Nirmala Memorial Foundation College of Commerce and Science

(Autonomous)

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

Permanently Affiliated to the University of Mumbai,

Syllabus

Bachelor of Commerce

(Programme Code: UGCOM01)

As Per New Education Policy (NEP) 2020

(To be implemented from the Academic Year 2026 - 27)

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

INTRODUCTION OF THE PROGRAMME

Introduction

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

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

Aims and Objectives

Aim:

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

Objectives:

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

PROGRAM OUTCOME

PO1: Knowledge of Business Environment

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

PO2: Effective Communication

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

PO3: Ethics and Social Responsibility

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

PO4: Entrepreneurial and Leadership Skills

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

PO5: Lifelong Learning and Adaptability

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

PROGRAM SPECIFIC OUTCOME

PSO 1: Application of Commerce Knowledge

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

PSO 2: Business Analysis and Decision-Making

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

PSO 3: Proficiency in Accounting and Financial Tools

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

PSO 4: Entrepreneurship and Innovation

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

PSO 5: Ethical, Legal, and Sustainable Business Practices

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

PSO 6: Professional and Career Readiness

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

SEMESTER I
COURSE STRUCTURE

VERTICAL		COURSE CODE	SUBJECT	CREDIT
Vertical 1	Major	NUCM101	Commerce - I (Introduction to Business)	4
	Major	NUCM106	Financial Accounting - I	2
Vertical 2	Minor		***	***
Vertical 3	OE1	NUCM103	IT_ Google Workspace	4
Vertical 4	VSC	NUCM104	Fundamental of Start - Ups	2
	SEC	NUCM107	Financial Management - I	2
Vertical 5	AEC	NUBC101	Business Communication Skills	2
	VEC	NUES101	Environmental Systems Management – I	2
	IKS	NUIK101	Indian Knowledge System Series (Generic)-I	2
Vertical 6	CC	NUCC102	Introduction to Cultural Activities	2
			Total Credits	**22**

SEMESTER II
COURSE STRUCTURE

VERTICAL		COURSE CODE	SUBJECT	CREDIT
Vertical 1	Major	NUCM201	Commerce-II (Introduction to Service Sector)	4
	Major	NUCM207	Financial Accounting - II	**2**
Vertical 2	Minor	NUCM208	Economics - I	2
Vertical 3	OE1	NUCM204	Social Media Marketing	4
Vertical 4	VSC	NUCM205	Tourism Management	2
	SEC	NUCM209	Financial Management - II	2
Vertical 5	AEC	NUBC201	Professional Communication Skills	**2**
	VEC	NUES201	Environment Systems and Management -II	2
	IKS		***	***
Vertical 6	CC	NUCC202	Foundation of Performing and Fine Arts	**2**
			Total Credits	**22**

Semester I

Vertical – I

Name of the Course: Commerce – I

Sr. No.	Heading	Particulars
1	**Description the course:**	Introduction to Business is a foundational subject that provides students with a broad overview of how businesses operate in the modern world. It introduces the basic principles, functions, and structures of businesses and helps students understand the role of business in the economy and society. The subject lays the groundwork for more advanced studies in business, management, and entrepreneurship.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. Graduates will possess a comprehensive understanding of core commerce subjects, enabling them to effectively apply theoretical knowledge in real-world business situations. 2. Students will gain practical expertise in specialized areas such as Startups, Marketing, Quality Management, Tourism, and Mall Management, equipping them to solve complex business challenges. 3. Learners will develop strong critical thinking and ethical decision-making skills, essential for conducting business with integrity and foresight. 4. The program will instill a global and industry-relevant perspective, preparing students to engage confidently with international markets and adapt to changing business trends.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Understand the concept, scope, functions, and significance of business; differentiate between traditional and modern approaches; classify and set business objectives. **CO2:** Analyze internal and external business environments; understand their impact on operations; evaluate global trends, WTO, and trading blocs' effects on Indian business. **CO3:** Assess the impact of Liberalization, Privatization, and Globalization (LPG); evaluate strategic alternatives; understand business planning, feasibility studies, and	

	project report preparation. **CO4:** Understand entrepreneurship and its importance; differentiate entrepreneurs, managers, and intrapreneurs; identify types and competencies of entrepreneurs; analyze challenges and incentives for women entrepreneurs in India.
9	**Modules:-** **Module 1 (15 hours): Introduction to Business**
	Concept, Features, Functions, Scope, Objectives and Significance of business. Traditional and Modern concept of business. Steps in setting business objectives.
	Module 2 (15 hours): Business Environment
	Concept and Importance of business environment. Internal and External Environment Components and its significance. Educational Environment and its impact, International Environment in the current trends in the world.
	Module 3 (15 hours): Project Planning
	Concept and importance of Project Planning; Project Report; feasibility Study types and its importance. Location – Factors determining location, and Role of Government in Promotion.
	Module 4 (15 hours): Business Strategy
	Concept, New Trends in Business Strategy, Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario. Turnaround Strategies.
10	**Text Books** 1. Commerce – I – Vipul Prakashan 2. Commerce - I – Manan Prakashan
11	**Reference Books** 1. Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House 2. Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House 3. Introduction To Commerce, Vikram, Amit, Atlantic Pub 4. A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub 5. Business Environment, Cherunilam,Francis, Himalaya Pub 6. Essentials Of Business Environment, Aswathappa,K., Himalaya Pub

	7. Essentials Of Business Environment, Aswathappa, Himalaya Pub 8. Strategic Management, Kapoor, Veekkas, Taxmann 9. Strategic Management, David,Fred R., Phi Learning	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**
14	**Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)** 1. Any 4 from Q1 to Q6. 2. Figures to the right indicate full marks.	

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

Name of the Course: Financial Accounting - I

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a comprehensive understanding of key Accounting Standards issued by the ICAI, with a focus on AS-1 (Disclosure of Accounting Policies), AS-2 (Valuation of Inventories), and AS-9 (Revenue Recognition). It emphasizes the concepts, applicability, measurement, and disclosure requirements associated with these standards, supported by practical illustrations. The course also covers detailed methods of inventory valuation, including FIFO and Weighted Average methods, and introduces both periodic and perpetual inventory systems. In the second module, students learn to prepare the final accounts of a proprietary manufacturing concern, including the Manufacturing Account, Trading Account, Profit & Loss Account, and Balance Sheet. The module includes the treatment of various adjustment and closing entries, ensuring learners can accurately present the financial position and performance of a manufacturing business.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. Demonstrate understanding of the purpose and application of Accounting Standards issued by ICAI, particularly AS-1 (Disclosure of Accounting Policies) and AS-2 (Valuation of Inventories), ensuring standardized and ethical financial reporting. 2. Preparation and Analysis of Financial Statements of Manufacturing Concern Acquire the ability to prepare final accounts (Trading, Profit & Loss Account, and Balance Sheet) for a manufacturing concern and understand the impact of adjustments on financial performance and position.To take well informed decisions in predictable and uncertain situations.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to:	

	CO1: Understand the importance and objectives of Accounting Standards issued by ICAI. **CO2:** Apply AS-2 for appropriate inventory valuation. **CO3:** Analyse the effect of different inventory valuation methods on financial statements. **CO4:** Understand the structure and components of final accounts for a manufacturing concern. **CO5:** Prepare Manufacturing, Trading, and Profit & Loss Accounts with necessary adjustments.
9	**Modules:-** **Module 1 (15 hours): Accounting Standards Issued by ICAI and Inventory Valuation**
	• Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards, Various AS: **a) AS - 1: Disclosure of Accounting Policies** (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies(e) Illustrations **b) AS - 2: Valuation of Inventories (Stock)** (a) Meaning, Definition (b) Applicability (c) **Measurement of Inventory (d) Disclosure in Final Account(e) Explanation with Illustrations **c) AS-9: Revenue Recognition** (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) ****Inventory Valuation** a) Meaning of Inventories b) Inventory Systems: Periodic Inventory System and Perpetual Inventory System /Evaluation - Meaning and Importance c) Methods of Stock Valuation as per AS-2 FIFO and Weighted Average Method. d) Practical problems on Stock Valuation.
	Module 2 (15 hours): Final Accounts of Manufacturing Concern.
	a) Introduction and meaning. b) Final Accounts of Manufacturing Concern (Proprietary Firm). c) Closing and Adjustment Entries in Final Accounts of Manufacturing Concern. Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and

<table>
<tr><td></td><td colspan="2">Balance Sheet.</td></tr>
<tr><td>10</td><td colspan="2">Text Books
1. Financial Accounting - I – Manan Prakashan
2. Financial Accounting - I – Himalaya Publication</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Financial Accounting” by R.L. Gupta & V.K. Gupta</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)
Attempt any 2 out of Q1 to Q3 questions.
<table>
<tr><th>Question no.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>Q1</td><td>Objectives (MCQs/True or False)</td><td>15</td></tr>
<tr><td>Q2</td><td>Practical question</td><td>15</td></tr>
<tr><td>Q3</td><td>Practical question</td><td>15</td></tr>
<tr><td></td><td>Total</td><td>30</td></tr>
</table>
</td></tr>
</table>

Vertical – III

Name of the Course: IT_Google Workspace

Sr. No.	Heading	Particulars
1	**Description the course:**	This course introduces students to the core tools and features of Google Workspace, a cloud-based productivity and collaboration suite. It covers practical use of applications like Gmail, Google Drive, Docs, Sheets, Slides, Forms, Calendar, and Meet. Students will learn how to create, share, and collaborate on documents in real-time, manage files efficiently, and integrate these tools for academic and professional productivity. The course emphasizes hands-on learning and real-world applications in education and business environments.
2	**Vertical:**	**Open Elective (OE)**
3	**Type:**	**Theory / Practical**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. Learn how to use Google Workspace tools like Gmail, Calendar, Meet, Drive, Docs, Sheets, Slides, Forms, and Sites for personal and collaborative work. 2. Understand the basics of computer systems including input/output devices, memory, computer types, languages, and problem-solving using algorithms. 3. Get familiar with operating systems and file systems, including DOS and Windows utilities, and how operating systems manage memory and files. 4. Understand computer networking and the Internet, including different types of networks, communication protocols, web technologies, and the structure of the World Wide Web.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Create and manage professional emails, meetings, shared calendars, and group chats using Gmail, Google Calendar, Meet, and Chat. **CO2:** Use Google Drive, Docs, Sheets, Slides, Forms, and Sites to store, organize, create, share, and collaborate on various types of digital content. **CO3:** Identify basic components and features of a computer system, including hardware	

	devices, memory types, and computer generations. **CO4:** Use basic DOS and Windows commands and tools like Notepad, Paint, and WordPad to perform simple tasks on a computer. **CO5:** Understand computer networks, types of connections, topologies, and the working of models like TCP/IP. **CO6:** Describe the working of the Internet and the World Wide Web, including protocols, URLs, browsers, and the difference between internet, intranet, and extranet.
9	**Modules:-** **Module 1 (15 hours): Mastering Google Workspace for Productivity and Collaboration**
	1. Google Workspace & Mastering email communication with Gmail: Overview of Google Workspace, Setting up a Google account and accessing Google Workspace, Set Profile information and Photo, Send and Receive emails, Organize emails using labels, filters, and stars for easy retrieval and management, Utilize Gmail's advanced features like scheduling emails, snoozing emails, and setting reminders. a. Create a Gmail account. Write a brief email to your friends inviting them to a meeting to discuss a possible industrial visit. Attach a document file with the many options for places to visit. **2. Google Calendar , Meet and Chat:** Create a new calendar, Create an event in Google Calendar, Set remainders and alarms , Share a Calendar with Other People ,Integrate with Gmail and other apps. Scheduling and managing Google Meet events, Features in Google Meet like screen sharing, chat, annotations and recording, Creating public and private Google Chat rooms ,Inviting and managing participants in Google Chat rooms, Utilizing Chat room features like sharing files, links, and multimedia, pinning messages, and polls. a. Create a new event in Google Calendar for an event happening on a specific date and time. Set a reminder to alert you one day prior to the event. Share your Google Calendar with a specific email address and grant them view-only access. b. Set up a meeting with your project partners, choose the suggested security configurations, and send a meeting invite to the participants via email. Begin the meeting by letting everyone into the meeting room. To demonstrate to them the project's progress, share your screen. Use chats to send brief messages and share relevant documents. **3. Google Drive:** Managing files and folders in Google Drive, Sharing files and folders with collaborators and setting access permissions. a. Create a project folder in Google drive. Add a PowerPoint presentation detailing project milestones and a Word document with project guidelines to the folder. Share the folder and allow the project team members to edit it. **4. Google Docs:** Document creation with Google Docs, Apply Basic Formatting to Text , Inserting Images, Creating tables, Format a document with styles, Using Find and Replace, Using Regular Expressions for Advanced Searching, Sharing and Collaborating

	on files. a. Create a one page document which best describes you. Add the document's heading and page numbers. Make a list of your hobbies using bullet points. Employ formats and typefaces to give the document an elegant look. To highlight your skills, use hyperlinks to other documents in the folder. Include a picture of yourself on the page as well. Add a table with your educational background in it. Write about your positive college experiences by voice typing. After that, translate the document's content into a different language of your choice
	Module 2 (15 hours): Data Handling with Google Tools
	1. Google Sheets: Insert, delete and manage sheets , Insert a Function, Format Spreadsheets, Cells, and Ranges, Apply Number Formatting and Conditional Formatting, Insert and View Notes, Choose Spreadsheet Settings, Merge Cells, Wrap and Rotate Cell Contents, Inserting Objects in Google Sheets, Sort and Filter Data, Apply Data Validation to Your Sheets, Protect Ranges in a Sheet, Protect a Sheet, Create and Manage Macros. a. Create a Personal budget sheet, list all your expenses and incomes of the month in the sheet. Use sum function to total the income and expenses. Use IF function to find if the budget is in deficit or not. **2. Google Slides:** Add a Slide to a Presentation, Import Slides from an Existing Presentation, Understanding and Using Views, Work with Text Boxes, Add Audio and Video to a Slide, Insert Shapes and Word Art, Add a Transition and Animations, Edit a Slide Master, Organize the Slides in a Presentation a. Open a new Google Slides presentation titled "Project Presentation". Add slides to provide a summary of your project. Use themes and transitions to make the slide experience better. **3. Google Forms:** Create a Form, Choose Settings for a Form, Add Questions to a Form, Add Images to a Question, Add a Video to a Question, Import Questions from an Existing Form, Create a Form with Multiple Sections, Control Progression Based on Answers, Add Collaborators to a Form, Preview and Test a Form, Send a Form to Its Respondents, View the Responses to a Form, Analyse form responses and generate reports. a. Create a Google Form to accept participation entries for the various events your department is organizing on the annual day. Mention the details of event in the form description. Include a dropdown menu to select the events they wish to participate in. Insert relevant multimedia to make the Google Form attractive. b. Create an online evaluation quiz using Google Form. Include a variety of question formats, such as ones with pictures, videos, etc. Assign points to the questions. Share the link with your friends and check out the the summary of the responses. **4. Google Sites:** Creating and building simple websites using Google Sites, Adding content, images, and widgets to websites. a. Assume you runs a small business. Create a visually appealing website which includes the following pages: Home page , About the business, Products page, Announcement of

	discounts.
	Module 3 (15 hours): Fundamentals of Computers and Programming Concepts
	1. Computer Basics Introduction to Computers: Definition of computer, characteristics of a Computer, History of computers, Generation of Computers. Classification of computers analog, digital and hybrid. Algorithms, Problem solving using computers **2. Input/output Units:** Input Devices-Keyboard, Mouse, Scanner, OMR, OCR, Barcode reader, Joystick, Tracker ball, Touch screen, MICR, Output devices monitor-different types, Printers-Impact and Non-Impact printers, plotter **3. Computer Memory: Computer Memory:** Elementary Concepts of Sequential and Random Access, Primary Storage Devices, RAM, ROM, Types of ROMPROM, EPROM, EEPROM. Secondary Storage Devices- Magnetic Disk, Magnetic Drum, Magnetic Tape, Hard Disk, CDROM, DVD, Pen drive. **4. Computer Languages:** Why programming Language? Assembly Language, Higher Level Programming Languages, Compiling High Level Language Program.
	Module 4 (15 hours): Operating Systems, Networking, and Internet Technologies
	1. Basics of operating systems: Generations, Types, Structure, Services, System Calls, System Boot, System Programs, Protection and Security Memory management: Main Memory, Swapping, Contiguous Memory Allocation, Paging, Structure of Page Table, Segmentation, Virtual Memory, Demand Paging. **2. File system interface:** File Concept, Access Methods, Directory Structure, File System Structure, Allocation Methods, and Free-Space Management. Basic DOS (Disk operating system) commands: cd, dir, copy, mkdir, clean etc. Basics of windows operating system, working with utilities of windows operating system like notepad, paint, word pad etc. **3. Computer Network:** Introduction to Data Communication System and Its Components, Networks, types of Connection and Topologies, LAN, MAN, WAN, et al. Network Models- OSI Models, Layers in OSI Models, TCP/IP protocol. **4. Internet and WWW:** Introduction to Internet and its Applications, Connecting to the Internet, Client/Server Technology, Internet as a Client/Server Technology, Email, Video-Conferencing, Internet Service Providers, Domain Name Server, Internet Address, Internet Protocols (IP. TCP, HTTP, FTP, SMTP, POP, Telnet), Introduction to Intranet, Internet vs. Intranet vs. Extranet, Advantages & Disadvantages of Intranet. World Wide Web and Its Evolution, Architecture of Web. Uniform Resource Locator (URL), Browsers: Internet Explorer, Netscape Navigator, Opera, Firefox, Chrome, Mozilla.
10	**Text Books** 1. Team, Z. (2017). The Ultimate Guide to G-Suite. Lean Pub G-Suite. 2. Iyer, b. (2022). Google workspace user guide: a practical guide to using google apps efficiently while integrating them with your data.

<table>
<tr><td>11</td><td colspan="2">Reference Books
1. Hart-Davis, G. (2021). Teach Yourself Visually Google Workspace. Visual.
2. https://support.google.com/a/users#topic=9247638
3. https://support.google.com/edu/classroom#topic=10298088
4. https://support.google.com/maps/?hl=en#topic=9729258</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through:
<table><tr><th>Sr. No</th><th>Particulars</th><th>Marks</th></tr><tr><td>1.</td><td>Practical Exam</td><td>20</td></tr><tr><td>2.</td><td>Practical Journal</td><td>15</td></tr><tr><td>3.</td><td>Class Participation</td><td>05</td></tr><tr><td></td><td>Total</td><td>40</td></tr></table></td><td>Format of Question Paper: External Examination (60 Marks)– 2 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Format of Question Paper: (Semester End Examination : 60 Marks. Duration:2 hour)
Q1: Objective Questions (15 marks)
Q2: Attempt any two (out of four) from (15 marks)
Q3: Attempt any two (out of four) from (15 marks)
Q4: Attempt any two (out of four) from (15 marks)</td></tr>
</table>

Vertical – IV

Name of the Course: Fundamental of Start-Ups

Sr. No.	Heading	Particulars
1	**Description the course:**	Fundamentals of Startups is a subject that introduces students to the essential concepts, processes, and skills involved in creating and managing new business ventures. It focuses on the entrepreneurial mindset, idea generation, business model development, and early-stage startup management. The subject is designed to help aspiring entrepreneurs understand how to turn innovative ideas into successful, sustainable businesses.
2	**Vertical:**	**Vocational Skill Course (VSC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives**: (List some of the course objectives) 1. To identify and evaluate new venture opportunities based on market trends and needs. 2. To understand key resources required for launching an enterprise. 3. To examine startup requirements, including legal, financial, and planning aspects.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Develop and validate innovative start-up ideas by understanding the fundamentals of enterprise creation and opportunity identification. **CO2:** Analyze capital requirements and legal considerations through feasibility analysis and evaluation of funding options for new ventures. **CO3:** Assess growth stages and financial stability to make informed decisions on scaling and expanding a start-up.	
9	**Modules:-** **Module 1 (15 hours): Introduction to Start-up** • Meaning and significance- Generate Ideas with Brainstorming Business Start-up – Ideation Venture Choices – The Six Forces of Change – The Entrepreneurial Ecosystem – Entrepreneurship in India • Concept of Incubation and activities at incubation centre- Reasons for failure of Start	

	Ups and ways to deal with it. Entrepreneurship in India.
	Module 2 (15 hours): Formation and Implementation of Start-up
	• Identifying Startup Capital Resource requirements, Constructing a Process Map, Approval for New Ventures, Types of start ups. • Funding Strategies with Bootstrapping, Crowd Funding, Government Initiatives for start ups, Preparation of Startup Project Report
10	**Text Books** 1. Fundamentals of Start Ups – I – Manan Prakashan 2. Fundamentals of Start Ups – I – Vipul Prakashan
11	**Reference Books** ✓ Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016. Page 6 of6 Anjan Raichaudhuri, ✓ Managing New Ventures Concepts and Cases, Prentice Hall International, 2010. ✓ S. R. Bhowmik, M. Bhowmik, Entrepreneurship, New Age International, 2007. ✓ Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016. ✓ Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge,2017. ✓ Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009.

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)–**

14 **Format of Question Paper:** (**Semester End Examination: 30 Marks.**

Sr. No	Particulars	Marks
1.	Overall Quality of an Assignment	20
2.	Presentation	10
	Total	**30**

Name of the Course: Financial Management - I

Sr. No.	Heading	Particulars
1	**Description the course:**	This course introduces students to the fundamental principles and practices of financial management in business. It covers essential financial concepts, the role of finance in decision-making, and the techniques used to plan and manage financial resources effectively. Students will learn about various sources of finance, capital structure, cost of capital, and the importance of financial planning. The course also develops analytical skills through the application of capital budgeting methods and working capital management tools. By the end of the course, students will be able to understand and evaluate financial decisions in a business context with clarity and confidence.
2	**Vertical:**	**Skill Enhancement Course (SEC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. To provide basic knowledge of financial concepts, principles, and techniques. 2. To enable students to understand the role of finance in decision-making. 3. To familiarize students with sources of finance, capital structure, cost of capital, and financial planning. 4. To develop analytical skills in applying financial management tools for business.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: - CO1: Explain the meaning, scope, and objectives of financial management. CO2: Understand capital budgeting techniques and evaluate investment decisions. CO3: Analyse the cost of capital and capital structure decisions. CO4: Apply working capital management techniques in real-life business situations.	

<table>
<tr><td>9</td><td colspan="2">Modules:-
Module 1: Introduction to Financial Management (15 hours)</td></tr>
<tr><td></td><td colspan="2">● Meaning, Nature, and Scope of Financial Management
● Objectives: Profit Maximization vs Wealth Maximization
● Role of Finance Manager
● Financial Planning and Forecasting
● Functions of Financial Management</td></tr>
<tr><td></td><td colspan="2">Module 2 (15 hours): Investment Decisions (Capital Budgeting) (15 hours)</td></tr>
<tr><td></td><td colspan="2">● Nature and Significance of Capital Budgeting
● Techniques of Capital Budgeting (with numerical examples):
• Payback Period
• Accounting Rate of Return (ARR)
• Net Present Value (NPV)
● Internal Rate of Return (IRR)</td></tr>
<tr><td>10</td><td colspan="2">Text Books
1. Financial Management – I - Manan Prakashan
2. Financial Management – I – Vipul Publication</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Khan, M.Y. & Jain, P.K. – Financial Management: Text, Problems and Cases (Tata McGraw Hill).
2. Chandra, Prasanna – Fundamentals of Financial Management (McGraw Hill Education).
3. I.M. Pandey – Financial Management (Vikas Publishing House).
4. R.P. Rustagi – Financial Management (Taxmann Publications).
5. M.R. Agrawal – Financial Management (Himalaya Publishing House, Mumbai)</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
</table>

14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)**

Attempt any 2 out of Q1 to Q3.

Question no.	**Particulars**	**Marks**
Q1	Objectives (MCQs/True or False)	15
Q2	Practical question	15
Q3	Practical question	15
	Total	**30**

Vertical – V

Name of the Course: Business Communication Skills

Sr. No.	Heading	Particulars
1	**Description the course:**	This course aims to equip students with essential communication skills required for the modern business environment. It provides a practical understanding of communication concepts, workplace dynamics, digital tools, and effective business correspondence to help students succeed in professional settings.
2	**Vertical:**	**Ability Enhancement Course (AEC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. Understand the fundamentals of communication, including its process, importance, and the role of feedback in ensuring effective workplace interaction. 2. Identify and utilize different channels (vertical, horizontal, grapevine) and methods (verbal, non- verbal) of communication, and evaluate the impact of digital tools like email and social media on modern workplace communication. 3. Develop professional communication skills through structured public speaking, presentations, and the ability to draft business documents such as resumes, application letters, emails, memos, and meeting correspondence.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO 1**: Explain the concept, process, and significance of effective communication in the workplace, including traditional and digital communication channels. **CO2:** Demonstrate the ability to communicate clearly and confidently through public speaking, presentations, and appropriate use of verbal and non-verbal methods. **CO3:** Compose professional business documents and digital communications such as resumes, application letters, emails, memos, and meeting correspondence with clarity and correctness	

9	**Modules:-** **Module 1 (15 hours): Introduction to Business Communication**
	• **Concept of Communication** - Definition and meaning of Communication - Process of Communication - Need for Communication - Feedback • **Communication at Workplace** - Channels of Communication: Vertical, Horizontal, Grapevine - Methods of Communication: Verbal and Non-verbal • **Impact of Digital Technology on Communication** -Internet-enabled Communication; Email -Social Media: FaceBook, Twitter, Instagram, WhatsApp
	Module 2 (15 hours): Oral Communication and Business Correspondence
	• **Skills on Public speaking and Presentations** • **Letters and Business Correspondence** -Application Letter and Resume -Interview Follow - up Letter -Letter of Resignation -Letter of Commendation (Appreciation) -Email Writing -Memo, Circular -Notice, Agenda, Minutes of Meetings
10	**Text Books** 1. Business Communication Skills – Vipul Prakashan 2. Business Communication Skills – Manan Prakashan

11	**Reference Books** 1. Business Communication: Concepts, Cases and Applications" Author: P. D. Chaturvedi & Mukesh Chaturvedi, Publisher: Pearson Education 2. "Business Communication Today" Author: Courtland L. Bovee & John V. Thill Publisher: Pearson, 3. "Essentials of Business Communication", Author: Rajendra Pal & J.S. Korlahalli Publisher: Sultan Chand & Sons 4. Effective Business Communication", Author: Herta A. Murphy, Herbert W. Hildebrandt & Jane P. Thomas, Publisher: McGraw Hill Education 5. "Business Communication", Author: Meenakshi Raman & Prakash Singh Publisher: Oxford University Press	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)– 1 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)** 1. Q1. is compulsory 2. Attempt any two questions from Q2 to Q4.	

Question no.	**Particulars**	**Marks**
Q1	Objectives (MCQs/True or False)	10
Q2	Practical question	10
Q3	Practical question	10
Q4	Practical question	10

Name of the Course: Indian Knowledge System Series (Generic)-I

Sr. No.	Heading	Particulars
1	**Description the course:**	This course offers a comprehensive introduction to the Indian Knowledge System (IKS), exploring its core principles, historical context, and contemporary relevance. It examines the impact of colonial education policies and emphasizes the need to revisit ancient Indian traditions. The course highlights traditional Indian entrepreneurship through handloom, khadi, tribal handicrafts, herbal products, and culturally rooted food ventures. It also showcases sustainable practices like the use of clay bottles, banana leaf plates, and the repair-and-reuse culture. Students will further explore key domains of IKS such as Ayurveda, ancient sports, astronomy, yoga, traditional banking, trade, commerce, and governance models from texts like the Arthashastra.
2	**Vertical:**	**Indian Knowledge System (IKS)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. To sensitize the students about context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition. 2. To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. 3. To help to study the enriched scientific Indian heritage. 4. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: CO 1: Learner will understand and appreciate the rich Indian Knowledge Tradition CO 2: Learner will understand the contribution of Indians in various fields CO 3: Learner will experience increase subject-awareness and self-esteem CO 4: Learner will develop a comprehensive understanding of how all knowledge is	

	ultimately intertwined
9	**Modules:-** **Module 1 (15 hours): Introduction to IKS**
	• Introduction to IKS: What is knowledge System, Characteristic Features of Indian Knowledge System • Why IKS? Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions • IKS and Entrepreneurship: Handloom, Khadi, Tribal Handicrafts and Herbal Products, Food-based start-ups rooted in tradition. • Sustainable Indian Practices: Clay bottles, Banana leaf plates, Cloth BagsRepair culture (Reuse, Patchwork, Jugaad)
	Module 2 (15 hours): Indian Knowledge System - II
	1. Medicine (Ayurveda) 2. Ancient Sports 3. Astronomy 4. Yoga and Wellbeing 5. Banking 6. Trade and Commerce 7. Art of Governance (Arthashastra)
10	**Text Books** 1. Indian Knowledge System – Vipul Prakashan 2. Indian Knowledge System – Manan Prakashan
11	**Reference Books** 1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa. 2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banrasidas, Delhi1958. 3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals 4. Society, Calcutta 1956 5. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965. 6. MacDonnell A.A- History of Sanskrit literature 7. Winternitz M- History of Indian Literature Vol. I, II & III 8. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I.

	9. Ramkrishna Mission- cultural heritage of India Vol. I, II & III. 10.Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III. 11.Keith A.B- History of Sanskrit literature. 12.Varadachari V- History of Sanskrit literature Chaitanya Krishna- A new History of Sanskrit	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)– 1 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)** 1. Q1. is compulsory 2. Attempt any two questions from Q2 to Q4.	

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	10
Q2	Practical question	10
Q3	Practical question	10
Q4	Practical question	10

Name of the Course: Environmental Systems and Management-I

Sr. No.	Heading	Particulars
1	**Description the course:**	Environmental awareness is no longer limited to science — it's a key concern for businesses, policymakers, and future managers. This course goes beyond academic boundaries to introduce students to essential environmental concepts such as ecosystems, biodiversity, and the impact of human activities on natural resources and climate. Learners will explore pressing issues like pollution, resource depletion, and climate change — and learn how these challenges directly affect business operations, economic policies, and global markets. The course also highlights sustainable solutions that are shaping responsible business practices and corporate strategies today. By linking environmental knowledge with fields like economics, business management, and public policy, this course builds a strong foundation for careers in sustainable business, environmental management, and green entrepreneurship — all of which are gaining traction in today's job market. Prepare for an engaging learning experience with interactive lectures, practical group discussions, and real-life case studies that examine how businesses adapt to and address environmental challenges in the real world.
2	**Vertical:**	**Value Education Course (VEC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**

7	**Course Objectives:** 1. To introduce students to fundamental environmental concepts including ecosystems, biodiversity, and the human-nature relationship. 2. To sensitize students to the causes and consequences of environmental degradation and pollution. 3. To develop awareness about global issues like climate change and the loss of biodiversity and their impact on commerce and society. 4. To encourage students to understand the importance of environmental education and conservation in promoting sustainability.
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Students will be able to explain the structure and function of ecosystems, and understand how energy flows through food chains and food webs. **CO2:** Students will identify various types of environmental pollution and their sources, and suggest prevention and control strategies. **CO3:** Students will analyze the factors contributing to biodiversity loss and describe the importance of conservation efforts. **CO4:** Students will demonstrate an understanding of human impact on the environment, emphasizing the need for sustainable resource use and the role of environmental education in promoting sustainability.
9	**Modules:-** **Module 1 (15 hours): Introduction to Environmental Concepts**
	• Environment: Meaning and Components of Environment • Ecosystem and Ecology: The Structure and Function of Ecosystem. Food chains and food webs as illustrations of energy flow and ecological balance. Real-life case studies that illustrate the impact of imbalance in the food chain • Resources: Meaning, Classification (Renewable and Non-Renewable), Conservation of Natural Resources in a Sustainable Manner • Human-Nature Relationship and Environmental Awareness: The changing role of humans in nature, from coexistence to exploitation. Importance of environmental education and awareness programs in organizations and among youth
	Module 2 (15 hours): Threats to the Environment
	• Loss of Biodiversity: Understanding biodiversity and its importance. Factors leading to Extinction of Species, Loss of Habitat, and Biodiversity Loss.

	Conservation efforts at global and local levels ● Degradation of Environment: Meaning, Causes and Effects ● Pollution: Meaning and Types of Pollution (Air, Water, Noise, Land, and Radio-active). Causes and Preventive Techniques ● Climate Change and Global Warming: Causes and its Impacts on ecosystems, agriculture, health, and global weather patterns
10	**Text Books** 1. Environmental Management-I – Vipul Prakashan 2. Environmental Management-I – Manan Prakashan
11	**Reference Books** 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt. 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press. 3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge. 4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press. 5. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons. 6. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent. 7. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders. 8. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton. 9. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)– 1 hr duration**

14	**Format of Question Paper:** (**Semester End Examination: 30 Marks.)** **Suggested Practical Activities:** ● A guest lecture by a disaster management official or NGO working in disaster relief.

	• Project work involving conducting a waste audit in their own homes or college vicinity for a week and proposing ways to reduce waste. • Project to develop a business plan for a fictional "eco-friendly" product or service, incorporating principles of green marketing and sustainable packaging. • Mangroves Conservation Activity. • Environment Conservation Activity

Vertical – VI

Name of the Course: Introduction to Cultural Activities

Sr. No.	Heading	Particulars
1	**Description the course:**	**Introduction:** Cultural activities represent the collective artistic and social expressions of a community. **Relevance:** They play a key role in shaping identity and community bonding in modern society. **Usefulness:** These activities nurture creativity, empathy, and teamwork among individuals. **Application:** Widely applied in schools, community events, tourism, and media. **Interest:** Engages people of all ages through expressive and enjoyable platforms. **Connection with Other Courses:** Linked to sociology, literature, history, and arts education. **Demand in the Industry:** Increasing demand in event management, entertainment, and culture-based content creation. **Job Prospects:** Opens doors to careers in cultural coordination, education, and creative direction.
2	**Vertical:**	**Co-Curricular**
3	**Type:**	**Theory and Activity**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives(CO):** 1. To study the importance of cultural activities in India. 2. To discuss the historical importance of cultural activities. 3. To define and describe the overview of cultural practices at Indian and Global level. 4. To list the various forms of cultural activities and its applied skills.	
8	**Course Outcomes:** **CO 1**: Understand the significance of cultural activities **CO 2:** Sensitize students towards Indian culture and its preservation **CO 3:** Apply the knowledge and skills of the cultural activities in their practical life **CO 4:** Demonstrate the skills by participating in various cultural activities.	

<table>
<tr><td rowspan="1">9</td><td colspan="2">Syllabus

Overview to Cultural Activities
Definition of culture
The role of cultural activities in preserving heritage · Overview of Indian and global cultural practices.
Forms / Types of Fine Arts and Performing Arts
Various Forms of Fine Arts - Painting, Collage, Poster Making, Rangoli, Mehendi Designing, Spot Photography.
Various Forms of Performing Arts- Folk Dance, Classical Dance, One Act Play, Skit, Mimicry, Music.
</td></tr>
<tr><td>10</td><td colspan="2">1. Manan Prakashan
2. Vipul Publications</td></tr>
<tr><td>11.</td><td colspan="2">Reference Books

Rabindranath Tagore, The Centre of Indian Culture. Rupa and Co, India, 2017.
Chopra, J. K. Indian Heritage and Culture. Unique Publisher, India, 2013.
Patnaik Devdatta, Indian Culture, Art and Heritage. Pearson, India, 2021.
Pingle Bhavanrav A., History of Indian Music: with particular reference to theory and practice, Dev Publishers and Distributors, India, 2021.
Popley Herbert A., The Music of India. Central Archaeological Library, New Delhi, 1921.
Tomory Edith, History of Fine Arts in India and the West. Orient Longman, Mumbai, 1989.
Arthur Schopenhauer, The Art of Literature, S. Sonnenschein and co London. 1981.
Vatsyayan Kapila, Indian Classical Dance. Publications Division, Ministry of Information and Broadcasting, Govt. of India, 1992.
</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td></td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination</td></tr>
<tr><td></td><td colspan="2">Semester End Examination: 60%
External Examination (30 Marks) (Any Two)
<table>
<tr><th>Sr. No.</th><th>Particulars</th><th></th></tr>
<tr><td>1</td><td>Participation in Intra/ Inter collegiate Cultural Event/Competition. (Participation/ Organizing Team) (Minimum 02 certificates to be submitted)</td><td rowspan="3">15 marks each for a certificate</td></tr>
<tr><td>2</td><td>Certificate of participation or winning in the competition organized by any Club/Local/State/National Level Certificate or winning can also be considered.</td></tr>
<tr><td>3</td><td>Participation in Workshop and other cultural competitions.</td></tr>
</table></td></tr>
</table>

Semester II

Name of the Course: Commerce - II

Sr. No.	Heading	Particulars
1	**Description the course:** **Including but Not limited to :**	Introduction to Services is a subject that focuses on the unique characteristics, management, and delivery of services across various industries. Unlike tangible products, services are intangible, perishable, and involve direct interaction with customers. This subject helps students understand how service-based businesses operate and how to design, manage, and improve service experiences effectively.
2	**Vertical :**	**Major**
3	**Type :**	**Theory**
4	**Credit**:	**4 credits**
5	**Hours Allotted :**	**60 Hours**
6	**Marks Allotted**:	**100 Marks**
7	**Course Objectives**: (List some of the course objectives) 1. To understand the fundamental concepts, characteristics, and significance of services in the modern economy. 2. To explain the nature and functions of retailing, and identify various retail formats and strategies. 3. To examine the recent trends and developments in the service sector, including the impact of technology and changing consumer expectations. 4. To understand the concept of e-commerce, its different models, and its role in transforming traditional business operations.	
8	**Course Outcomes**: (List some of the course outcomes) **CO1:** Demonstrate a comprehensive understanding of the service sector and its distinguishing characteristics. **CO2:** Apply knowledge of retailing concepts to assess different retail strategies and customer engagement techniques. **CO3:** Analyze and interpret recent trends shaping the service industry and their implications for businesses. **CO4:** Evaluate the structure, functioning, and advantages of e-commerce platforms in modern commerce.	
9	**Modules**:- Per credit One module can be created	
	Module 1: Introduction to Service Sector	

	Introduction: Meaning, Characteristics, Scope and Classification of Services, Significance, Consumer expectations, Services Mix. **Service Strategies:** Service development cycle, Managing demand and capacity, opportunities and challenges in the service sector.
	Module 2: Retail and Mall Management
	Introduction: Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers **Retail Format and Mall Management:** Meaning and importance of retail sector, Retail format: Store and Non – Store format, Growth of malls in India.
	Module 3: Recent Trends in Service Sector
	Logistics: Introduction - Definition of Logistics - Evolution of logistics – Functions - Types of logistics Role of logistics in economy. **ITES Sector:** Concept and scope of BPO, KPO, LPO – Importance and Challenges of ITES sector – Role of BPO/KPO in economy.
	Module 4: E – E-Commerce:
	E-Commerce in India- Meaning & types, Case study on E-firms, E-Start-up firms, way ahead for E-commerce in India-Challenges & opportunities. Digitalisation: Importance & Scope **Digital payment Gateway & UPI:** Online payment- Merits & demerits, Payment options for digital marketing, Case study on Success & Failures of Online payment in India.
11	**Reference Books:** 1. Business Organisation Management Maheshwari, Rajendra P, Mahajan, J.P.,International Book House 2. Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House 3. Introduction To Commerce, Vikram, Amit, Atlantic Pub 4. A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub 5. Business Environment, Cherunilam,Francis, Himalaya Pub 6. Essentials Of Business Environment, Aswathappa,K., Himalaya Pub 7. Essentials Of Business Environment, Aswathappa, Himalaya Pub 8. Strategic Management, Kapoor, Veekkas, Taxmann 9. Strategic Management, Bhutani, Kapil, Mark Pub. 10. Strategic Management, Bhutani, Kapil, Mark Pub.

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

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

1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.

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

Name of the Course: Financial Accounting - II

Sr. No.	Heading	Particulars
1	**Description the course:**	This course offers an in-depth study of Departmental and Branch Accounts, essential for businesses operating across multiple segments or locations. The first module covers the fundamentals of Departmental Accounts, including their meaning, basic principles, and methods for allocating expenses and recording inter-departmental transfers at cost or invoice price, culminating in the preparation of departmental final accounts. The second module focuses on Branch Accounts, introducing their concepts and classifications, with detailed accounting treatments for dependent branches that do not maintain full books, using the Debtor method and the Stock & Debtors method. Through practical examples and problem-solving, learners will develop the skills needed to accurately record and report financial information across departments and branches.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. Understand the principles of Departmental Accounting, including the apportionment of common expenses, and evaluate the financial performance of individual departments for better decision-making 2. Understand the concept and classification of branches, and the purpose of maintaining branch accounts in centralized accounting systems. Explain and apply the accounting treatment for dependent branches using the Debtor Method and Stock & Debtors Method.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Demonstrate a clear understanding of departmental accounting principles and apply them to record, classify, and report financial information for individual departments within an organization. **CO2:** Accurately allocate and apportion common and direct expenses across departments and understand the impact of inter-departmental transfers at cost and invoice price on financial results.	

<table>
<tr><td></td><td>CO3: Explain the classification of branches and describe the differences between dependent and independent branches from an accounting perspective.
CO4: Apply appropriate accounting methods (Debtor Method and Stock & Debtors Method) for dependent branches not maintaining full books of accounts.
CO5: Prepare branch accounts and related statements, including adjustments for goods sent to branches, stock valuation, and branch profitability analysis.</td></tr>
<tr><td>9</td><td>Modules:-
Module 1 (15 hours): Departmental Accounts</td></tr>
<tr><td></td><td>● Introduction and meaning.
● Basic Principles of Departmental Accounts.
● Allocation of Expenses.
● Inter-Departmental Transfers at Cost / Invoice Price.
● Preparation of Final Accounts.</td></tr>
<tr><td></td><td>Module 2 (15 hours): Branch Accounts</td></tr>
<tr><td></td><td>● Introduction and Meaning.
● Classification of Branch.
● Accounting for Dependent Branch not maintaining full books by Debtor method and Stock & Debtors method.</td></tr>
<tr><td>10</td><td>Text Books
1. Accountancy and Financial Management - II – Vipul Prakashan
2. Accountancy and Financial Management - II– Manan Prakashan</td></tr>
<tr><td>11</td><td>Reference Books
1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi</td></tr>
</table>

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: : (20 Marks) (Any 3)** Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)– 1 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)** Attempt any 2 out of 3 questions.	

Question no.	**Particulars**	**Marks**
Q1	Objectives (MCQs/True or False)	15
Q2	Practical question	15
Q3	Practical question	15
	TOTAL	**30**

Vertical – II

Name of the Course: Economics - I

Sr. No.	Heading	Particulars
1	**Description the course:**	This course offers a comprehensive overview of key concepts in microeconomics and financial decision-making, focusing on market structures and capital budgeting. The first module examines various market structures including perfect and imperfect competition, monopoly, and oligopoly—highlighting sources of monopoly power, the impact of advertising, and the dynamics of collusive and non-collusive oligopolies. It also explores the short-run and long-run equilibrium of firms and industries through theoretical analysis, case studies, and numerical examples. The second module introduces capital budgeting, emphasizing its significance in long-term investment decisions. Students will learn about the steps, advantages, and limitations of capital budgeting, along with practical application of investment appraisal techniques such as the Payback Period, Net Present Value (NPV), and Internal Rate of Return (IRR) methods, supported by numerical illustrations.
2	**Vertical:**	**Minor**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. Understand and differentiate between perfect and imperfect market structures, including monopoly and oligopoly. 2. Analyze the role of advertising and the impact of collusion in oligopolistic markets using case studies and numerical examples. 3. Evaluate short-run and long-run equilibrium of firms and industries under both perfect and imperfect competition. 4. Understand the meaning, importance, steps, advantages, and disadvantages of capital budgeting in investment decisions. 5. Apply and compare investment appraisal techniques such as Payback Period, Net	

	Present Value (NPV), and Internal Rate of Return (IRR) with numerical examples.
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Describe and differentiate various market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly. **CO2:** Analyze firm behavior and market outcomes in both short run and long run under different market structures. **CO3:** Examine real-world examples (case studies) of monopoly, oligopoly, and advertising strategies in imperfect markets. **CO4:** Demonstrate a clear understanding of capital budgeting and its relevance to long-term financial planning. **CO5:** Apply and compare investment appraisal techniques (Payback, NPV, IRR) to assess project viability using real or hypothetical data.
9	**Modules:-** **Module 1 (15 hours): Market Structure**
	• Market Structure: Perfect competition and Imperfect competition, Sources of Monopoly, Role of Advertising, Collusive and Non collusive Oligopoly. (Case Studies and Numerical Examples) • Short run and long run equilibrium of a firm and of industry - Perfect competition and Imperfect competition
	Module 2 (15 hours): Capital Budgeting
	• Capital Budgeting: Meaning and importance of capital budgeting- steps in capital budgeting, Advantages and Disadvantages Capital Budgeting • Techniques of Investment appraisal: Payback Period Method, Net Present Value Method, and Internal Rate of Return Method (with numerical examples)
10	**Text Books** 1. Business Economics – I & II – Vipul Prakashan 2. Business Economics – I & II – Manan Prakashan
11	**Reference Books** • Salvatore, D. (2015). *Managerial economics* (9th ed.). Oxford University Press. • Koutsoyiannis, A. (2003). *Modern microeconomics: Theory and applications* (2nd ed.). Palgrave Macmillan. • Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance* (13th

<table>
<tr><td></td><td colspan="2">ed.). McGraw-Hill Education.
• Brigham, E. F., & Houston, J. F. (2019). Fundamentals of financial management (15th ed.). Cengage Learning.
• Baye, M. R., & Prince, J. T. (2021). Managerial economics and business strategy (9th ed.). McGraw-Hill Education.
• Pindyck, R. S., & Rubinfeld, D. L. (2017). Microeconomics (9th ed.). Pearson Education.
• Koutsoyiannis, A. (2003). Modern microeconomics: Theory and applications (2nd ed.). Palgrave Macmillan.</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
<tr><td>14</td><td colspan="2">Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)
<table>
<tr><th>Questions</th><th>Type & Module</th><th>Marks</th></tr>
<tr><td>Q1.</td><td>Multiple Choice Questions</td><td>05 Marks</td></tr>
<tr><td>Q2.</td><td>Explain the Concepts (5 out of 10)</td><td>10 Marks</td></tr>
<tr><td>Q3.</td><td>Answer the following (2 out of 4)</td><td>15 Marks</td></tr>
<tr><td></td><td>Total</td><td>30</td></tr>
</table></td></tr>
</table>

Vertical – III

Name of the Course: Social Media Marketing

Sr. No.	Heading	Particulars
1	**Description the course:**	This course equips students with essential knowledge and practical skills to plan, implement, and optimize effective social media and digital marketing strategies. It combines theoretical concepts with hands-on activities to prepare students for real-world marketing challenges in today's fast-evolving digital landscape.
2	**Vertical:**	**Open Elective (OE)**
3	**Type:**	**Theory / Practical**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. To provide students with a comprehensive understanding of social media marketing principles, strategies, and best practices. 2. To understand diverse social media platforms, their features, audiences, and advertising functions. 3. To develop practical skills to create, manage, and optimize social media marketing campaigns across platforms. 4. To learn to analyze social media metrics and apply data-driven insights to refine marketing strategies and improve campaign performance.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Solidly understand social media marketing concepts like audience targeting, content creation, engagement, and campaign measurement. **CO2:** Effectively choose social media platforms based on their strengths, weaknesses, and specific marketing goals. **CO3:** Proficiently use social media management and advertising tools to run effective marketing campaigns. **CO4:** Analyze social media metrics to evaluate campaign performance, pinpoint areas for improvement, and make data-driven decisions.	

9	**Modules:-** **Module 1 (15 hours): Introduction to Social Media Marketing**
	• **Social Media Marketing** • Definition and purpose of Social Media Marketing (SMM) • Importance of SMM in the digital landscape • Overview of different social media platforms and their significance • **Facebook Marketing** • Creating and managing a Facebook business pages • Strategies for engaging with the audience on Facebook • Utilizing Facebook advertising tools and creating effective ad campaigns • Practical: Create a Facebook business page for a fictional business and design a sample ad campaign
	Module 2 (15 hours): Introduction to Digital Marketing
	• **Linked In Marketing** • Leveraging LinkedIn for business marketing and networking Crafting a LinkedIn marketing strategy to reach the target audience • Lead generation techniques and content strategy on LinkedIn • Practical: Optimize your LinkedIn profiles and develop a sample content strategy for a professional networking scenario • **Influencer Marketing** • Understanding the role of influencers in social media marketing • Identifying and collaborating with influencers to amplify brand reach and engagement • Practical: Identify potential influencers for a given scenario and create a collaboration plan
	Module 3 (15 hours): Advanced Digital Marketing
	• **YouTube Marketing** • Optimizing video content for YouTube • Promoting businesses through YouTube ads and sponsored content Monetization strategies and leveraging YouTube analytics for insights • Practical: Create and upload a sample promotional video on YouTube and analyze its performance using YouTube analytics • **Email Marketing** • Understanding different types of emails and email marketing tools Building and managing mailing lists for effective email campaigns

<table>
<tr><td></td><td colspan="2">

- Implementing email marketing automation and analyzing email deliverability
- Practical: Design and send out a sample email campaign using an email marketing platform and analyze the campaign metrics.

</td></tr>
<tr><td></td><td colspan="2">Module 4 (15 hours): Advanced Digital Marketing Techniques</td></tr>
<tr><td></td><td colspan="2">

- **Content Marketing and SEO**
- Introduction to content marketing and its importance in SMM Creating and optimizing content for social media platforms
- Overview of SEO techniques for improving website visibility and Google rankings
- Practical: Create sample social media posts and develop a content calendar for a content marketing campaign, with a focus on SEO optimization
- **Emerging Trends and Web Analytics**
- Exploring new and emerging trends in social media marketing
- Understanding how to leverage trends like live streaming, augmented reality, and chatbots
- Introduction to web analytics and tools like Google Analytics
- Practical: Analyze website performance using Google
- Analytics and identify areas for optimization and improvement
- Open-Source Software – Canva, Figma

</td></tr>
<tr><td>10</td><td colspan="2">Text Books
1. Social Media Marketing – Vipul Prakashan
2. Social Media Marketing – Manan Prakashan</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
2. Fundamentals of Digital Marketing, Punit Singh Bhatia, Pearson, 2nd Edition
3. “Understanding Digital Marketing: MarketingStrategies for Engaging the Digital
4. Generation”, Damian Ryan, Calvin Jone. Kogan Page, 4th Edition
5. Digital Marketing, Seema Gupta, McGraw Hill Education, 2nd Edition</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through:
<table>
<tr><th>Particulars</th><th>Marks</th></tr>
<tr><td>Class test</td><td>20</td></tr>
<tr><td>Assignment / Presentation / Certificate Course</td><td>10</td></tr>
</table>
</td><td>Format of Question Paper: External Examination (60 Marks)– 2 hr duration</td></tr>
</table>

Class participation	10
Total	**40**

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

Particulars	**Marks**
Practical 1	20
Practical 2	20
Assignment	10
VIVA	10
Total	**40**

Vertical – IV

Name of the Course: Tourism Management

Sr. No.	Heading	Particulars
1	**Description the course:**	Tourism Management is an interdisciplinary subject that focuses on the planning, development, and management of the tourism industry. It combines elements of business, hospitality, marketing, economics, and cultural studies to prepare students and professionals to manage tourism-related activities, destinations, and services effectively.
2	**Vertical:**	**VSC**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. Understand the core concepts and components of tourism, including types, stakeholders, and tourism systems. 2. Analyze the economic, environmental, and socio-cultural impacts of tourism on destinations and communities. 3. Apply management and marketing principles to plan, promote, and operate tourism services and destinations. 4. Develop strategies for sustainable and responsible tourism, considering global trends and ethical practices.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Demonstrate an understanding of the structure, functions, and dynamics of the tourism industry at local and global levels. **CO2:** Analyze the economic, social, and environmental impacts of tourism and apply principles of sustainable tourism development. **CO3:** Apply business and management skills in the planning, marketing, and operation of tourism-related services and destinations. **CO4:** Evaluate tourism policies, legal frameworks, and ethical considerations to make informed decisions in tourism management.	

<table>
<tr><td>9</td><td colspan="2">Modules:-
Module 1 (15 hours): Tourism Overview</td></tr>
<tr><td></td><td colspan="2">● Definition and features of tourism, Impact of tourism – Social, Economic and Cultural aspect – Importance of Tourism Industry – Prospects and Challenges of Tourism Industry.
● Approaches to the Study of Tourism. Definition and Distinction between Travellers, Visitors, Excursionist, Tourist and Transit visitor. Travel Motivators and Deterrents.</td></tr>
<tr><td></td><td colspan="2">Module 2 (15 hours): Types and forms of Tourism</td></tr>
<tr><td></td><td colspan="2">● Inter–regional and Intra–regional Tourism, Inbound and Outbound Tourism, Domestic, International Tourism. Forms of Tourism – Role of Travel Agency in Tourism.
● Special Interest tourism like Culture or Nature Oriented, Ethnic, Concept of Sustainable Tourism and importance - National Tourism Policy 2022-2024.</td></tr>
<tr><td>10</td><td colspan="2">Text Books
1. Tourism Management – Vipul Prakashan
2. Tourism Management – Manan Prakashan</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Mill and Morrison, The Tourism System: An Introductory Text. Prentice Hall.
2. Mill, R.C., Tourism: The International Business. Prentice Hall, New Jersey.
3. Jayapalan. N., An Introduction to Tourism. Atlantic Publishers.
4. Mill R.C., Tourism, the International Business, Prentice Hall. New Jersey.
5. Swarbrooke, J. Sustainable Tourism Management. CABI Publishers
6. Bhatia, A K., The Business of Tourism – Concepts and Strategies.Sterling Publishers Private Limited
7. Gupta, V. K., Tourism in India. Neha Publishers and DistributorAggarwal, A. Travel and Tourism in India. Sublime Publishers</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: (20 Marks) (Any 3)
Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.</td><td>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</td></tr>
</table>

14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour**) 1. Any 2 from Q1 to Q4. 2. Figures to the right indicate full marks.

Question no.	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 Out of 3)	15
Q3	Answer the following (2 Out of 3)	15
Q4	Explain the Concept (5 out of 8)	15
	TOTAL	**30**

Name of the Course: Financial Management - II

Sr. No.	Heading	Particulars
1	**Description the course:**	This course introduces students to the principles of financial decision-making in business, with a focus on funding choices and liquidity management. It explores various sources of long-term and short-term finance and explains the concept and relevance of the cost of capital. Students will learn to compute the cost of debt, preference shares, equity, and Weighted Average Cost of Capital (WACC), and will gain insight into major capital structure theories such as Net Income, Net Operating Income, and Modigliani–Miller. The course also emphasizes the importance of managing working capital for smooth business operations. Students will understand the determinants of working capital and develop the ability to estimate working capital requirements through practical numerical exercises. Overall, the course builds analytical and decision-making skills essential for financial planning, stability, and organizational efficiency.
2	**Vertical:**	**SEC**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** ● Develop an understanding of various sources of finance and their relevance in business decision-making. ● Familiarize students with the concept, components, and computation of the cost of capital, including WACC. ● Introduce major capital structure theories and their application in financing decisions. ● Build knowledge and analytical skills for effective working capital planning and management, including practical estimation.	

8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1**: Identify and evaluate suitable long-term and short-term sources of finance for business needs. **CO2**: Compute the cost of different components of capital and determine the Weighted Average Cost of Capital (WACC). **CO3**: Explain and compare capital structure theories and assess their implications in financing decisions. **CO4**: Estimate working capital requirements and apply principles of working capital management in practical scenarios.
9	**Modules:-** **Module 1 (15 hours): Financing Decisions (15 hours)** ● Sources of Finance: Long-term and Short-term ● Cost of Capital: Concept and Importance ● Computation of Cost of Debt, Preference Share, Equity, and Weighted Average Cost of Capital (WACC) ● Capital Structure Theories: Net Income, Net Operating Income, Modigliani–Miller. **Module 2 (15 hours): Working Capital Management (15 hours)** ● Meaning and Importance of Working Capital ● Determinants of Working Capital ● Estimation of Working Capital Requirement (with numerical).
10	**Text Books** 1.Financial Management - II – Vipul Prakashan 2.Financial Management - II – Manan Prakashan
11	**Reference Books** 1. **Khan, M.Y. & Jain, P.K.** – *Financial Management: Text, Problems and Cases* (Tata McGraw Hill). 2. **Chandra, Prasanna** – *Fundamentals of Financial Management* (McGraw Hill Education). 3. **I.M. Pandey** – *Financial Management* (Vikas Publishing House). 4. **R.P. Rustagi** – *Financial Management* (Taxmann Publications). 5. **M.R. Agrawal** – *Financial Management* (Himalaya Publishing House, Mumbai).

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: : (20 Marks) (Any 3)** Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)– 1 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)** Attempt any 2 out of 3 questions.	

Question no.	**Particulars**	**Marks**
Q1	Objectives (MCQs/True or False)	15
Q2	Practical question	15
Q3	Practical question	15
	Total	**30**

Vertical – V

Name of the Course: Professional Communication Skills

Sr. No.	Heading	Particulars
1	**Description the course:**	This course is designed to help students build strong, practical communication skills for success in today's professional world. Covering public relations, essential communication skills, and business etiquette, it combines real-world applications with hands-on practice in writing and speaking.
2	**Vertical:**	**Ability Enhancement Course (AEC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. Understand the significance of effective business communication in professional environments, including the role of public relations, business etiquette, and digital communication. 2. Develop critical soft skills such as listening, group discussion, and interview techniques for workplace readiness and personal development. 3. Acquire the ability to compose structured and purpose-driven business correspondence and reports using correct format, tone, and etiquette.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Describe the importance of public relations, effective listening, and business etiquette, and apply these concepts to real-life workplace situations. **CO2:** Demonstrate key employability skills through effective participation in interviews and group discussions using appropriate verbal and non-verbal strategies. **CO3:** Draft professional business letters and reports, including inquiry, complaint, sales, RTI letters, and formal reports, in line with modern business practices.	
9	**Modules:-** **Module 1 (15 hours): Relevance of Business Communication**	
	• Public Relations-Meaning and Importance - Scope and Job Prospects in Public Relations • Listening Skills	

	- Meaning and Importance of Listening - Barriers to Good Listening - Tips to improve Listening Skills ● Interview Skills - Meaning - Types – Employment, Grievance, Exit - Interview Techniques ● -Interview Preparation on Part of a Candidate ● -Important Interview Questions ● Group Discussion - Features - Conduct - Limitations - Qualities required for success in a Group Discussion ● Business Etiquette - Meaning - Types – Office, Business Meeting, Mobile, Business Meals, Business Card and Handshake
	Module 2 (15 hours): Business Correspondence
	● Trade letters - Letter of Inquiry - Letter of Complaint - Sales Letter - RTI letter -Report Writing (types and format)
10	**Text Books** 1. Professional Communication Skills – Vipul Prakashan 2. Professional Communication Skills – Manan Prakashan
11	**Reference Books** 1. “Business Communication: Concepts, Cases and Applications" by P.D. Chaturvedi & Mukesh Chaturvedi . Publisher: Pearson Education 2. "Business Communication" by Meenakshi Raman and Prakash Singh. Publisher: Oxford University Press . 3. "Effective Business Communication" by Asha Kaul Publisher: PHI Learning 4. "Modern Business Correspondence" by L. Gartside Publisher: Macdonald & Evans 5. "Public Relations: The Basics" by Ron Smith Publisher Routledge.

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: : (20 Marks) (Any 3)** Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation	**Format of Question Paper: External Examination (30 Marks)– 1 hr duration**

14 **Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)**

1.All questions are compulsory

2. Figures to the right indicate full marks.

Question no.	**Particulars**	**Marks**
Q1 (A)	Case study	05
Q1 (B)	Objectives (MCQs)	05
Q2	A **OR** B	10
Q3	A **OR** B	10
	Total	**30**

Name of the Course: Environmental Systems and Management-II

<table>
<tr><th>Sr. No.</th><th>Heading</th><th>Particulars</th></tr>
<tr><td>1</td><td>Description the course:</td><td>This course introduces students to the vital link between the environment and the world of commerce. It offers an essential understanding of how ecological systems interact with economic activities, preparing future professionals to make informed, responsible decisions in business and society.
What They Will Learn:
Ecosystems and Biodiversity: Understand the balance of natural systems and the economic value of biodiversity in sectors like agriculture, tourism, and healthcare.
Human Impact on the Environment: Analyze how industries, trade, and consumer behavior contribute to environmental challenges such as resource depletion, pollution, and climate change.
Sustainability and Commerce: Explore sustainable business practices and how commerce can play a role in achieving long-term environmental and economic goals.
Why It Matters for First Year Undergraduate Students:
In any specialization, environmental awareness is essential in today's global business environment. This course empowers students to:
Become socially responsible citizens: Make ethical decisions that consider environmental impact and sustainability.
Understand environmental challenges in business contexts: Gain insight into how issues like climate change, waste management, and pollution affect business operations, supply chains, and policy.
Explore emerging green career paths: Discover opportunities in environmental consulting, sustainable business strategy, and green entrepreneurship.</td></tr>
<tr><td>2</td><td>Vertical:</td><td>Value Education Course (VEC)</td></tr>
<tr><td>3</td><td>Type:</td><td>Theory</td></tr>
<tr><td>4</td><td>Credits:</td><td>2 credits</td></tr>
</table>

5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. To provide knowledge on types of disasters and their impact on human life and the economy. 2. To equip students with the principles of disaster management and waste management strategies. 3. To promote understanding of sustainable development models and eco-friendly innovations. 4. To introduce key environmental movements, ethics, and legal frameworks relevant to environmental conservation.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Describe different types of disasters and outline the phases of disaster management. **CO2:** Apply concepts of waste reduction, reuse, and recycling in real-life scenarios. **CO3:** Evaluate sustainable development initiatives and propose eco-friendly business strategies. **CO4:** Critically assess environmental movements, laws, and policies, and their role	
9	**Modules:-** **Module 1 (15 hours): Dealing with Environmental Concerns**	
	• Concept and Classification of Disaster (Natural, Man-made and Hybrid Disaster). General effects of Disaster on Human Life- Physical, Psychological, Economic and Social • Disaster Management: Meaning and Phases of Disaster Management (Prevention, Mitigation, Preparedness, Response, and Recovery) • Waste Management: Meaning and Types of Waste (biodegradable, non-biodegradable, hazardous, e-waste, etc). • Waste Management- Reduce, Reuse, and Recycle Strategies in Daily Life.	
	Module 2 (15 hours): Sustainable Development and Environmental Conservation	
	• Introduction to Sustainable Development: Meaning and Importance. Case Studies • Environmental Movements and Ethics: Chipko, Silent Valley, Bishnoi of Rajasthan. Role of Religion and Culture in Environmental Conservation.	

<table>
<tr><td></td><td colspan="2">

- Innovative Models: Eco Tourism, Green Marketing, Organic Farming, and Eco-Friendly Packaging
- Environmental Legislation and Policies: Major environmental laws and policies at national and international levels, and their effectiveness in environmental conservation
- Sustainable Development Goals - Concept

</td></tr>
<tr><td>10</td><td colspan="2">

Text Books

1. Environmental Systems and Management-II – Vipul Prakashan
2. Environmental Systems and Management-II – Manan Prakashan

</td></tr>
<tr><td>11</td><td colspan="2">

Reference Books

1. Ahluwalia, V. K. (2015). Environmental Pollution, and Health. The Energy and Resources Institute (TERI).
2. Central Pollution Control Board Web page for various pollution standards. https://cpcb.nic.in/standards/
3. Masters, G. M., & Ela, W. P. (2008). Introduction to environmental engineering and science (No. 60457). Englewood Cliffs, NJ: Prentice Hall.
4. Jørgensen, Sven Marques, Erik João Carlos and Nielsen, Søren Nors (2016) Integrated Environmental Management, A transdisciplinary Approach. CRC Press.
5. Barrow, C. J. (1999). Environmental management: Principles and practice. Routledge.
6. Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press.
7. Richard A. Marcantonio, Marc Lame (2022). Environmental Management: Concepts and Practical Skills. Cambridge University Press.
8. UNEP (2007) Multilateral Environmental Agreement Negotiator's Handbook,
9. University of Joensuu, ISBN 978-952-458-992-5
10. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes.
11. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes.
12. India Code – Digital repository of all Central and State Acts: https://www.indiacode.nic.in/
13. University Grants Commission, D.O.No.F. 14-5/2015(CPP-II) dated 2nd August1 2019.

</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: : (20 Marks) (Any 3)
Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses,</td><td>Format of Question Paper: External Examination (30 Marks)–</td></tr>
</table>

	Class Participation	
14	**Format of Question Paper: (Semester End Examination: 30 Marks.)** **Suggested Practical Activities:** ● A field visit to observe and identify different environmental components (e.g., land, water bodies, air, flora, fauna) in a local park or urban green space. ● Develop a mini-awareness campaign (e.g., posters, short video, etc.) on a chosen environmental issue for their college or local community. ● Report on an endangered species in India and the conservation efforts being undertaken. ● Hands-on experiment involving simple water quality testing (e.g., pH, turbidity) of different water samples (e.g., tap water, pond water). ● A debate or discussion on the role of individual actions vs. governmental policies in combating climate change. ● Beach Cleaning Activity ● Tree Plantation (One Student – One Plant) ● Environment Conservation Activity	

Name of the Course: Foundation of Performing and Fine Arts (Semester II)

Sr. No.	Heading	Particulars
1	**Description the course:**	**Introduction:** Understanding characters is foundational to authentic and impactful performances. **Relevance:** Essential for portraying realistic, emotionally resonant roles across media. **Usefulness:** Sharpens observation, empathy, and interpretation skills. **Application:** Applied in acting, theatre, storytelling, and screenwriting. **Interest:** Appeals to those curious about human behavior and dramatic storytelling. **Connection with Other Courses:** Connects with psychology, literature, and theatre studies. **Demand in the Industry:** Strong demand in theatre, television, film, and OTT platforms. **Job Prospects:** Actor, scriptwriter, dramaturg, drama coach.
2	**Vertical:**	**Co- Curricular**
3	**Type:**	**Theory and Activity**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives(CO):** • To study the foundation and essentials skills of performing arts. • To understand the trends in Indian art. • To comprehend the modern art forms. • To explore various career opportunities in fine arts and performing arts	
8	**Course Outcomes :** **CO 1:** Identify the skills required in performing and fine arts. **CO 2:** Explain the key concepts and historical trends in Indian art. **CO 3:** Analyse the transition from traditional to modern art forms in performing arts. **CO 4:** Develop and describe a range of career paths in the fine and performing arts.	
9	Syllabus • Character Development and Analysis • Emotional Exploration and Expression • Fundamentals of Voice Modulation • Career Options in Performing Arts **Contemporary and Modern Art**	

<table>
<tr><td></td><td colspan="2">

- Modern Trends in Indian Art
- Eminent Contemporary Artists of India
- Career Options in Fine Arts

</td></tr>
<tr><td>10</td><td colspan="2">Text Books:
Manan Prakashan
Vipul Publications</td></tr>
<tr><td>11</td><td colspan="2">Reference Books
1. Hennessey, B. (2019). The artist's career handbook: A guide to building your career as a visual artist. Allworth Press.
2. Mitter, P. (2001). Indian art. Oxford University Press.
3. Chekhov, M. (2002). To the actor: On the technique of acting. Routledge.
4. Plume. · Dehejia, V. (1997). Indian art. Phaidon Press. .
5. Chawla, K. (2010). Opportunities in fine arts careers. Vikas Publishing House.
6. Preece, R. (2011). Careers in art and design. Kogan Page.
7. Dalmia, Y. (2001). The making of modern Indian art: The progressives. Oxford University Press</td></tr>
<tr><td>12</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>13</td><td>Continuous Evaluation through: : (20 Marks) (Any 3)
Quizzes, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation</td><td>Format of Question Paper: External Examination (30 Marks)–</td></tr>
<tr><td>14</td><td colspan="2">External Examination (30 Marks) (Any Two)
<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>1</td><td>Participation in Intra/ Inter collegiate Cultural Event/Competition. (Participation/ Organizing Team) (Minimum 02 certificates to be submitted)</td><td rowspan="3">15 marks each for a certificate</td></tr>
<tr><td>2</td><td>Certificate of participation or winning in the competition organized by any Club/Local/State/National Level Certificate or winning can also be considered.</td></tr>
<tr><td>3</td><td>Participation in the Workshop and other cultural competitions.</td></tr>
<tr><td colspan="2">Total</td><td>30</td></tr>
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</table>