

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-201

Title of the Course: Marketing Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various concepts of marketing management. 2. To familiarise the students with elements marketing mix. 3. To enable students to understand buyer behaviour and market intelligence. 4. To develop the basic skills required to make career in marketing.	
	No. of Hours	
Content:	Unit 1: Introduction to Marketing Management Concept of market, marketing and marketing management; marketing process- scope, functions and importance; Basics of Marketing mix (7P's and 7C's); Concept of Market segmentation, marketing v/s selling; Recent trends in marketing; Methods of marketing - viral marketing, W-o-M marketing, digital marketing, social media marketing, experiential marketing, omnichannel marketing.	15
	Unit 2: Product and Pricing Decisions Product: meaning, classification of products – consumer and industrial products; Product Life Cycle; New Product Development process; Branding - concept and strategies; Product Positioning strategies; Packaging - Meaning and essentials; Labelling - Meaning and importance. Pricing: Meaning, objectives and factors influencing pricing decisions; pricing strategies - premium, skimming, economy, penetration, psychological	15
	Unit 3: Place and Promotion Decisions Physical distribution: Meaning and process of distribution; Channels of distribution: Meaning, channel levels and factors influencing choice of channels. Promotion: Meaning, Tools of promotion - advertising, sales promotion, public relations, personal selling, direct marketing	15
	Unit 4: Buyer Behaviour Buyer behaviour: Meaning, factors influencing buyer behaviour. Meaning of Consumer; Consumer centric marketing management framework - Four A's of marketing; Consumer markets (B2C) V/S Business markets (B2B); Meaning of Customer Lifetime Value (CLV); Market intelligence – Meaning and use of Market Information System; Marketing research - meaning, Process of marketing research (in brief), Areas of	15

	Marketing research (in brief).	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings	<ol style="list-style-type: none"> 1. Chandrasekar, K. S. (2012). <i>Marketing Management: Text and Cases</i> (First ed.). Tata McGraw Hill Education. 2. Gupta, S. (2022). <i>Digital Marketing</i> (Third ed.). McGraw Hill. 3. Karunakaran, K. (2011). <i>Marketing Management</i> (First ed.). Himalaya Publishing House. 4. Kotler, P. T., & Armstrong, G. (2023). <i>Principles of Marketing</i> (Nineteenth ed.). Pearson Education. 5. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2009). <i>Marketing Management: South Asian Perspective</i> (Thirteenth ed.). Pearson Education. 6. Malhotra, N. K., & Das, S. (2019). <i>Marketing Research</i>. Pearson Education. 7. Prachi, G., & Aggarwal, A. (2017). <i>Marketing Management: Indian Cases</i> (First ed.). Pearson Education. 8. Ramaswamy, V. S., & Namakumari, S. (2010). <i>Marketing Management: Global Perspective, Indian Context</i> (First ed.). Om Books. 9. Ramaswamy, V. S., & Namakumari, S. (2017). <i>Marketing Management</i> (First ed.). Sage Publications India. 10. Saxena, R. (2019). <i>Marketing Management</i> (Sixth ed.). McGraw-Hill. 11. Sherlekar, S. A. (2014). <i>Marketing Management: concepts and cases</i> (First ed.). Himalaya Publishing House. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand and explain the key concepts of marketing. 2. Identify the different components of marketing mix. 3. Analyse and identify factors influencing buyer behaviour. 4. Develop basic knowledge and skills required for marketing. 	

Name of the Programme: B.A. (Philosophy)

Course Code: PHI-231

Title of the Course: Philosophy of Human Rights

Number of Credits: 03

Effective from AY: 2024-25

Pre-requisites for the Course:	NIL	
Course Objectives:	1. To understand the ethical, historical and political foundations of human rights. 2. To acquaint oneself with different human rights listed by various covenants such as the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights. 3. To critically evaluate different issues related to contemporary human rights.	
Content:	<p>Unit I: Foundations of Human Rights</p> <ul style="list-style-type: none">a) Historical development of human rightsb) Ethical foundations of human rightsc) Political basis of human rights <p>Unit II: Global Perspective of Human Rights</p> <ul style="list-style-type: none">a) International Covenant of Civil and Political Rightsb) Universal Declaration of Human Rights <p>Unit III Human Rights and Contemporary Issues</p> <ul style="list-style-type: none">a) Anti- poverty rightsb) Human rights of womenc) Child rights and human rights	<p>15 hrs</p> <p>15 hrs</p> <p>15 hrs</p>
Pedagogy:	Multimedia and ICT based teaching and learning.	
References/ Readings:	Books for Reference <ol style="list-style-type: none">1. T. Evans: <i>Philosophy of Human Rights</i>, London: Pluto Press, 2005.vi) S. Rasenbaum: <i>The Philosophy of Human Rights –International Perspective</i>, Connecticut: Greenwood Press, 1980.2. M. Cravens: <i>The International Covenant on Economic, Social and Cultural Rights: A Perspective on its Development</i>, Oxford: Clarendon Press, 1995.3. D. Archad and C. Macleod: <i>The Moral and Political Status of Children</i>, London: Oxford University Press, 2002.4. C. Bunch: "Women's Rights as Human Rights: Towards Re-Vision of Human Rights", <i>Human Rights Quarterly</i> 12 (4), 1990, 486-498.	

	5. G. Best: "Justice, International Relations and Human Rights", <i>International Affairs</i> 71 (4), 1995, 775-799.
Course Outcomes:	<ol style="list-style-type: none">1. Understand the debate over key issues and arguments in contemporary human rights.2. Apply various human rights theories to human rights issues.3. Engage in dialogue over the violations of human rights issues and find solutions to them.

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-200

Title of the Course: Public Economics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		No. of Hours
Content:	Unit 1: Introduction to Public Economics Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	15
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	15
	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	15

	<p>Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<p>9. Bhatia, H. L. (2017). <i>Public finance</i> (28th ed.). Vikas Publishing House Pvt. Ltd.</p> <p>10. Datt, R., & Sundaram, K. P. M. (2024). <i>Indian economy</i>. (73rd ed) S. Chand and Co. New Delhi.</p> <p>11. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>.</p> <p>12. Finance Commission, India (Latest) <i>Report of the Finance Commission</i></p> <p>13. Government of India. (Latest). <i>Economic Survey of India</i>.</p> <p>14. Gupta, J. R. (2014). <i>Public economics in India: Theory and Practice</i>. (2nd revised ed.) Atlantic Publishers.</p> <p>15. Musgrave, R. A., & Musgrave, P. B. (2015). <i>Public finance in theory and practice</i> (16th Reprint ed.). Tata Mc-Graw Hill.</p> <p>16. Tyagi, B. P. (2015). <i>Public Finance</i>, (56th ed.) Jai Prakash Nath & Co. Meerut, India</p>	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management. 	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-201

Title of the Course: Methods of Costing I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners with application of unit costing 2. To familiarize learners with applications of job and batch costing 3. To familiarize students with integral and non-integral accounting systems. 4. To enable learners to reconcile profits shown by cost and financial accounts.	
		No. of Hours
Content:	Unit 1: Unit costing Single or output costing - features of unit costing, collection and classification of costs. Preparation of cost sheet- tenders, quotation and estimated cost sheets (including accounting treatment of scrap, defectives and spoilage). (theory and problems)	15
	Unit 2: Batch costing and Job Costing Features and objectives of Batch costing- Circumstances for using Batch costing, Industries where Batch costing is suitable- Economic Batch Quantity-Preparation of Batch Cost Sheet. Job Order Costing - Applications, Features, Objectives, Advantages, Disadvantages, Procedure, Preparation of Job Cost Sheet. (theory and problems)	15
	Unit 3: Integral and Non-Integral Accounting 1. Integral Accounting- meaning Prerequisite or Principles, Essentials features, advantages; Journal entries of Integral Costing 2. b) Non-Integral Accounting- Nature, Scope and Preparation of Ledgers, under Non-integral accounts. (theory and problems)	15
	Unit 4: Reconciliation of Cost and Financial Accounts Reconciliation; reasons for disagreement in profits as shown by financial accounts and cost accounts- procedure for reconciliation statement- preparation of reconciliation statement and memorandum Reconciliation. (theory and problems)	15

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bhar, B. K. (2012). <i>Cost Accounting: Methods & Problems</i>. Academic Publishers, Calcutta. 2. Iyenger, S. P. (2023). <i>Cost Accounting</i>. S. Chand & Co., New Delhi. 3. Jain, S. P., & Narang, K. L. (2012). <i>Cost Accounting: Principles and Practice</i>. Kalyani Publishers, Ludhiana. 4. Khan, M. Y., & Jain, P. K. (2021). <i>Theory and Problems of Management and Cost Accounting</i>. Tata McGraw Hill Publishing Co. Ltd., New Delhi. 5. Khana, B. S., & Pandey, J. M. (2023). <i>Practical Costing</i>. S. Chand & Co., New Delhi. 6. Kishore, R. (2021). <i>Cost Accounting</i>. Taxmann Allied Service Pvt. Ltd., New Delhi. 7. Lal, J. (2000). <i>Cost Accounting</i>. Tata McGraw-Hill Publishing Co. Ltd., New Delhi. 8. Nigam, B., & Jain, J. C. (2000). <i>Cost Accounting: Principles & Practice</i>. Prentice-Hall of India Pvt. Ltd., New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Prepare the cost sheet, tenders, and quotations and estimated cost sheet. 2. Prepare Batch and Job cost sheet 3. Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system 4. Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts

Name of the Programme : B.A. Marathi
 Course Code : MAR-251
 Title of the Course : व्यक्तिमत्त्व विकास (Personality Development)
 Number of Credits : 02
 Effective from AY : 2024 - 2025

पूर्वापेक्षित	१. व्यक्तिमत्त्व या संकल्पनेचा परिचय असणे.	
उद्दिष्टे	१. व्यक्तिमत्त्व विकासाचे महत्त्व आणि आवश्यकता स्पष्ट करणे. २. विविध क्षेत्रांतील यशस्वी व्यक्तींच्या माहितीद्वारे विद्यार्थ्यांचे व्यक्तिमत्त्व घडवणे. ३. व्यक्तिमत्त्व विकासाच्या विविध साधनांचा परिचय करून देणे.	
		तास
प्रथम श्रेयांकन	व्यक्तिमत्त्व विकासाची संकल्पना १.१ व्यक्तिमत्त्व विकासाची आवश्यकता, गुण व कौशल्ये. १.२ आंतरिक विकास व बाह्य विकास. १.३ व्यक्तिमत्त्व विकासाची विविध साधने.	१५
द्वितीय श्रेयांकन	विविध क्षेत्रांतील कर्तृत्ववान व्यक्तींचे जीवनकार्य छत्रपती शिवाजी महाराज, स्वामी विवेकानंद, साने गुरुजी, हेसन केलर, नेल्सन मंडेला, ए. पी. जे. अब्दुल कलाम, रघुनाथ माशेलकर, सुधा मूर्ती, सिंधुताई सपकाळ, लता मंगेशकर, सचिन तेंडुलकर इ.	१५
अध्यापन पद्धती	व्याख्यान, माहितीपट, चित्रपट दाखविणे, दृक्-श्राव्य सादरीकरण, पॉवर पॉईंट सादरीकरण, स्वाध्याय, कार्यशाळा, प्रात्यक्षिक, शैक्षणिक सहल इ.	
संदर्भ ग्रंथ	१. 'अग्निपंख', (अनुवाद) शानभाग, माधुरी, राजहंस प्रकाशन, पुणे- १९९९. २. कुलकर्णी, राम, 'व्यक्तिमत्त्व विकास', वसुधा प्रकाशन, पुणे, २०२०. ३. चिंगरे, चंद्रशेखर, 'प्रतिभा आणि प्रतिमा', संस्कृती प्रकाशन, पुणे- २०२१. ४. जोशी, श्रीपाद भालचंद्र, 'संवादशास्त्र', विजय प्रकाशन, नागपूर, १९९८. ५. ताटके, नीलम, 'कला संभाषणाची', डायमंड पब्लिकेशन, पुणे- २००६. ६. देशमुख, मंगेश, 'शिखर यशाचे', संस्कृती प्रकाशन, पुणे. २०१४. ७. पाटील, विश्वास, 'क्रांतिकारी संत साने गुरुजी', सुविद्या प्रकाशन, सोलापूर - २०१०. ८. पानसे, रमेश, 'शिक्षण : आनंदक्षण', ग्रंथाली प्रकाशन, मुंबई, २०१८. ९. फडके, य. दि., 'शोध: बाल- गोपाळांचा', श्रीविद्या प्रकाशन, पुणे, २०१८. १०. भडभडे, शुभांगी, 'युगप्रवर्तक विवेकानंद', विजय प्रकाशन, नागपूर- २०१३. ११. मोकाशी, मधुकर, 'व्यक्तिमत्त्व विकास आणि भाषा', स्नेहवर्धन प्रकाशन, पुणे- २००९. १२. 'वाचू आनंदे' कुमार गट, (संपा.) पुरंदरे, माधुरी, ज्योत्स्ना प्रकाशन, पुणे, २०२२.	

	१३. संत, दु. का., 'मनुष्याची ज्ञानसाधना', पुणे विद्यार्थी गृह प्रकाशन, पुणे, १९८९.
शैक्षणिक फलित (ब्लूम्स टॅक्सोनोमीनुसार)	<ol style="list-style-type: none"> १. व्यक्तिमत्त्व विकासाचे महत्त्व आणि आवश्यकता स्पष्ट करतो. २. विविध क्षेत्रांतील यशस्वी व्यक्तींच्या गुणावगुणांचा परिचय करून घेतो. ३. व्यक्तिमत्त्व विकासाच्या विविध साधनांचा परिचय होतो. ४. सामाजिक जीवनात सहिष्णू दृष्टिकोन बाळगतो.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-201

Title of the Course: Government Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations.	
		No. of Hours
Content:	Unit 1: Introduction to Indian Government Accounting Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.	15
	Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.	15
	Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.	15

	<p>Unit 4: Public Sector Financial Statements Meaning of statutory corporations, Accounts of electricity corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.</p>	<p>15</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Bharadwaj, K. K. (2002). <i>Public Accounting and Auditing</i>. New Delhi: Mittal Publication. 2. Bruce C. (2020). <i>Fundamentals of Governmental Accounting and Reporting</i>, Wiley. 3. Chandra, Prasanna. (2022). <i>Financial Management, Theory & Practice</i>. Tata McGraw Hill. 4. Francis, O. (2018). <i>Principles of Government Accounting and Reporting</i>. Forgotten Books. 5. Khan & Jain. 2018). <i>Financial Management</i>. Tata McGraw Hill. 6. Mahajan, A. P., & Mahajan, S. K. (2021). <i>Financial Administration in India</i>. Delhi: PHI Learning. 7. Mukherjee, A., & Hanif, M. (2017). <i>Modern Accountancy (Vol. II)</i>. New Delhi: Tata McGraw Hill. 8. Pandey, I. M. (2019). <i>Financial Management</i>. New Delhi: Vikas Publishing House. 9. Premchand, A. (1999). <i>Effective Government Accounting</i>. Washington D C: International Monetary Fund. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts and terminology of government accounting. 2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities. 3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management. 4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013. 	

KONKANI AEC SYLLABUS SEMESTER III & SEMESTER IV 2024-25

SEMESTER III

Name of the Programme	: B. A.
Course code	: KON 251
Title of the Course	: संभाषण कौशल्य (Communication Skills)
Number of Credits	: 02
Effective from AY	: 2024 - 25

Pre-requisites for the Course:	1. विद्यार्थ्यांक संभाषण करपाची आवड आसची. 2. विद्यार्थ्यांक कोंकणी भाशेचें गिन्यान आसचें.	
Course Objectives:	1. विद्यार्थ्यांक संभाषण कौशल्यांचो सिध्दांतीक परिचय करून दिवप. 2. विद्यार्थ्यां भितरलीं संभाषण कौशल्यां विकसीत करप. 3. भौशीक सुवातेर उलोवपा खातीर विद्यार्थ्यां भितरलो आत्मविश्वास वाडोवप. 4. परिणामकारण संभाषण करपाक विद्यार्थ्यांक तयार करप.	
	1 credit theory and 1 credit practical	वरां
Content:	अ. संभाषण कौशल्य : अर्थ, व्याख्या, स्वरूप	03
	आ. संभाषण कौशल्याचें म्हत्व आनी गरज	03
	इ. संभाषणाचे प्रकार : 1. शाब्दीक संभाषण (verbal communication) 2. अशाब्दीक (non – verbal communication) 3. लिखित संभाषण (written communication), 4. प्रत्यक्ष (एकामेका मुखार उलोवपाक) 5. अप्रत्यक्ष (फोन, इमेल, आदी) 6. उपचारीक (अनवळखी मनशा कडेन) 7. अनुपचारीक (वळखीच्या मनशा कडेन)	03
	ई. संभाषण कौशल्य जोडपाचीं साधनां : वाचन, भाशेचेर प्रभुत्व, प्रसार माध्यमांतल्यान माहिती मेळोवप, अणभव लागीं करप, एकाग्रता, पुर्वतयारी, केन्ना कितें उलोवप हाची जाणीव, आदी..	03
	उ. प्रभावी आनी परिणामकारक संभाषणा खातीर ह्यो गजाली गरजेच्यो: शब्दभंडार, शब्दांचें सामर्थ्य कळप, वाचन, भाशेचेर प्रभुत्व, विचार स्पश्टपणान मांडप, केन्ना, कितें, कशें उलोवप हाची जाणीव, पुर्वतयारी, व्यक्तीमत्व, एकाग्रता, न्युनगंड काडून उडोवप, बऱ्या सुरांत उलोवप, आदी.	03
	ऊ. हे उपक्रम विद्यार्थ्यां कडच्यान वर्गांत करून घेवचे: 1. वक्तृत्व / पब्लीक स्पिकींग – विशय दिवन उलोवंक लावन संभाषणांत येवपी आडखळी पयस करून आत्मविश्वास वाडोवप.	15

	<p>2. एकपात्री – प्रसंग दिवन नाट्यात्मक रितीन सादरीकरण करुंक लावचें.</p> <p>3. लेखनाचो सराव – प्रभावी लेख /प्रसंग/ खबर बरोवन घेवची.</p>	
	वट्ट	30
	टीप: हो पेपर पुरायपणान प्रत्यक्षीक स्वरुपाचो आशिल्ल्यान चार वरां दिवचीं.	
Pedagogy:	व्याख्यान, अभ्यासिका, गट चर्चा, स्वाध्याय.	
References/ Readings:	<p>1. आर्या, मानवती. आर्य कृष्ण चंद्र. "प्रभावी बोलण्याची 40 सूत्रे". गांधीनगर, औरंगाबाद: साकेत प्रकाशन.</p> <p>2. ताटके, नीलम. "कला संभाषणाची". पुणे: डायमंड पब्लिकेशन.</p> <p>3. मोघाशी, मधुकर. "व्यक्तिमत्व विकास आनी भाषा". स्नेहवर्धन प्रकाशन.</p> <p>4. शुक्ला आभा. सिंह जया. "संकल्प संप्रेशण कौशल्य". रुद्र प्रकाशन आणि वितरक. 2022.</p> <p>5. Carnegie, Dale. "How to Win Friends and Influence People". Shahpur Jat, New Delhi: Shrishti publishers & distributors. 2020.</p> <p>6. Gibling, Les. "The Art of Dealing With People". Madhya Pradesh: Manjel publishing house. 2017.</p> <p>7. Lowndes, Leil. "How to Talk to Anyone". McGraw Hill LLC. 2003.</p>	
Course Outcomes:	<p>1. विद्यार्थ्यांक शब्दीक, अशब्दीक आनी लिखित संभाषणाचें म्हत्व कळटलें.</p> <p>2. विद्यार्थी संभाषणाचीं साबार कौशल्यां शिकतले.</p> <p>3. संभाषण कौशल्य एक कला म्हण आपणावन त्या मळार काम करपाक शकतले.</p> <p>4. परिणामकारक संभाषण करपाक विद्यार्थी तयार जातले.</p>	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-201

Title of the Course: Government Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations.	
		No. of Hours
Content:	Unit 1: Introduction to Indian Government Accounting Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.	15
	Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.	15
	Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.	15

	Unit 4: Public Sector Financial Statements Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bharadwaj, K. K. (2002). <i>Public Accounting and Auditing</i>. New Delhi: Mittal Publication. 2. Bruce C. (2020). <i>Fundamentals of Governmental Accounting and Reporting</i>, Wiley. 3. Chandra, Prasanna. (2022). <i>Financial Management, Theory & Practice</i>. Tata McGraw Hill. 4. Francis, O. (2018). <i>Principles of Government Accounting and Reporting</i>. Forgotten Books. 5. Khan & Jain. 2018). <i>Financial Management</i>. Tata McGraw Hill. 6. Mahajan, A. P., & Mahajan, S. K. (2021). <i>Financial Administration in India</i>. Delhi: PHI Learning. 7. Mukherjee, A., & Hanif, M. (2017). <i>Modern Accountancy (Vol. II)</i>. New Delhi: Tata McGraw Hill. 8. Pandey, I. M. (2019). <i>Financial Management</i>. New Delhi: Vikas Publishing House. 9. Premchand, A. (1999). <i>Effective Government Accounting</i>. Washington D C: International Monetary Fund. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Understand the basic concepts and terminology of government accounting. 2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities 3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management. 4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013. 	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-243

Title of the Course: Personal Financial Planning

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	Objectives of the Course are: 5. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 6. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 7. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 8. To familiarize learners with practical knowledge of Personal Financial Planning
	No. of Hours
Content:	Unit 1: Basics of Personal Financial Planning and Time Value of Money Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation. 15 (5T+10P)
	Unit 2: Investment Risks, Return, Vehicles and Strategies (Practical) Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus. 30 (5T+25P)

	<p>Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles.</p> <p>Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage-Meaning of Loan, Types of Loan.</p> <p>Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options</p>	
	<p>Unit 3: Insurance, Retirement, Taxation and Estate Planning</p> <p>Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management</p> <p>Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products. Taxation</p> <p>Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation.</p> <p>Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning</p>	<p>30 (5T+25P)</p>
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Amar Pandit., (2012). <i>The only Financial Planning Book that You Will Ever Need</i>. Mumbai: Network 18 Publications. 2. Arthur J, Keown., (2018). <i>Personal Finance: Turning Money into Wealth</i>. New York: Pearson 3. Gitman Joehnk Billingsley. (2014). <i>Personal Financial Planning (13th Ed.)</i> Cengage 4. Indian Institute of Banking & Finance, (2007). <i>Home Loan Counselling</i>. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). <i>Accounting & Finance for Banking</i>. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). <i>Introduction to Financial Planning</i>. Mumbai: Taxman 7. Jeff Madura, (2020). <i>Personal Finance (7th Ed)</i> Pearson 	

	<p>8. Jyotsna Sethi & Nishwan Bhatia, (2015). <i>Elements of Banking and Insurance</i>. 2nd Ed. Delhi: Phi Learning Private Limited.</p> <p>9. Madhu Sinha (2017)., <i>Financial Planning a Ready Reckoner</i> (2nd Ed.). New York: MC Graw Hill Education</p> <p>10. Vanita Tripathi., (2023) <i>Fundamental of Investments</i>. (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd.</p> <p>11. Vivek, & Asthana, P. (2015). <i>Financial Risk Management</i>. Mumbai: (2nd Ed). Himalaya Publishing House.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.



Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-244

Title of the Course: Introduction to Auditing

Number of Credits: 03 (1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: <ol style="list-style-type: none"> 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit. 	
		No. of Hours
Content:	Unit 1: Introduction Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	15 (ST+10P)
	Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts	30 (ST+25P)
	Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report	30 (ST+25P)
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	10. Gupta, K. (2004). <i>Contemporary Auditing</i> . Tata McGraw-Hill. 11. Jha, A. (2013). <i>Students Guide to Auditing & Assurance</i> . Taxmann's Publications Pvt. Ltd. 12. Kumar, R., & Sharma, V. (2015). <i>Auditing Principles and Practice</i> . PHI Learning. 13. Pagare (2004) D. <i>Principles & Practice of Auditing</i> . Sultan Chand and	

	<p>Sons.</p> <p>14. Saxena, R.G. (2022). <i>Principles and Practice of Auditing</i>. Himalaya Publishers.</p> <p>15. Sharma, S.D. (2006). <i>Auditing Principles and Practice</i>. Taxmann's Publications Pvt. Ltd.</p> <p>16. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications.</p> <p>17. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd.</p> <p>18. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-242

Title of the Course: Business Data Analysis

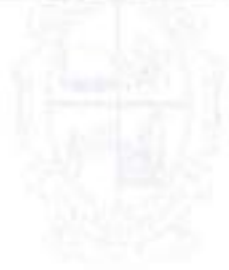
Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an understanding of applications of Data Analytics to solve Business problems 2. To provide an understanding of basic concepts in Statistics. 3. To provide an understanding of importance of Data Visualization 4. To provide skills and knowledge in basic and advanced business data analytics.	
		No. of Hours
Content:	Unit 1: Data Analytics in Business Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization	5
	Unit 2: Basic Statistical concepts Population, sample, variable, data measurement levels- nominal, ordinal, interval, ratio, Measures of central tendency- mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation	8
	Unit 3: Visualizing data Data visualization, Importance and Types of Charts	2
	Practicals Lab 1: Introduction to Spreadsheets Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula - Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks - Summing through the sheets	16

	- Getting external data files into Excel - Macros - creation, editing and deletion of macros	
	Lab 2: Searching and Combining Data with Power Query Getting started with Power Query Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL	8
	Lab 3: Performing computations and aggregations using Excel Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting	18
	Lab 4: Working with pivot tables and charts Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart Formatting data in table- Using Pivot Tables - Using Slicer Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins – Interactive dashboard with Pivot tables	12
	Lab 5: Using Analysis Toolpak Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression	6
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Joseph Schmuller(2020), <i>Statistical Analysis with Excel for dummies</i>(Fourth ed.), Wiley India Pvt. Ltd. 2. Ken Black (2012), <i>Applied Business Statistics</i> (Seventh ed.), Wiley India Edition 3. Manisha Nigam (2023), <i>Data Analysis with Excel</i>, BPB Publications, India 4. Michael Alexander (2023), <i>Microsoft Excel Power Pivot and Power Query for dummies</i>, Wiley India Pvt. Ltd. 5. S.K. Shinde, U. Chandrashekar (2016), <i>Data mining and Business Intelligence</i>, Dreamtech Press, India 6. Winston Wayne L. (2012), <i>Microfoft Excel 2019 Data Analysis and</i> 	

	<i>Business Modeling</i> (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none">1. Develop a foundational understanding of business data analysis and its relevance in decision-making.2. Develop skills of data analysis using relevant Application software.3. Apply the Spreadsheet tools to solve business problems.4. Interpret and communicate insights through data visualization.



Naame of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-241

Title of the Course: Accounting Software Application

Number of Credits: 03 (1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 6. To familiarize learners with accounting software packages. 7. To enable learners to know the purpose and scope of Accounting Software Packages in business. 8. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.	
		No. of Hours
Content:	Unit 1: Introduction to Accounting Software Application Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	15
	Unit 2: Preparations of Financial Statements Reports (Lab Practicals) a. Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. b. Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. c. Financial Statements Reports -Cash / Bank Books-Journal Book -Ledger Books i) Trial Balance: Generate and interpret a trial balance. Identify errors in the trial balance. ii) Profit and Loss Account: Understand the structure of the profit and loss account. Generate and analyze profit and loss reports. iii) Balance Sheet: Learn to create a balance sheet. Interpret and analyze balance sheet components Data Maintenance- backup and restore data of company.	30

	<p>Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical)</p> <p>Understanding GST, Configuring GST in Accounting Software Package -- Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package</p>	30
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education. 2. Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd. 3. Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media. 4. Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press. 5. Nadhani, A. K., & Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications. 6. Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to Financial Accounting. Vikas Publishing House. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of accounting and inventory management in accounting software package. 2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package 3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package. 4. Apply knowledge of accounting software packages in Real-world Scenarios. 	

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-201

Title of the Course: Marketing Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various concepts of marketing management. 2. To familiarise the students with elements marketing mix. 3. To enable students to understand buyer behaviour and market intelligence. 4. To develop the basic skills required to make career in marketing.	
		No. of Hours
Content:	Unit 1: Introduction to Marketing Management Concept of market, marketing and marketing management; marketing process- scope, functions and importance; Basics of Marketing mix (7P's and 7C's); Concept of Market segmentation, marketing v/s selling; Recent trends in marketing; Methods of marketing - viral marketing, W-o-M marketing, digital marketing, social media marketing, experiential marketing, omnichannel marketing.	15
	Unit 2: Product and Pricing Decisions Product: meaning, classification of products – consumer and industrial products; Product Life Cycle; New Product Development process; Branding - concept and strategies; Product Positioning strategies; Packaging - Meaning and essentials; Labelling - Meaning and importance. Pricing: Meaning, objectives and factors influencing pricing decisions; pricing strategies - premium, skimming, economy, penetration, psychological	15
	Unit 3: Place and Promotion Decisions Physical distribution: Meaning and process of distribution; Channels of distribution: Meaning, channel levels and factors influencing choice of channels. Promotion: Meaning, Tools of promotion - advertising, sales promotion, public relations, personal selling, direct marketing	15

	<p>Unit 4: Buyer Behaviour Buyer behaviour: Meaning, factors influencing buyer behaviour. Meaning of Consumer; Consumer centric marketing management framework - Four A's of marketing; Consumer markets (B2C) V/S Business markets (B2B); Meaning of Customer Lifetime Value (CLV); Market intelligence – Meaning and use of Market Information System; Marketing research - meaning, Process of marketing research (in brief), Areas of Marketing research (in brief).</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Chandrasekar, K. S. (2012). <i>Marketing Management: Text and Cases</i> (First ed.). Tata McGraw Hill Education. 2. Gupta, S. (2022). <i>Digital Marketing</i> (Third ed.). McGraw Hill. 3. Karunakaran, K. (2011). <i>Marketing Management</i> (First ed.). Himalaya Publishing House. 4. Kotler, P. T., & Armstrong, G. (2023). <i>Principles of Marketing</i> (Nineteenth ed.). Pearson Education. 5. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2009). <i>Marketing Management: South Asian Perspective</i> (Thirteenth ed.). Pearson Education. 6. Malhotra, N. K., & Das, S. (2019). <i>Marketing Research</i>. Pearson Education. 7. Prachi, G., & Aggarwal, A. (2017). <i>Marketing Management: Indian Cases</i> (First ed.). Pearson Education. 8. Ramaswamy, V. S., & Namakumari, S. (2010). <i>Marketing Management: Global Perspective, Indian Context</i> (First ed.). Om Books. 9. Ramaswamy, V. S., & Namakumari, S. (2017). <i>Marketing Management</i> (First ed.). Sage Publications India. 10. Saxena, R. (2019). <i>Marketing Management</i> (Sixth ed.). McGraw-Hill. 11. Sherlekar, S. A. (2014). <i>Marketing Management: concepts and cases</i> (First ed.). Himalaya Publishing House. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Understand and explain the key concepts of marketing. 2. Identify the different components of marketing mix. 3. Analyse and identify factors influencing buyer behaviour. 4. Develop basic knowledge and skills required for marketing 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-211

Title of the Course: Specialized Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.	
		No. of Hours
Content:	Unit 1: Fire Insurance Claims Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit.	15
	Unit 2: Voyage Accounts Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages.	15
	Unit 3: Lease Accounting Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.	15
	Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none">1. Goyal, B. K., & Tiwari, H. N. (2023). <i>Taxman's Financial Accounting</i> (11th ed.). Taxman Publisher.2. Gupta, R. L., & Radhaswamy, M. (2020). <i>Advanced Accountancy</i> Volume Sultan Chand & Sons: New Delhi.3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). <i>Financial Accounting</i>. Kalyani Publishers.4. Mukherjee, A., & Hanif, M. (2018). <i>Modern Accountancy</i> Volume II. McGraw Hill Education (India) Private Ltd.5. Pillai, R. S. N., Bagavathi, & Uma, S. (2010). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 2 (2nd ed.). S. Chand & Company.6. Pillai, R. S. N., Bagavathi, & Uma, S. (2012). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 1 (3rd ed.). S. Chand & Company.	

	<ol style="list-style-type: none"> 7. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). <i>Advanced Accounts Vol. 1</i>. S. Chand & Company Pvt Ltd Publishers: New Delhi. 8. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). <i>Advanced Accounts Vol. 2</i>. S. Chand & Company Pvt Ltd Publishers: New Delhi. 9. Tulsian, P.C., Tulsian, B. (2016). <i>Tulsian's Corporate Accounting</i>. (3rd ed.) S. Chand Publication: New Delhi. 10. Tulsian, P.C., Tulsian, B., & Tulsian, T. (2023). <i>Tulsian's Financial Accounting</i>. S. Chand Publication: New Delhi.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the significance of Claim for loss of stock and loss of profit. 2. Prepare Voyage Accounts with respect to finished and unfinished voyage. 3. Prepare Voyage Accounts with respect to finished and unfinished voyage. 4. Know the preparation of Royalty Accounts

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-213

Title of the Course: Business Statistics I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 6. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 7. Apply technology to statistical analysis and problem solving 8. Provide business analysts a toolkit of descriptive and inferential analysis.	
		No. of Hours
Content:	Unit 1: Introduction and Data Organization Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams-Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.	15
	Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.	10

	<p>Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's and Bowley's coefficient of Skewness. Kurtosis (definition, meaning and interpretation).</p>	15
	<p>Unit 4: Correlation and Regression Analysis Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation. Regression: Lines of regression and regression coefficients. Relation between Correlation and regression coefficient, Multiple Regression. Analysis of Time Series: Time series, Models of time series, Measurement of trend- Moving averages, Least Square Method (linear and non-linear)</p>	20
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrey W. (2021), <i>Statistics for Business and Economics</i>, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), <i>Business Research Methods</i> (12th Edition), McGraw Hill. 3. George Argyrous (2011), <i>Statistics for Research: With a Guide to SPSS</i>, SAGE Publications. 4. Gupta S. C. (2018), <i>Fundamentals of Statistics</i>, Himalaya Publishing House. 5. Harris Jenine K. (2020), <i>Statistics with R: Solving Problems Using Real-World Data</i>, SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), <i>Introductory Business Statistics</i>, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), <i>Statistics for Managers using Microsoft Excel (8th Edition)</i>, Pearson Education. 8. Thulin, M. (2021), <i>Modern Statistics with R</i>. Eos Chasma Press. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Carry out a basic data analysis using descriptive statistics and appropriate statistical graphics. 2. Understand the concept of sampling distributions and identify appropriate way of collecting samples based on population 3. Construct a reliable questionnaire based on objectives of a research study 4. Measure and establish association between business variables using correlation analysis and regression analysis for business decision making and forecasting. 	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-212

Title of the Course: Business Law

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint learners with general legal principles to enter into agreements 6. To familiarise learners with the legalities involved in sale of goods 7. To impart knowledge regarding resolution of disputes without approaching court 8. To impart knowledge regarding validity and enforceability of Negotiable Instruments	
		No. of Hours
Content:	Unit 1: Indian Contract Act, 1872 Offer and acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects, Void agreements, Discharge of a contract, Contingent contracts, Quasi – contracts, Contract of Indemnity, Guarantee, Contract of Bailment and Pledge – meaning, rights and duties of Bailor, Bailee, Contract of Agency, Modes of creation of Agency, Drafting of Agreement of Leave and Licence of a flat, Drafting of Notice of Breach of Contract, Drafting of Indemnity Bond, Drafting of Agreement of Bailment	15
	Unit 2: The Sale of Goods Act, 1930 Contract of Sale, Agreement to sell, Difference between Contract of Sale and Agreement to Sell, Conditions and warranties, Transfer of ownership in goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller – meaning, rights of an unpaid seller, Drafting of Sale of Goods Agreement, Drafting of Notice of Delivery of Defective Goods	15
	Unit 3: Arbitration and Conciliation Act, 1996 Meaning of Arbitration, Arbitration agreement, Conduct of Arbitral Proceedings, Making of arbitral award, Termination of Arbitral Proceedings, Meaning of Conciliation, Procedure for Commencement of Conciliation Proceedings, Appointment of Conciliator, Conciliation Procedure, Termination of conciliation proceedings, Drafting of Arbitration Agreement, Drafting of Conciliation Agreement	15

	<p>Unit 4: Negotiable Instruments Act 1881 Characteristics and different types of Negotiable Instruments including Promissory Note, Bill of Exchange, Cheque, Cheque in the electronic form, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation and different types of Endorsements, Crossing of a Cheque, Bouncing of a Cheque, Drafting of notice in case of Bouncing of a Cheque</p>	<p>15</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<p>14. Aggarwal, Rohini, (2022) <i>Taxmann's Mercantile & Commercial Laws</i>, Taxmann Publications Private Limited</p> <p>15. Bulchandani, K.R. (2017) <i>Business Law for Management</i> (8th ed), Himalaya Publishing House</p> <p>16. Kapoor N.D, Abbi Rajni, Bhushan Bharat, (2019) <i>Elements of Mercantile Law</i>, Sultan Chand & Sons (P) Ltd.</p> <p>17. Kucchal, M. C., &Kucchal, V. (2012). <i>Business Law</i> (6th ed.). Vikas Publishing House.</p> <p>18. Pillai R.S.N.V.Bagavathi (2007) <i>Business Law</i> (4th ed). S Chand & Company</p> <p>19. Rab Ajar, (2022). <i>Drafting Contracts: Basic Principles</i> (1st ed), Eastern Book Company</p> <p>20. Raychaudhari Priyanka, (2021) <i>Business Law: Complete Understanding of Commercial Law, Corporate law, Industrial Law</i>, (1st ed). Notion Press</p> <p>21. Saharay Madhusudan, (2017) <i>Textbook on Arbitration & Conciliation with Alternative Dispute Resolution</i> (4th ed), Universal Law Publishing</p> <p>22. Sheth Tejpal (2017) <i>Business Law</i> (3rd ed). Pearson Education</p> <p>23. Singh Avtar, (2017). <i>Law of Arbitration & Conciliation</i>, Eastern Book Company</p> <p>24. Singh Avtar. (2023). <i>Business Law</i> (12th ed). Eastern Book Company</p> <p>25. Singhania Ravi (2020), <i>Drafting of Contracts-Templates with Drafting Notes</i>, (2nd ed) Bloomsbury Publisher.</p> <p>26. Tulsian, P.C, (2017) <i>Business Law</i> (3rd ed). McGraw Hill Education</p>	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the terminology and validity of agreements 2. Describe the rights and duties of buyers and sellers 3. Analyse the process of Arbitration and Conciliation 4. Apply the rights and liabilities of holders of negotiable instruments 	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-211

Title of the Course: Business Environment

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basics of business Environment 2. To impart knowledge of various areas of business environment 3. To familiarize learners with changes taking place in the conduct of business. 4. To acquaint learners about business environment in Goa.	
		No. of Hours
Content:	Unit 1: Introduction to Business Environment Meaning, Definition, Scope and Nature of Business, Goals of Business (Economic goals, social goals, Human goals, organic goals and National goals), Features of modern Business, Business Environment- meaning, Micro-environment and Macro environment- meaning- Internal Environment & External Environment – Meaning. Components of Micro-environment- Customers, Organisations, Market, Intermediaries, Competitors and Suppliers. Components of Macro-Environment-Demographic, Economic, Political, Legal, Socio-Cultural, Technological, Physical and global environment. Components of Internal Environment- Value System, Vision, Mission, objectives, Nature and structure of the Management, internal power relations and company Image.	20
	Unit 2: Economic Environment of Business Economic Environment- Meaning and Concept- Components of economic environment-Economic System-meaning and concept (Capitalist, Economic and Mixed Economy), Economic policies -Meaning and Concept (Industrial policy, Trade policy, Monetary policy, Fiscal Policy, Agricultural policy, international trade policy and Exim Policy). Economic Factors- Meaning and Concept (economic growth, percentage of unemployment, inflation, interest and exchange rates, and commodity) Economic Planning- meaning- Economic planning in India- Objectives of planning. NITI Ayog- Objectives, Features and five Parameters of NITI Ayog- Make in India policy and Business.	15

	<p>Unit 3: International Environment International Environment- meaning, Globalisation- meaning and significance of globalisation- Pros and Cons of globalisation. Globalisation and India-Economic globalisation in India (Economic reforms & liberalisation, foreign direct investments, MNC's and trade policies, Information technology and outsourcing), India's role in International Organisations. Cultural Impact and Identity- Cultural diffusion and hybridization, language, religion and cultural diversity, changing social norms due to globalisation-Migration and Indian Diaspora-Anti-globalisation sentiments in India-Globalisation and environmental challenges in India-sustainable development and adaptation strategies due to climate change in Indian context</p>	10
	<p>Unit 4: Business Environment in Goa Introduction of Industrialization in Goa- Current status of Goan Economy-Goa's Current performance on important economic and socio-economic indicators-industrial policy in Goa-introduction, objectives and thrust areas-Industrial Estates in Goa- Industry Associations-meaning and need-Goa Chamber of Commerce and Industry (GCCCI) and Goa State Industries Association (GSIC)- Objectives, functions and major activities-Environmental issues and Goan Industry. Local Self-government in Goa- meaning, objectives, functions, activities of Panchayat/Municipality and their role in development of business in Goa. Environmental movements in Goa- meaning of environmental movement-movement related to mining, tourism and constructions- their objectives and activities and its impact</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agarwal, P.N. (2001). <i>A Comprehensive History of Business India</i>. Tata McGraw-Hill Publisher Company Limited, New Delhi. 2. Ashwathappa, K. (2011). <i>Business Environment</i>. Himalaya Publishing House. 3. Cherunillam, F. (2019). <i>Business Environment</i>. Himalaya Publishing House. 4. Dutt, R., & Sundaram, K.P.M. (2018). <i>Indian Economy</i>. S. Chand & Company. 5. Goa Panchayat Raj Act. (1994). 6. Jain, R.K., & Varma, S. (2015). <i>Business Environment</i>. Sahitya Bhavan, Agra. 7. Konoria, S.S. (Ed.). (1990). <i>Footprints of Enterprises</i>. Federation of Indian Chamber & Commerce, New Delhi. 8. Menon, L., & Mallya, P. (1997). <i>Business Environment</i>. Shet Publication. 	

	<p>9. Misra, S.K., & Puri, V.K. (2007). <i>Economic Environment of Business</i>. Himalaya Publishing House, Delhi.</p> <p>10. Misra, S.K., & Puri, V.K. (2007). <i>Economic Environment of Business</i>. Himalaya Publishing House, Delhi.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Define & discuss different basic concepts in Business Environment.2. Describe various areas of business Environment.3. Analyse the changes taking place in the conduct of business4. Apply the knowledge gain where ever necessary.



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-211

Title of the Course: Business Finance

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To help students to acquire conceptual and practical knowledge of managing finance for a business. 2. To impart skills for analyzing various kinds of financial transactions in a business setup. 3. To make students aware about the practical aspects of capitalization, its type and specific uses for business growth and sustainability. 4. To enable students to evaluate the relevance and implications of different capital structure theories	
		No. of Hours
Content:	Unit 1: Introduction To Business Finance: Meaning and nature of Business Finance, Principles of Business Finance, Business Finance Vs. Corporate Finance, Role of Business Finance in an organization, Meaning of Financial Planning, Steps in Financial Planning, Significance of Financial Planning, Meaning and Types of Financial Plan, Essentials of a good financial plan.	15
	Unit 2: Classification of Capital Meaning of Capital, Classification of capital, Factors influencing capital requirements. Fixed Capital: Meaning and Characteristics of fixed capital, Factors affecting fixed capital requirements, Significance of having adequate fixed capital, Sources of fixed capital. Working Capital: Meaning, Characteristics and types of working capital, Factors determining working capital requirements, Advantages of having adequate working capital and Sources of working capital.	15
	Unit 3: Sources and Methods of Raising Finance Meaning and Features of Corporate Securities, Types of Securities: Equity Shares, Preference Shares, Debentures, Warrants and International Equities. Lease Financing- Concept, Classification, advantages and limitations, Venture Capital Financing: Concept, Features, Stages of Financing and Types of Venture Capitalists.	15

	<p>Unit 4: Capitalisation and Capital Structure Capitalisation: Meaning, Theories – Cost Theory V/S Earnings theory, Types – Overcapitalization, Undercapitalization and Balanced Capitalization. Capital Structure: Meaning and importance, Factors affecting Capital structure. Different Approaches to Capital Structure, Relevance theories (Net income approach, Traditional approach) and Irrelevance Theories (Net operating income approach, Modigliani-Miller (MM) Theory), Concepts of capital gearing and trading on equity. (For relevance and Irrelevance Theories only theory to be covered)</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Brealey R. A, Myers S. C., Allen F., Mohanty P., (2007). <i>Principles of Corporate Finance</i>. (8th Ed), Tata McGraw-Hill Publishing Company Limited, New Delhi. 2. Gupta S. K., Sharma R.K. (2014). <i>Financial Management: Theory and Practice</i>. (8th Ed.), Kalyani Publishers. 3. Khan M.Y., Jain P.K., (2022). <i>Financial Management: Text, Problems and Cases</i>. (8th Ed.) McGraw Hill Education (India) Private Limited. 4. Pandey I.M., (2015). <i>Financial Management: (11th Ed)</i>. Vikas Publishing House PVT LTD. 5. Reddy G.S., (2015). <i>Financial Management: Principles and Practice (3rd Ed.)</i>, Himalaya Publishing House. 6. Ross S.A., Westerfield R.W., Jordan B.D., (2008). <i>Fundamentals of Corporate Finance (8th Ed)</i>, Tata McGraw-Hill Publishing Company Limited, New Delhi. 7. Sharan V., (2005). <i>Fundamentals of Financial Management: (2nd ed.)</i>. Pearson Education 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of Business Finance so as to take adequate financial decisions at corporate level. 2. Understand the different types of capital structures and their implications for business growth and sustainability 3. Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization. 4. Develop and evaluate alternative solutions to financial challenges 	