formation of teams, selection of teams. **Transport:** Bus usage policy, routes, stops & timings.

Module 5:**Discipline in the campus & civic responsibilities:**

Dean Student Affairs, Maintenance of discipline inside class, laboratories, corridors, food court, hostel & in campus, regularity in attending classes & labs, anti-ragging & disciplinary committee.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO 1: Describe the hierarchy and functions of the Chancellor, Vice-Chancellor, Registrar, Deans, and departmental chairpersons along with the various university committees.



CO 2: Calculate SGPA and CGPA using the relative grading system and classify different types of credits (LTP, Self Learning) required for degrees.

CO 3: Apply appropriate scholarship application procedures through SSP and NSP portals and identify solutions for document discrepancies such as name mismatches.

CO 4: Utilize library e-resources, sports & transport facilities usage according to institutional policies.

CO 5: Comply with campus discipline codes, maintain regularity in class/lab attendance, and follow anti-ragging guidelines as enforced by the disciplinary committee.



FOUNDATIONAL ACCOUNTING

Course Code	26FA002	FA	70
Teaching Hours/Week (L:T:P)	1:1:0	SA	30
		Total Marks	100
Credits	02	Exam Hours	2.5 Hrs

Pre-requisites:

1. Basic understanding of business transactions and commercial activities.
2. Familiarity with basic accounting terms such as assets, liabilities, capital, income, and expenses.
3. Knowledge of simple arithmetic required for accounting calculations.
4. Awareness of the purpose of maintaining financial records in business.
5. Interest in learning the fundamentals of accounting principles and practices.

Course objectives:

1. To introduce students to the basic concepts, principles, and objectives of accounting.
2. To develop an understanding of different types of accounts and the accounting equation.
3. To familiarize students with the process of recording business transactions through journals and ledgers.
4. To enable students to prepare basic accounting records such as the trial balance and cash book.
5. To provide a foundation for understanding financial statements and advanced accounting courses.

Module-1

	Number of hours of engagement	L	T	P	Total
		4	1	0	5
Topic: Introduction to Accounting	Meaning and Definition of Accounting, Objectives and Functions of Accounting, Users of Accounting Information, Types of Accounts (Personal, Real and Nominal), Accounting Concepts (Business Entity, Money Measurement, Going Concern), Accounting Equation (Assets = Liabilities + Capital).				

Module-2

	Number of hours of engagement	L	T	P	Total
		4	1	0	5
Topic: Recording Business Transactions	Meaning of Business Transactions, Source Documents (Invoice, Receipt, Voucher), Rules of Debit and Credit, Journal – Meaning and Format, Preparation of Simple Journal Entries.				

Module-3

	Number of hours of Engagement	L	T	P	Total
		4	2	0	6
Topic: Ledger and Trial Balance	Meaning and Purpose of Ledger, Posting Journal Entries into Ledger, Balancing Ledger Accounts, Trial Balance – Meaning, Objectives and Preparation, Introduction to Errors Disclosed by Trial Balance.				

Module-4

	Number of hours of Engagement	L	T	P	Total
		6	2	0	8



Topic: Cash Book and Introduction to Final Accounts	Meaning and Features of Cash Book, Preparation of Single Column Cash Book, Introduction to Trading Account, Profit & Loss Account and Balance Sheet, Importance of Financial Statements.				
Module-5					
	Number of hours of engagement	L	T	P	Total
		6	2	0	8
Topic: Basics of Financial Statements	Meaning and Importance of Financial Statements, Introduction to Trading Account, Profit and Loss Account, Balance Sheet, Users of Financial Statements, Advantages of Accounting, Limitations of Accounting, Role of Accounting in Business Decision Making.				
Course Outcomes: After the completion of the course, students will be able to					
CO1: Explain the meaning, objectives, functions, and basic concepts of accounting.					
CO2: Identify different types of accounts, accounting principles, and business transactions.					
CO3: Record simple business transactions by applying the rules of debit and credit through journal entries.					
CO4: Prepare ledger accounts, trial balance, and cash book from basic journal entries.					
CO5: Describe the purpose and importance of financial statements and their role in business decision-making.					
Text Books and References:					
1. S.P. Jain & K.L. Narang, Financial Accounting , Kalyani Publishers.					
2. T.S. Reddy & A. Murthy, Financial Accounting , Margham Publications.					
3. R.L. Gupta & V.K. Gupta, Financial Accounting , Sultan Chand & Sons.					
4. S.N. Maheshwari, Financial Accounting , Vikas Publishing House.					
5. M.C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accounts , S. Chand & Company.					



FOUNDATIONAL ENGLISH

Course Code	26ENG003	FA	100			
(L:T:P:S)	0:0:1:1	SA	NA			
Credits	01	Exam Hours	NA			
Pre-requisites: Basic knowledge of English language skills studied at the 11th and 12th standard.						
Course Learning Objectives (CLOs): - To develop basic English language skills required for academic and professional communication. - To improve listening, speaking, reading, and writing abilities in English. - To enhance vocabulary, grammar, and pronunciation for effective communication. - To build confidence in interpersonal, presentation, and group communication skills. - To encourage critical thinking and comprehension through language-based activities and exercises.						
Module-1						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6
Lecture	The Building Blocks of Language - Parts of Speech - Noun, Pronoun, Verb, Adverb, Adjective, Conjunction, Preposition, Interjection					
Tutorial	NIL					
Practice	Prep. 1 – 36 Sessions (18+18), using the Wordsworth Lab.					
Self-Learning/Activity	Parts of speech are categories of words based on their function in a sentence, such as noun, pronoun, verb, adjective, adverb, conjunction, preposition, and interjection. To learn them easily, study one type each day, read example sentences, and practice identifying them in simple English passages. Group discussion using target words, word classification games, speaking activities using different parts of speech.					
Reference Books						
1. Functional English by Gajendra Singh Chauhan. Cengage publication.				Page No. 3-17, 19-34,		
2. English Language Communication Skills by Rajesh Kumar, L Thimmesha and S Venkateswaran. Cengage publication				Page No. 179-188		
3. The Blue Book of Grammar and Punctuation by Jane Straus (Jossey Bass)				Page No. 1-14		
Module-2						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6
Lecture	The Power of Sentence Sentences and Types of sentences: - Assertive Sentence - Imperative Sentence - Interrogative Sentence - Exclamatory Sentence - Optative Sentence					



Tutorial	NIL
Practice	Prep. 5 – Level -1: Word order in sentence types, using the Wordsworth Lab.
Self-Learning/ Activity	Participating in debates, elocution. Using proper intonation and expression while communicating. Identifying different types of sentences from passages, converting one type of sentence into another, group discussion using different sentence forms, role-play activities using interrogative and imperative sentences, writing short dialogues with different types of sentences, speaking exercises with correct sentence intonation and expression.

Reference Books

1. High School English Grammar & Composition. (Wren & Martin) by Dr. N D V Prasada Rao

Page No. 166-169

Module-3

	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6

Lecture	The Book wave (Reading Skills) Identifying the Tenses:Present Tense,Past Tense,Future Tense
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Tutorial	NIL
Practice	Prep. 2 – 1-7 Sessions / Prep. 5- Level-1, using the Wordsworth Lab

Self-Learning/ Activity	Students will read passages and identify present, past, and future tense forms. They will practice sentence transformation exercises by changing sentences from one tense to another. In addition, students will participate in storytelling activities, group reading tasks, and short paragraph writing exercises using different tenses in everyday communication to improve their language skills. Identifying tenses from passages and conversations, storytelling activities using different tenses, sentence transformation exercises, group reading and tense identification tasks, short paragraph writing using present, past, and future tenses.
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Reference Books

1. High School English Grammar & Composition. (Wren & Martin) by Dr. N D V Prasada Rao

Page No. 175-177

Module-4

	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6

Lecture	Article Composition Articles Definite Articles Indefinite Articles
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Tutorial	NIL
Practice	Language Enriches - English Grammar - Level 1, using the Wordsworth Lab
Self-Learning/ Activity	Read newspapers, magazines, and online articles regularly to identify the use of definite and indefinite articles. Practice filling in articles (a, an, the) in sentences. Write short paragraphs using appropriate articles and revise them through self-checking. Identify and underline articles from a given passage. Prepare sentences using definite and indefinite articles in everyday situations. Conduct grammar games, quizzes, and pair activities focusing on the correct use of articles in communication.
Reference Books	



1. Oxford Guide to English Grammar by John Eastwood (OUP)					Page No. 198-212	
Module-5						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6
Lecture	Speech and Narration Active and Passive Voice Direct and Indirect Speech					
Tutorial	NIL					
Practice	Language Enriches - English Grammar - Level 2 and 3, using the Wordsworth Lab					
Self-Learning/ Activity	Practice converting sentences from active voice to passive voice and vice versa. Read newspapers, stories, and dialogues to identify direct and indirect speech forms. Write short conversations and transform them into reported speech. Complete grammar exercises regularly to improve accuracy in voice and speech transformation. Conduct sentence transformation exercises on active and passive voice. Perform dialogue conversion activities from direct to indirect speech. Organize grammar quizzes, pair activities, and role plays using reported speech in everyday communication. Edit and correct sentences focusing on voice and narration errors.					
Reference Books						
1. Oxford Guide to English Grammar by John Eastwood (OUP)					Page No. 346-355	
Course Outcomes (COs)						
CO 1: Apply the basic rules of grammar and parts of speech in written and spoken communication.						
CO 2: Construct meaningful sentences using appropriate sentence structures and correct tenses.						
CO 3: Analyze and interpret written texts using effective reading comprehension skills.						
CO 4: Demonstrate effective speaking skills through self-introduction, conversation, and role-play activities.						
CO 5: Compose professional emails and formal letters using appropriate format, tone, and language conventions.						



COMPUTING AND LIFE SKILL

Course Code	26CLP004		FA	100		
Teaching Hours/Week (L:T:P:SL)	0:0:1:1		SA	NA		
Credits	01		Exam Hours	NA		
<i>The course will enable the students,</i> <i>COB1: To equip students with essential computing skills required for engineering applications.</i> <i>COB2: To develop digital literacy skills for effective document creation, data analysis, presentations, and professional communication.</i> <i>COB3: To provide foundational knowledge of banking, digital transactions, financial planning, and taxation for effective personal finance management.</i> <i>COB4: To enhance communication, time management, teamwork, career readiness, and entrepreneurial skills for professional success.</i> <i>COB5: To enhance students' ability to adapt to technological advancements and workplace dynamics.</i>						
Module-1						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Lecture	Fundamentals of Computing: Basics of Computer Hardware and Software. Operating Systems (Windows/Linux). Overview Introduction to Cloud Computing and Storage. Basics of Programming Logic (Flowcharts, Algorithms, Pseudocode). Introduction to Typing skills with Type Racer .					
Team work and self - learning	Self - learning	Identify and differentiate between basic computer hardware and software components Understand the role and types of operating systems Get a basic introduction to cloud computing and storage services Learn the fundamentals of programming logic using flowcharts, algorithms, and pseudocode				
Module-2						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Lecture	Productivity and Digital Tools: Word Processing (MS Word/Google Docs). Spreadsheet Applications (MS Excel/Google Sheets). Presentation Software (MS PowerPoint/Google Slides). Email Etiquette and Professional Communication.					
	Word Processing (MS Word / Google Docs)	Features of a word processor Basic formatting: headings, bold, italics, bullet points, line spacing Page setup, inserting images, tables, and hyperlinks Watch <i>Video tutorial: “Beginner’s Guide to Google Docs or MS Word”</i> Practice Task Create a one-page resume or assignment cover page				



Team work and self-learning		Include: heading, name, paragraph text, bulleted list, image/logo, and footer
	Spreadsheets & Presentation Tools	Spreadsheet basics: cells, rows, columns, formulas (SUM, AVERAGE). Simple charts and sorting data Practice Task Create a student marks table. Calculate total and average marks. Insert a bar or pie chart of the marks. Part B: Presentation Tools (30 mins) Read Creating effective slides: titles, bullet points, visuals, transitions. Do's and Don'ts of presenting
	Email Etiquette & Professional Communication	Read: Structure of a professional email: Do's and Don'ts of email writing Importance of subject lines, greetings, clarity, tone, and signature Watch : <i>Video</i> : "How to Write a Professional Email" Practice Task: Draft an email to a professor requesting an extension for an assignment Subject line Greeting Body with reason and polite tone, Closing and signature. Spring Board Certification.

Module-3

	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Lecture	Basics of Banking and Personal Finance Introduction to Banking, Digital Banking and Transactions, Basics of Financial Planning, Budgeting, Income, Expenses, and Savings. Importance of Emergency Funds. Introduction to Tax Basics (GST, Income Tax Overview). Cyber frauds and its Prevention.					
Teamwork and self-learning	Self-learning	Understand how banking systems work and what digital banking involves Learn the essentials of budgeting, saving, and financial planning Recognize the importance of emergency funds in personal finance Gain a basic understanding of tax systems like GST and Income Tax. Spring Board Certification.				

Module-4

	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6

Lecture	Life Skills and Professional Development : Effective Communication Skills (Verbal & Written). Time Management and Goal Setting. Critical Thinking and Decision-Making. Teamwork, Collaboration, and Leadership.					
Teamwork and self-learning	Self-learning	Understand the key components of verbal and written communication Learn strategies for managing time and setting meaningful goals Develop basic critical thinking and decision-making abilities Explore the values of teamwork, collaboration, and leadership. Infosys Spring Board Certification course on Time management is Mandatory.				



Module-5						
	Page No.	From:				
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Lecture	Career Readiness and Workplace Etiquette: Resume Writing. Corporate Culture and Workplace Behavior. Networking and Personal Branding. Entrepreneurship and Innovation in Engineering. Create and personalize a LinkedIn profile to enhance professional exposure.					
Teamwork and self-learning	Self-Learning	Learn to craft a professional resume tailored to specific roles Prepare for interviews with confidence and clarity Understand workplace behaviour and corporate professionalism Explore networking, personal branding, and entrepreneurship mindset Recognize the value of innovation in engineering careers.				
CO1: Demonstrate proficiency in basic computing and digital tools used in engineering. CO2: Apply logical thinking and problem-solving techniques to real-world engineering challenges. CO3: Students will manage banking, digital payments, budgeting, savings, and basic taxation effectively. CO4: Students will enhance communication, time management, critical thinking, and leadership skills for effective teamwork and decision-making. CO5: Develop career-oriented skills such as resume writing, interview preparation, and workplace etiquette.						
Text Books: ➤ Fundamentals of Computers– E. Balagurusamy ➤ Computing Essentials – Timothy J. O'Leary & Linda I. O'Leary ➤ Soft Skills: Enhancing Employability – M. S. Rao ➤ Fundamentals of Financial Management – Prasanna Chandra						
Reference Books: Digital Literacy for Dummies – Faithe Wempen Financial Literacy by SEBI: www.sebi.gov.in						



UNIVERSAL HUMAN VALUES (B)

Course Code	26UHV005	FA	100
Teaching Hours/Week (L:T:P)	0:1:0:1	SA	NA
Credits	01	Exam Hours	NA

Course Learning Objectives (CLOs)

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

CLO1: Understand the concept of value education and its role in achieving holistic human development through right understanding, relationships, and physical facilities.

CLO2: Analyse human aspirations of happiness and prosperity and identify methods to fulfil them through self-exploration and right living.

CLO3: Examine harmony within the individual by understanding the relationship between the self and the body and the importance of self-regulation and health.

CLO4: Develop an understanding of harmonious relationships in family, society, and nature based on trust, respect, justice, and mutual fulfilment.

CLO5: Apply human values and ethical principles in personal, social, and professional life to contribute to a sustainable and value-based society.

Module – 1

03 Hours

Introduction to Value Education

Right Understanding, Relationship and Physical Facility (Holistic Development and the Role of Education). Understanding Value Education, Self-exploration as the Process for Value Education, Continuous.

Happiness and Prosperity – Basic Human Aspirations, Happiness and Prosperity – Current Scenario, Method to Fulfil the Basic Human Aspirations

Module – 2

03 Hours

Harmony in the Human Being

Understanding Human being as the Co-existence of the Self and the Body, distinguishing between the Needs of the Self and the Body, The Body as an Instrument of the Self, Understanding Harmony in the Self, Harmony of the Self with the Body, Programme to ensure self-regulation and Health.

Module – 3

03 Hours

Harmony in the Family and Society

Harmony in the Family – the Basic Unit of Human Interaction, 'Trust' – the Foundational Value in Relationship, 'Respect' – as the Right Evaluation, Other Feelings, Justice in Human-to-Human Relationship, Understanding Harmony in the Society, Vision for the Universal Human Order.

Module – 4

03 Hours

Harmony in the Nature/Existence

Understanding Harmony in the Nature, Interconnectedness, self-regulation and Mutual Fulfillment among the Four Orders of Nature, Realizing Existence as Co-existence at All Levels, The Holistic Perception of Harmony in Existence.

Module – 5

03 Hours

Implications of the Holistic Understanding – a Look at Professional Ethics

Natural Acceptance of Human Values, Definitiveness of (Ethical) Human Conduct, A Basis for Humanistic Education, Humanistic Constitution and Universal Human Order, Competence in Professional Ethics Holistic Technologies, Production Systems and Management Models-Typical Case Studies, Strategies for Transition towards Value-based Life and Profession.



Course Outcomes (COs)

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

CO1: Explain the significance of value education, self-exploration, and basic human aspirations in achieving happiness and prosperity.

CO2: Differentiate between the needs of the self and the body and demonstrate an understanding of harmony within the individual.

CO3: Illustrate the role of trust, respect, justice, and other human values in establishing harmonious family and social relationships.

CO4: Describe the interconnectedness of nature and existence and evaluate the principles of mutual fulfilment among the four orders of nature.

CO5: Apply ethical values, professional ethics, and humanistic principles in decision-making to promote sustainable development and universal human welfare.

Suggested Learning Resources

SN	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
Textbooks				
1	A Foundation Course in Human Values and Professional Ethics	R R Gaur, R Asthana, G P Bagaria	Excel Books, New Delhi	2nd Revised Edition, 2019
2	Teachers' Manual for A Foundation Course in Human Values and Professional Ethics	R R Gaur, R Asthana, G		
Reference Books				
1	Jeevan Vidya, Jeevan	E K Parichaya, A Nagaraj	Vidya Prakashan, Amarkantak	1999
2	Human Values,	A.N. Tripathi	New Age Intl. Publishers, New Delhi	2004

**MENTAL HEALTH AND WELLBEING**

Course Code	26MWP006	FA	100
Teaching Hours/Week (L:T:P:SL)	0:1:0:1	SA	NA
Credits	01	Exam Hours	NA

Course Objectives:

COB-1: To provide students with fundamental knowledge of health, wellness, and fitness, enabling them to adopt a balanced lifestyle through proper nutrition, physical activity, and mental well-being strategies.

COB-2: To equip students with knowledge and strategies to manage stress, maintain mental and emotional well-being, prevent lifestyle diseases, and understand the importance of public health policies and emergency response.

COB-3: To create awareness about road safety principles, traffic regulations, and the role of engineers in designing safe road infrastructure while promoting responsible driving habits.

COB-4: To educate students on the common causes of road accidents, the importance of first aid and emergency care, and the role of technology in accident prevention.

COB-5: To create awareness about the effects of drug abuse on health, society, and workplace safety while educating students on prevention strategies, rehabilitation programs, and legal frameworks.

Module-1

Number of hours of engagement	L	T	P	SL	Total
	3	0	0	3	6
Introduction to Health & Wellness, Nutrition & Diet and Physical Fitness & Exercise	Definition and dimensions of health (physical, mental, emotional, social, spiritual). Concept of wellness, personal hygiene, and its importance in life. Relationship between health and the engineering profession. Gender sensitisation. Basics of nutrition – Macronutrients and Micronutrients. Balanced diet and its significance. Diet planning for a healthy lifestyle. Common nutritional deficiencies and their prevention. Importance of physical activity and exercise. Types of exercise (Aerobic, Anaerobic, Strength Training, Yoga). Basics of cardiovascular fitness and muscular strength. Role of Yoga and Meditation in well-being. Walk a minimum of 5000 Steps and show the record.				
Teamwork and self - learning	Explore WHO resources to understand the dimensions of health and wellness through official reports and infographics. Watch educational videos on YouTube about nutrition, balanced diets, and types of exercise from trusted health channels. Use fitness apps to track diet, physical activity, and learn yoga or meditation techniques for practical engagement. Read articles and blogs from reputable sources like Mayo Clinic or Harvard Health to stay informed about wellness and prevention of deficiencies. Reflect on personal habits and create a simple health journal to plan diet, track workouts, and observe mental and emotional well-being.				

Module-2

Number of hours of engagement	L	T	P	SL	Total
	3	0	0	3	6



Stress Management, Mental Health, Lifestyle Diseases, Preventive Measures, Health Policies & First Aid.	Introduction to stress and its impact on health. Techniques to manage stress (Time Management, Relaxation Techniques). Importance of mental health and emotional well-being. Sleep hygiene and its role in health. Introduction to lifestyle diseases (Obesity, Diabetes, Hypertension, Heart Disease). Role of lifestyle modifications in prevention. Importance of preventive healthcare.					
Teamwork and self-learning	Learn about stress and its effects on the body and mind through short articles or educational videos from health organisations. Practice stress management techniques like time management, deep breathing, and guided relaxation using free mobile apps or online resources. Explore mental health awareness through podcasts, TED Talks, or reading stories that highlight emotional well-being and resilience. Understand the importance of sleep by researching sleep hygiene habits and tracking your own sleep patterns for improvement. Study lifestyle diseases and how simple habits like regular exercise, healthy eating, and routine check-ups can help in prevention and long-term health.					
Module-3						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Introduction to Road Safety, Traffic Rules and Regulations	Importance of road safety in daily life. Road accidents: Causes, consequences, and statistics. Role of engineers in designing safe road infrastructure. Awareness campaigns and global road safety initiatives. Basic traffic rules and signs. Motor Vehicle Act and penalties for violations. Role of government bodies in traffic management (RTO, Police, NHAI). Safe driving habits and the importance of defensive driving.					
Teamwork and self-learning	Understand the importance of road safety by exploring real-life case studies and accident statistics to see its impact on daily life. Learn basic traffic rules and signs using digital quizzes or road safety apps to reinforce recognition and understanding. Explore the role of engineers in creating safer roads through documentaries or articles on infrastructure design and innovation. Study the Motor Vehicle Act and related penalties through official government websites or summarized guides. Watch road safety campaigns and practice safe driving habits like defensive driving through simulations and driving tutorials.					
Module-4						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Road Accidents and Emergency Response	Common causes of road accidents (Human error, Mechanical failure, Environmental factors). First aid and emergency care for accident victims. Role of technology in accident prevention (CCTV, GPS, Smart Traffic Signals). Case studies on major road accidents and lessons learned.					



Teamwork and self-learning	Study the common causes of road accidents , such as human error, vehicle issues, and weather, through safety reports and educational videos. Learn basic first aid and emergency response techniques using online courses or tutorials focused on accident scenarios. Explore how technology helps prevent accidents with resources on smart traffic systems, GPS tracking, and surveillance tools. Analyse case studies of major road accidents to understand what went wrong and what safety measures were implemented afterwards. Practice emergency preparedness by simulating accident response steps and knowing key helpline					
Module-5						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Drug Abuse, Its Impact, Prevention and Rehabilitation	Types of drugs and their effects on health. Psychological, physical, and social consequences of drug abuse. Influence of drugs on driving and workplace safety. Myths and facts about drug addiction. Strategies to prevent substance abuse. Role of family, educational institutions, and society in drug prevention. Rehabilitation programs and support for affected individuals. Government laws and policies against drug abuse (NDPS Act). (Workshop on Traffic, drugs and betting issues)					
Teamwork and self-learning	Learn about different types of drugs and their harmful effects on the body and mind through verified health portals and videos. Understand the consequences of drug abuse—psychological, physical, and social—by reading real-life stories or interviews. Explore how drugs impair driving and work safety using awareness campaigns and expert talks.					
	Debunk myths about addiction by comparing facts from scientific sources and government health websites. Study prevention strategies and the role of families, schools, and laws like the NDPS Act in fighting substance abuse, including rehab and support systems.					
Course Outcomes: CO-1: Students will be able to understand and apply the principles of health and wellness in daily life, make informed nutritional choices, engage in regular physical activity, and manage stress effectively for overall well-being. CO-2: Students will be able to apply stress management techniques, adopt a healthy lifestyle to prevent diseases, understand public health policies, and respond effectively to medical emergencies with basic first aid knowledge. CO-3: To create awareness about road safety principles, traffic regulations, and the role of engineers in designing safe road infrastructure while promoting responsible driving habits. CO-4: To educate students on the common causes of road accidents, the importance of first aid and emergency care, and the role of technology in accident prevention. CO-5: Students will be able to understand the impact of drug abuse, identify preventive measures, Promote a drug-free lifestyle and gain knowledge of rehabilitation support and legal policies like the NDPS Act.						
Textbooks: ➤ Health and Wellness – Charles B. Corbin & Gregory J. Welk ➤ Fitness & Wellness – Werner W.K. Hoeger & Sharon A. Hoeger ➤ The Essentials of Health and Wellness– James L. Summitt ➤ Road Safety and Traffic Management – R.K. Sharma ➤ Drug Abuse and Prevention: A Practical Guide – S.K. Chaturvedi						

**I – Semester****Subject – BUSINESS ENGLISH AND COMMUNICATION – I**

Course name: BUSINESS ENGLISH AND COMMUNICATION	Course Code: 26DCO110	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	2:1:0:0	Summative Assessment	30
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100
Credits	03	Exam Hours	2½

Pre-requisites:

1. Basic knowledge of the English language.
2. Understanding of fundamental English grammar and vocabulary.
3. Ability to read and comprehend simple English texts.
4. Basic computer skills for digital communication and document preparation.
5. Willingness to develop speaking, listening, reading, and writing skills.

Course objectives:

1. To develop communication skills required in business and professional environments.
2. To improve listening, speaking, reading, and writing abilities in English.
3. To familiarize students with business vocabulary and workplace communication practices.
4. To develop presentation, interpersonal, and professional communication skills.
5. To prepare students for effective communication in interviews, meetings, and corporate situations.

MODULE-1**Fundamentals of Business Communication**

Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	Meaning and Importance of Communication, Process of Communication, Types of Communication, Barriers to Communication, Verbal and Non-Verbal Communication , Business Vocabulary and Etiquette, Listening Skills Introduction to Professional Communication write it in paragraph same points as it is				
Activity	Classroom discussion on communication barriers in workplace situations.				
Practical	Exercises on listening skills, introductions, and basic business conversations.				
Self-Learning	Interactive Simulations	Role-play exercises on workplace communication situations.			
	Video Tutorials	Videos explaining the communication process and professional etiquette.			
	Micro-Learning Tasks	Short exercises on vocabulary building and communication styles.			
	Team Work	Group activity on identifying communication barriers in organizations.			



MODULE-2 Business Writing Skills						
Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Principles of Business Writing Email Writing, Letter Writing, Memo and Notice Writing, Report Writing Basics, Resume and Cover Letter Preparation, Writing Meeting Agendas and Minutes, Formal and Informal Communication Styles					
Activity	Classroom discussion on effective business writing practices.					
Practical	Drafting emails, business letters, resumes, and meeting minutes.					
Self-Learning	Interactive Simulations	Simulation exercises on professional email and office communication.				
	Video Tutorials	Videos explaining business writing formats and communication techniques.				
	Micro-Learning Tasks	Short exercises on grammar, sentence construction, and formal writing.				
	Team Work	Group activity on preparing a business report and official communication draft.				
MODULE-3 Presentation and Public Speaking Skills						
Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Presentation Skills, Public Speaking Techniques, Speech Structure and Delivery, Body Language in Presentations, Voice Modulation and Confidence Building, Use of Visual Aids in Presentations, Group Discussions, Handling Questions and Feedback					
Activity	Classroom discussion on qualities of effective speakers and presenters.					
Practical	Individual and group presentations on business-related topics.					
Self-Learning	Interactive Simulations	Mock presentations and public speaking activities.				
	Video Tutorials	Videos explaining presentation techniques and stage confidence.				
	Micro-Learning Tasks	Short exercises on speech preparation and pronunciation.				
	Team Work	Group discussion and presentation activities on current business topics.				

**MODULE-4****Workplace and Interpersonal Communication**

Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Interpersonal Communication Skills, Team Communication, Workplace Etiquette, Conflict Management Communication, Negotiation Skills, Telephone and Virtual Communication, Cross-Cultural Communication, Communication in Corporate Meetings					
Activity	Classroom discussion on workplace communication challenges.					
Practical	Role-play exercises on negotiation, teamwork, and workplace communication.					
Self-Learning	Interactive Simulations	Simulation of office meetings and professional interactions.				
	Video Tutorials	Videos explaining workplace etiquette and interpersonal skills.				
	Micro-Learning Tasks	Short exercises on communication styles and negotiation techniques.				
	Team Work	Group activity on solving workplace communication problems.				

MODULE-5**Interview Skills and Corporate Communication**

Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Interview Preparation Techniques, Group Interview and HR Interview Skills, Corporate Communication Practices, Networking and Professional Relationships, Personal Branding and LinkedIn Communication, Business Communication Ethics, Communication in Leadership, Emerging Trends in Digital Communication					
Activity	Classroom discussion on interview expectations and corporate communication standards.					
Practical	Mock interviews, LinkedIn profile writing, and corporate communication exercises.					
Self-Learning	Interactive Simulations	Mock interview and corporate communication practice sessions.				
	Video Tutorials	Videos explaining interview techniques and professional communication.				
	Micro-Learning Tasks	Short exercises on self-introduction and professional networking.				
	Team Work	Group activity on conducting mock interviews and feedback sessions.				



Course Outcome:

- CO1: Understand the fundamentals and importance of business communication.
CO2: Apply effective business writing techniques in professional communication.
CO3: Demonstrate presentation and public speaking skills.
CO4: Develop workplace and interpersonal communication abilities.
CO5: Apply interview and corporate communication skills in professional environments.

Text Books and References:

Text Books

1. Courtland, L. B., & Thill, J. V. (2024). *Business communication today* (16th ed.). McGraw-Hill Education.
2. Sharma, R. C., & Krishna Mohan. (2022). *Professional communication skills*. Pearson Education.

Reference Books

3. Gupta, C. B. (2021). *Business English and communication*. S. Chand Publishing.
4. Raman, M., & Sharma, S. (2020). *Effective technical communication*. Oxford University Press.
5. Mascull, B. (2017). *Professional English in use: Finance* (2nd ed.). Cambridge University Press.
6. Mehra, P. (2022). *Communication skills for professionals*. Himalaya Publishing House.

Suggested Websites / E-Learning Resources

- British Council Learn English -- Business English and communication practice resources.
Coursera Online Courses -- Communication and professional development courses.
NPTEL Courses -- Business communication and soft skills video lectures.
LinkedIn Learning -- Professional communication and presentation skills training.
Grammarly Blog -- Writing improvement and business communication tips.
SWAYAM Online Courses -- Communication skills and personality development modules.

**Subject – FINANCIAL ACCOUNTING -I**

Course name: FINANCIAL ACCOUNTING -- I	Course Code: 26DCO120	Formative Assessment Lecture/ Practice	70		
(L:T:P:S)	2:1:1:0	Summative Assessment	30		
Total Hours of Pedagogy (L:T:P:S)	120	Total Marks	100		
Credits	04	Exam Hours	2½		
Pre-requisites: 1.Basic knowledge of business and commerce concepts. 2.Elementary understanding of arithmetic and accounting terminology. 3.Ability to perform simple calculations and interpret financial information. 4.Familiarity with recording basic business transactions.					
Course objectives: 1.CO1: Understand the fundamentals of accounting, accounting principles, concepts, conventions, standards, and the accounting process. 2.CO2: Apply the double-entry system to record business transactions and prepare Journal, Ledger, and Trial Balance. 3.CO3: Prepare Subsidiary Books and Cash Books by recording business transactions accurately. 4.CO4: Prepare Trading Account, Profit & Loss Account, and Balance Sheet of a sole proprietorship with appropriate accounting adjustments. 5.CO5: Explain emerging trends in accounting and their impact on modern accounting practices.					
MODULE-1 INTRODUCTION					
Number of hours of engagement	L	T	P	SL	Total
	6	6	6	6	24
Lecture	Meaning and Definition of Accounting, Objectives of Accounting, Functions of Accounting, Users of Accounting Information, Limitations of Accounting, Accounting Cycle, Accounting Principles, Accounting Concepts, Accounting Conventions, Accounting Standards – Objectives and Significance, and List of Indian Accounting Standards (Ind AS).				
Activity	Quick quiz with 10 multiple-choice or true/false questions covering the meaning, objectives, functions, users, accounting concepts, conventions, accounting cycle, and Accounting Standards (Ind AS). Students answer individually or in pairs, followed by a discussion of the correct answers.				
Practical	Case Study – Analyze a simple business case to identify accounting principles and limitations				
Self-Learning	Interactive Simulations	Accounting Quiz Wheel:Spin a wheel (physical or digital) with topics such as Objectives, Functions, Users, Concepts, Conventions, and Ind AS, Students answer the question from the selected topic.			



	Video Tutorials	Accounting Basics for Beginners – Dr. Devika Bhatnagar NPTEL Financial Accounting Course (IIT Bombay – SWAYAM) https://nptel.ac.in/courses/110101131				
	Micro Learning Tasks	Case Identification: Read a short business scenario and identify: Objective of accounting • User of accounting information • Accounting concept or convention applied				
	Team Work	Role Play – Students act as Owner, Banker, Investor, Supplier, and Government, explaining how they use accounting information.				
MODULE-2 ACCOUNTING PROCESS						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Process of Accounting - Double Entry System – Kinds of Accounts – Rules - Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance.					
Activity	Journal Entry Challenge: Provide 10 business transactions, Students identify the accounts, apply the debit and credit rules, and record journal entries, Discuss the correct answers in class					
Practical	Account Classification – Classify accounts into Personal, Real, and Nominal Accounts					
Self-Learning	Interactive Simulations	Accounting Office": Students work in groups as accountants for a small business,Each group receives transaction slips. They: Identify the accounts involved,Apply the rules of debit and credit. Record journal entries, Post them to the ledger, Prepare a trial balance. The group with the correct trial balance wins				
	Video Tutorials	1.Devika's Commerce & Management Academy (YouTube) • Journal Entries, Ledger Posting, and Trial Balance • https://www.youtube.com/@DevikasCommerceManagementAcademy 2.Accounting Stuff (YouTube) • Double Entry Bookkeeping Explained • https://www.youtube.com/@AccountingStuff 3.NPTEL – Financial Accounting • Journal, Ledger, and Trial Balance • https://nptel.ac.in/courses/110106147				
	Micro-Learning Tasks	Transaction Sorting Task: Arrange 5 business transactions in the correct accounting sequence: Transaction → Journal → Ledger → Trial Balance.				
	Team Work	Accounting Department Challenge": To enable students to classify and record transactions in the appropriate Subsidiary Books and Cash Books through collaborative learning.				



MODULE-3						
SUBSIDIARY BOOKS						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning – Significance – Types of Subsidiary Books – Purchases Book, Sales Book , Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book (simple Problems on subsidiary books, Three Column Cash Book and Petty Cash Book).					
Activity	Provide 15–20 business transactions on slips. Students identify the appropriate Subsidiary Book or Cash Book in which each transaction should be recorded.					
Practical	Classify transactions into the appropriate Subsidiary Book					
Self-Learning	Interactive Simulations	Divide students into teams. Display one transaction at a time. Each team identifies the correct book and records the entry on the board. Points are awarded for correct classification and recording.				
	Video Tutorials	CA Naresh Agrawal – Subsidiary Books https://www.youtube.com/results?search_query=CA+Naresh+Agrawal+Subsidiary+Books AccountingVerse – Books of Original Entry https://www.youtube.com/results?search_query=AccountingVerse+Books+of+Original+Entry				
	Micro-Learning Tasks	Daily Accounting Challenge: Students observe any five transactions that may occur in a grocery store, stationery shop, or supermarket (real or imagined). They prepare a table showing:				
	Team Work	Accounting Department Challenge": To enable students to classify and record transactions in the appropriate Subsidiary Books and Cash Books through collaborative learning.				
MODULE-4						
FINAL ACCOUNTS OF PROPRIETARY CONCERN						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Preparation of Statement of trading ,Profit and Loss and Balance Sheet of a Proprietary Concern with Special Adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding and Received In Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest on Capital.					
Activity	Prepare Final Accounts: Provide students with a Trial Balance and 5–6 adjustments (Depreciation, Outstanding Expenses, Prepaid Expenses, Provision for Doubtful Debts, Drawings, Interest on Capital). Students prepare: Trading Account ,Profit & Loss Account Balance Sheet.					
Practical	Prepare final accounts from Trading,profit and loss account and Balance sheet.					
Teamwork and Self-Learning Activity	Interactive Simulations	Final accounts decision challenge: Divide the class into small groups. Provide each group with a Trial Balance and a list of special adjustments. Each group discusses: Where each adjustment should appear (Trading A/c, P&L A/c, Balance Sheet, or both). Its effect on profit and assets/liabilities. Groups present their solutions, followed by instructor feedback.				
	Video Tutorials	YouTube Video – Final Accounts: Introduction and Basic Concepts				



	Micro-Learning Tasks	Adjustment Card Activity:Task: Pick one adjustment card (Depreciation, Outstanding Expenses, Prepaid Expenses, Provision for Doubtful Debts, Drawings, Interest on Capital) and write:Meaning ,Journal Entry ,Effect on Final Accounts.				
	Team Work	Students work in groups of 4–5 . Each group is given a Trial Balance with special adjustments and prepares the Trading Account, Profit & Loss Account, and Balance Sheet . The group presents its solution and explains the treatment of the adjustments.				
MODULE-5						
EMERGING TRENDS IN ACCOUNTING						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Emerging Trends in Accounting: Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones, Forensic Accounting-Accounting for Planet - Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only)					
Activity	Divide students into small groups and assign each group one emerging trend (e.g., Big Data Analytics, Cloud Accounting, Forensic Accounting, Predictive Accounting, or Accounting with Drones). Each group prepares a 3-minute presentation explaining the concept, its applications, and benefits.					
Practical	Presentation on an Emerging Trend in Accounting					
Teamwork and Self-Learning Activity	Interactive Simulations	Trend Talk:Students discuss how one emerging accounting trend can improve business decision-making and share one real-life application with the class.				
	Video Tutorials	YouTube Video – Final Accounts: Introduction and Basic Concepts				
	Micro-Learning Tasks	The session will be conducted for 15–20 minutes using explanation and discussion . The instructor briefly explains the emerging trends in accounting with real-world examples. Students participate in a short discussion, followed by a quick quiz to assess their understanding.				
	Team Work	Each group designs a poster/infographic on an assigned emerging trend and presents it to the class, highlighting its impact on the accounting profession.				
Course Outcome:						
CO1: Explain the fundamentals of accounting, including accounting principles, concepts, conventions, accounting standards, and the accounting cycle.						
CO2: Apply the double-entry system to record business transactions and prepare Journal, Ledger, and Trial Balance accurately.						
CO3: Prepare Subsidiary Books and different types of Cash Books by recording business transactions systematically.						
CO4: Prepare the Trading Account, Profit & Loss Account, and Balance Sheet of a proprietary concern by incorporating special accounting adjustments.						
CO5: Explain the emerging trends in accounting, including digital transformation, big data analytics, cloud computing, forensic accounting, predictive accounting, and other modern accounting practices						



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KISHKINDA UNIVERSITY

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Text Books and References:

1. **T.S. Grewal**, *Double Entry Book Keeping – Financial Accounting*, Sultan Chand & Sons.
2. **S.P. Jain & K.L. Narang**, *Financial Accounting-I*, Kalyani Publishers.
3. **R.L. Gupta & M. Radhaswamy**, *Advanced Accountancy – Volume I*, Sultan Chand & Sons.
4. **S.N. Maheshwari & S.K. Maheshwari**, *Financial Accounting*, Vikas Publishing House.
5. **T.S. Reddy & A. Murthy**, *Financial Accounting*, Margham Publications.
6. **P.C. Tulsian & Bharat Tulsian**, *Financial Accounting*, McGraw Hill Education.
7. **M.C. Shukla, T.S. Grewal & S.C. Gupta**, *Advanced Accounts – Volume I*, S. Chand Publishing.

**Subject – BUSINESS ECONOMICS**

Course name: Business Economics	Course Code: 26DCO130	Formative Assessment Lecture/ Practice	70
(L: T:P:S)	2:1:0:0	Summative Assessment	30
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100
Credits	03	Exam Hours	2 ½

Pre-requisites:

1. Basic understanding of economic concepts and business environment.
2. Fundamental knowledge of mathematics and simple numerical calculations.
3. Ability to interpret graphs, charts, and tables for economic analysis.
4. Basic communication and analytical skills for classroom discussions and case studies

Course objectives:

1. To provide students with a fundamental understanding of business economics and its role in business decision-making.
2. To develop knowledge of demand, supply, elasticity, and consumer behavior for analyzing market conditions and business situations.
3. To familiarize students with production concepts, cost structures, and economies of scale in business operations.
4. To enable students to understand different market structures and pricing strategies used by firms in competitive environments.
5. To equip students with analytical skills in profit planning, break-even analysis, and the application of economic tools to managerial problems.

Module-1**Introduction To Business Economics**

	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	6	18
Lecture	Introduction To Business Economics: Meaning, Definition. Nature and scope of managerial economics, micro and macroeconomics, strategic role and responsibilities of managerial economics. (6 hours) Module-2 Demand and supply analysis: demand meaning, factors determining demand, law of demand, elasticity of demand: meaning, types of price elasticity, income elasticity and cross elasticity of demand, supply: definition, law of supply, kinked demand curve, law of diminishing marginal utility. (6 hours) Module-3 Production function, meaning and function of production, law of variable proportions, Iso-quants, returns to scale, internal & external economies and diseconomies rigidities. (6 hours) Module-4 Cost concepts, meaning of costs, classification, cost curves during short and long periods. market structures – perfect, monopoly, duopoly, monopolistic competition, oligopoly. (6 hours) Module-5 Pricing theory and practices: meaning and types of pricing, skimming and penetration pricing, price discrimination. Profit management: meaning and nature of profit, economic and accounting profit, break-even analysis. (6 hours)					



Activity	Module-1 Introduction to Managerial Economics: Group Presentation: Students present real-life examples showing how managerial economics helps business decision-making in companies. Module-2 Demand and supply analysis: Market Survey Activity: Conduct a small survey on consumer demand for a product and analyze factors affecting demand and elasticity. Module-3 Production function: Case Analysis: Study a manufacturing or service organization and identify production inputs, outputs, and economies of scale. Module-4 Cost concepts: Chart Preparation Activity: Prepare cost curves and compare different market structures using examples from real industries. Module-5 Pricing theory and practices: Break-even Calculation Exercise: Students calculate break-even point and suggest suitable pricing strategies for a business case	
Teamwork and self-learning Activity	Interactive Simulations	1.Demand and Supply Market Simulation Students participate in a virtual marketplace where prices fluctuate based on demand and supply conditions, helping them understand market equilibrium and elasticity. 2.Elasticity of Demand Simulation An interactive activity where students change product prices, consumer income, and substitute goods to observe variations in price, income, and cross elasticity of demand. 3.Production Function Simulation Students manage inputs such as labor and capital in a simulated production unit to study output changes, law of variable proportions, and returns to scale. 4.Cost Curve and Break-even Simulation A simulation where students modify fixed costs, variable costs, and sales volume to observe short-run and long-run cost behavior and calculate break-even points. 5.Market Structure Role-play Simulation Students assume the role of firms operating under perfect competition, monopoly, monopolistic competition, and oligopoly to make pricing and output decisions. 6.Pricing Strategy Simulation Interactive business scenarios where students apply skimming pricing, penetration pricing, and price discrimination strategies to maximize revenue and market share. 7.Profit Management Simulation Students analyze accounting profit and economic profit through simulated business situations involving cost, revenue, and investment decisions. 8.Managerial Decision-Making Case Simulation Real-life business cases are simulated to help students apply economic tools and managerial economics concepts in solving business problems.
	Video Tutorials	Module-1 Khan Academy – Introduction to Micro and Macroeconomics: https://www.khanacademy.org/economics-finance-domain Module-2 EdX (MIT) – Microeconomics



		https://www.edx.org/course/microeconomics Module-3 NPTEL – Production and Cost Analysis Modules: https://nptel.ac.in/courses/110104068 Module-4 Economics Online – Market Structures: https://www.economicsonline.co.uk Module-5 World Bank Open Data – GDP, Inflation, and Employment Statistics: https:// data.worldbank.org
	Micro-Learning Tasks	Module 1: students can prepare a one-minute explanation on the role of managerial economics in business decision-making and develop a comparison chart between microeconomics and macroeconomics. Module 2: students may identify factors affecting demand for a daily-use product, solve simple numerical problems on elasticity of demand, and draw supply curves using real-life examples. Module 3: activities include listing the inputs and outputs of a manufacturing business, explaining the law of variable proportions through practical observation, and identifying internal and external economies of scale in industries. Module 4: students can classify fixed and variable costs, draw short-run cost curves, and compare different market structures such as monopoly and perfect competition using examples. Module 5: learners may identify pricing strategies used by companies, collect examples of price discrimination from various sectors, differentiate accounting profit and economic profit, and calculate the break-even point using simple numerical data. These micro-learning tasks promote active participation, analytical thinking, and practical application of economic concepts.



	Team Work	Module 1: Business Decision Role Play Students can form groups and act as managers of different companies. Each team identifies a business problem (pricing, production, marketing, etc.) and explains how managerial economics helps in decision-making. Teams present their solutions and compare microeconomic and macroeconomic influences. Module 2: Market Survey Project Teams conduct a small survey on consumer demand for a product such as smartphones, snacks, or online services. Students analyze factors affecting demand, elasticity, and supply conditions, then present graphs and findings in class. Module 3: Production Simulation Exercise Groups simulate a manufacturing unit using simple materials (paper bags, pens, crafts, etc.). Each team records input and output levels to understand the law of variable proportions, returns to scale, and production efficiency. Module 4: Activity: Market Structure Comparison Presentation Each team studies one market structure such as monopoly, perfect competition, oligopoly, or monopolistic competition. Students collect real business examples and compare pricing, competition, and profit strategies through charts or presentations. Module 5: Activity: Break-Even and Pricing Strategy Workshop Teams are given a hypothetical business situation and asked to decide product pricing using skimming, penetration, or discriminatory pricing strategies. Students calculate break-even points and explain how profit can be maximized.
Course Outcomes: CO-1: Explain the concepts, nature, scope, and significance of managerial economics in business decision-making. CO-2: Analyze demand, supply, elasticity, and consumer behavior to interpret market trends and business situations. CO-3: Apply production and cost theories to evaluate business operations and resource utilization CO-4: Differentiate various market structures and assess pricing strategies adopted by firms under different market conditions. CO-5: Evaluate profit concepts and apply break-even analysis and economic tools for solving managerial and business problems.		
Text Books and References: 1.D.M. Mithani, Managerial Economics, Himalaya Publishing House, 9e, 2022. 2. Satya P. Das & J.K. Goyal, Managerial Economics, Sage Publications, 2e, 2022. 2. H L Ahuja, Business Economics, S. Chand & Co, 13e, 2019. 3. P. N. Chopra, Managerial Economics, Kalyani Publishers, 1e, 2018. 4. Suma Damodaran, Managerial Economics, Oxford Publications, 2e, 2018. 5. Satya P. Das & J.K. Goyal, Managerial Economics, Sage Publications, 2e, 2022.		

**Principles of Marketing Management**

Course Code: Principles of Marketing Management	Course Code: 26DCO143	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:1:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100			
Credits	04	Exam Hours	2 ½			
Pre-requisites:						
Course objectives: 1. Understand the fundamental concepts, functions, and recent trends in marketing. 2. Explain the components of the marketing environment and their impact on business decisions. 3. Analyze market segmentation and consumer buying behaviour for effective target marketing. 4. Develop knowledge of marketing mix strategies related to product and pricing decisions. 5. Understand distribution channels and promotional strategies, including advertising, personal selling, and sales promotion.						
Module-1						
		Introduction to Marketing				
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent Trends in Marketing – E-Business, Tele-Marketing, M-Business, Green Marketing, Relationship Marketing, Content Marketing, Digital Marketing, Social Media Marketing, and E-Tailing (Meaning only).					
Activity	Students will identify recent marketing trends, discuss their applications in business, and present one real-life example of modern marketing practices in the classroom.					
Practical	Students will identify and analyze the marketing strategies adopted by a local business, highlighting the marketing concept, functions, and recent marketing trends used by the organization.					
Self-learning	Interactive Simulations	Participate in a marketing simulation to identify target customers and select appropriate marketing strategies for a product.				
	Video Tutorials	Principles of Marketing https://onlinecourses.nptel.ac.in/e-learning/preview/noc21_mg32 Marketing Management https://onlinecourses.nptel.ac.in/e-learning				
	Micro-Learning Tasks	Students will complete a short quiz on marketing concepts and explain one recent marketing trend or marketing function in one minute with a real-life example.				
	Team Work	Students will work in small groups to analyze the marketing concepts, functions, and recent marketing trends, and present a real-life example of a company's marketing strategy through a brief group presentation.				



Module-2						
	Number of hours of engagement	Marketing Environment				
		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Marketing Environment: Micro Environment – Meaning, Components: The Company, Suppliers, Marketing Intermediaries, Competitors, Public, and Customers; Macro Environment – Meaning, Components: Demographic, Economic, Natural, Technological, Political, Legal, and Socio-Cultural Environment.					
Activity	Students will identify the micro and macro environmental factors affecting a business organization and present their findings through a brief group discussion.					
Practical	Students will observe a local business and identify the micro and macro environmental factors influencing its marketing decisions, and submit a brief report.					
Self-learning	Interactive Simulations	Participate in a marketing environment simulation to analyze the impact of micro and macro environmental factors on business decisions.				
	Video Tutorials	Marketing Environment https://in.video.search.yahoo.com/search/video?fr=mcafee&p=marketing+environments+videos+youtube&type=E211IN1359G0#id=5&vid=32426dde647a3ad5d23d6c0b49ba9592&action=click				
	Micro-Learning Tasks	Students will complete a short quiz on the micro and macro marketing environment and explain one environmental factor affecting a business with a real-life example.				
	Team Work	Students will work in small groups to analyze the micro and macro marketing environment of a selected company and present how environmental factors influence its marketing decisions.				

Module-3						
	Number of hours of engagement	Market Segmentation and Consumer Behaviour				
		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Market Segmentation and Consumer Behaviour: Market Segmentation – Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behaviour – Meaning, Factors Influencing Consumer Behaviour, Buying Decision Process.					
Activity	Students will identify the market segmentation strategy of a selected product and analyze the consumer buying decision process through a brief group discussion.					
Practical	Students will conduct a simple consumer survey, identify the target market segment, analyze the buying behaviour of consumers, and submit a brief report.					
	Interactive Simulations	Participate in a market segmentation and consumer behaviour simulation to identify target customers, analyze consumer preferences, and understand the factors influencing buying decisions for effective marketing strategies.				



Self-learning	Video Tutorials	Market Segmentation https://nptel.ac.in/courses/110104068?utm_source . Consumer Behavior https://onlinecourses.nptel.ac.in/e-learning/preview/noc23_mg45
	Micro-Learning Tasks	Students identify a product of their choice and briefly analyze its market segments, target customers, and consumer buying factors using segmentation concepts and consumer behaviour principles.
	Team Work	Students work in teams to select a product, identify its market segments, analyze target customers, and study consumer buying behaviour factors. Each team presents a segmentation strategy and explains how consumer insights help in developing effective marketing decisions.

Module-4						
	Number of hours of engagement	Marketing Mix – Product & Pricing				
		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Marketing Mix – Product & Pricing: Marketing Mix – Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, and Promotion. Product – Meaning and Features, Product Classification, Product Line and Product Mix Decisions, Product Life Cycle (PLC) – Meaning and Stages, New Product Development (NPD) – Meaning and Steps, Reasons for Failure of New Product. Pricing – Objectives, Factors Influencing Pricing Policy, Methods of Pricing, and Pricing Strategies.					
Activity	Students select a product and develop a product profile by identifying its features, PLC stage, NPD steps, and suitable pricing strategy based on market factors.					
Practical	Students analyze an existing product's life cycle, product mix, and pricing strategy, and suggest improvements for better market performance.					
Self-learning	Interactive Simulations	Students act as product managers and make decisions on product design, PLC stage, and pricing strategy for a new product launch while responding to market changes and customer feedback.				
	Video Tutorials	Marketing Mix https://nptel.ac.in/courses/110104068 Product Decisions https://onlinecourses.nptel.ac.in/e-learning/preview/noc23_mg35				
	Micro-Learning Tasks	Students choose a product and briefly identify its features, PLC stage, NPD process, and suitable pricing strategy based on market conditions.				
	Team Work	Students work in teams to develop a new product concept, decide product features, PLC stage, and suitable pricing strategy, and present their marketing plan.				



Module-5						
	Number of hours of engagement	Place & Promotion				
		L	T	P	SL	Total
		6	6	6	6	24
Lecture	Place & Promotion: Physical Distribution – Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors Affecting Channel Selection. Promotion – Meaning and Significance of Promotion. Advertising – Meaning and Objectives, Characteristics of an Effective Advertisement, Types of Advertisement.					
Activity	Students select a product and design a distribution channel and promotional plan by identifying suitable intermediaries, advertising objectives, and effective advertisement strategies.					
Practical	Students analyze the distribution channels and promotional activities of an existing brand and suggest suitable improvements for better market reach.					
Self-learning	Interactive Simulations	Students act as marketing managers and make decisions on selecting distribution channels, intermediaries, and promotional strategies for launching a new product in a competitive market.				
	Video Tutorials	Physical Distribution https://nptel.ac.in/courses/110104068 Distribution Management https://onlinecourses.nptel.ac.in/e-learning/preview/noc23_mg35				
	Micro-Learning Tasks	Students identify the distribution channel and promotional strategies used by a selected brand and briefly analyze their effectiveness.				
	Team Work	Students work in teams to create a marketing plan for a product by selecting distribution channels, intermediaries, and designing an effective advertising campaign.				

Course Outcomes

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

- Understand the basic concepts, approaches, functions of marketing, and analyze recent trends in marketing such as digital marketing, social media marketing, green marketing, and e-tailing.
- Analyze the impact of micro and macro marketing environmental factors on business decisions and marketing strategies.
- Apply market segmentation concepts and evaluate consumer behaviour factors and buying decision processes for effective target market selection.
- Develop understanding of marketing mix elements with emphasis on product decisions, product life cycle, new product development, pricing objectives, methods, and strategies.
- Explain the importance of distribution channels, promotion mix, advertising, personal selling, and sales promotion strategies in achieving marketing objectives.



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Recommended Books

- Philip Kotler, Marketing Management, Prentice Hall.
- Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi.
- William J. Stanton, Michael J. Etzel, Bruce J. Walker, Fundamentals of Marketing, McGraw Hill.
- Bose Biplab, Marketing Management, Himalaya Publishers.
- J.C. Gandhi, Marketing Management, Tata McGraw Hill.
- Ramesh and Jayanti Prasad: Marketing Management, I.K. International.
- Sontakki, Marketing Management, Kalyani Publishers.
- P.N. Reddy and Appannaiah, Marketing Management.
- Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi, Fifth Edition.

**Subject – PRINCIPLES OF BUSINESS MANAGEMENT**

Course name: PRINCIPLES OF BUSINESS MANAGEMENT		Course Code: 26DCO150	Formative Assessment Lecture/ Practice			70
(L:T:P:S)		2:1:0:0	Summative Assessment			30
Total Hours of Pedagogy (L:T:P:S)		90	Total Marks			100
Credits		03	Exam Hours			2½
Pre-requisites: 1. Basic understanding of business organizations and their functions. 2. Knowledge of fundamental management concepts and terminology. 3. Basic communication and interpersonal skills. 4. Ability to think logically and solve simple business problems. 5. Willingness to participate in teamwork, discussions, and decision-making activities.						
Course objectives: 1. To introduce students to the basic principles and functions of business management. 2. To develop understanding of planning, organizing, staffing, directing, and controlling functions. 3. To familiarize students with managerial decision making and leadership concepts. 4. To expose students to organizational structures, teamwork, and communication practices. 5. To prepare students for managerial roles in business, banking, finance, and investment organizations.						
MODULE-1 Introduction						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Meaning, Definition, Features, Functions and Importance of Management, Management and Administration, Role, Responsibilities and Qualities of Manager, Levels of Management, Management Process and Skills					
Activity	Management Case Discussion: Students identify the functions, roles, and managerial skills demonstrated by a manager in a real-life organization or business case and present their findings in class.					
Practical	Prepare an organization chart of a company. Identify the functions of a manager in a local business.					
Self-Learning	Interactive Simulations	Participate in a management decision-making simulation to apply the functions of management.				
	Video Tutorials	Principles of Management https://onlinecourses.nptel.ac.in/e-learning/preview/noc21_mg30 Principles of Management https://online-degree.swayam2.ac.in/ncu25_01_c01_s1_el02/preview?utm_source=chatgpt.com				
	Micro-Learning	Students will complete a short quiz on management concepts and give a one-minute explanation of a management function, managerial skill, or level of				



	Tasks	management to reinforce key concepts.				
	Team Work	Students will work in small groups to discuss management concepts, analyze a simple business scenario, identify the functions and roles of management, and present their findings collaboratively to enhance teamwork, communication, and problem-solving skills.				
MODULE-2						
Evolution of Management Thought						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Evolution of Management Thought: Elements of Management, Approaches, Contribution of Henry Fayol, F.W. Taylor and Peter F. Drucker.					
Activity	Students will discuss the contributions of Henry Fayol, F.W. Taylor, and Peter F. Drucker, compare their management approaches, and present the key concepts in a brief group discussion.					
Practical	Students will prepare a comparative chart highlighting the contributions of Henry Fayol, F.W. Taylor, and Peter F. Drucker and present their observations in class.					
Self-Learning	Interactive Simulations	Simulate the application of Fayol's principles and Taylor's scientific management in a workplace scenario.				
	Video Tutorials	Scientific Management https://nptel.ac.in/courses/110105146 Contribution of F.W. Taylor https://onlinecourses.nptel.ac.in/e-learning/preview/noc21_mg30				
	Micro-Learning Tasks	Students learn key management concepts through short videos, quick notes, quizzes, and activities on management theories and the contributions of Fayol, Taylor, and Drucker.				
	Team Work	Students collaborate in groups to discuss management concepts, share ideas, complete activities, and develop teamwork and communication skills.				
MODULE-3						
Planning						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Planning: Meaning, Definition and fundamentals of planning, Mission and Objectives, Importance and Principles of Planning. Types of Planning, Planning Premises, Forecasting and Decision Making.					
Activity	Students participate in short activities like identifying organizational objectives, preparing simple plans, and discussing decision-making situations.					
Practical	Students prepare sample plans, set objectives, analyze planning methods, and apply decision-making techniques to real-life business situations.					
Self-Learning	Interactive Simulations	Students use simulation activities to practice planning, forecasting, and decision-making in different business scenarios.				
	Video Tutorials	Planning https://nptel.ac.in/courses/110107150?utm_source=chatgpt.com				



	Micro-Learning Tasks	Students learn planning concepts through short videos, quick notes, quizzes, and activities on objectives, types of planning, forecasting, and decision-making.				
	Team Work	Students work in groups to prepare plans, discuss objectives, analyze business situations, and improve teamwork and decision-making skills.				
MODULE-4						
Organizing						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Organising: Introduction, meaning, definition, nature, characteristics, functions and principles of Organisation, Importance/advantages of Organisation, Types of internal organisation, Delegation of authority including accountability and responsibility.					
Activity	Students participate in activities like preparing organisation charts, identifying types of organisation structures, and discussing delegation of authority.					
Practical	Students prepare organisational structures, analyse delegation practices, and apply authority, responsibility, and accountability concepts in business situations.					
Self-Learning	Interactive Simulations	Students use simulations to practice organisational structures, delegation of authority, and decision-making in workplace scenarios.				
	Video Tutorials	Organizing https://nptel.ac.in/courses/110105146				
	Micro-Learning Tasks	Students learn organising concepts through short videos, quick notes, quizzes, and activities on organization structure, authority, responsibility, and delegation.				
	Team Work	Students work in groups to design organization structures, assign roles, discuss delegation of authority, and develop teamwork and collaboration skills.				
MODULE-5						
Staffing						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Staffing: Introduction, meaning and definition, Elements of staffing, Functions and process of Staffing, Recruitment - Meaning and Definition, Sources of Recruitment, Advantages and Disadvantages. Selection: Importance of Selection, stages of Selection Process.					
Activity	Students participate in activities like preparing recruitment plans, conducting mock interviews, and analyzing selection and promotion practices.					
Practical	Students prepare recruitment sources, conduct mock selection interviews, and apply staffing process concepts in real-life HR situations.					
Self-Learning	Interactive Simulations	Students use simulations to practice recruitment, selection, interviewing, and promotion decisions in workplace scenarios.				
	Video Tutorials	Staffing https://onlinecourses.nptel.ac.in/e-learning/preview/noc21_mg30				
	Micro-	Students learn staffing concepts through short videos, quick notes, quizzes,				



	Learning Tasks	and activities on recruitment, selection, interviews, and promotion policies
	Team Work	Students work in groups to conduct mock recruitment activities, discuss selection methods, practice interviews, and develop teamwork and communication skills..

Course Outcome:

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

- Explain the basic concepts, functions, importance, levels, roles, and skills of management and distinguish between management and administration.
- Analyze the evolution of management thought and understand the contributions of Henry Fayol, F.W. Taylor, and Peter F. Drucker to modern management practices.
- Apply the principles and techniques of planning, including objective setting, forecasting, planning premises, and decision-making processes in business situations.
- Understand the principles of organizing, organizational structures, delegation of authority, responsibility, and accountability for effective organizational functioning.
- Describe the staffing process, including recruitment, selection, interview methods, and promotion policies, and apply HR practices in organizational contexts.

Text Books and References:

- Maheshwari & Maheshwari: Principles of Management, Vikas Publications.
- L.M Prasad: Principles and Practices of Management, S. Chand Publication.
- T. Ramaswamy: Principles of Management, HPH.
- P. C. Tripathi and P.N Reddy: Principles of Management, HPH.
- Saxena & Saxena: Principles of Management.
- Ahuja: Principles of Management.
- Jagadish Prakash: Principles of Management.
- S.A. Sherlekar - Management Principles and Practices

**Subject – COMPUTER SKILLS FOR MANAGERS**

Course name: COMPUTER SKILLS FOR MANAGERS	Course Code: 26DCO160	Formative Assessment Lecture/ Practice				70
(L:T:P:S)	2:1:0:0	Summative Assessment				30
Total Hours of Pedagogy (L:T:P:S)	90	Total Marks				100
Credits	03	Exam Hours				2½
Pre-requisites: 1. Basic knowledge of computer hardware and software. 2.Familiarity with operating systems and file management. 3.Basic proficiency in MS Office applications (Word, Excel, and PowerPoint). 4.Ability to use the internet, email, and online communication tools. 5.Willingness to learn and apply digital technologies in business and management.						
Course objectives: 1. To introduce students to fundamental computer concepts and digital technologies used in business management. 2. To develop practical skills in office productivity software and digital communication tools. 3. To familiarise students with spreadsheets, presentations, and business data management. 4. To expose students to internet applications, cybersecurity, and digital collaboration tools. 5. To prepare students for technology-enabled managerial and financial work environments.						
MODULE-1 Fundamentals of Computers and Operating Systems						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	0	18
Lecture	Introduction to Computers, Components of Computer Systems, Hardware and Software Concepts, Types of Operating Systems, File and Folder Management, Input and Output Devices, Computer Applications in Business and Finance, and Emerging Trends in Information Technology.					
Activity	Classroom discussion on the role of computers in banking, finance, and management.					
Practical	Hands-on exercises on operating systems and file management.					
Self-Learning	Interactive Simulations	Demonstration of computer system operations and digital applications.				
	Video Tutorials	Videos explaining computer fundamentals and operating systems.				
	Micro-Learning Tasks	Short exercises on hardware, software, and file management.				
	Team Work	Group activity on identifying computer applications in business organizations.				
MODULE-2 Word Processing and Digital Documentation						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	0	18



Lecture	Introduction to Word Processing, Creating and Formatting Documents, Tables and Page Layout, Business Letter and Report Preparation, Resume and Cover Letter Creation, Mail Merge Techniques, Digital Documentation Practices, and Document Sharing and Collaboration.					
Activity	Classroom discussion on digital documentation in business organizations.					
Practical	Preparation of business letters, reports, and professional documents.					
Self-Learning	Interactive Simulations	Simulation exercises on document preparation and formatting.				
	Video Tutorials	Videos explaining word processing and documentation techniques.				
	Micro-Learning Tasks	Short exercises on formatting and document editing.				
	Team Work	Group activity on preparing professional business reports.				
MODULE-3 Spreadsheet Applications for Managers						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	0	18
Lecture	Introduction to Spreadsheet Applications, Data Entry and Formatting, Formulas and Functions, Charts and Graphs, Financial and Statistical Calculations, Sorting and Filtering Data, Pivot Tables, and Spreadsheet Applications in Finance and Management.					
Activity	Classroom discussion on spreadsheet applications in financial analysis.					
Practical	Exercises on spreadsheet preparation and financial calculations.					
Self-Learning	Interactive Simulations	Demonstration of spreadsheet analysis and reporting techniques.				
	Video Tutorials	Videos explaining spreadsheet formulas and business applications.				
	Micro-Learning Tasks	Short exercises on formulas, charts, and data analysis.				
	Team Work	Group activity on preparing financial data sheets and reports.				
MODULE-4 Presentation and Internet Applications						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	0	18
Lecture	Presentation Software Basics, Creating Professional Presentations, Use of Multimedia in Presentations, Internet and Web Applications, Search Engines and Online Research, Email and Professional Communication, Cloud Computing and Online Collaboration Tools, and Video Conferencing Applications.					
Activity	Classroom discussion on digital communication and online collaboration tools.					
Practical	Preparation of presentations and use of internet communication tools.					



Self-Learning	Interactive Simulations	Simulation exercises on online collaboration and virtual communication.				
	Video Tutorials	Videos explaining presentation and internet application techniques.				
	Micro-Learning Tasks	Short exercises on email writing and online research.v				
	Team Work	Group activity on preparing and presenting business presentations.				
MODULE-5 Cybersecurity and Emerging Digital Technologies						
Number of hours of engagement		L	T	P	SL	Total
		6	6	6	0	18
Lecture	Introduction to Cybersecurity, Types of Cyber Threats, Safe Internet Practices, Data Privacy and Protection, Digital Payments and Online Banking Security, Artificial Intelligence and Automation, FinTech Applications in Business, and Future Trends in Digital Technologies.					
Activity	Classroom discussion on cybersecurity challenges in finance and banking sectors.					
Practical	Exercises on cybersecurity awareness and digital safety practices.					
Self-Learning	Interactive Simulations	Demonstration of cybersecurity practices and digital safety tools.				
	Video Tutorials	Videos explaining cybersecurity and emerging digital technologies.				
	Micro-Learning Tasks	Short exercises on cyber threats and safe digital practices.				
	Team Work	Group activity on preparing a cybersecurity awareness report.				
Course Outcome: CO1: Understand the fundamentals of computer systems and digital technologies. CO2: Apply word processing and digital documentation techniques in business communication. CO3: Utilize spreadsheet applications for managerial and financial analysis. CO4: Develop professional presentations and use internet applications effectively. CO5: Demonstrate awareness of cybersecurity and emerging digital technologies.						
Text Books and References: Text Books 1. Sinha, P. K., & Sinha, P. (2021). *Computer fundamentals* (8th ed.). Sultan Chand & Sons. 2. O'Brien, J. A., Marakas, G. M., & Behl, R. (2022). *Computer applications in business and management information systems*. McGraw-Hill Education. Reference Books 3. Turban, E., Pollard, C., & Wood, G. (2021). *Information technology for management: Driving digital transformation to increase local and global performance, growth and sustainability* (12th ed.). Pearson Education. 4. Leon, A., & Leon, M. (2021). *Business computing*. Himalaya Publishing House.						



5. Sharma, R. C., & Gupta, S. (2022). *Digital skills for managers*. S. Chand Publishing.
6. Ciampa, M. (2023). *Cybersecurity fundamentals* (8th ed.). Cengage Learning.

Suggested Websites / E-Learning Resources

Microsoft Learn -- Tutorials on Word, Excel, PowerPoint, and Office tools.

NPTEL Courses -- Computer applications and digital skills lectures.

SWAYAM Online Courses -- Information technology and computer applications learning modules.

Google Digital Garage -- Digital skills and productivity training resources.

Coursera Online Courses -- Computer skills, cybersecurity, and digital collaboration courses.

Cyber Security & Infrastructure Security Agency (CISA) -- Cybersecurity awareness and digital safety resources.

**Subject – HEALTH, WELLNESS AND YOGA**

Course name: HEALTH, WELLNESS AND YOGA	Course Code: 26DCO170	Formative Assessment Lecture/ Practice	100
(L:T:P:S)	1:1:0:0	Summative Assessment	-
Total Hours of Pedagogy (L:T:P:S)	60	Total Marks	50
Credits	02	Exam Hours	2

Pre-requisites:

1. Basic awareness of personal health and hygiene.
2. Interest in maintaining physical and mental well-being.
3. Willingness to participate in yoga and wellness activities.
4. Basic understanding of healthy lifestyle practices.
5. Commitment to regular practice and self-discipline.

Course objectives:

1. To create awareness about physical, mental, and emotional well-being among students.
2. To introduce students to the principles and practices of yoga and healthy lifestyle management.
3. To develop an understanding of stress management, nutrition, and personal wellness.
4. To familiarise students with yoga practices for concentration, discipline, and work-life balance.
5. To promote healthy habits and holistic well-being for professional and personal development.

MODULE-1**Introduction to Health and Wellness**

Number of hours of engagement	L	T	P	SL	Total
	6	0	0	6	12
Lecture	Meaning and Importance of Health, Dimensions of Wellness, Physical and Mental Health, Healthy Lifestyle Practices, Personal Hygiene and Fitness, and Wellness in Student and Professional Life.				
Activity	Classroom discussion on healthy lifestyle habits among students.				
Practical	Basic fitness and wellness assessment activities.				
Self-Learning	Interactive Simulations	Demonstration of wellness and healthy lifestyle practices.			
	Video Tutorials	Videos explaining holistic health and wellness concepts.			
	Micro-Learning Tasks	Short exercises on daily wellness habits and self-care.			
	Team Work	Group activity on preparing a healthy lifestyle improvement plan.			



MODULE-2 Fundamentals of Yoga						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	6	12
Lecture	Meaning and Origin of Yoga, Importance of Yoga in Daily Life, Types of Yoga, Principles of Yogic Living, Yoga and Mental Balance, and Yoga for Students and Professionals.					
Activity	Classroom discussion on benefits of yoga in stress management and concentration.					
Practical	Practice of basic yoga postures and breathing exercises.					
Self-Learning	Interactive Simulations	Demonstration of yoga postures and relaxation techniques.				
	Video Tutorials	Videos explaining yoga practices and breathing exercises.				
	Micro-Learning Tasks	Short exercises on yoga routines and mindfulness practices.				
	Team Work	Group activity on preparing yoga schedules for daily wellness.				
MODULE-3 Nutrition and Stress Management						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	6	12
Lecture	Balanced Diet and Nutrition, Food and Energy Requirements, Healthy Eating Habits, Stress and Its Causes, Stress Management Techniques, and Meditation and Relaxation Practices.					
Activity	Classroom discussion on food habits and stress in student life.					
Practical	Meditation, breathing exercises, and stress relief activities.					
Self-Learning	Interactive Simulations	Demonstration of meditation and stress management techniques.				
	Video Tutorials	Videos explaining nutrition and mindfulness practices.				
	Micro-Learning Tasks	Short exercises on stress management and healthy eating.				
	Team Work	Group activity on preparing a wellness and nutrition chart.				
MODULE-4 Physical Fitness and Lifestyle Disorders						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	6	12
Lecture	Physical Fitness and Exercise, Importance of Regular Physical Activity, Sedentary Lifestyle and Health Risks, Lifestyle Disorders – Diabetes, Obesity, Hypertension, Preventive Healthcare Practices, and Work-Life Balance.					



Activity	Classroom discussion on lifestyle disorders and preventive health practices.					
Practical	Simple fitness exercises and stretching activities.					
Self-Learning	Interactive Simulations	Demonstration of fitness and preventive healthcare practices.				
	Video Tutorials	Videos explaining physical fitness and lifestyle management.				
	Micro-Learning Tasks	Short exercises on healthy routines and physical activities.				
	Team Work	Group activity on analyzing lifestyle patterns and health improvements.				
MODULE-5 Holistic Wellness and Personal Development						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	6	12
Lecture	Holistic Wellness Concepts, Emotional Intelligence and Well-being, Positive Thinking and Self-Motivation, Time Management and Healthy Living, Wellness for Professional Success, and Future Trends in Health and Wellness.					
Activity	Classroom discussion on personal development and emotional well-being.					
Practical	Mindfulness activities and self-development exercises.					
Self-Learning	Interactive Simulations	Demonstration of mindfulness and emotional wellness practices.				
	Video Tutorials	Videos explaining positive thinking and holistic wellness.				
	Micro-Learning Tasks	Short exercises on self-reflection and personal growth.				
	Team Work	Group activity on preparing a personal wellness development plan.				
Course Outcome: CO1: Understand the concepts of health, wellness, and healthy lifestyle practices. CO2: Demonstrate basic knowledge and practice of yoga techniques. CO3: Apply nutrition and stress management techniques for personal well-being. CO4: Understand physical fitness and preventive healthcare practices. CO5: Develop awareness of holistic wellness and personal development.						
Text Books and References: Text Books 1. Anspaugh, D. J., Hamrick, M. H., & Rosato, F. D. (2021). *Wellness: Concepts and applications* (12th ed.). McGraw-Hill Education. 2. Vishnu-Devananda, S. (2018). *The complete illustrated book of yoga* (Revised ed.). Himalaya Publishing House. Reference Books 3. Nagarathna, R., & Nagendra, H. R. (2020). *Foundations of yoga for health and wellness*. S. Chand Publishing. 4. Greenberg, J. S. (2022). *Comprehensive stress management* (16th ed.). Pearson Education. 5. Payne, P., & Donaghy, M. (2021). *Holistic health practices and well-being*. Cengage Learning.						



6. Tannahill, A. (2020). *Lifestyle and preventive healthcare: Principles and practice*. Oxford University Press.

Suggested Websites / E-Learning Resources

Ministry of AYUSH -- Yoga and wellness resources.

Yoga Institute -- Yoga tutorials and wellness guidance.

NPTEL Courses -- Health and wellness-related lectures.

SWAYAM Online Courses -- Yoga, fitness, and wellness learning modules.

World Health Organization (WHO) -- Health awareness and preventive healthcare resources.

Coursera Online Courses -- Wellness, mindfulness, and stress management courses.



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SEMESTER – II

**Subject – BUSINESS ENGLISH AND COMMUNICATION – II**

Course name: BUSINESS ENGLISH AND COMMUNICATION -- II	Course Code: 26DCO210	Formative Assessment Lecture/ Practice	70		
(L:T:P:S)	2:1:0:0	Summative Assessment	30		
Total Hours of Pedagogy (L:T:P:S)	90	Total Marks	100		
Credits	03	Exam Hours	2½		
Pre-requisites: ● Basic English Language Proficiency – Ability to read, write, speak, and understand English at an intermediate level ● Completion of Business English and Communication–I(or equivalent) – Knowledge of basic grammar, vocabulary, and fundamental communication skills. ● Basic Knowledge of Business Terminology – Familiarity with common business concepts and workplace vocabulary. ● Listening and Speaking Skills – Ability to participate in simple conversations, presentations, and group discussions in English. ● Computer and Digital Communication Skills – Basic knowledge of using email, word processing software, and online communication platforms for professional communication.					
Course objectives: 1. To enhance advanced communication and professional interaction skills among students. 2. To develop business presentation, negotiation, and interpersonal communication abilities. 3. To improve professional writing, analytical communication, and corporate correspondence skills. 4. To familiarize students with communication practices in business, banking, and financial sectors. 5. To prepare students for interviews, group discussions, and corporate communication environments.					
MODULE-1 Advanced Business Communication Skills					
Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	Advanced Communication Process, Professional Communication Skills, Listening and Analytical Skills, Verbal and Non-Verbal Communication, Communication Barriers and Solutions, Business Etiquette and Professional Behaviour, Workplace Communication Practices, Communication in Financial Organizations				
Activity	Classroom discussion on communication challenges in corporate environments.				
Practical	Exercises on professional conversations and workplace communication.				
Self-Learning	Interactive Simulations	Simulation of workplace communication and professional interaction scenarios.			
	Video Tutorials	Videos explaining professional communication and business etiquette.			
	Micro-Learning Tasks	Short exercises on communication styles and workplace interaction.			
	Team Work	Group activity on analyzing communication practices in organizations.			

**MODULE-2****Professional Writing and Corporate Correspondence**

Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	Advanced Business Letter Writing, Corporate Email Communication, Report Writing Techniques, Proposal and Business Plan Writing, Agenda and Minutes Preparation, Official Notices and Circulars, Banking and Financial Correspondence, Digital Communication Writing Practices				
Activity	Classroom discussion on effective corporate writing practices.				
Practical	Drafting professional reports, proposals, and corporate communication documents.				
Self-Learning	Interactive Simulations	Simulation exercises on corporate correspondence and office communication.			
	Video Tutorials	Videos explaining report writing and professional documentation.			
	Micro-Learning Tasks	Short exercises on grammar, editing, and professional writing.			
	Team Work	Group activity on preparing corporate reports and official communication drafts.			

MODULE-3**Presentation and Negotiation Skills**

Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	Advanced Presentation Skills, Public Speaking Techniques, Presentation Design and Delivery Persuasive Communication, Negotiation Skills, Conflict Resolution Communication, Group Discussion Techniques, Handling Questions and Feedback				
Activity	Classroom discussion on negotiation and persuasive communication strategies.				
Practical	Presentation exercises, group discussions, and negotiation role-plays.				
Teamwork and Self-Learning Activity	Interactive Simulations	Simulation of presentations, negotiations, and discussion sessions.			
	Video Tutorials	Videos explaining presentation and negotiation techniques.			
	Micro-Learning Tasks	Short exercises on speech delivery and persuasion techniques.			
	Team Work	Group activity on conducting mock negotiations and presentations.			

MODULE-4**Communication in Business and Financial Services**

Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	Communication in Banking Sector, Communication in Investment and Financial Services, Customer Relationship Communication, Telephonic and Virtual Communication, Cross-Cultural Communication, Communication in Team Management, Networking and				



	Relationship Building Digital Communication Platforms					
Activity	Classroom discussion on communication practices in banking and investment sectors.					
Practical	Role-play exercises on customer handling and professional communication.					
Self-Learning	Interactive Simulations	Simulation exercises on customer interaction and virtual communication.				
	Video Tutorials	Videos explaining communication in financial and corporate sectors.				
	Micro-Learning Tasks	Short exercises on customer communication and networking.				
	Team Work	Group activity on solving customer communication problems in financial services.				
MODULE-5 Interview Skills and Professional Development						
Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Interview Skills and Professional Development	Resume and LinkedIn Profile Development, Interview Preparation Techniques and Technical Interview Skills, Aptitude and Communication Tests, Personal Branding and Professional Identity, Leadership Communication, Workplace Ethics and Professionalism, Emerging Trends in Corporate Communication					
Activity	Classroom discussion on employability skills and corporate expectations.					
Practical	Mock interviews, resume preparation, and LinkedIn profile development exercises.					
Self-Learning	Interactive Simulations	Simulation of interview and recruitment processes.				
	Video Tutorials	Videos explaining interview techniques and professional development.				
	Micro-Learning Tasks	Short exercises on self-introduction and professional networking.				
	Team Work	Group activity on conducting mock interviews and peer evaluation sessions.				
Course Outcome: CO1: Demonstrate advanced communication and professional interaction skills. CO2: Apply professional writing and corporate correspondence techniques. CO3: Demonstrate presentation, negotiation, and public speaking abilities. CO4: Apply communication skills in banking, finance, and business environments. CO5: Develop interview readiness and professional development skills.						
Text Books and References: Text Books 1. Bovee, C. L., & Thill, J. V. (2024). *Business communication today* (16th ed.). McGraw-Hill Education. 2. Munter, M. (2021). *Guide to managerial communication: Effective business writing and speaking* (11th ed.). Pearson Education. Reference Books 3. Locker, K. O., & Kienzler, D. S. (2021). *Business and administrative communication* (12th ed.). Oxford University Press. 4. Raman, M., & Singh, P. (2021). *Business communication* (2nd ed.). S. Chand Publishing.						



5. Mehra, P. (2022). *Communication skills for managers*. Himalaya Publishing House.
6. Cardon, P. W. (2023). *Business communication: Developing leaders for a networked world* (5th ed.). Cengage Learning.

Suggested Websites / E-Learning Resources

British Council Learn English -- Business English and communication improvement resources.
LinkedIn Learning -- Professional communication and presentation skills training.
NPTEL Courses -- Business communication and soft skills lectures.
Coursera Online Courses -- Corporate communication and professional development courses.
Grammarly Blog -- Professional writing and grammar improvement resources.
SWAYAM Online Courses -- Communication and employability skill development modules.

**Subject – FINANCIAL ACCOUNTING -- II**

Course name: FINANCIAL ACCOUNTING -- II	Course Code: 26DCO220	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	2:1:1:0	Summative Assessment	30
Total Hours of Pedagogy (L:T:P:S)	120	Total Marks	100
Credits	04	Exam Hours	2½

Pre-requisites:

1. Knowledge of the fundamental principles and concepts of Financial Accounting.
2. Understanding of the accounting cycle, including journal, ledger, trial balance, and preparation of final accounts.
3. Familiarity with Generally Accepted Accounting Principles (GAAP) and basic Accounting Standards.
4. Ability to record, classify, and summarize business transactions using double-entry bookkeeping.
5. Basic understanding of the preparation and interpretation of financial statements.

Course objectives:

1. To develop advanced understanding of accounting procedures and financial statement preparation.
2. To familiarize students with accounting for special business transactions and financial adjustments.
3. To develop practical skills in preparing accounts of consignment, joint venture, and non-profit organizations.
4. To expose students to branch and departmental accounting concepts.
5. To provide practical exposure to accounting practices relevant to banking, finance, and investment sectors.

MODULE-1
Consignment Accounts

Number of hours of engagement	L	T	P	SL	Total
	6	6	6	6	24
Lecture	Meaning and Features of Consignment, Important Terms in Consignment, Accounting Records in the Books of Consignor and Consignee, Valuation of Unsold Stock				
Activity	Prepare a flowchart showing the consignment process from consignor to consignee. Discuss a real-life example of goods sent on consignment.				
Practical	Prepare Consignment Account, Consignee Account and calculate the value of unsold stock using numerical problems.				
Teamwork and Self-Learning Activity	Interactive Simulations	Practice recording consignment transactions using accounting software or spreadsheets.			
	Video Tutorials	Watch videos explaining consignment accounting and stock valuation			
	Micro-Learning Tasks	Solve short numerical problems on commission, expenses, and stock valuation.			
	Team Work	Prepare a case study on consignment transactions and present the accounting treatment.			

**MODULE-2****Joint Venture and Branch Accounts**

Number of hours of engagement	L	T	P	SL	Total
	6	6	6	6	24

Lecture	Meaning and Features of Joint Venture, Joint Venture vs. Partnership, Accounting Records for Joint Venture, Dependent Branch – Debtors System, Stock and Debtors System
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Activity	Compare Joint Venture and Partnership through a classroom discussion. Analyze a case of a business operating through branches.
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Practical	Prepare Joint Venture Accounts and Branch Accounts under Debtors System and Stock & Debtors System.
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Teamwork and Self-Learning Activity	Interactive Simulations	Simulate accounting entries for joint venture transactions.
	Video Tutorials	Watch demonstrations on branch accounting methods.
	Micro-Learning Tasks	Practice journal entries and branch adjustment calculations.
	Team Work	Solve a joint venture accounting case in groups and present the solution.

MODULE-3**Branch Accounts and Hire Purchase System**

Number of hours of engagement	L	T	P	SL	Total
	6	6	6	6	24

Lecture	Independent Branch and Foreign Branch (Basic Concepts), Hire Purchase – Meaning and Legal Provisions, Accounting for Hire Purchase Transactions, Installment Purchase System and Difference between Hire Purchase and Installment Purchase
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Activity	Discuss practical examples of Hire Purchase and Installment Purchase. Compare accounting treatment under both systems.
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Practical	Prepare Hire Purchase Accounts, Interest Calculations, and Branch Accounts using numerical illustrations.
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Teamwork and Self-Learning Activity	Interactive Simulations	Perform hire purchase accounting using spreadsheet exercises.
	Video Tutorials	Learn accounting procedures for hire purchase and foreign branches.
	Micro-Learning Tasks	Solve numerical problems on installment and hire purchase systems.
	Team Work	Prepare comparative charts on Hire Purchase and Instalment Purchase.

**MODULE-4****Partnership Accounts – Fundamentals**

Number of hours of engagement	L	T	P	SL	Total
	6	6	6	6	24
Lecture	Essential Characteristics of Partnership, Partnership Deed, Fixed and Fluctuating Capital, Final Accounts of Partnership Firm, Goodwill and Change in Profit Sharing Ratio				
Activity	Draft a sample Partnership Deed for a small business. Discuss different methods of valuation of goodwill.				
Practical	Prepare Final Accounts of Partnership Firm and accounting entries relating to goodwill and change in profit-sharing ratio.				
Teamwork and Self-Learning Activity	Interactive Simulations	Record partnership transactions using accounting software.			
	Video Tutorials	Watch lectures on goodwill valuation and partnership accounting.			
	Micro-Learning Tasks	Practice numerical problems on capital adjustments and goodwill.			
	Team Work	Analyze a partnership case and prepare the required accounting records.			

MODULE-5**Reconstitution and Dissolution of Partnership**

Number of hours of engagement	L	T	P	SL	Total
	6	6	6	6	24
Lecture	Admission, Retirement and Death of a Partner, Dissolution of Partnership Firm Insolvency of Partners (Basic Concept), Sale of Firm to a Company, Gradual Realization of Assets and Piecemeal Distribution				
Activity	Discuss a case involving admission or retirement of a partner. Analyze the dissolution process using practical examples.				
Practical	Prepare Revaluation Account, Partners' Capital Accounts, Realization Account, and Piecemeal Distribution Statement.				
Teamwork and Self-Learning Activity	Interactive Simulations	Simulate partnership reconstitution and dissolution entries.			
	Video Tutorials	Watch videos explaining dissolution and insolvency accounting.			
	Micro-Learning Tasks	Solve numerical problems on admission, retirement, and dissolution.			
	Team Work	Present a group case study on partnership dissolution and settlement of accounts.			



Course Outcomes (COs)

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

CO1: Explain the concepts, principles, and accounting treatment relating to Consignment and Joint Venture.

CO2: Prepare accounting records for Branch Accounts using different branch accounting systems.

CO3: Apply accounting procedures for Hire Purchase and Instalment Purchase transactions.

CO4: Prepare Partnership Accounts, including final accounts, goodwill valuation, and changes in profit-sharing ratio.

CO5: Analyse and prepare accounting records relating to the reconstitution and dissolution of partnership firms.

Text Books and References:

Text Books

1. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications.
2. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers.
3. R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, *Advanced Accounts*, S. Chand Publishing.
2. P.C. Tulsian, *Financial Accounting*, McGraw Hill Education.
3. B.S. Raman, *Financial Accounting*, United Publishers.

Suggested Websites / E-Learning Resources

1. National Digital Library of India (NDLI): <https://ndl.iitkgp.ac.in>
2. SWAYAM: <https://swayam.gov.in>
3. NPTEL: <https://nptel.ac.in>
4. e-PG Pathshala: <https://epgp.inflibnet.ac.in>
5. ICAI Learning Portal: <https://www.icaai.org>
6. Accounting Coach: <https://www.accountingcoach.com>
7. Investopedia (Accounting Section): <https://www.investopedia.com/accounting-4689743>

**Subject – Principles and Practice of Management**

Course name: Principles and Practice of Management	Course Code: 26DCO230	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:1:0:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100			
Credits	03	Exam Hours	2 ½			
Pre-requisites: 1. Familiarity with business organizations, trade, commerce, and basic organizational activities. 2. Ability to read, write, speak, and understand basic business communication effectively. 3. Ability to analyze situations, identify problems, and think logically for decision-making. 4. Basic understanding of how institutions, companies, or department’s function.						
Course objectives: 1.To examine the evolution and significance of modern management thought and practice. 2.To analyze the planning process, decision-making models, and techniques used by managers. 3.To explore the structure, roles, and dynamics of organizing within business enterprises. 4.To understand various leadership styles and motivational approaches to managing people. 5.To study the principles and mechanisms of coordination and control in business management.						
MODULE-1 Evolution and Fundamentals of Management Thought						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	6	18
Lecture	Definition and nature of management; scope and importance in modern organizations, functions of management – planning, organizing, staffing, directing, controlling; roles of managers – interpersonal, informational,					
Activity	Divide students into small groups of 5–6 members. Each group will act as the management team of a small company (for example: a retail shop, restaurant, startup, or college event committee).					
self-learning	Interactive Simulations	To enable students to experience real-life managerial decision-making and understand the functions and roles of management in an organization.				
	Video Tutorials	NPTEL – Management Theory: https://nptel.ac.in/courses/110105146 Management Study Guide: https://www.managementstudyguide.com				
	Micro-Learning Tasks	” One Minute Manager Concept Challenge”				
	Team Work	“Build an Effective Organization” Team Challenge”. Divide students into teams of 5–6 members. Each team will design and manage a small imaginary organization such as a café, event management company, retail store, or startup business.				



Module-2 Planning						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	6	18
Lecture	Meaning, characteristics, and importance of planning; types of plans – strategic, tactical, operational, contingency; steps in planning process – setting objectives, developing premises, identifying alternatives, evaluating alternatives, selecting and implementing a plan; limitations of planning;					
Activity	Business Planning Workshop”. Divide students into small groups of 4–5 members. Each group will act as the management team of a startup company or small business (such as a café, clothing store, mobile shop, or event management company).					
self-learning	Interactive Simulations	“Strategic Planning Simulation Game”. Students are divided into teams and assigned the role of managers of a company facing a business challenge such as declining sales, market competition, limited budget, or launching a new product.				
	Video Tutorials	Corporate Finance Institute – Decision-Making: https://corporatefinanceinstitute.com				
	Micro-Learning Tasks	“Quick Planning Challenge”. To strengthen students’ understanding of planning concepts through short, focused learning tasks.				
	Team Work	“Create a Business Planning Strategy”. Divide students into teams of 5–6 members. Each team will act as the planning committee of a new business or organization such as a startup company, restaurant, retail store, or event management firm.				
MODULE-3 Organizing						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	6	18
Lecture	Definition and nature of organizing; principles of organizing – specialization, unity of command, span of control, scalar chain; process of organizing – job design, grouping of activities, assigning responsibilities, delegation of authority; formal and informal organization – meaning and differences; organizational structure – line, functional, line-and-staff, matrix and project organization					
Activity	Create mock setups of different organizational structures—line, functional, matrix—and ask students to role-play as employees in each. They report up the hierarchy to understand chain of command, authority, and span of control.					
self-learning	Interactive Simulations	“Design Your Organization Simulation”. Students are divided into groups and assigned the role of management teams responsible for setting up a new company such as a manufacturing unit, retail business, IT company, or event management firm.				
	Video Tutorials	Economics Discussion – Organization Structure: https://www.economicsdiscussion.net YouTube – Types of Organizational Structure				
	Micro-Learning Tasks	Organizing Concept Snap Challenge”. To help students quickly understand and remember key concepts of organizing and organizational structure through short learning exercises.				



	Team Work	Build an Organizational Structure” Team Activity. Divide students into teams of 5–6 members. Each team will act as the management committee of a company such as a hospital, retail store, manufacturing unit, IT company, or event management organization.				
MODULE-4						
Staffing, Leadership						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	6	18
/ Lecture	Staffing – definition, process of recruitment, selection, training and development, performance appraisal; leadership – meaning, qualities of a good leader, types and styles – autocratic, democratic, laissez-faire; leadership theories – trait theory, behavioral theory, contingency theory;					
Activity	Conduct a team-based activity (e.g., tower building with paper) where different groups are guided by different leadership styles (autocratic, democratic, laissez-faire). After the activity, reflect on team performance and morale under each leadership style.					
self-learning	Interactive Simulations	“Leadership and Staffing Simulation Exercise”. tudents are divided into groups and assigned the role of HR managers and team leaders of a company that is recruiting employees for a new project.The simulation involves conducting recruitment, selection, employee training, performance appraisal, and applying different leadership styles to manage teams.				
	Video Tutorials	MindTools – Leadership & Motivation: https://www.mindtools.com TED Talks on Leadership: https://www.ted.com/topics/leadership				
	Micro-Learning Tasks	“Leadership & Staffing Quick Connect”. Students complete a short 5–10 minute learning task at the end of each class related to staffing, recruitment, leadership styles, and leadership theories.				
	Team Work	HR and Leadership Management Challenge”. Divide students into teams of 5–6 members. Each team acts as the Human Resource and Leadership Committee of a company recruiting employees for a new project or department. The teams must collaboratively manage staffing functions and demonstrate leadership styles in workplace situations.				
MODULE-5						
Coordination and Control						
	Number of Hours of engagement	L	T	P	SL	Total
		6	6	0	6	18
Lecture	Coordination – meaning, nature, importance; principles of coordination; types of coordination – vertical and horizontal, internal and external. ; control – meaning, characteristics, and importance; control process – setting standards, measuring performance, comparing with standards. corrective actions; types of control – feedforward, concurrent, feedback					
Activity	“Coordination and Control in Action” Role-Play Activity					
	Interactive Simulations	“Coordination and Control Management Simulation”. Students are divided into teams and assigned the role of managers in different departments of a company such as Production, Marketing, Finance, HR, and Operations. During the simulation, teams must coordinate with one another to achieve organizational goals while responding to performance issues and unexpected business challenges introduced by the instructor.				
	Video Tutorials	Cleverism – Control in Management: https://www.cleverism.com TutorialsPoint – Coordination				



Teamwork and self-learning Activity		and Control: https://www.tutorialspoint.com
	Micro-Learning Tasks	“Quick Control & Coordination Check”. Students complete a short 5–10 minute activity at the end of the class focusing on coordination and control concepts.
	Team Work	“Department Coordination and Control Challenge”. Divide students into teams of 5–6 members. Each team represents the management committee of an organization such as a manufacturing company, hospital, retail store, or event management firm. The teams must work together to coordinate departmental activities and apply control measures to achieve organizational objectives.
Course Outcome: CO1: Describe the evolution, principles, and major schools of management thought. CO2: Apply planning and decision-making techniques to business problems. CO3: Analyze organizational structures and evaluate delegation and coordination models. CO4: Differentiate leadership and motivation theories and their impact on employee behavior. CO5: Examine control processes and apply managerial control tools to ensure goal alignment.		
Text Books and References: 1. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 10th Ed., 2022 2.P.C. Tripathi & P.N. Reddy, Principles of Management, McGraw-Hill Education, 7th Ed., 2021 3.R.S. Gupta, Business Management, Kalyani Publishers, Revised Ed., 2020 4.R.K. Sharma & Shashi K. Gupta, Principles of Management, Kalyani Publishers, 9th Ed., 2019		

**Subject – Human Resource Management**

Course name: Human Resource Management	Course Code: 26DCO243	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	2:1:0:0	Summative Assessment	30
Total Hours of Pedagogy (L:T:P:S)	90	Total Marks	100
Credits	03	Exam Hours	2½

Pre-requisites:

- Basic understanding of Management Principles and Functions.
- Knowledge of Business Organizations and their Operations.
- Familiarity with Organizational Behaviour and Workplace Environment.
- Basic understanding of Business Communication and Professional Ethics.
- Awareness of Fundamental Concepts of Commerce and Business Administration.

Course objectives:

1. To provide students with a comprehensive understanding of the concepts, principles, functions, and significance of Human Resource Management in organizations.
2. To develop knowledge of Human Resource Planning, Recruitment, and Selection processes for effective workforce management.
3. To familiarize students with employee onboarding, training, development, and career planning practices for enhancing employee performance and growth.
4. To enable students to understand the methods, process, and importance of Performance Appraisal in evaluating employee performance.
5. To equip students with knowledge of Compensation Management, incentive systems, and factors influencing employee compensation to support organizational effectiveness..

MODULE-1**Introduction to Human Resource Management**

Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Meaning and Definition of Human Resource Management, Features, Objectives, Importance, Functions and Process of HRM, Role of HR Manager, Trends Influencing HR Practices.					
Activity	Classroom discussion on the evolving role of HR managers in modern organizations.					
Practical	Prepare an HRM process flowchart and identify HR functions in a selected organization.					
Self-Learning	Interactive Simulations	Students assume the role of HR Managers and solve workplace situations such as employee conflicts, absenteeism, and recruitment decisions through role-play.				
	Video Tutorials	https://www.youtube.com/results?search_query=Introduction+to+Human+Resource+Management+Alanis+Business+Academy https://www.youtube.com/results?search_query=NPTEL+Human+Resource+Management https://www.youtube.com/results?search_query=Introduction+to+Human+Resource+Management				
	Micro-	Complete short quizzes, flashcards, exercises on HRM concepts,				



	Learning Tasks	functions, roles, and emerging HR trends..
	Team Work	Form groups to analyze the HR practices of a well-known company and present the role, functions, and emerging trends of its HR department.

MODULE-2					
Human Resource Planning, Recruitment & Selection					
Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	Meaning, Importance, Factors Affecting HRP, Process of HRP; Recruitment–Meaning, Methods, Factors Affecting Recruitment, Sources of Recruitment; Selection–Meaning, Process of Selection, Evaluation of Selection Process, Barriers to Effective Selection, Steps for Effective Selection.				
Activity	Conduct a mock recruitment drive where students prepare job advertisements, screen applications, and participate in interview discussions.				
Practical	Design a recruitment plan and perform the complete employee selection process for a chosen job role.				
Self-Learning	Interactive Simulations	Students act as HR recruiters to shortlist candidates, conduct interviews, and make hiring decisions based on candidate profiles.			
	Video Tutorials	https://www.youtube.com/results?search_query=Human+Resource+Planning+NPTEL https://www.youtube.com/results?search_query=Recruitment+and+Selection+Human+Resource+Management https://www.youtube.com/results?search_query=Recruitment+Selection+HRM+Alanis+Business+Academy			
	Micro-Learning Tasks	Prepare a job description and job specification for a selected position and identify suitable recruitment sources			
	Team Work	In groups, develop a complete recruitment and selection strategy for a company, including HR planning, job advertisement, candidate screening, and final selection.			
MODULE-3					
On-Boarding, Training, Development and Career Planning					
Number of hours of engagement	L	T	P	SL	Total
	6	6	0	6	18
Lecture	On-Boarding–Meaning, Purpose, Planning the On-Boarding Program, Problems Faced in On-Boarding; Training–Need, Benefits, Methods of Training and Development, Evaluation of Training Effectiveness; Career Planning and Development–Need, Horizontal and Vertical Progression, Technical, Managerial and Functional Progression.				
Activity	Conduct a role-play on employee onboarding and discuss the importance of training and career development in organizations.				
Practical	Prepare an onboarding schedule and design a training program with a career progression plan for a selected job role				
Self-Learning	Interactive	Students simulate an HR orientation session by onboarding a new			



	Simulations	employee, identifying training needs, and planning career growth.
	Video Tutorials	https://www.youtube.com/results?search_query=Employee+Onboarding+HRM https://www.youtube.com/results?search_query=Training+and+Development+HRM+NPTEL https://www.youtube.com/results?search_query=Career+Planning+and+Development+HRM
	Micro-Learning Tasks	Develop flashcards explaining key concepts such as onboarding, training, development, and different types of career progression.
	Team Work	In groups, design a comprehensive onboarding, training, and career development plan for a newly recruited employee and present it to the class.

MODULE-4 Performance Appraisal						
Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Performance Appraisal–Meaning, Objectives, Process of Performance Appraisal, Traditional and Modern Methods of Performance Appraisal, Uses and Limitations of Performance Appraisal.					
Activity	Conduct a role-play where students act as managers and employees to perform a performance appraisal and provide constructive feedback.					
Practical	Design a performance appraisal form and evaluate the performance of a selected employee using appropriate appraisal methods.					
Self-Learning	Interactive Simulations	Students simulate a performance review meeting by assessing employee performance, setting goals, and providing feedback using appraisal techniques.				
	Video Tutorials	https://www.youtube.com/results?search_query=Performance+Appraisal+HRM+NPTEL https://www.youtube.com/results?search_query=Performance+Appraisal+Methods+HRM https://www.youtube.com/results?search_query=360+Degree+Performance+Appraisal+HRM .				
	Micro-Learning Tasks	Prepare a comparison chart highlighting the differences between traditional and modern performance appraisal methods with suitable examples.				
	Team Work	In groups, analyze the performance appraisal system of a chosen organization and present its methods, benefits, limitations, and suggestions for improvement.				



MODULE-5 Compensation Management						
Number of hours of engagement		L	T	P	SL	Total
		6	6	0	6	18
Lecture	Compensation Management–Meaning, Components of Compensation Structure, Factors Influencing Employee Compensation; Incentives–Meaning, Types of Incentives (Monetary and Non-Monetary), Individual and Group Incentives, Incentives as a Component of CTC.					
Activity	Conduct a classroom discussion on different compensation packages and incentive plans used to motivate employees in organizations					
Practical	Prepare a compensation structure with salary components and calculate the Cost to Company (CTC) for a selected job role..					
Self-Learning	Interactive Simulations	Students act as HR professionals to design compensation packages and recommend suitable monetary and non-monetary incentives for different employees.				
	Video Tutorials	https://www.youtube.com/results?search_query=Compensation+Management+HRM+NPTEL https://www.youtube.com/results?search_query=Compensation+Management+HRM https://www.youtube.com/results?search_query=Cost+to+Company+CTC+HRM				
	Micro-Learning Tasks	Prepare a comparison table of monetary and non-monetary incentives and identify the factors influencing employee compensation in different job roles.				
	Team Work	In groups, design a compensation and incentive plan for a company, including salary components, CTC, and suitable employee reward strategies.				
Course Outcome:						
CO1: Explain the concepts, objectives, functions, process, and emerging trends of Human Resource Management in organizations.						
CO2: Apply the principles of Human Resource Planning, Recruitment, and Selection to meet organizational workforce requirements.						
CO3: Demonstrate knowledge of employee onboarding, training, development, and career planning for enhancing employee performance and growth						
CO4: Analyze the process, methods, uses, and limitations of Performance Appraisal in evaluating employee performance.						
CO5: Evaluate compensation structures and incentive systems to design effective employee compensation and reward strategies.						



Text Books and References:

1. Aswathappa, K. (2022). **Human Resource Management: Text and Cases** (10th Edition). McGraw Hill Education.
2. Dessler, G. (2020). **Human Resource Management** (16th Edition). Pearson Education

Reference Books

1. Rao, V. S. P. (2021). **Human Resource Management: Text and Cases** (4th Edition). Excel Books.
2. Decenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2019). **Fundamentals of Human Resource Management** (12th Edition). Wiley.
3. Armstrong, M., & Taylor, S. (2023). **Armstrong's Handbook of Human Resource Management Practice** (16th Edition). Kogan Page.
4. Gupta, C. B. (2022). **Human Resource Management**. Sultan Chand & Sons.
5. Jyothi, P., & Venkatesh, D. N. (2019). **Human Resource Management**. Oxford University Press.

Suggested Websites / E-Learning Resources

1. NPTEL – Human Resource Management
<https://nptel.ac.in>
2. SWAYAM
<https://swayam.gov.in>
3. e-PG Pathshala (UGC)
<https://epgp.inflibnet.ac.in>
4. MIT OpenCourseWare
<https://ocw.mit.edu>
5. Society for Human Resource Management (SHRM)
<https://www.shrm.org>
6. AIHR – Academy to Innovate HR
<https://www.aihr.com>

**Subject – ENTREPRENEURSHIP DEVELOPMENT**

Course name: ENTREPRENEURSHIP DEVELOPMENT	Course Code: 26DCO250	Formative Assessment Lecture/ Practice	70		
(L:T:P:S)	2:0:1:0	Summative Assessment	30		
Total Hours of Pedagogy (L:T:P:S)	90	Total Marks	100		
Credits	03	Exam Hours	2½		
Pre-requisites: • Basic understanding of entrepreneurship and entrepreneurial characteristics. • Awareness of business opportunities and enterprise creation. • Fundamental knowledge of business planning and management functions. • Basic understanding of market dynamics and customer needs. • Familiarity with small business operations and the startup ecosystem					
Course objectives: 1. To introduce students to the concepts and importance of entrepreneurship. 2. To develop entrepreneurial skills and innovative thinking among students. 3. To familiarize students with business opportunity identification and startup development. 4. To expose students to entrepreneurial finance, government support schemes, and business planning. 5. To prepare students for entrepreneurial careers in business, finance, and investment sectors.					
MODULE-1 Introduction to Entrepreneurship					
Number of hours of engagement	L	T	P	SL	Total
	6	0	6	6	18
Lecture	Meaning and Importance of Entrepreneurship, Characteristics of Successful Entrepreneurs Types of Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship and Innovation, Entrepreneurial Competencies, Women and Social Entrepreneurship, Emerging Trends in Entrepreneurship				
Activity	Classroom discussion on successful entrepreneurs and startup success stories.				
Practical	Identification of entrepreneurial traits and business opportunities.				
Self-Learning	Interactive Simulations	Simulation exercises on entrepreneurial decision-making situations.			
	Video Tutorials	Videos explaining entrepreneurship concepts and innovation practices.			
	Micro- Learning Tasks	Short exercises on entrepreneurial qualities and startup ideas.			
	Team Work	Group activity on analyzing successful entrepreneurial ventures.			



MODULE-2						
Business Opportunity Identification and Startup Creation						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	● Business Opportunity Identification ● Sources of Business Ideas ● Market Survey and Feasibility Study Business Environment Analysis, Startup Ecosystem in India, Business Model Development, Startup Registration Procedures, Government Schemes for Startups and MSMEs					
Activity	Classroom discussion on startup opportunities in finance and investment sectors.					
Practical	Preparation of a business opportunity and feasibility analysis report.					
Self-Learning	Interactive Simulations	Simulation of startup idea generation and business planning.				
	Video Tutorials	Videos explaining startup ecosystem and business opportunity analysis.				
	Micro-Learning Tasks	Short exercises on market analysis and business model creation.				
	Team Work	Group activity on preparing a startup business concept.				
MODULE-3						
Entrepreneurial Finance and Business Planning						
Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Meaning and Importance of Entrepreneurial Finance, Sources of Business Finance, Angel Investors and Venture Capital, Budgeting and Financial Planning, Break-even Analysis Business Plan Preparation, Risk Analysis in Entrepreneurship, Financial Sustainability of Startups					
Activity	Classroom discussion on funding challenges faced by startups.					
Practical	Preparation of a startup financial plan and break-even analysis.					
Self-Learning	Interactive Simulations	Simulation exercises on startup finance and business planning.				
	Video Tutorials	Videos explaining entrepreneurial finance and business plan preparation.				
	Micro-Learning Tasks	Short exercises on budgeting and startup funding sources.				
	Team Work	Group activity on preparing a startup business plan.				

**MODULE-4****Small Business Management and Growth Strategies**

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Small Business Management, Marketing Strategies for Startups, Human Resource Management in Small Business, Operations and Inventory Management, Customer Relationship Management, Digital Marketing for Entrepreneurs, Business Growth and Scaling Strategies, Challenges Faced by Entrepreneurs					
Activity	Classroom discussion on growth challenges of startups and small businesses.					
Practical	Preparation of marketing and operational strategies for startups.					
Self-Learning	Interactive Simulations	Simulation exercises on startup management and growth strategies.				
	Video Tutorials	Videos explaining business growth and digital marketing techniques.				
	Micro-Learning Tasks	Short exercises on customer management and business operations.				
	Team Work	Group activity on preparing a growth strategy for a startup.				

MODULE-5**Entrepreneurship and Emerging Business Trends**

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	6	18
Lecture	Entrepreneurship in Digital Economy, FinTech and Startup Opportunities, Social and Sustainable Entrepreneurship, Family Business and Succession Planning, Ethics in Entrepreneurship, Innovation and Technology Management, Global Entrepreneurship Trends, Future Opportunities in Entrepreneurship					
Activity	Classroom discussion on future entrepreneurial opportunities and digital businesses.					
Practical	Analysis of emerging startup trends and entrepreneurial innovations.					
Self-Learning	Interactive Simulations	Simulation of entrepreneurial innovation and startup growth situations.				
	Video Tutorials	Videos explaining emerging trends and entrepreneurship practices.				
	Micro-Learning Tasks	Short exercises on innovation and startup opportunities.				
	Team Work	Group activity on identifying future entrepreneurial opportunities.				

Course Outcome:

CO1: Understand the concepts and importance of entrepreneurship.

CO2: Identify business opportunities and startup development processes.

CO3: Apply entrepreneurial finance and business planning techniques.

CO4: Analyze management and growth strategies for startups and small businesses.

CO5: Understand emerging trends and opportunities in entrepreneurship.



Text Books and References:

Text Books

1. Khanka, S. S. (2022). *Entrepreneurial development* (4th ed.). Sultan Chand & Sons.
2. Kuratko, D. F. (2021). *Entrepreneurship: Theory, process, and practice* (11th ed.). McGraw-Hill Education.

Reference Books

3. Desai, V. (2020). *Dynamics of entrepreneurial development and management* (7th ed.). Himalaya Publishing House.
4. Gupta, C. B., & Srinivasan, N. P. (2021). *Entrepreneurial development*. S. Chand Publishing.
5. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). Pearson Education.
6. Barringer, B. R., & Ireland, R. D. (2022). *Entrepreneurship: Successfully launching new ventures* (7th ed.). Cengage Learning.

Suggested Websites / E-Learning Resources

Startup India -- Startup ecosystem, registration, and government support resources.

MSME Ministry, Government of India -- MSME schemes and entrepreneurial support programs.

NITI Aayog -- Atal Innovation Mission -- Innovation and entrepreneurship initiatives.

NPTEL Courses -- Entrepreneurship and startup management lectures.

SWAYAM Online Courses -- Entrepreneurship and business planning learning modules.

Investopedia -- Entrepreneurship and startup finance concepts.

**Subject – ADVANCED EXCEL FOR FINANCE**

Course name: ADVANCED EXCEL FOR FINANCE	Course Code: 26DCO260	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	0:0:1:0	Summative Assessment	30
Total Hours of Pedagogy (L:T:P:S)	30	Total Marks	100
Credits	01	Exam Hours	1½

Pre-requisites:

- Basics of Microsoft Excel and Spreadsheet Operations.
- Fundamental Excel Formulas and Functions.
- Basic Financial and Accounting Concepts.
- Understanding of Financial Statements and Calculations.
- Familiarity with Data Handling and Analysis in Excel.

Course objectives:

1. To develop advanced spreadsheet and analytical skills for finance-related applications.
2. To familiarize students with financial calculations, data analysis, and dashboard preparation using Excel.
3. To develop practical skills in financial modeling and forecasting techniques.
4. To expose students to advanced Excel functions and business analytics tools.
5. To prepare students for finance, banking, investment, and analytical roles using spreadsheet applications.

MODULE-1**Advanced Excel Fundamentals for Finance**

Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture	Advanced Excel Interface and Features, Workbook and Worksheet Management, Cell Referencing Techniques, Advanced Formatting Tools, Data Validation and Conditional Formatting, Financial Data Entry Techniques, Named Ranges and Tables, Keyboard Shortcuts and Productivity Tools					
Activity	Classroom discussion on the importance of Excel in finance and banking industries.					
Practical	Hands-on exercises on advanced spreadsheet formatting and financial data organization.					
Self-Learning	Interactive Simulations	Simulation exercises on managing financial spreadsheets efficiently.				
	Video Tutorials	Videos explaining advanced Excel features and spreadsheet techniques.				
	Micro-Learning Tasks	Short exercises on data formatting and worksheet management.				
	Team Work	Group activity on preparing structured financial spreadsheets.				

**MODULE-2****Financial Functions and Data Analysis**

Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture	Financial Functions in Excel, MT, NPV, IRR, FV, and PV Functions, IF, SUMIF, COUNTIF, and Logical Functions, Lookup Functions -- VLOOKUP, HLOOKUP, XLOOKUP, Sorting and Filtering Data, Pivot Tables and Pivot Charts, Data Analysis Tools Financial Ratio Analysis using Excel					
Activity	Classroom discussion on spreadsheet-based financial analysis.					
Practical	Exercises on financial calculations and data analysis using Excel.					
Self-Learning	Interactive Simulations	Simulation exercises on financial statement analysis using Excel.				
	Video Tutorials	Videos explaining financial functions and analytical tools.				
	Micro-Learning Tasks	Short exercises on financial formulas and lookup functions.				
	Team Work	Group activity on preparing financial analysis reports.				

MODULE-3**Financial Modeling and Forecasting**

Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture	Introduction to Financial Modeling, Cash Flow Forecasting, Budget Preparation Models, What-if Analysis, Goal Seek and Scenario Manager, Break-even Analysis, Loan and EMI Calculations Forecasting Techniques using Excel					
Activity	Classroom discussion on financial forecasting in business organizations.					
Practical	Preparation of financial forecasting and budgeting models.					
Teamwork and Self-Learning Activity	Interactive Simulations	Simulation exercises on financial planning and forecasting.				
	Video Tutorials	Videos explaining financial modeling and forecasting methods.				
	Micro-Learning Tasks	Short exercises on scenario analysis and forecasting techniques.				
	Team Work	Group activity on developing financial models for business cases.				

**MODULE-4****Data Visualization and Dashboard Preparation**

Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture	Introduction to Data Visualization, Charts and Graphs in Excel, Interactive Dashboards Tracking and Reporting, Slicers and Timeline Filters, Trend Analysis Charts, Financial Reporting Dashboards, Dashboard Design Principles					
Activity	Classroom discussion on visualization of financial data for managerial decision making.					
Practical	Preparation of financial dashboards and analytical reports.					
Self-Learning	Interactive Simulations	Simulation exercises on dashboard preparation and KPI analysis.				
	Video Tutorials	Videos explaining charts, dashboards, and visualization tools.				
	Micro-Learning Tasks	Short exercises on chart preparation and dashboard design.				
	Team Work	Group activity on preparing interactive dashboards for financial reports.				

MODULE-5**Advanced Excel Tools and Emerging Applications**

Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture	Introduction to Power Query,Power Pivot Basics,Data Import and Transformation,Excel Macros and Automation Basics,Excel Applications in Investment Banking,FinTech and Spreadsheet Analytics,Cybersecurity in Financial Data Handling,Future Trends in Financial Analytics					
Activity	Classroom discussion on advanced spreadsheet tools and future financial technologies.					
Practical	Exercises on data transformation and spreadsheet automation.					
Teamwork and Self-Learning Activity	Interactive Simulations	Simulation exercises on financial analytics and spreadsheet automation.				
	Video Tutorials	Videos explaining Power Query, Power Pivot, and automation tools.				
	Micro-Learning Tasks	Short exercises on data transformation and advanced analytics.				
	Team Work	Group activity on preparing financial analytics reports using advanced Excel tools.				

Course Outcome:

CO1: Understand advanced spreadsheet operations and Excel tools for finance.

CO2: Apply financial functions and analytical techniques using Excel.

CO3: Develop financial models and forecasting reports.

CO4: Prepare dashboards and data visualization reports for financial analysis.

CO5: Utilize advanced Excel tools and analytical applications in finance and investment sectors.



Text Books and References:

Text Books

1. Winston, W. L. (2024). *Microsoft Excel data analysis and business modeling* (7th ed.). McGraw-Hill Education.
2. Benninga, S. (2023). *Financial modeling* (6th ed.). Pearson Education.

Reference Books

3. Winston, W. L. (2024). *Microsoft Excel data analysis and business modeling* (7th ed.). Microsoft Press.
4. Alexander, M., & Kusleika, R. (2022). *Excel power pivot and power query for dummies* (2nd ed.). Himalaya Publishing House.
5. Sharma, R. C., & Gupta, S. (2022). *Financial analytics using Excel*. S. Chand Publishing.
6. Evans, J. R. (2023). *Business analytics: Methods, models, and decisions* (3rd ed.). Cengage Learning.

Suggested Websites / E-Learning Resources

Microsoft Learn -- Advanced Excel tutorials and spreadsheet learning resources.
Corporate Finance Institute (CFI) -- Financial modeling and Excel training materials.
NPTEL Courses -- Excel, finance, and analytics video lectures.
SWAYAM Online Courses -- Spreadsheet analytics and financial modeling modules.
Excel Easy -- Excel formulas, charts, and advanced tools tutorials.
Investopedia -- Financial calculations, investment analysis, and spreadsheet applications.

**Subject – SPORTS AND FITNESS**

Course name: SPORTS AND FITNESS	Course Code: 26DCO270	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	0:0:1:0	Summative Assessment	30
Total Hours of Pedagogy (L:T:P:S)	30	Total Marks	100
Credits	01	Exam Hours	1½

Pre-requisites:

- Basics of Physical Fitness and Health.
- Awareness of Exercise and Wellness Practices.
- Fundamentals of Sports and Recreational Activities.
- Basic Knowledge of Nutrition and Healthy Living.
- Interest in Fitness and Physical Development.

Course objectives:

1. To promote physical fitness, discipline, and healthy lifestyle habits among students.
2. To develop awareness about sports, exercise, and overall well-being.
3. To familiarize students with physical fitness techniques and recreational sports activities.
4. To develop teamwork, leadership, and stress management skills through sports participation.
5. To encourage students to maintain physical and mental fitness for personal and professional success.

MODULE-1**Introduction to Sports and Physical Fitness**

Number of hours of engagement	L	T	P	SL	Total
	6	0	0	0	6
	Meaning and Importance of Sports and Fitness, Physical Fitness Components Health and Wellness Concepts, Importance of Exercise, Physical Activity and Lifestyle, Sportsmanship and Discipline				
Activity	Classroom discussion on the role of sports in personality development.				
Practical	Basic physical fitness assessment and stretching exercises.				
Self-Learning	Interactive Simulations	Demonstration of basic physical fitness exercises.			
	Video Tutorials	Videos explaining fitness concepts and exercise routines.			
	Micro-Learning Tasks	Short exercises on healthy lifestyle and fitness habits.			
	Team Work	Group activity on preparing fitness awareness presentations.			



MODULE-2 Exercise, Nutrition, and Wellness						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Exercise, Nutrition, and Wellness		Types of Physical Exercises,Aerobic and Anaerobic Exercises,Nutrition and Balanced Diet,Hydration and Energy Management,Healthy Eating Habits,Fitness and Wellness Practices				
Activity		Classroom discussion on nutrition and fitness management.				
Practical		Warm-up exercises, aerobic exercises, and flexibility activities.				
Self-Learning	Interactive Simulations	Demonstration of fitness and nutrition practices.				
	Video Tutorials	Videos explaining exercise techniques and wellness management.				
	Micro-Learning Tasks	Short exercises on nutrition and daily fitness routines.				
	Team Work	Group activity on preparing diet and wellness charts.				
MODULE-3 Sports Skills and Team Building						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture		Indoor and Outdoor Sports, Basic Rules of Popular Sports, Teamwork and Coordination Leadership through Sports, Communication in Team Activities, Recreational and Competitive Sports				
Activity		Classroom discussion on teamwork and leadership in sports.				
Practical		Participation in indoor and outdoor sports activities.				
Self-Learning	Interactive Simulations	Simulation of team sports and coordination activities.				
	Video Tutorials	Videos explaining sports techniques and teamwork concepts.				
	Micro-Learning Tasks	Short exercises on sportsmanship and team coordination.				
	Team Work	Group activity on organizing team sports events.				
MODULE-4 Stress Management and Mental Fitness						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture		Stress and Mental Health, Importance of Mental Fitness, Relaxation Techniques, Meditation and Breathing Exercises, Work-Life Balance, Positive Attitude and Self-Discipline				
Activity		Classroom discussion on stress management in student life.				
Practical		Meditation, breathing exercises, and relaxation activities.				



Self-Learning	Interactive Simulations	Demonstration of stress management and mindfulness practices.				
	Video Tutorials	Videos explaining meditation and mental wellness techniques.				
	Micro-Learning Tasks	Short exercises on stress control and mental fitness.				
	Team Work	Group activity on preparing stress management strategies for students.				
MODULE-5 Fitness, Lifestyle, and Emerging Trends in Sports						
Number of hours of engagement		L	T	P	SL	Total
		6	0	0	0	6
Lecture	Lifestyle Disorders and Prevention, Physical Fitness and Career Productivity,Sports Technology and Fitness Apps,Yoga and Holistic Fitness, Fitness Tracking and Health Monitoring,Future Trends in Sports and Wellness					
Activity	Classroom discussion on modern fitness trends and healthy living.					
Practical	Fitness tracking and wellness assessment exercises.					
Teamwork and Self-Learning Activity	Interactive Simulations	Demonstration of fitness applications and wellness tools.				
	Video Tutorials	Videos explaining sports technology and fitness monitoring.				
	Micro-Learning Tasks	Short exercises on healthy lifestyle practices.				
	Team Work	Group activity on preparing fitness and wellness development plans.				
Course Outcome: CO1: Understand the importance of sports, fitness, and healthy lifestyle practices. CO2: Demonstrate awareness of exercise, nutrition, and wellness concepts. CO3: Develop teamwork and leadership skills through sports participation. CO4: Apply stress management and mental fitness techniques. CO5: Understand emerging trends in sports, fitness, and wellness practices.						
Text Books and References: Text Books 1. Ansbaugh, D. J., Hamrick, M. H., & Rosato, F. D. (2021). <i>*Wellness: Concepts and applications*</i> (12th ed.). McGraw-Hill Education. 2. Sharma, O. P. (2022). <i>*Health and wellness education*</i> . Sultan Chand & Sons. Reference Books 3. Mull, R. F., Bayless, K. G., Ross, C. M., & Jamieson, L. M. (2021). <i>*Recreational sport management*</i> (7th ed.). Himalaya Publishing House. 4. Corbin, C. B., Welk, G. J., Corbin, W. R., & Welk, K. A. (2022). <i>*Concepts of fitness and wellness: A comprehensive lifestyle approach*</i> (13th ed.). Pearson Education. 5. Nagarathna, R., & Nagendra, H. R. (2020). <i>*Yoga and wellness practices*</i> . S. Chand Publishing. 6. Weinberg, R. S., & Gould, D. (2023). <i>*Foundations of sport and exercise psychology*</i> (8th ed.). Cengage Learning.						



Suggested Websites / E-Learning Resources

Ministry of Youth Affairs and Sports -- Sports development and fitness resources.

Fit India Movement -- National fitness awareness initiatives.

NPTEL Courses -- Health, fitness, and wellness lectures.

SWAYAM Online Courses -- Physical fitness and wellness learning modules.

World Health Organization (WHO) -- Health and fitness awareness resources.

Olympics Official Website -- Sports education and global sporting updates.

**Subject – SUSTAINABILITY AND GREEN BUSINESS**

Course name: SUSTAINABILITY AND GREEN BUSINESS	Course Code: 26DCO280	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	1:0:1:0	Summative Assessment	30
Total Hours of Pedagogy (L:T:P:S)	60	Total Marks	100
Credits	02	Exam Hours	2½

Pre-requisites:

- Basics of Business and Environmental Sustainability.
- Understanding of Sustainable Development Concepts.
- Fundamentals of Corporate Social Responsibility.
- Awareness of Environmental Issues and Resource Conservation.
- Familiarity with Ethical and Green Business Practices.

Course objectives:

1. To introduce students to the concepts and importance of sustainability and green business practices.
2. To develop understanding of environmental, social, and economic dimensions of sustainable development.
3. To familiarize students with green business models, sustainable finance, and ESG practices.
4. To expose students to environmental management and corporate sustainability initiatives.
5. To prepare students for responsible business and financial decision making in sustainable economies.

MODULE-1**Introduction to Sustainability and Green Business**

Number of hours of engagement	L	T	P	SL	Total
	6	0	6	0	12

Lecture	Meaning and Importance of Sustainability, Sustainable Development Concepts, Triple Bottom Line Approach, Environmental, Social, and Economic Sustainability, Green Business Concepts Sustainable Development Goals (SDGs), Climate Change and Business, Importance of Sustainable Practices				
Activity	Classroom discussion on sustainability challenges faced by businesses.				
Practical	Identification of sustainable practices followed by organizations.				
Self-Learning	Interactive Simulations	Simulation exercises on sustainability decision making.			
	Video Tutorials	Videos explaining sustainability concepts and green business practices.			
	Micro-Learning Tasks	Short exercises on SDGs and environmental sustainability.			
	Team Work	Group activity on analyzing sustainability initiatives of companies.			

**MODULE-2****Green Business Practices and Environmental Management**

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	0	12
Lecture	Green Production and Green Marketing, Waste Management Practices, Renewable Energy and Clean Technology, Carbon Footprint and Carbon Management, Sustainable Supply Chain Management, Environmental Protection Laws Green Consumerism, Circular Economy Concepts					
Activity	Classroom discussion on environmental management and green business operations.					
Practical	Preparation of reports on green practices adopted by organizations.					
Self-Learning	Interactive Simulations	Simulation exercises on environmental management practices.				
	Video Tutorials	Videos explaining renewable energy and green business operations.				
	Micro-Learning Tasks	Short exercises on waste management and carbon reduction practices.				
	Team Work	Group activity on developing eco-friendly business ideas.				

MODULE-3**Sustainable Finance and ESG Practices**

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	0	12
Lecture	Meaning of Sustainable Finance, ESG -- Environmental, Social, and Governance Concepts Green Investments and Green Bonds, Socially Responsible Investing (SRI), ESG Reporting and Disclosure, Sustainable Banking Practices, Ethical Finance, Role of Financial Institutions in Sustainability					
Activity	Classroom discussion on ESG trends in financial and investment sectors.					
Practical	Analysis of ESG reports and sustainable investment practices.					
Self-Learning	Interactive Simulations	Simulation exercises on sustainable investment and ESG analysis.				
	Video Tutorials	Videos explaining sustainable finance and ESG concepts.				
	Micro-Learning Tasks	Short exercises on green finance and responsible investing.				
	Team Work	Group activity on preparing ESG analysis of companies.				

**MODULE-4****Corporate Sustainability and Social Responsibility**

Number of hours of engagement	L	T	P	SL	Total
	6	0	6	0	12
Lecture	Corporate Social Responsibility (CSR), Business Ethics and Sustainability, Sustainable Corporate Governance, Stakeholder Engagement, Sustainability Reporting, Sustainable Human Resource Practices, Community Development Initiatives, Sustainable Business Strategies				
Activity	Classroom discussion on CSR initiatives and ethical business practices.				
Practical	Preparation of CSR and sustainability reports.				
Self-Learning	Interactive Simulations	Simulation exercises on CSR planning and sustainability strategies.			
	Video Tutorials	Videos explaining corporate sustainability and CSR practices.			
	Micro-Learning Tasks	Short exercises on ethics and sustainability reporting.			
	Team Work	Group activity on evaluating CSR activities of organizations.			

MODULE-5**Emerging Trends in Sustainability and Green Economy**

Number of hours of engagement	L	T	P	SL	Total
	6	0	6	0	12
Lecture	Green Economy Concepts, Sustainable Entrepreneurship, FinTech for Sustainable Development, Smart Cities and Sustainable Infrastructure, Artificial Intelligence in Sustainability, Sustainable Innovation and Technology, Global Sustainability Challenges Future Trends in Green Business				
Activity	Classroom discussion on future opportunities in sustainable business and finance.				
Practical	Analysis of emerging sustainability technologies and business models.				
Self-Learning	Interactive Simulations	Simulation exercises on green economy and sustainable business innovation.			
	Video Tutorials	Videos explaining emerging sustainability technologies and trends.			
	Micro-Learning Tasks	Short exercises on sustainable innovation and green economy concepts.			
	Team Work	Group activity on designing sustainable business models.			

Course Outcome:

CO1: Understand the concepts and importance of sustainability and green business.

CO2: Analyze environmental management and green business practices.

CO3: Understand sustainable finance and ESG principles.

CO4: Evaluate corporate sustainability and CSR initiatives.

CO5: Analyze emerging trends and opportunities in sustainable business and green economy.



Text Books and References:

Text Books

1. Elkington, J. (2020). *Green swans: The coming boom in regenerative capitalism*. McGraw-Hill Education.
2. Sarkar, A. N. (2021). *Environmental management and sustainable development*. Sultan Chand & Sons.

Reference Books

3. Bansal, P., & Hoffman, A. J. (2022). *The Oxford handbook of business and the natural environment* (2nd ed.). Himalaya Publishing House.
4. Hart, S. L. (2019). *Capitalism at the crossroads: Next generation business strategies for a post-crisis world* (4th ed.). Pearson Education.
5. Das, S. C. (2023). *Green finance and ESG concepts*. S. Chand Publishing.
6. Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2022). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization* (6th ed.). Cengage Learning.

Suggested Websites / E-Learning Resources

United Nations Sustainable Development Goals (UN SDGs) -- Global sustainability goals and resources.
Ministry of Environment, Forest and Climate Change, Government of India -- Environmental policies and sustainability initiatives.
NPTEL Courses -- Sustainability and environmental management lectures.
SWAYAM Online Courses -- Sustainability and green business learning modules.
World Economic Forum -- Sustainability and green economy insights.
Investopedia -- ESG, sustainable finance, and green investment concepts.