DEPARTMENT OF EDUCATION

Syllabus

For

Integrated Teacher Education Programme (ITEP)
B.Com. B.Ed. (Secondary Level)



Hemvati Nandan Bahuguna Garhwal (Central) University Srinagar, Uttarakhand

2024

Integrated Teacher Education Programme (ITEP) B.Com. B. Ed.

Course-wise Detail

| ITEP (B.Com. B.Ed.) | | | | | | | | | |
|---------------------|--|---|---|---|---|---|---|---|--|
| Sub/Sem | I | II / | Ш | IV | v | VI | VII | VIII | |
| | Education | | | | | | | | |
| Foundation | EFC-101 Evolution of Indian Education (Cr-4) | Jan | EFC-301 Child Development and Educational Psychology (Cr-4) | Philosophical and Sociological Perspectives of Education-I (Cr-4) | 1. EFC-501 Inclusive Education (Cr-2) | 1. EFC-601 Assessment and Evaluation (Cr-2) 2. EFC-602 Curriculum Planning and Dev. (Cr-2) | 1. EFC-701 Education Policy Analysis (Cr-2) | 1. EFC-801 Philosophical and Sociological Perspectives of Education-II(Cr-4) 2. EFC-802 Perspectives on School Leadership and Management (Cr-2) 3. EFC-803 One Elective (Cr4) | |
| Stage Specific | | HOM | ESSCCPC-302 Stage-Specific Content -cum- Pedagogy Courses (Cr-4) Basics of Pedagogy at Secondary Stage (Cr-4) | ESSCCPC-402 Stage-Specific Content -cum- Pedagogy Courses (Cr-4) O. Content cum Pedagogy of Business Studies at Secondary Stage - Course (I) (Cr-2) P. Content cum Pedagogy of Accountancy at Secondary Stage - Course (I) (Cr-2) | ESSCCPC-501 Stage-Specific Content -cum- Pedagogy Courses (Cr-4) O. Content cum Pedagogy of Business Studies at Secondary Stage - Course (II) (Cr-2) P. Content cum Pedagogy of Accountancy at Secondary Stage - Course (II) (Cr-2) | ESSCCPC-603 Stage-Specific Content -cum- Pedagogy Courses (Cr-4) O. Content cum Pedagogy of Business Studies at Secondary Stage - Course (III) (Cr-2) P. Content cum Pedagogy of Accountancy at Secondary Stage - Course (III) (Cr-2) | | | |

| Ability | 1. EAEVAC-102 | 1. EAEVAC-201 | 1. EAEVAC-403 | 1. EAEVAC-503 | 1. EAEVAC-604 | 1. EAEVAC-702 | 1. EAEVAC-804 |
|-------------|-------------------------|----------------------------------|--------------------------|---|-------------------------------|------------------------------|-----------------|
| Enhancement | Language-I (as | Language-II (Other | Citizenship | ICT in Education | Mathematical & | Sports, Nutrition | Yoga & |
| | per the 8 th | than Language-I) | Education, | (Cr-2) | Quantitative | and Fitness | Understanding |
| & Value- | schedule of the | (Cr-4) | Sustainability and | | Reasoning | (Cr-2) | Self (Cr-2) |
| Added | Constitution of | 2. EAEVAC-202 | Environment | - | (Cr-2) | | 2. EAEVAC-805 |
| Courses | India) (Cr-4) | Understanding | Education | 1500 | | | Art Education |
| | 2. EAEVAC-103 | India (India Ethos | (Cr-2) | (4/7) | | | (Visual) (Cr-2) |
| | Art Education | and Knowledge | | 11/47 | | | |
| | (Visual) (Cr-2) | System) (Cr-2) | | 17/ | 7. / | | |
| | 3. EAEVAC-104 | 3. EAEVAC-203 | | . / | | | |
| | Understanding | Teacher and | | | The state of | | |
| | India (India Ethos | Society (Cr-2) | | | | | |
| | and Knowledge | | | | | | |
| | System) (Cr-2) | 101 | | | 401 | | |
| | 4. EAEVAC-105 | | | | | | |
| | Understanding | | / | | | | |
| | and Connecting | | | | (,) | | |
| | with the | | | | | | |
| | Environment (Cr- | | | 15 | | | |
| | 2) | | | E222 - 22 | 4 707 6 405 | 1 7070 700 | 1 7272 005 |
| School Exp | | | | ESEC-505 | 1. ESEC-605 | 1. ESEC-703 | 1. ESEC-805 |
| | | 0017 | 3 | Pre-internship | School Observation | School-Based | Post Internship |
| | | 24 | | Practice (Cr-2) | (Cr-2) | Research Project | (Cr-2) |
| | | 4 | | | 2. ESEC-606 Creating Teaching | (Cr-2) 2. ESEC-704 | |
| | | | | | Learning Material | Internship in | |
| | | | | | (Cr-2) | Teaching (Cr-10) | |
| Comm | | | | ECESC-505 | (CI-2) | reaching (CI-10) | |
| | | | | Community | | | |
| Engagement | | | | Engagement and | | | |
| | | | | Services (Cr-2) | | | |
| | | | | 1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 | 70. | | |
| | | 100 | D: . 1 | | 52 | | |
| | | 6.7 | Disciplin | ary | | | _ |
| Core 1 | DCMJ-1(Cr- | DCM 1.2 (Cr. C) DCMJ-3 | DCM1.4(C C) | DCM15 (C-C | DCMI ((C:: C) | | |
| (Major) | 6) | DCMJ-2 (Cr-6) Cr6) | DCMJ-4 (Cr-6) | DCMJ-5 (Cr6) | DCMJ-6 (Cr-6) | | |
| , , | | Business Regulatory Income Tax I | Law Corporate Accounting | Management | Goods and Services | | |
| | Management (CR- | | (Cr-6) (Cr-6) | Accounting (Cr6) | Tax (Cr-6) | | |
| | 6) | | | 110000000000000000000000000000000000000 | | | |
| | | | | | | | |

| Skill | Personal Finance and Planning (Cr-2) | Office Management and Secretarial Practice (Cr-2) | | ज्योति | IDS | | | |
|---------------------------------------|--|---|---|-----------------------------|--|------------------------------------|---|---|
| Core 2 (Minor) | | DCMN-1 (6) | DCMN-2 (6) | DCMN-3 (6) | 18/12× | | | |
| | | Advanced Financial Accounting (Cr-6) | Cost Accounting (Cr-6) | Business Environment (Cr-6) | 118 | 2 | | |
| SEC | | 1 | SEC- 303 Life Skills and Personality Dev. (Cr-2) | | 36 | m | | |
| Research Project & Dissertation | | | | | RM-501 Introduction to Research - 4 Cr | RM 602 Academic Writing 2 Cr | Dissertation -I 6 Cr Or Interdisciplinary Research 4Cr Synopsis Preparation 2Cr | Dissertation -II 6 Cr Or Paper Publication 4Cr Entrepreneurship Education 2Cr |
| Total Credit | 22 | 22 | 22 | 22 | 22 | 20 | 20 | 20 |

The students may complete one MOOC of 6 to 8 weeks in the interdisciplinary area in any semester. The certificate of completion of the MOOC should be submitted in the eighth semester.

Hemvati Nandan Bahuguna Garhwal University

Dept of Education

ITEP Curriculum

Semester-I

(B.A., B.Sc. & B.Com.)

| Two-Week Student Induction Programme | | | | | | |
|--------------------------------------|--------------|---|---|--|--|--|
| S.N. | Code Courses | | | | | |
| 1. | EFC-101 | Evolution of Indian Education | 4 | | | |
| 2. | EAEVAC-102 | Language 1 (as per the 8th schedule of the Constitution of India) (AEC) | 4 | | | |
| 3. | EAEVAC-103 | Art (Performing and Visual) & Creative Expressions (AEC) | 2 | | | |
| 4. | EAEVAC-104 | Understanding India (Indian Ethos and Knowledge Systems) | 2 | | | |
| 5. | EAEVAC-105 | Understanding and Connecting with the Environment | 2 | | | |

FOUNDATIONS OF EDUCATION

EFC-101: Evolution of Indian Education

Credits: 4

101.1 About the Course

The course seeks to develop an understanding among student teachers of the evolution of education in India that would allow student teachers to locate themselves within the larger system of education. The course aims at orienting student teachers to the historical perspective of Indian education including the development and features of education in ancient India such as the Gurukuls, post-Vedic period, during Mauryan and Gupta empires, during colonial era and post-independence period, and future perspectives about education development in India, and progression from Education 1.0 to Education 4.0 etc. This course also provides an overview of the contribution of Indian thinkers to the evolution of the Indian Education system – Savitribai and Jyotiba Phule, Rabindranath Tagore, Swami Vivekananda, Mahatma Gandhi, Sri Aurobindo, Gijubhai Badheka, Pt. Madanmohan Malaviya, Jiddu Krishnamurti, Dr. Bhima Rao Ambedkar and others.

101.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- Discuss the genesis, vision, and evolution of education in ancient India to contemporary India.
- enable themselves to shape their educational perspective to act as an effective teacher.

UNIT - I

Ancient Indian Education: Vedic Period

- A. Vision, objectives and salient features of the Vedic Education System.
- B. Teaching and Learning Process.
- C. Development of educational institutions: Finances and Management.
- D. Famous Educational Institutions and Guru-Shishya. Education at the time of the Epics: Ramayana and Mahabharata.

UNIT - II

Ancient Indian Education: Buddhist and Jain Period

- A. Vision, objectives and salient features of the Buddhist and Jain Education System.
- B. Teaching and Learning Process. Finance and Management of Educational Institutions.
- C. Educational Institutions: Nalanda, Taxila, Vikramshila, Vallabhi, Nadia.
- D. Famous Guru-Shishya.

UNIT - III

Post-Gupta Period to Colonial Period

- A. Vision, objectives and brief historical development perspective.
- B. Salient features of education in India.
- C. Teaching and Learning Process.
- D. Finance and management of educational institutions.

UNIT - IV Modern Indian Education

- A. Colonial Education in India: Woods Despatch, Macaulay Minutes and Westernisation of Indian Education
- B. Shiksha ka Bhartiyakaran (Indigenous Interventions in Education)

(Bird's eye view of their contribution) Swadeshi and Nationalist attempts of educational reforms with special reference to the general contribution of Indian thinkers —

- Savitribai and Jyotiba Phule, Rabindranath Tagore, Swami Vivekananda, Mahatma Gandhi, Sri Aurobindo, Gijubhai Badheka.
- Pt. Madanmohan Malaviya, Jiddu Krishnamurti and Dr. Bhima Rao Ambedkar to the education systems of India.

UNIT - V

Education in Independent India

- A. Overview of Constitutional values and educational provisions.
- B. Citizenship Education: Qualities of a good citizen. Education for fundamental rights and duties.
- C. Overview of 20th Century Committees, Commissions and Policies. UEE, RMSA, RTE Act 2009: Overview and impact.
- D. NEP 2020: vision and implementation for a vibrant India.

101.3 Suggestive Practicum

- 1. Prepare a report highlighting educational reforms with special reference to school education in the light of NEP 2020.
- 2. Critically analyse the concept of a good citizen from the perspective of education for democratic citizenship.
- 3. Compare the vision, objectives, and salient features of education during different periods.
- 4. Working out a plan to develop awareness, attitude and practices related to Fundamental Rights or fundamental duties or democratic citizenship qualities, execute it in the class and write the details in the form of a report.
- 5. Sharing of student experiences (in groups) related to Indian constitutional values helps them to reshape their concept and enables them to develop vision, mission and objectives for a school and their plan to accomplish the objectives in the form of a group report.
- 6. Analyse the current educational strengths and weaknesses of one's own locality and write a critical report.
- 7. Visit places of educational significance and value centres and develop a project report.
- 8. Observation of unity and diversity in a social locality and matching it with unity and diversity in the class, and work out a plan for awareness for national-emotional integration for the class to develop awareness, attitudes, skills, and participatory values, execute it in the class and report the details.

101.4 Suggestive Mode of Transaction

The course content transaction will include the following:

- Planned lectures infused with multimedia /PowerPoint presentations.
- Small group discussion, panel interactions, small theme-based seminars, group discussions, cooperative teaching and team teaching, selections from theoretical readings, case studies, analyses of educational statistics and personal field engagement with educationally marginalised communities and groups, through focus group discussion, surveys, short-term project work, etc.
- Hands-on experience of engaging with diverse communities, children, and schools.

101.5 Suggestive Mode of Assessment

The assessment will be based on the tests and assignments.

Assessment and examinations will be conducted as per the criteria of HNBGU.

101.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

EAEVAC-102: Language 1

(As per the 8th Schedule of the Constitution of India)

Credits:4

102.1 About the Course

Language has undeniable links with all kinds of learning. Language enables an individual to understand new concepts, exchange ideas and communicate thoughts with fellow beings. To appreciate fully the role of language in education, one must begin to develop a holistic perspective on language. Language needs to be examined in a multi-dimensional space, giving due importance to its structural, literary, sociological, cultural, psychological, and aesthetic aspects. The National Education Policy 2020 envisages imparting language skills as part of holistic education. It lays thrust on the need to enhance linguistic skills for better cognitive development and the development of a rounded personality of the learners. This course aims to enable student teachers to enhance their ability to listen, speak, read, write and demonstrate linguistic skills in an effective manner. Linguistic skills - listening, speaking, reading, writing, speaking effectively - are fundamental to constructing knowledge in all academic disciplines, and participating effectively in the world of work and creating sense in everyday life. Through this course, the students will be able to enhance proficiency in reading with comprehension, understanding, thinking, and conceptualising. The course seeks to enhance the critical thinking abilities and effective communication skills of student teachers. The course involves hands-on activities and practical sessions that help student teachers develop and use linguistic skills in a variety of situations.

102.2 Learning Outcomes

After completing the course, the student teachers will be able to:

- demonstrate knowledge and capacity for effective listening, speaking, reading, writing and critical thinking.
- recognise the link between language and cognition and use linguistic knowledge and skills for effective communication of ideas and thoughts.
- build interpersonal relationships and enhance social skills.

UNIT - I

Understanding Language, Communication and Cognition

- A. Language and cognition: Definitions, characteristics and functions of language. Language, culture and society, language variation, language and dialect, Bi-/Multilingualism in India,
- B. Language learning, translation, gestures, language skills (listening, speaking, reading, & writing). Language policy and language planning, language standardisation and the new-age technologies.
- C. Nature and process of communication: principles, definition, and types of communication, formal and informal communication, verbal and non-verbal communication, Process of communication, barriers to communication, written and oral communication, Language as a means of communication and as a medium of cognition.

D. Context of communication, the role of decoder, face-to-face interaction, turn-taking, conversation, politeness principles, opening and closing, regional variation, social variation, and the standard language.

UNIT - II

Understanding Grammar

- A. Classification of speech sounds and letters, stress, pitch, tone, intonation and juncture, parts of speech, identification of morphemes, word formation processes.
- B. Sentences- simple, complex, and compound, semantics and pragmatics, lexical semantics, speech acts.
- C. Production of speech sounds in languages; Suprasegmentals: stress, pitch, tone, intonation; Word formation processes; Sentence formation, semantics, and pragmatics.
- D. Sound production in the language; coining new words, Speech acts.

UNIT - III

Reading Skills

- A. Reading comprehension, types of reading, text, meaning and context.
- B. Reading as an interactive process. Strategies for making students active readers and developing critical reading skills.
- C. Understanding denotative and connotative aspects of a text, Vocabulary development through reading.
- D. Features that make texts complex. Reading discipline-based texts.

UNIT - IV

Writing Skills

- A. Speech versus writing; Types of writing.
- B. Writing for specific purposes (essays, letters, and reports).
- C. Language and style of writing; Dealing with new words (academic vocabulary building)
- D. Summarising and Paraphrasing techniques.

UNIT - V

Speaking and Listening Skills

- A. Speaking to learn and learning to speak; situational conversations and role plays; tasks/activities for developing speaking (speech, elocution, discussion, debate, storytelling, illustrations) and the impact of culture on speaking.
- B. Presentation and speaking skills; Practising narrative skills; Body language, voice, and pronunciation; Creating interest and establishing a relationship with the audience.
- C. Importance of listening. kinds of listening; Listening strategies. Need for modelling good listening behaviour.
- D. Listening across the curriculum, note taking. Listening comprehension and Recorded speeches/texts; Understanding of various accents.

102.3 Suggestive Practicum

- 1. How do you interpret everyday life and reflect on what you read? Prepare a report.
- 2. Analyse a recorded video from the perspective of voice and pronunciation, and write a report.
- 3. Any activity assigned by the teacher.

102.4 Suggestive Mode of Transaction

Teaching this course will involve a mix of interactive lectures, tutorials, and practical involves such as discussion, role plays, projects, simulations, workshops, and language-awareness activities. The teaching intends deeper approaches to learning involving in-classroom discussion, developing the critical thinking/ problem solving abilities among the students and will also focus on situations where in our daily lives one would be performing tasks that involve a natural integration of language skills. The students are expected to read the assigned chapters/ articles before the session, and the course requires active participation from the students.

102.5 Suggestive Mode of Assessment

The assessment of the learner will be primarily based on the assessment of both linguistic and communicative skills using a battery of tests and test types, group work and projects.

Assessment and examinations will be conducted as per the criteria of HNBGU.

102.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

EAEVAC-103: Arts (Performing and Visual) and Creative Expressions Exemplar 3 - Collage-Making

Credits: 2

103.1 About the Course

Engagement with various forms of art as self-expression and the need to develop sensibility to appreciate them have been an important concern in educational theory and practice. This concern is premised on the claim that forms of self-expression contribute immensely to the development of cognitive, affective and psycho-motor dimensions among children, as well as that through one or another art form, children come to explore ways of expressing themselves. Further, it is also the case that critical appreciation of art enables children to form judgments of a very special kind, namely, aesthetic judgment. This enables students as they grow into adults to have focused attention on making sense of and appreciating cultural productions.

Children enjoy artwork a lot. They explore and find meaning in artwork. Their psycho-motor skills develop through art. The huge element of socialisation is acquired through different forms of art. They get to know each other, understand each other, and make friends through art. They develop their peer group through getting involved in art forms. Learning to work with others is also achieved through art. It gives them space to think independently, create and reflect. It is one space where all three are involved- hand, head, and heart.

Therefore, educational practitioners that the students aim to be will need to bring an element of art into the practices that they engage in. To be able to do this, they need an appreciation of art in general, familiarity with one art form, and basic skills and capabilities to be creative and artful. Additionally, they should be familiar with some critical debates in art education, even if their work is in other subject areas.

To this end, students will do one course that aims to help them recognise and appreciate the *importance of aesthetic judgment*, *develop familiarity with an art form* and basic skills to be *creative and artful in their expressions*. Skills develop from practice. Therefore, hands-on training in doing art will be emphasised in this course. This course aims to help students develop a habit of performing skilful activities that are essentially aesthetic and artful, which is expected to contribute to other educational practices that they develop in other courses in the programme. Therefore, this course will explicitly relate this skill to activities that practitioners of education engage in, like teaching, development of teaching-learning material, and content of other subject areas, wherever possible.

Collage as a Visual Art Medium

A major aspect of college, and one that is sometimes overlooked, is the incredibly diverse array of materials and objects that can be used. Collecting interesting materials is an ongoing activity for artists and for those who teach college. But it is just as important for young people to hunt for and make decisions about materials they would like to incorporate into their work. All materials, and the alterations that artists make to them, are suggestive of ideas and concepts based on their surfaces, forms, textures, degree of transparency and opacity, colour, and other visual characteristics. Materials also connect us, through association and reference, to social and cultural worlds and places. What ideas might a scrap of newspaper, as a collage material, express? How

might these meanings differ from those of, say, feathers? Or twigs? Or a thin piece of plastic cut out from a plastic bag?

Working with and creating artwork in Collage involves various aspects: selecting materials, manipulating materials, investigating materiality, closely observing materials, discovering possibilities, composing, designing the artwork, planning, finding solutions, applying solutions, thinking flexibility, decision-making, research, using imagination, expressing, taking creative risks, develop perseverance, and much more. Students will also be introduced to various aspects of art in education: The value of art and artmaking by itself, art's use as an instrument in education, social and moral dimensions of art, and the controversial perceptions around good art and bad art.

This course aims for students to understand the importance of aesthetics and art in education, the role art can play in education, and mainly to appreciate, understand and gain skills with the medium of collage and its techniques.

103.2 Learning Outcomes

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

- articulate the importance and the role of aesthetics and art in education.
- understand the medium of collage and its versatility.
- design, plan, and create an expressive self-portrait collage by applying a variety of collage techniques.
- design and set up an interactive visual art exhibition to display their artworks.
- understand and appreciate art-based learning experiences.
- develop the ability to reflect and challenge their assumptions and beliefs around art and develop new understandings.

UNIT - I

Understand the importance of Aesthetics and Art in Education (2 Sessions)

Students will be introduced to Aesthetics and Arts by engaging in experiences, discussions, and dialogues. Students will experience a session of 'Visual thinking strategy' (VTS) activity in which students will collectively view and engage in a series of artworks closely, share their observations, critically analyse their observations, listen to multiple perspectives from peers, suspend judgements, and draw their own understanding of the artwork. Students will recognise aesthetic and non-aesthetic experiences through comparison and contrast. Through this activity and unpacking of the experience, students will start making connections and develop understandings around what aesthetics mean, the aesthetic aspects of daily life, develop aesthetic judgment, and how the arts evoke emotion and awaken.

UNIT - II

Exploring paper collage and techniques for an Expressive Self-Portrait (6 Sessions)

Students will explore the medium of collage through viewing artworks, discussions, and hands-on activities. They will learn techniques, artistic terms, and ways to use collage for creative expression and learning. By manipulating paper and found materials, students will create unique textures and

patterns, collaborate in groups, and reflect on how collage can foster critical thinking, problemsolving, and artistic growth. Students will explore 3D collage by creating paper sculptures, building on their 2D experiences. They will share insights, reflect on material exploration, and discuss art-making in education. Additionally, students will engage in guided self-portrait drawing, reflecting on the process, challenges, and assumptions about talent in art.

Resource Videos

- 1. Works of Deborah Roberts, William Kentridge, Wangechi Mutu, etc.
- 2. Marc, Cut paper collage artist https://www.youtube.com/watch?v=WgRZlWl-Oh0
- 3. G. Subramanian: Collage art https://www.youtube.com/watch?v=ioRRi9R46a0
- 4. Amber Fletschock, Collage artist https://www.youtube.com/watch?v=aa7plvYqUc4
- 5. Arturo Herrera, artist https://www.youtube.com/watch?v=Oagx3 NZ5HU
- 6. Resources: Handouts on Collage techniques and artist examples
- 7. Resources: JR's Face to face project (videos and readings)

 https://www.youtube.com/watch?v=4u G0G6Jog4

UNIT - III

Creation of an Expressive Self-Portrait Collage and Setting Up an Exhibition (5 Sessions)

Students will create large, expressive self-portraits using the medium of paper collage. This process will involve step-by-step sketching, ideation, planning, and application of techniques learned in previous sessions. They will explore their individuality and emotions through their compositions, pushing their imagination while making independent creative choices. Throughout the activity, students will engage in problem-solving, critical thinking, and peer feedback to refine their work.

In addition to the art-making process, students will collaboratively plan and organize a public art exhibition to showcase their works. They will take on various roles such as curators, designers, and coordinators to design the layout of the exhibition space, plan the display of artworks, and decide how the audience will navigate through the space. Students will also design invitations, plan audience engagement activities, and prepare ways to present and speak about their artistic journeys. This experience will help them develop leadership, teamwork, and communication skills while celebrating their creative achievements.

Resources: Planning templates, Pedagogy

- Students will engage in hands-on art-making activities.
- Students will engage in discussions and dialogues with peers.
- Students will engage in giving and receiving peer feedback.
- Students will continually reflect on their learning through journaling.
- Students will work independently and collaboratively throughout the course.
- Students will receive reference materials and resources to broaden and deepen their understanding.

103.3 Suggestive Assessment

Assessments and examinations will be conducted as per the criteria of HNBGU.

103.4 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.



EAEVAC-104: Understanding India

(Indian Ethos and Knowledge Systems)

Credits 2

104.1 About the Course

This course allows students to develop a broad understanding of India's rich epistemic traditions, values, and ethos. It will introduce students to India's knowledge systems across fields such as literature and arts, culture, management and administration, economy and polity, law and philosophy, etc. The course specialises in integrating Indian knowledge traditions into teaching, helping students to know and appreciate India's heritage and knowledge traditions and evaluate them independently through a multidisciplinary lens.

104.2 Learning Outcomes

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

- define and explain the scope and relevance of Indian Knowledge Systems.
- understand the importance of revisiting ancient knowledge, traditions, and culture in modern contexts.
- describe key Indian dance systems, traditional Indian music, visual, and folk arts.
- appreciate the role of IKS in preserving and expressing Indian cultural heritage.
- discuss Indian Philosophy
- explain different types of government in ancient India.
- understand the basis of law in ancient India, focusing on dharma, its sources, and justice systems.
- promote IKS in different fields as a teacher.

UNIT - I

Introduction to Knowledge of India

- A. Indigenous Knowledge System (IKS): Meaning (Bhartiy Gyan Parampara), scope and nature.
- B. Vision, aims and objectives of IKS. Ancient India and its global connections.
- C. Revisiting our ancient wisdom: Significance and relevance of traditional knowledge, culture, and practices. Exploring ancient India's knowledge domains.
- D. Overview of Indian Philosophy: Shat-Darshan, Jainism, Buddhism, and Charvaka. Introduction to Vedas, Puran and Upanisads.

UNIT – II

Art, Language and Literature

- A. Fine and performing arts: traditional art forms and contemporary arts. Indian dance systems, traditional Indian music, and folk arts.
- B. Language: Identity, culture, and History. Languages as the building blocks to different cultures and societies.
- C. Literature: Sanskrit, Sangam, Kannada, Malayalam and Bengali literature. Indian poetry and Indian fiction.

D. Ancient Indian Linguistics, oral traditions. Role of teachers in promoting IKS in the field of art and literature.

UNIT - III

Polity, Law and Economy

- A. Traditional kingship & types of government (oligarchies, republics), Local and village administration.
- B. Basis of Law: Dharma & its sources, criminal Justice, Chanakyaniti, tradition-driven, equitable and just polity and law system.
- C. Overview of the Indian economy from the Stone Age to the Guptas, Harappan civilization, and temple economy.
- D. Arthashastra: Concept, relevance of ancient Indian economics. Role of teachers in promoting IKS in polity, law and economy.

104.3 Suggestive Practicum (Any Two)

- 1. Create a multimedia project that explores a traditional Indian art form.
- 2. Organise a role-playing activity where students act as historical figures from ancient Indian governance.
- 3. Prepare a paper on the role of teachers in promoting IKS in different areas.
- 4. Any other project assigned by the teacher.

104.4 Suggestive Mode of Transaction

- Lectures will include learner-driven participatory sessions, and Guest lectures through experts and practitioners, such as fine arts and performing arts practitioners, along with contemporary poets & writers of Indian literature.
- Tutorials will include Screening of documentaries and films followed by a discussion; Learner-driven discussions in the form of focus group discussions (FGDs), Socratic Discussions, etc.; Debate/discussion can be organized to explain India's Vaad tradition; discuss on how some of the ancient methods of teaching are relevant in today's time; discussions that help Identify ethical dilemmas in daily lives and understanding the importance of ancient ethics and values to resolve them.

104.5 Suggestive Mode of Assessment

The approaches to learning assessment will include, for example:

- Supporting the curiosity and interest of student teachers in the selected themes through a multi-modal approach, including regular assessments and actionable feedback that enable learners to outline and interpret the processes and events of the formation & evolution of knowledge of India through a multidisciplinary lens.
- Enabling the student teachers to demonstrate critical analysis and independent thinking of the processes and events in the formulation & evolution of different traditions that help student teachers evaluate the diverse traditions of India to distinguish its achievements and limitations.

• Use of first-hand or second-hand experiences that enable student-teachers to develop and articulate an ethics-based education rooted in Indian thought to their students in the classroom context.

Assessment and examinations will be as per the criteria of HNBGU.

104.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.



EAEVAC-105: Understanding and Connecting with the Environment

Credits: 2

105.1 About the Course

The course "Understanding and Connecting with the Environment" aims to cultivate a profound and direct connection with nature. It is designed to help student teachers develop a deep, experiential relationship with the natural world. The course fosters an understanding of the symbiotic relationship between human life and the environment, promoting concern, gratitude, and ethical stewardship toward balance. Through this course, the pupil teachers will learn and understand about the environment, ecosystems, biodiversity, and anthropogenic factors. This course will empower them to constructively critique human impact on the planet. Through workshops, field and nature walks, eco-project participation, and other reflective experiences, they will learn to observe and interact with their environment. The course equips them with strategies to incorporate environmental issues in routine teaching practices, including the establishment of nature corners, the upkeep of school gardens, and the formation of eco-clubs. In alignment with NEP 2020, the course aims to cultivate a sense of environmental stewardship, sustainable thinking, and civic responsibility, encouraging proactive teaching so that children develop eco-friendly habits early on.

105.2 Learning Outcomes

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

- examine the main elements of natural and anthropogenic environments and their interrelationships.
- outline the importance of biodiversity and regional ecosystems in maintaining an ecological balance.
- recall local plant and animal species and natural landscapes, appreciating their cultural and ecological significance.
- assess the consequences of human actions, including urban expansion and environmental pollution, on the degradation of the natural world.
- appreciate nature through reflective and hands-on active learning.
- apply local practices to construct frameworks that incorporate indigenous and traditional ecological knowledge.
- set out to encourage and implement basic sustainability initiatives at school or within the wider community.
- perform simple environmental audits (waste, water, biodiversity) in the school setting.
- develop and facilitate nature-based learning programs for school children with local materials.
- foster responsible environmental stewardship and active citizenship through project-based advocacy and awareness campaigns.

UNIT - I

Introduction to Environment

- Environment: Meaning, Definitions and Components.
- Nature and principles of the environment. Types of environments and their composition.
- Biodiversity: Its meaning and significance.
- Provisions described for the environment in NEP 2020.

UNIT - II

Understanding Environment

- Services provided by the environment. Importance of a healthy environment.
- Natural resources: Need for their conservation and protection.
- Environmental issues and challenges. Issue of Climate change, Pollution: Meaning and types.
- Environmental education: Meaning, definitions and objectives.

UNIT - III

Connecting with the Environment

- Relationship between man and the environment. Issues and challenges in reference to Uttarakhand.
- Activities and strategies to deal with the environmental issues. Ecotourism: Concept and practices.
- Changes in lifestyle for reducing climate change and solving environmental problems.
- Role of the individual, teachers, social groups and the Government to protect the environment. Evaluation of governmental schemes.

105.3 Suggestive Practicum (Any Two)

- 1. Organise a nature walk in a nearby natural area, document observations, sounds, species seen, and personal reflections in an eco-diary or journal.
- 2. Identify and document trees, plants, birds, and insects found in the school or neighbourhood.
- 3. Projects may include composting food waste, setting up a rainwater collection system, or organizing a zero-waste campaign.
- 4. Evaluate water use, energy consumption, waste management, and suggest improvements.
- 5. Any other project assigned by the teacher.

105.4 Suggestive Mode of Transaction

The course will be conducted in a workshop mode, enabling the student teachers to demonstrate critical analysis and independent thinking of the processes that help student teachers evaluate the status of the environment and their ways of participation for environmental protection.

105.5 Suggestive Mode of Assessment

The approaches to learning assessment will include the use of first-hand or second-hand experiences that enable student-teachers to develop an action-oriented approach.

Assessment and examinations will be as per the criteria of HNBGU.

105.6 Suggestive Reading Materials

- NCERT (2006). Position Paper on Environmental Education.
- NCF for Foundational and Preparatory Stages (2022).
- NCERT Textbooks (EVS for Classes III–V, Science for Classes VI–VIII)
- Shiva, V. (2005). Earth Democracy: Justice, Sustainability, and Peace.
- Tbilisi Declaration (1977) on Environmental Education.
- Local case studies, field guides, and regional flora/fauna booklets.

Teachers may suggest books/readings as per the needs of the learners and the learning content.



Semester-I

(B.Com.)

| | Subject | Course | |
|----|---------|----------------------------------|---|
| 1. | | 1. Principles of Management | |
| | | 2. Personal Finance and Planning | 2 |

DCMJ-1: Disciplinary Principles of Management

Credit 6

Course Objective:

The objective of the course is to familiarize the students with both established and latest management theories and methods so that they may think critically and holistically about management concepts and procedures.

Course Outcomes: After completion of the course, learners will be able to:

- Explain the evolution of management and understand its effect on future managers.
- Analyse how to take decisions in uncertain situations that arise in organisations.
- Analyse the techniques managers use to influence and control the internal environment.
- Apply the concepts of direction and control in managing organisations.
- Learn the changing dynamics of management practice.

UNIT I Introduction

Meaning and importance of management; Coordination mechanisms in organisations; Management theories: classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

UNIT II Planning

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy: meaning and elements of business firm environment: micro, meso, and macro; Industry structure; Business-level strategic planning.

UNIT III Organising

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern; comparative suitability and changes over time; formal-informal organisations' interface.

UNIT IV Directing and Controlling

Motivation: meaning, importance and factors affecting motivation; Leadership: meaning, importance and factors affecting leadership, leadership styles, and followership; Controlling: Principles of controlling; Measures of controlling and accountability for performance.

UNIT V

Salient Developments and Contemporary Issues in Management

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions: Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

Suggested Readings

- Tripathi, P.C. & Reddy, P.N. Principles of Management. McGraw Hill Publications.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Prasad, L.M. Principles and Practice of Management. Sultan Chand & Sons.
- Bhattacharya, D. *Principles of Management: Text and Cases*. Pearson Publications.
- Mahajan, J.P. & Mahajan A. *Management Principles and Applications*. Vikas Publications.
- Laasch, O. *Principles of Management*. Sage Publications.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Tulsian, P.C. & Pandey, V. Business Organisation & Management. Pearson Education, India
- Drucker, P. F. *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Griffin, R.W. Management Principles and Application. Cengage Learning Publications.
- Kumar, P. Management: Principles and Applications. JSR Publication House LP, Delhi.

Note: Learners are advised to use the latest edition of readings.

DISCIPLINARY/INTER-DISCIPLINARY COURSES SKILL ENHANCEMENT COURSES

Credits 2

Personal Finance and Planning

Course Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Course Outcomes: After completion of the course, learners will be able to:

- Examine the meaning and appreciate the relevance of financial planning.
- Demonstrate the concept of investment planning and its methods.
- Examine the scope and ways of personal tax planning.
- Analyse insurance planning and its relevance.
- Interpret insight into retirement planning and its relevance.

UNIT I

Introduction to Financial Planning

Financial goals; steps in financial planning; budgeting incomes and payments; time value of money; Introduction to savings; benefits of savings; management of spending & financial discipline; setting alerts and maintaining sufficient funds for fixed commitments.

UNIT II Investment Planning

Process and objectives of investment; concept and measurement of return & risk for various asset classes; measurement of portfolio risk and return, diversification & portfolio formation; Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India; Mutual fund schemes; International investment avenues; Currency derivatives and digital currency.

UNIT III Personal Tax Planning

Tax structure in India for personal taxation; Scope of personal tax planning; exemptions and deductions available to individuals under different heads of income and gross total income; Comparison of benefits: Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961; tax avoidance versus tax evasion.

UNIT IV Insurance Planning

Need for insurance; Types of Insurance: life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

UNIT V Retirement Benefits Planning

Retirement planning goals; process of retirement planning; Pension plans available in India; Reverse mortgage; Estate planning.

Suggested Readings:

- Indian Institute of Banking & Finance. *Introduction to Financial Planning*. Taxmann Publications, New Delhi.
- Keown A.J. Personal Finance. Pearson Publications.
- Madura, J. Personal Finance. Pearson Publications.
- Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. *Managing Personal Finance*. Publisher: New Royal Book Company.
- Kapoor, J.R., Dlabay, L.R., Hughes, R.J., & Hart, M.M. *Personal Finance*. McGraw Hill Publications.
- Pandit, A. *The Only Financial Planning Book that You Will Ever Need*. Network 18 Publications Ltd., Mumbai.
- Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill Education.
- Tripathi, V. Fundamentals of Investment. Taxmann Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.



Hemvati Nandan Bahuguna Garhwal University

Dept of Education ITEP Curriculum Semester-II

(B.A., B.Sc. & B.Com.)

| Two-Week Student Induction Programme | | | | | | |
|--------------------------------------|--------------|---------------------------------------|---|--|--|--|
| S.N. | Code Courses | | | | | |
| 1. | EAEVAC-201 | Language-II (Other than Language-I) | 4 | | | |
| 2. | EAEVAC-202 | Understanding India (Indian Ethos and | 2 | | | |
| | | Knowledge Systems) | | | | |
| 3. | EAEVAC-203 | Teacher and Society | 2 | | | |

EAEVAC-201: Language 2 (Other than L1)

Credits: 4

201.1 About the Course

The course aims to prepare the students to teach language at the school level. It focuses on training the students in the sound systems of languages, word formation processes, sentence formation, and the semantic and pragmatic aspects of languages. The course intends to enable the learners to integrate all four language skills using different genres. The major aim of this course is to empower the learners to contribute to the discourses on various issues and themes. The course also orients the students to the use of different technologies and digital media for developing their own communicative skills, as well as the school students they will teach in the future. The course helps improve basic communication skills such as listening, speaking, reading, and writing among L2 language learners. The course is designed to enhance knowledge of the grammar of L2 and enable the students to formulate grammatically correct and contextually appropriate sentences and words, and empower the students with summarising and oral presentation skills effectively. The course also seeks to enhance students' critical thinking capacities, demonstrate effective communication skills, and provide hands-on activities to student teachers to develop their linguistic skills through practical sessions.

201.2 Learning Outcomes

After completing the course, student teachers will be able to:

- demonstrate reading, writing, listening, speaking, and thinking abilities in L2,
- recognise the link between language and mental skills and demonstrate their knowledge and skills effectively for all purposes,
- build interpersonal relationships and enhance social skills.

UNIT - I

Language, Society, and Learning

- A. Bi-/Multilingualism and scholastic achievements; need to promote multilingualism.
- B. Language variation and social variation; languages, dialects and varieties, cultural transmission of language, language and gender; language and identity.

- C. Constitutional provisions related to language development and the National Education Policy 2020 and language development.
- D. Language acquisition and Language learning; language learning from mother tongues to other tongues; advantages of learning other languages; language and education; notion of first language, second language and others.

UNIT - II Speech and Writing

- A. Writing Systems: Speech and writing.
- B. Arbitrariness in language; types of writing systems.
- C. Classification sessions of speech sounds: vowels, consonants, and others;
- D. Suprasegmental: stress, pitch, tone, intonation, and juncture; acoustic phonetics.

UNIT - III

Basic Communication Skills in L2

- A. Pronunciation and listening comprehension skills.
- B. Reading and writing comprehension skills.
- C. Effective writing skills, effective presentation and speaking skills.
- D. Summarising and paraphrasing skills.

UNIT-IV

Critical Reading and Thinking Skills

- A. Components of critical thinking and reading, high-order cognitive development.
- B. Enhancing critical thinking abilities, critical interpretation, questioning and challenging own beliefs and values;
- C. Developing ideas and evaluating an argument, critical thinking and problem solving, and rational inquiry.
- D. Observing a problem, describing the problem, framing the problem, comparing, and evaluating a problem.

UNIT-V

Academic Writing

- A. Academic writing: Meaning and components; development of academic language.
- B. Developing critical, analytical, and interpretive thinking skills.
- C. Learning to analyse. Evaluating academic writings.
- D. Activities to develop academic writing skills.

201.3 Suggestive Practicum

- 1. Listen to a recorded speech and classify it based on sounds: vowels, consonants, and others; suprasegmental: stress, pitch, tone, intonation, and juncture; Acoustic phonetics.
- 2. Analyse sentences and their constituents as simple, complex, and compound sentences from written work.
- 3. Prepare a paper using academic writing skills.
- 4. Any other activity assigned by the teacher.

201.4 Suggestive Mode of Transaction

Teaching this course will involve a mix of interactive lectures, tutorials, and practical involves such as discussion, role plays, projects, simulations, workshops and language-awareness activities. The teaching intends deeper approaches to learning involving in-classroom discussion, developing the critical thinking/ problem solving abilities among the students and will also focus on situations where, in our daily lives, one would be performing tasks that involve a natural integration of language skills. The students are expected to read the assigned content before the session, and the course requires active participation from the students.

201.5 Suggestive Mode of Assessment

The assessment of the learner will be primarily based on the assessment of both linguistic and communicative skills using a battery of tests and test types, group work and projects. Assessment and examinations will be conducted as per the criteria of HNBGU.

201.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

EAEVAC-202: Understanding India (Indian Ethos and Knowledge Systems)

Credits: 2

202.1 About the Course

At a time when the world finds itself deep in dynamism, led by technological innovations and environmental changes, there is a need for an inward-looking approach to building the young minds of a country. By looking inwards, one not only finds a sociological belongingness but also a spiritual and intellectual rooting in these changing times. The course provides an overview of India's heritage and knowledge traditions across key themes of economy, society, polity, law, environment, culture, ethics, science & technology, and philosophy. It places special emphasis on the application of these knowledge traditions, helping students to not only know and appreciate India's heritage and knowledge traditions but also to independently evaluate them through a multidisciplinary lens. This evaluation would produce valuable lessons for obtaining transferable and 21st-century skills. The course requires no prerequisite knowledge or understanding. Spread over two years, the course will establish foundational knowledge and build upon it. It will allow students to have a basic understanding of the traditions of India and how it has evolved over the years. The course is designed to enable student teachers to outline and interpret the processes and events of the formation & evolution of knowledge of India through a multidisciplinary lens; to evaluate the diverse traditions of India to distinguish its achievements and limitations, and to develop and articulate an ethicsbased education rooted in Indian thought to their students in the classroom context.

202.2 Learning Outcomes

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

- recognize the vast corpus of knowledge traditions of India, while developing an appreciation for it,
- apply their acquired research and critical thinking skills in multidisciplinary themes,

- summarize and pass on their learnings to their students of different Indian traditions in an easily digestible manner.
- examine the balance between society and the environment.
- learn about India's traditional health practices.
- discuss India's contributions to natural sciences.
- understand Indian notions of time and space.

UNIT - I

Culture-Lifestyle

- A. Food (regional cuisines, ayurvedic diet, food and festival, vegetarianism, Jainism in food, food and hospitality, and globalisation).
- B. Clothes (traditional Indian clothing, textile arts, religious costumes, clothing status, clothing, gender, globalisation in clothing).
- C. Sports (traditional Indian sports, martial arts, sports, and gender, sports & globalisation).
- D. The lifestyle of Yoga: adapting ancient lifestyle A path towards longevity.

UNIT - II

Science & Technology

- A. Ancient arithmetic and logic. Great Indian Scientists. Role of teachers in promoting IKS in the scientific field.
- B. Traditional knowledge in natural sciences: contributions in the areas of mathematics, physics, metallurgy, and chemistry.
- C. Astronomy: India's contributions to the world. Indian notions of time and space.
- D. Technology in the economy, agriculture, and transportation.

UNIT - III

Environment and Health

- A. Equilibrium between society & environment: Society's perceptions of natural resources like forests, land, water, and animals.
- B. India's health tradition: Ayurveda, Siddha, Ashtavaidya, Unani, and other schools of thought, Lessons from Sushruta Samhita and Charaka Samhita.
- C. Mental health in ancient India: concepts of mental wellness- concept of mind, dhyana, mind-body relationship, Ayurveda, Yog darshan, atman.
- D. Practical Vedanta for well-being (mindfulness, inter-connectedness, society-self relationship, etc.). Role of teachers in promoting IKS in the environment and health.

202.3 Suggestive Practicum

- 1. organisation of a 'Knowledge of India' day in the institution to celebrate the culture (food, clothes, etc.) that they would have explored in lectures and tutorials; interactions with family members, elders, neighbours, and other members of society about the evolution of local systems and economy, etc.
- 2. Organise a workshop and prepare a report on traditional Indian health systems, mental wellness and physical health.

- 3. Conduct a field project or group presentation on the equilibrium between society and the environment, focusing on indigenous knowledge and traditional environmental conservation practices.
- 4. Any other task assigned by the teacher.

202.4 Suggestive Mode of Transaction

- Lectures will include learner-driven participatory sessions, and Guest lectures by practitioners along with contemporary poets & writers of Indian literature.
- Tutorials will include Screening of documentaries and films followed by a discussion; Learner-driven discussions in the form of focus group discussions (FGDs), Socratic Discussions, etc.; Debate/discussion can be organized to explain India's Vaad tradition; discuss on how some of the ancient methods of teaching are relevant in today's time; discussions that help Identify ethical dilemmas in daily lives and understanding the importance of ancient ethics and values to resolve them.

202.5 Suggestive Mode of Assessment

Assessment and examinations will be conducted as per the criteria of HNBGU.

202.6 Suggestive Reading Materials

Teachers may suggest books/readings per the learners' needs and learning content.

EAEVAC-203: Teacher and Society

Credits: 2

203.1 About the Course

Teachers unarguably have a key role in nurturing young lives and shaping positive and inspired future generations. Emphasising the crucial role of teachers, NEP 2020 states, "Teachers truly shape the future of our children - and, therefore, the future of our nation.". "The high respect for teachers and the high status of the teaching profession must be restored to inspire the best to enter the teaching profession. The motivation and empowerment of teachers is required to ensure the best possible future for our children and our nation." (NEP Para 5.1). The NEP, in its introductory section, states, "the teacher must be at the centre of the fundamental reforms in the education system" and highlights the need to "help reestablish teachers, at all levels, as the most respected and essential members of our society, because they truly shape our next generation of citizens". (NEP 2020, Introduction). The policy also stresses the need to "do everything to empower teachers and help them to do their job as effectively as possible." It is recognized that teachers are second to mothers in having the opportunity to work with children during the most impressionable years of their lives. They shape opinions and form ideas about personal and social goals and about society and life, contributing so much to the development of both individuals and society.

The focus of the course on 'Teacher & Society' is on developing an understanding among student teachers of the roles of teachers in the emerging Indian society, including the changing roles of teachers in the context of the global flows of people, culture and resources that are shaping society, and the application of technologies that are constantly redefining not only the educational landscape but also the human relationships and social norms which

are continuously undergoing change which entails a recalibration of the teacher roles aligned to the current and future realities and preparing teachers for the volatile, uncertain, complex and ambiguous world. The course enables the students to understand the roles and obligations of teachers as architects of society based on cultural ethos, traditions, and diversity. The student teachers shall be equipped with the knowledge, capacities and value system that enables them to act as agents for fostering national integration and a feeling of pride in India's cultural heritage and achievements. This course also aims to ensure that student teachers understand their responsibility for producing a future generation that undertakes its responsibility as an awakened citizen who avoids wastage of national resources and takes up a proactive role in the emergence of India as a strong and disciplined nation.

In addition to these, the course also seeks to enable each of the student teachers to respond to the needs of students from diverse cultural, linguistic, social and economic backgrounds; to be sensitive to gender issues, promote tolerance and social cohesion, provide special attention to students with learning disabilities, learn and apply new pedagogies and technologies, keep pace with current educational developments and initiatives; and keep oneself professionally engaged to update/upgrade knowledge and practice. Student teachers will be encouraged to comprehend how societal structures, context and historical patterns shape teacher identities on one hand and how teacher identities, beliefs, values, convictions and commitment shape the ethics, culture, norms and values on the other; thus, impacting the larger societal thoughts and actions. The course also explores the relationship of the teacher with education development, community and society through different course units that talk of the teacher as a person and as a professional, the socio-cultural and technological contexts of the teacher and how they impact the teaching-learning process, the multiple roles, identities and expectations of a teacher. It invites the student teachers to be reflexive of their thoughts, beliefs and actions and continuously take a gaze inside out to engage children in a reflective dialogue unbiasedly.

The course explores the agentic role of a teacher, how it is influenced, and how it influences the education system. It concludes with the recalibration of the roles of teachers and teaching beyond the curricular boundaries as an architect of an inclusive, harmonious, and developing India.

203.2 Learning Outcomes

After completion of the course, student teachers will be able to:

- examine the relationship between teacher beliefs, values, character, life history, social and cultural context and teaching critically,
- explain the teacher roles and characteristics; the personal and professional self; the teacher as a communicator, the charismatic influencer, the reflective practitioner, competent, learner and much more and their significant role in nurturing the posterity.
- differentiate between the narrow curricular aims of education and the broader educational aims and their role in shaping self, school, and society,
- demonstrate an ability to engage in the ethic of care,
- demonstrate an ability to critically reflect on personal and collective practice so as to improve learning and teaching,

• conceptualize teacher agency, its individual, contextual, and structural dimensions and how it gets impacted and in turn shapes education.

UNIT - I

Understanding the Teacher: Exploring the Personal and Professional Teacher

- A. Exploring the wider personal and general social context of the teacher: Life history, Teacher beliefs, values and aspirations, diverse identities, social contexts and commitment to learning and education.
- B. Exploring the professional teacher: qualifications, education in teaching, attitude, aptitude, experience and exposure.
- C. The charismatic teacher, the communicator teacher, the missionary teacher, the competent practitioner, the reflective practitioner, the learning Teacher.
- D. Reflexive practice: nurturing the professional capital through collaborative and/or collective engagement with self, others, and the social context.

UNIT - II

Nurturing the Teacher: A Dialogue beyond the curricular goals, for Life and Posterity

- A. Teaching: One profession, many roles
- B. Holistic teacher development: nurturing the panchakoshas.
- C. Teacher values, beliefs, and current philosophy of teaching: a reflective dialogue.
- D. Teaching Character: nurturing teachers for human flourishing. Developing an ethic of care in teacher education: nurturing teachers towards a pedagogy of care.

UNIT - III

Understanding and Fostering Teacher Agency: Role in Shaping Education Systems of Tomorrow

- A. Teacher agency: Concept and importance. Individual, cultural and structural dimensions of teacher agency.
- B. Teacher discourses, philosophy, relationships, networks and professional development: shaping teacher agency and creative insubordination.
- C. Challenges and issues in fostering teacher agency: performativity, non-academic engagements, systemic apathy, policy and practice gaps and others.
- D. Being a critical teacher. Role of the teacher in shaping the educational policy, practice, and reforms

203.3 Suggestive Practicum

- 1. Take up a case study of any one teacher education Institution.
- 2. Write a biography of any one of your favourite teachers/ Educationists.
- 3. Write your current teaching philosophy based on your beliefs and values.
- 4. Learners would reflect on their practice as pre-service interns, knowledge, skills, and understandings, and identify opportunities.
- 5. Choose any one area of immediate societal concern, like environmental degradation, increasing crime against women, cybercrimes, bullying or any other and draw an action

- plan that you as a teacher would undertake to mobilise yourself, school and society towards betterment.
- 6. Critical reflections on popular debates around power relations associated with gender, ethnicity, culture, disability, class, poverty, and others.
- 7. Any other task assigned by the teacher.

203.4 Suggestive Mode of Transaction

Teacher and Society is a reformatory course that invites teachers to rethink teachers and teaching. The approach, therefore, would include a blend of lectures, in-class seminars, thinking exercises, critical reflections, group work, case-based approaches, and enquiry-based learning.

203.5 Suggestive Mode of Assessment

Being a very thought-provoking course, the assessment would largely include critical thinking assignments. The following are some exemplars.

Assessment and examinations will be conducted as per the criteria of HNBGU.

203.6 Suggestive Reading Materials

Teachers may suggest books/readings per the learners' needs and learning content.

Semester-II (B.Com.)

| / (| Subject | Course | Credits |
|-----|--------------------------------|--|---------|
| 1. | Business Administration | Business Regulatory Framework | 6 |
| | (Major) | | 55 |
| / | Skill | Office Management and Secretarial Practice | 2 |
| 2. | Accounting (Minor) | Advanced Financial Accounting | 2 |

DCMJ-2: Disciplinary Major Business Regulatory Framework

Course Objective:

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

Course Outcomes:

After completion of the course, learners will be able to:

- understand basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
- recognize and differentiate between the special contracts.
- understand the rights and obligations under the sale of goods act.
- attain skills to form and manage entrepreneurial ventures as partnership and llp.

• understand the various types of Negotiable Instruments and their utility in real life.

UNIT I

The Indian Contract Act, 1872: General Principles of Contract

Contract: Meaning, characteristics and kinds; Essentials of a valid contract: Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of a contract: modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi contracts.

UNIT I

The Indian Contract Act, 1872: Specific Contracts

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

UNIT III

The Sale of Goods Act, 1930

Contract of sale: Meaning and difference between 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 against the goods and the buyer.

UNIT IV

Partnership Laws

a. The Partnership Act, 1932

Nature and Characteristics of Partnership; Registration of a Partnership Firms; Types of Partners; Rights and Duties of Partners; Implied Authority of a Partner; Incoming and outgoing Partners; Modes of Dissolution of Partnership.

b. The Limited Liability Partnership Act, 2008:

Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

UNIT V

The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course; Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque and its types; Dishonour of Cheque.

Suggested Readings:

- Arora, S. *Business Laws*. Taxmann Publications.
- Kuchhal, M.C. & Kuchhal, V. Business Law. Vikas Publishing House, New Delhi.
- Dagar, I. & Agnihotri, A. Business Laws: Text and Problems. Sage Publications.
- Vohra, K. Commercial and Business Laws. Kalyani Publications.

- Sheth, T. Business Law. Pearson Publications.
- Singh, A. Business Law. Eastern Book Company, Lucknow.
- Kumar, R. Legal Aspects of Business. Cengage Learning Publications.
- Maheshwari, S.N. & Maheshwari, S.K. Business Law. National Publishing House, New Delhi.
- Pathak, A. *Legal Aspects of Business*. McGraw-Hill Education.
- Aggarwal, R. & Kaur, R. Legal Aspects of Business. Pearson Publications.
- Tulsian, P.C. & Tulsian, B. Business Law. McGraw-Hill Education.
- Aggarwal, S.K. Business Law. Galgotia Publishers Company, New Delhi.
- Sharma, J.P. & Sunaina Kanojia. Business Laws. Ane Books Pvt. Ltd., New Delhi.
- Goyal, B.K. & Kinneri, J. Business Laws. International Book House Publications.

Note: Learners are advised to use the latest edition of readings.

SKILL ENHANCEMENT COURSES

Office Management and Secretarial Practice

Credit 2

Course Objective:

The purpose of this course is to familiarise the students with the activities in a modern office. Smooth functioning of any organisation depends upon the way various activities are organised, facilities provided to the staff working in the office, the working environment and the tools and equipment used in the office.

Course Outcomes:

After completion of the course, learners will be able to:

- understand the basic knowledge of managing the office and the essentials of good filing.
- analyse the role and importance of drafting influential mails and to learn the essential requirements for a good system of dealing with stationery.
- examine the importance of office automation and mechanisation and have a basic understanding of budget and audit.
- analyse the various banking facilities and various modes of payment, which are used in office.
- assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.

UNIT I Introduction

- A. Office and Office Management: Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; his qualities and essential qualifications.
- B. Filing and Indexing: Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; Weeding of old records; meaning and need for indexing; various types of indexing.

UNIT II

Communication System

A. *Mail and Mailing Procedures:* Meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; Inward and outward mail: receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

B. Forms and Stationery:

Office Forms: Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

UNIT III

Office Equipment, Budget and Audit

- A. Modern Office Equipment: Introduction, Meaning and Importance of office automation, objectives of office mechanisation, advantages, disadvantages, factors determining office mechanisation; Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.
- B. Budget: Types of Budgets: Annual, revised and estimated; Recurring and non-recurring heads of expenditure.
- C. Audit: Audit process: Vouching, verification and valuation (in brief); Consumables/ Stock register and Asset register; Procedure for disposal of records and assets.

UNIT IV

Banking and Payment Systems

- A. Banking facilities: Types of accounts; Passbook and cheque book; Other forms used in banks; ATM and money transfer.
- B. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work,
- C. Modes of Payment: Types of payments, such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.

UNIT V

Role of Secretary

Definition, Appointment, Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; Modern technology and office communication: email, voice mail, internet, multimedia, scanner, videoconferencing, web-casting; Agenda and Minutes of Meeting; Drafting: fax messages, email; Maintenance of appointment diary.

Suggested Readings:

- Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
- Sharma, R.D. Office Management and Secretarial Practice. Galgotia Publishing Company.
- Pillai, R.S.N. Office Management. S. Chand Publications.
- Thatheya, M. Office Management. Charulatha Publications.
- Leffingwell and Robbinson: Textbook of Office Management, Tata McGraw-Hill.
- Terry, George R: Office Management and Control.
- Ghosh, Evam Aggarwal: Karyalaya Prabandh. Sultan Chand & Sons.
- Duggal, B. Office Management and Commercial Correspondence. Kitab Mahal Publications.

Note: Learners are advised to use the latest edition of readings.

MINOR COURSES Advanced Financial Accounting

Credit 6

Course Objective:

The course aims to help learners attain expertise in the field of advanced accounting related to the topics covered.

Course Outcomes:

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

- understand & compute the amount of claims for loss of stock & loss of profit.
- learn various methods of accounting for hire purchase transactions and deal with the inter-departmental transfers and their accounting treatment.
- understand the accounting treatment of departmental undertaking.
- demonstrate various accounting treatments for the dependent branch & independent branch.
- prepare the accounting for the dissolution of partnership firms.

IINITI

Insurance Claims for Loss of Stock and Royalty Accounts

- A. Insurance Claims for Loss of Stock: Meaning, Needs and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims: Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over insurance, Average Clause, Claim; Problems on Ascertainment of Fire Insurance Claim, including problems on loss of profits as consequential claim.
- B. Royalty Accounts: Meaning; Accounting Treatment in the books of Lessor (Landlord) and Lessee; Opening of Minimum Rent Account; Treatment of Strike or Lockout, Copyright Royalties.

UNIT II

Accounts from Incomplete Records

Meaning; Features; Merits; Demerits; Types; Preparation of Statement of Affairs Account for calculation of Net Profit; Conversion of Single-Entry System into Double Entry system; Need for Conversion; Preparation of Cash book, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account, Statement of Trading and Profit & Loss and Balance Sheet.

UNIT III

Accounting of Hire Purchase and Instalment Payment System

Accounting of Hire Purchase and Instalment Payment System; Difference between Hire Purchase and Instalment Payment System; Important Definitions: Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Various methods of calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor, including Default in Payment, Total Repossession and Partial Repossession by vendor; Journal Entries and Ledger Accounts in the books of Purchaser and Vendor as per Instalment Payment System.

UNIT IV

Departmental Accounting and Branch Accounting

- A. Departmental Accounting: Meaning and Features of Departmental Undertaking; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet; Simple problems involving Inter Departmental Transfers (vertical form); Calculation of Stock Reserves.
- B. Branch Accounting: Meaning of Branch Accounts; Objectives and Advantages of Branch Accounting; Types of Branches; Meaning and features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining books of accounts by the Head Office; Debtors System; Ascertainment of Profit or Loss of Branch under Debtors System; Supply of goods at Cost Price and supply of goods at Invoice Price; Wholesale branch; Accounting of Independent Branch and Foreign Branch.

UNIT V

Accounting for the Dissolution of a Partnership Firm

Accounting of Dissolution of the Partnership Firm, including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publications, New Delhi.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. Advanced Accountancy. Kalyani Publishers.
- Agarwal, B.M. & Gupta, M.P. Advanced Accounting: Text & Problems. Bharat Law House Pvt. Ltd.
- Hanif, M. & Mukherjee, A. Financial Accounting-II. McGraw-Hill Publications.

- Muninarayanappa, M. & Raghu, V.N. Advanced Financial Accounting. Jayvee International Publications, Bangalore.
- Tulsian, P.C. Financial Accounting. Pearson Publications.
- Kumar, S.A., Kumar, V.R., & Mariyappa, B. Advanced Financial Accounting. Himalaya Publishing House, New Delhi.
- Iyengar, S.P. Advanced Accounting. Sultan Chand & Sons.
- Anthony, R.N., Hawkins, D., & Merchant, K.A. Accounting: Text and Cases. McGraw-Hill Education.
- Horngren, C.T. & Philbrick, D. Introduction to Financial Accounting. Pearson Education.
- Monga, J.R. Financial Accounting: Concepts and Applications. Mayur PaperBacks, New Delhi.
- Maheshwari, S.N. & Maheshwari, S.K. Financial Accounting. Vikas Publishing House, New Delhi.
- Raman, B.S. Financial Accounting Vol. I & II. United Publishers & Distributors.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

Note: Learners are advised to use the latest edition of readings.

Hemvati Nandan Bahuguna Garhwal University

Dept of Education

ITEP Curriculum

Semester-III

(B.A., B.Sc. & B.Com.)

| Two-Week Student Induction Programme | | | |
|--------------------------------------|-------------|--|--------|
| S.N. | Code | Courses | Credit |
| 1. | EFC-301 | Child Development and Educational Psychology | 4 |
| 2. | ESSCCPC-302 | Stage-Specific Content -cum Pedagogy Courses Basics of Pedagogy at Secondary Stage | 4 |
| 3. | SEC- 303 | Life Skills and Personality Dev | 2 |

EFC-301: Child Development and Educational Psychology

Credits: 4

301.1 About the Course

To enable student teachers to understand the interplay of three different processes, namely biological processes, cognitive processes, and socio-emotional processes that influence the development of a child. Biological, cognitive, and socio-emotional processes are intricately interwoven with each other. Each of these processes plays a role in the development of a child whose body and mind are interdependent.

The course seeks to provide an understanding of the developmental characteristics of a child:

- during infancy, which ranges from birth to 24 months of age,
- during the early childhood stage, which begins around age 3 and usually extends up to 6-7 years of age,
- Middle to Late Childhood stage, which begins around 6-7 years to 10-11 years of age, and
- Adolescence stage, which begins at approximately the age of 12 years, and which is a period of transition from childhood to early adulthood.

The course will introduce development across domains – physical development, cognitive development, language development, socio-emotional development, aesthetic development, and moral development – during each of the above-mentioned developmental stages of a child.

Educational Psychology component of the course:

Informs student teachers about the various theories of learning and motivational states for learning and their implications for pedagogy. It includes the study of how people learn, pedagogical approaches that are required to improve student learning, teaching-learning processes that enable learners to attain the defined learning outcomes, and individual differences in learning. It provides opportunities for student teachers to explore the

behavioural, cognitive and constructivist approaches to facilitating student learning, and the emotional and social factors that influence the learning process.

301.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- describe the meaning, concept, characteristics, and factors affecting growth and development,
- use the knowledge of the Indian concept of self,
- apply various problem-solving and learning strategies in real classroom settings,
- identify the various approaches to the process of learning,
- explain group dynamics and apply strategies to facilitate group learning.

UNIT - I

Child Development

- A. Meaning and significance of understanding the process of child development, biological, cognitive, socio-emotional, and moral.
- B. Developmental characteristics of a child during the infancy stage, early childhood stage, middle to late childhood stage and adolescence stage.
- C. The Indian concept of self: Mind (मनस्), Intellect (बुद्धि), Memory (चित्त). Panch-koshIya Vikas (पञ्चकोशीय विकास).
- D. Educational Implications.

UNIT - II

Developmental Process

- A. Development across domains: Physical development, cognitive development, language development, socio-emotional development, aesthetic development, moral development, stages of a child.
- B. Factors affecting development. Individual differences: Children with special needs, including developmental disorders.
- C. Tools and techniques for identifying learners with different abilities.
- D. Teachers' role and strategies to address the needs of learners with different learning abilities.

UNIT - III

Process of Learning

- A. Conceptual clarity and significance.
- B. Approaches: Behaviorist, cognitivist, constructivist, developmental, information processing model of learning, Shri Aurobindo's integral approach.
- C. Problem Solving and Learning Strategies: Inquiry and problem-based learning, steps and strategies in problem solving, factors hindering problem solving.
- D. How to learn: significance and strategies

UNIT - IV

Motivation and Classroom Management

- A. Motivation: conceptual clarity, nature, and significance. Intrinsic and extrinsic motivation and strategies for motivation
- B. Classroom management: Creating a positive learning environment, planning space for learning, and managing behavioural problems.
- C. Group dynamics: Classroom as a social group, characteristics of a group.
- D. Understanding group interaction-sociometry, strategies to facilitate group learning.

2.2.3 Suggestive Practicum

- 1. Spending a day with a child and preparing a report based on our observations of children for a day from different economic statuses (low and affluent) with focus on various factors: Physical, emotional, social, language, cultural and religious influences on the child on a daily basis.
- 2. Observing children to understand the learning styles of children learning process.
- 3. Identifying the learning difficulties of students in different learning areas and the Possible reasons for them- case study report.
- 4. Preparing a personalised intervention plan for students with learning difficulties.
- 5. Plan to use advanced technology to encourage talented/gifted children.
- 6. Encouraging gifted/talented students beyond the general school curriculum.
- 7. Familiarisation and reporting of individual psychological tests.

2.2.4 Suggestive Mode of Transaction

The course content transaction will include the following:

- Planned lectures infused with multimedia /PowerPoint presentations.
- Small group discussion, panel interactions, small theme-based seminars, group
 discussions, cooperative teaching and team teaching, selections from theoretical
 readings, case studies, analyses of educational statistics and personal field engagement
 with educationally marginalised communities and groups, through focus group
 discussion, surveys, short-term project work, etc.
- Hands-on experience of engaging with diverse communities, children, and schools.

2.2.5 Suggestive Mode of Assessment

The assessment will be based on the tests and assignments.

Assessment and examinations will be conducted as per the criteria of HNBGU.

2.2.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

ESSCCPC-302: Basics of Pedagogy at Secondary Stage

Credits: 4

302.1 About the Course

This course deals with a diverse range of topics of the basics of pedagogy at the secondary stage that will equip student teachers with valuable knowledge, capacities and competencies. This course comprises four units and a practicum. This course prepares student teachers to understand secondary-stage learners and design teaching accordingly. This course also aims to equip teachers with the necessary tools, knowledge, and competencies to continuously evolve as professionals and create a positive and transformative impact on their students and society as a whole. In this course, a strong foundation will be established by exploring the fundamental principles and concepts that support the basics of pedagogy in light of the aims and objectives of the curriculum. This course emphasises understanding learners and their backgrounds comprehensively so that an engaging and supportive learning environment, which fosters a need for learning, can be created to facilitate learners' holistic development. This course is designed to equip student teachers with a wide array of teaching and learning strategies. It also focuses on innovative and transformative approaches to education, aiming to create lifelong learners equipped to thrive in an ever-changing world. Through professional development opportunities, student teachers will be better prepared to meet the ever-changing demands of the educational landscape and inspire the next generation of learners.

302.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- build a comprehensive understanding of secondary stage learners.
- assess the physical, mental, social, and emotional growth of secondary stage learners.
- develop skills to observe and recognise the unique capabilities and strengths of secondary stage learners.
- discuss the necessary knowledge and skills to implement effective teaching and learning strategies.
- create enriching and inclusive learning environments to foster values-based education,
- develop a deeper understanding of various pedagogical approaches and their impact on learners.
- determine the knowledge to make informed decisions about instructional practices.
- explain the crucial role of pedagogy in facilitating effective learning experiences.
- outline knowledge and skills necessary for continuous professional development.

UNIT - I

Understanding Secondary Stage Learners

- A. Understanding the learners and learner background: The physical, mental, social, and emotional growth of learners.
- B. Thought processes and cognitive skills of learners, observing the unique capabilities of a learner.
- C. Psychological and social orientations of learners, social and academic lives of learners.

D. Characteristics of secondary stage learners, conflicts and challenges of secondary learners.

UNIT - II

Strategies of Teaching and Learning

- A. Understanding teaching and learning strategies: Concept, characteristics and functions of teaching.
- B. Making abstract concepts enjoyable by relating them to real-life situations, making classrooms inclusive and joyful learning spaces
- C. Relationship between Aims and values of education, curriculum and pedagogy
- D. Developing respect toward cultural heritage

UNIT - III

Learners Engagement

- A. Promoting learner participation and engagement in learning.
- B. Building values through art-integrated activities, community engagement, etc.
- C. Promoting multidisciplinary learning through the integration of different disciplines
- D. Promoting health and social sensitivities.

UNIT - IV

Pedagogical Approaches

- A. Pedagogical approaches: constructivist approach, collaborative approach, reflective approach, and integrative approach.
- B. Inquiry-based approach; other contemporary approaches, art-integrated and sports-integrated learning.
- C. Types of pedagogy: social pedagogy, critical pedagogy, culturally responsive pedagogy, and Socratic pedagogy in an inclusive setup.
- D. Role of pedagogy in effective learning: impact of pedagogy on the learners.

UNIT - V

Continuous Professional Development of Teachers

- A. Meaning and need, professional and ethical competencies and need for updating content and pedagogical competencies to develop professional competencies.
- B. Professional development activities: seminars, conferences, orientation programmes, workshops, online and offline courses, competitions, publications, development of teaching portfolio, capacity building programmes, and teacher exchange programmes.
- C. Development of professional competencies to deal with gender issues, equity and inclusion, and ethical issues.
- D. Environmental issues, human health and well-being, population, human rights, and various issues (emotional, mental, physical issues related to pandemic (for example, COVID-19).

302.3 Suggestive Practicum (Any Three)

1. Analyse NEP 2020 with reference to pedagogical aspects of the concerned subject.

- 2. Analyse and reflect on the qualities of an 'Innovative Teacher' in the Context of National Professional Standards for Teachers (NPST) and National Mentoring Mission (NMM).
- 3. Explore different platforms such as National Teacher's Portal, NISHTHA, DIKSHA, and SWAYAM for an online course and prepare a report.
- 4. Participate in a workshop or seminar to explore the concept of Continuous Professional Development (CPD), its significance in lifelong learning and prepare a write up on the findings.
- 5. Develop teaching learning strategies to address the needs of diverse learners in context of gender, equity and inclusion and prepare a PowerPoint presentation.
- 6. Raise awareness on the ethical and social challenges in education through field trip and create an e-portfolio.
- 7. Any other project assigned by the teacher.

302.4 Suggestive Mode of Transaction

Lecture cum discussion, project-based method, problem solving method, experiential learning, art integrated learning, sports integrated learning, ICT integrated learning, interactive methods such as group discussions, peer tutoring, workshops, observations, and presentations.

302.5 Suggestive Mode of Assessment

Portfolio creation, written tests, classroom presentations, seminars, assignments, practicum, sessional, terminal semester examinations (As per UGC norms).

Assessment and examinations will be conducted as per the criteria of HNBGU.

302.6 Suggestive Reading Materials

- National Council of Educational Research and Training. (April 2022). Mandate documents Guidelines for the development of National Curriculum Frameworks.
- National Education Policy 2020, MoE, Government of India (English and Hindi)
- National Steering Committee for National Curriculum Frameworks (2023). Draft National Curriculum Framework for School Education.
- National Policy on Education 1968, 1986 and 2020.

SEC-303: Life Skills and Personality Development

Credits:2 Lectures: 30

UNIT I
Career and Professional Skills -(06)

^{*}Teachers may also suggest books/readings as per the needs of the learners and the learning content.

Career and Professional Skills: Listening Skills, Reading Skills, Writing Skills, Effective Resume preparation, Interview Skills, Group Discussion Skills, Exploring Career Opportunities, Psychometric Analysis and Mock Interview Sessions Team Skills: Cognitive and Non-Cognitive Skills, Presentation Skills, Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes Digital Skills: Computer skills, Digital Literacy and Social Media, Digital Ethics and Cyber Security

UNIT II

Attitude and Motivation (06) Attitude

Concept, Significance, Factors affecting attitudes, Positive attitude - Advantages, Negative attitude- Disadvantages, Ways to develop a positive attitude, Difference between personalities having positive and negative attitudes. Motivation: Concept, Significance, Internal and external motives - Importance of self-motivation- Factors leading to de-motivation, Maslow's Need Hierarchy Theory of Motivation,

UNIT III

Stress-management and Development of Capabilities (06)

Development of will power, imagination through yogic lifestyle- Development of thinking, emotion control and discipline of mind through Pranayama- Improvement of memory through meditation- Stress: meaning, causes, and effects of stress in life management- Stress: psychophysical mechanism, management of stress through Yoga.

UNIT IV

Other Aspects of Personality Development (06)

Body language - Problem-solving - Conflict and Stress Management - Decision-making skills -Leadership and qualities of a successful leader - Character-building -Teamwork - Time management -Work ethics - Good manners and etiquette.

UNIT V

Health and Hygiene (06)

Health and Hygiene- Meaning and significance for Healthy Life- 3. Exercise, Nutrition, and Immunity. Obesity- Meaning, Types and its Hazards. - Physical Fitness and Health Related Physical Fitness- Concept, Components and Tests-. Adventure Sports.

Suggested Readings:

Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017.

Ghosh, Shanti Kumar. 2004. Universal Values. Kolkata: The Ramakrishna Mission, Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016.

L. Chaito: Relaxation & Meditation Techniques, 1983.

Michael Aegyle: Bodily Communication, Methuen, 1975.

Mulligan J: The Personal Management (handbook).

M.L. Kamlesh (1998), "Psychology in Physical Education and Sports", Metropolitan Book Company, New Delhi.

Patra, Avinash. 2012. The Spiritual Life and Culture of India. London: Oxford University Press.

Postonjee D.M.: Stress and Coping, The Indian Experience, Sage Publication, New Delhi.

R.D. Sharma (1979), "Health and Physical Education", Gupta Prakashan, New Delhi.

Shiv Khera, "You Can Win", Macmillan Books, New York, 2003.

Acharya Maha Pragya- Shakti ki Sadhna (Hindi medium)

Acharya Mahapragya- Naya manav, naya Vishwa, Adarsh Sahitya Sangh, Churu (Hindi medium)

Shiv Khera- Jeet Apki (Hindi medium)

Semester-III (B.Com.)

| | Subject | Course | Credits |
|----|-------------------------|------------------------------|---------|
| 1. | Business Administration | Income Tax Laws and Practice | 6 |
| 2. | Accounting | 1. Cost Accounting | 6 |

DCMJ-2: Disciplinary Major Income Tax Laws and Practice

Credit 6

Course Objective: The course is framed to provide knowledge to the students relating to Income Tax laws applicable in India.

Course Outcomes:

After completion of the course, learners will be able to:

- i. Analyse the basic concepts of income tax and determine the residential status of an Individual.
- ii. Compute income under the heads 'salaries' and 'income from house property'.
- iii. Compute income under the heads 'profits and gains of business or profession' and 'capital gains.
- iv. Compute income under the head 'income from other sources' and understand the provisions relating to clubbing of income, carry forward and set off of losses.
- v. Analyse various deductions allowed from GTI of Individuals and computation of total income and tax liability of individuals.

UNIT I Introduction

Basic concepts: Income, Agricultural income, Person, Assessee, Previous year, Assessment year, Exception to the general rule, Gross Total Income, Total Income, Permanent Account Number (PAN); Residential status of Individual: Scope of total income on the basis of residential status; Exempted incomes under section 10.

UNIT II

Computation of Income from Salaries and House Property

Computation of taxable amount of salary: Rules and procedure; Income from House Property: Computation of income from House Property, how to calculate annual value, deductions allowed from annual value.

UNIT III

Computation of Income from Business or Profession and Capital Gains

Profits and gains of business or profession; Capital gains: Short-term capital assets, long-term capital assets, short-term capital gains, long-term capital gains, deductions allowed from capital gains.

UNIT IV

Income from Other Sources, Clubbing of Income and Set-off

Income from other sources; Income of other persons included in assesses total income; Aggregation of income, and set-off and carry forward of losses.

UNIT V

Deductions and Computation of Total Income and Tax Liability

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals as per old tax regime and new tax regime as per section 115bac; Online procedure of filing of Returns of Income & TDS.

Suggested Readings:

- Singhania, V. K., & Singhania, M. Students' Guide to Income Tax (University Edition). Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
- Mehrotra, H. C. Income Tax Law and Accounts. Sahitya Bhawan Publications, Agra.
- The Income Tax Act. LexisNexis by Universal Publications.

Note: Learners are advised to use the latest edition of readings.

Disciplinary/Inter-Disciplinary Courses Minor Courses Cost Accounting

Credit 6

Course Objective:

The course aims to develop understanding among learners about various cost concepts and a rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Course Outcomes:

After completion of the course, learners will be able to:

- i. Understand and analyse the different cost concepts.
- ii. Identify the items to be included and excluded in the cost system.
- iii. Determine various components of cost of production as per revised guidelines of ICMAI.
- iv. Compute unit cost and total cost by preparing a cost statement as per revised CAS.
- v. Determine cost for different industries using job costing, process costing, contract costing and service costing.

UNIT I

Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting; Cost concepts and classifications; Overview of elements of cost and preparation of Cost Sheet for manufacturing sector; Role of a cost accountant in an organisation; Cost Accounting Standards (CAS- 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS - 22 on Manufacturing Cost) as amended from time to time.

UNIT II

Elements of Cost – Material and Labour

- A. Material: Accounting and control of purchases, storage and issue of materials; Techniques of inventory control; Periodic and perpetual systems of maintaining inventory records; an overview of methods of pricing of materials issues FIFO, LIFO and Weighted Average price method; Valuation of materials as per CAS 6 on Material Cost; Accounting treatment of losses Wastage, scrap, spoilage and defectives.
- B. Labour: Accounting and Control of employee cost; Time-keeping and time-booking; Employee turnover: meaning, methods of measurement and accounting treatment; Concept and treatment of idle time and overtime; Methods of wage payment and Incentive schemes Halsey, Rowan, Taylor's differential piece wage.

Elements of Cost – Overheads

Classification, allocation, apportionment and absorption of overheads; Under and overabsorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing, like interest and financing charges, packing expenses, bad debts, research and development costs.

UNIT IV

Methods of Costing

Unit costing as per revised Cost Accounting standard (CAS); Cost sheet in revised proforma; Job costing; Contract costing; Process costing (process losses, valuation of work in progress, joint and by-products); Service costing (only transport).

UNIT V

Bookkeeping in Cost Accounting and Reconciliation

Integral and non-integral systems; Reconciliation of cost and financial accounts; Reconciliation of cost accounting profit with financial profits.

Suggested Readings:

- Arora, M. N. Cost Accounting: Principles and Practice. Vikas Publishing House, New Delhi.
- Tulsian, P. C. Cost Accounting. S. Chand, New Delhi.
- Jain, S. P., & K. L. Narang. Cost Accounting: Principles and Methods. Kalyani Publisher
- Kishore, R. M. Cost and Management Accounting. Taxmann Publications, New Delhi.
- Kalra, A. Cost Accounting. IGP Publications, New Delhi.
- Charles T. H., Srikant M. D., & Madhav V. R., Cost Accounting: A Managerial Emphasis. Pearson Education.
- Nigam, B. M. L., & Jain, I. C. Cost Accounting: Principles and Practice. PHI Learning.
- Singh, S. Cost Accounting. Scholar Tech Press, New Delhi.
- Maheshwari, S. N., & Mittal, S. N. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- Iyengar, S. P. Cost Accounting. Sultan Chand & Sons

Note: Learners are advised to use the latest edition of readings.

Hemvati Nandan Bahuguna Garhwal University

Dept of Education ITEP Curriculum Semester-IV

(B.Com. B.Ed.)

| Two-Week Student Induction Programme | | | |
|--------------------------------------|---|---|--------|
| S.N. | Code | Courses | Credit |
| 1. | EFC-401 | Philosophical and Sociological Perspectives of Education-I | 4 |
| 2. | ESSCCPC-402 Stage-Specific Content -cum | O- Content cum Pedagogy of Business Studies at the Secondary Stage - Course (I) | 2 |
| | Pedagogy Courses (Any Two) | P. Content cum Pedagogy of Accountancy at the Secondary Stage - Course (I) | 2 |
| 3. | EAEVAC-403 | Citizenship Education, Sustainability and Environment Education | 2 |

EFC-401: Philosophical and Sociological Perspectives of Education-I

Credits: 4

401.1 About the Course

The course aims at enabling student teachers to explore educational philosophy, including the concept, nature and scope; the aims of educational philosophy; relationship between philosophy and education; Indian philosophical traditions and their implications for education; some of the key philosophical schools of thought such as idealism, naturalism, pragmatism, progressivism and existentialism and their implication for educational practices. The course would also provide an analysis of the Western schools of philosophy and their approaches, etc.

401.2 Learning Outcomes

- to encourage students to explore the nature of knowledge, the nature of human beings, the nature of society and its aims and the educational implications of these understandings.
- to engage the prospective teachers to read and acquaint themselves with the meaning of terms like vidya, avidya, shiksha, education etc. and to facilitate them to understand and differentiate them through reflections on these terms on the basis of ancient Indian texts.
- to facilitate prospective teachers to engage themselves in peer groups for sharing of their real-life reflective experiences regarding socio-cultural and philosophical living, and facilitate them to conceptualise the meaning of terms like philosophical, social and cultural traditions in the Indian educational context.

• to orient and engage prospective teachers to read, observe and understand the vision of some great Indian and global educators and categorically reflect on vision/aim, process of education and the contemporary relevance.

UNIT - I

Education and Philosophy

- A. Conceptual clarity, nature and relationships.
- B. Aims of studying the philosophical perspective of education.
- C. Branches of Philosophy and their educational implications: Metaphysics (तत्त्वमीमांसा), Epistemology (ज्ञानमीमांसा), Axiology (मृल्यमीमांसा)

IINIT - II

Indian and Western Perspectives of Education

- A. Understanding the Indian perspective of education: Meaning, nature and aims of education with special reference to Vedic, Buddhist, Jain, Sikh and Islamic traditions.
- B. Understanding the terms Darshana, Para and Apara Vidya, Avidya, Shiksha, Samvaad, Panchkosha.
- C. Concepts of Gurukulam, Acharya, Guru, Shishya, Upadhyaya, Jigyasa, Swadhyaya.
- D. Understanding the Western perspective of education: Meaning, Nature and aims of education with reference to Cognitive, Behaviorist and Developmental theories of Education.

UNIT-III

Philosophical Schools and Education

- A. Conceptual clarity of the following schools of thought, with their implications for educational practices:
 - Bharatiya: Samakhya, Yoga, Nyaya, Vaisheshika, Mimansa, Vedanta
 - Western: Idealism, Naturalism, Pragmatism, Progressivism.

UNIT - IV

Educational Thinkers

- A. Deliberations on aims, process and educational institutions developed on the thoughts of the following thinkers and practitioners:
- Bharatiya: Swami Vivekananda, Sri Aurobindo Ghosh, Gurudev Rabindra Nath Tagore,
 J. Krishnamurti, Mahamana Madan Mohan Malaviya, Mahatma Gandhi, Gijubhai
 - Badheka.
- Western: J. Rousse, Maria Montessori, Friedrich Froebel, John Dewey.

UNIT - V

Value Education

- A. Conceptual clarity, significance and types of values. Indian traditional values.
- B. Guru-shishya-parampara and educational values. Convocation message in Taittiriya Upanishad.
- C. Values enshrined in the Indian Constitution.

D. NEP, 2020 and values with special reference to the 21st Century. Pedagogical issues.

401.3 Suggestive Practicum

- 1. Individual/group assignments/tasks in various forms like writing small paragraphs/brief notes, conceptualisations on specific terms, etc.
- 2. Institutional visits in small groups in coordination with institutions related to different thinker/s and preparation of a report, followed by individual/group presentation.
- 3. Sharing of student experiences (in groups) related to readings on great thinkers helps them to reshape their concept and enables them to develop vision, mission and objectives for a school and their plan to accomplish the objectives in the form of a group report.
- 4. Identification and reporting of the Indian perspective related to educational aims, student-teacher characteristics, methods, evaluation procedure, convocation, etc., based on the critical study of the life and thoughts of thinkers.

401.4 Suggestive Mode of Transaction

The course content transaction will include the following:

- Organised lectures using a variety of media.
- Small group discussion, panel interactions, small theme-based seminars, group discussions, cooperative teaching and team teaching, engagement of in reading of primary or secondary sources of literature (Original texts, reference books etc.) related to different aspects of life and education of Great Educators, case studies, short term project work etc.

401.5 Suggestive Mode of Assessment

The assessment will be based on the tests and assignments.

Assessment and examinations will be conducted as per the criteria of HNBGU.

401.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

ESSCCPC-402: Stage-Specific Content -cum-Pedagogy Courses (Any Two)

402-O: Content cum Pedagogy of Business Studies at the Secondary Stage – Course (I)

Credits: 2

402-O.1 About the Course

The focus of the National Education Policy (NEP) 2020 is on the holistic development of students. To achieve the objectives, interventions from quality teachers are vital. The teacher education program strongly emphasises pedagogy, its principles, and the practices of teaching and learning. Sound pedagogical content knowledge and teaching methods are the determinants of a teacher's quality and professionalism. Pedagogical knowledge and approaches refer to the specialised knowledge of the teacher for creating an active, child-

centred, and inclusive teaching-learning environment for the students and need to be developed among the student teachers. This pedagogical course in business studies is intended to enhance the pedagogical content knowledge of student teachers through different learning approaches and methods. This course comprises three units and a practicum.

402-A.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- 1. Explain the meaning, nature, and significance of Business Studies in the school curriculum.
- 2. Articulate the aims and objectives of teaching Business Studies, focusing on knowledge, skills, and values.
- 3. Identify and describe various teaching methods suitable for Business Studies instruction.
- 4. Apply lecture, case study, and problem-solving approaches in designing Business Studies lessons.
- 5. Differentiate between public, private, and global enterprises and explain their contribution to the economy.
- 6. Formulate measurable and competency-based learning outcomes aligned with curriculum goals.

UNIT I

Nature, Scope, and Historical Perspective of Business Studies

- A. Meaning, scope, and significance of business studies.
- B. Evolution of business studies in India. Relevance to National Education Policy 2020.
- C. Forms of business organizations. Public, private and global enterprises.
- D. Social responsibility of business and business ethics.

UNIT II

Aims and Objectives of Teaching Business Studies

- A. Aims and objectives of teaching business studies at the secondary stage.
- B. Learning outcomes and competencies of teaching business studies at the secondary stage.
- C. Interdisciplinary linkages with accountancy, economics, and entrepreneurship.
- D. Values development through studying business studies: critical thinking, civic engagement, and an understanding of diverse perspectives and business systems.

UNIT - III

Pedagogical Aspects of Business Studies

A. Implication of various approaches-inductive, deductive, constructivist, experiential learning, art-integrated learning, sports-integrated learning, field visit, discovery, project methods and industry linkages for learning of the selected concepts in business studies contents.

- B. Methods of teaching business studies: learner-centric and group-centric, activity-based, discussion, problem-solving, role play, inquiry approach. concept mapping, collaborative & cooperative learning approach, field-based experiential learning and applications of suitable methods for learning the selected concepts in business studies.
- C. Holistic, interdisciplinary, and multidisciplinary approaches to learning business studies, blended learning.
- D. Critical, creative and analytical pedagogical concerns in teaching business studies with special reference to higher-order thinking.

402-A.3 Suggestive Practicum (Any Three)

- 1. Analyse the NCERT Business Studies textbook (Class XI or XII) for business studies.
- 2. Design a teaching-learning material (chart, model).
- 3. Analyse the different recommendations of policies/commissions in the context of business studies.
- 4. Prepare a report on teacher perception towards teaching pedagogy of business studies.
- 5. Any other tasks assigned by the teacher.

402-A.4 Suggestive Mode of Transaction

Lecture cum discussion, demonstration, hands-on activities, experiential learning, inquiry, Group work, Presentations, multimedia approach.

402-A.5 Suggestive Mode of Assessment

Written tests, classroom presentations, workshops, seminars, assignments, practicums, sessional and terminal semester examinations.

Assessment and examinations will be conducted as per the criteria of HNBGU.

402-A.6 Suggestive Reading Material

- 1. Sharma, R.D. Business Studies for Class 11 (Dhanpat Rai Publications)
- 2. Singh, S., & Sharma, R. Business Studies for Class 12 (NCERT Publications)
- 3. Crane, A., & Matten, D. Business Ethics: A European Perspective (Oxford University Press)
- 4. Aggarwal, J.C. Principles, Methods & Techniques of Teaching (Vikas Publishing House)
- 5. Singh, S. *The History and Evolution of Business Studies in India* (Educational Research Publications)
- 6. Arends, R. I. Learning to Teach (McGraw-Hill Education)
- 7. Yin, R.K. Case Study Research and Applications: Design and Methods (SAGE Publications)
- 8. Vygotsky, L.S. *Mind in Society: The Development of Higher Psychological Processes* (Harvard University Press)
- 9. Tyler, R.W. Basic Principles of Curriculum and Instruction (University of Chicago Press)
- 10. Orstein, A.C., & Hunkins, F.P. Curriculum: Foundations, Principles, and Issues (Pearson Education)
- 11. NCERT. *Curriculum for Business Studies* (National Council of Educational Research and Training, 2020)

- 12. DIKSHA Portal (Government of India) [https://diksha.gov.in]
- 13. SWAYAM (Government of India) [https://swayam.gov.in]

402-P: Content cum Pedagogy of Accountancy at the Secondary Stage – Course (I)

Credits: 2

402-O.1 About the Course

The focus of the National Education Policy (NEP) 2020 is on the holistic development of students. To achieve the objectives, interventions from quality teachers are vital. The teacher education program strongly emphasises pedagogy, its principles, and the practices of teaching and learning. Sound pedagogical content knowledge and teaching methods are the determinants of a teacher's quality and professionalism. Pedagogical knowledge and approaches refer to the specialised knowledge of the teacher for creating an active, child-centred, and inclusive teaching-learning environment for the students and need to be developed among the student teachers. This pedagogical course in accountancy is intended to enhance the pedagogical content knowledge of student teachers through different learning approaches and methods. This course comprises three units and a practicum. This course explores Accountancy's objectives, pedagogy, and curriculum, emphasising teaching methods, lesson planning, concept clarity, and skill development to enhance effective, engaging, and integrated commerce education in schools.

402-A.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- Define and explain the meaning and scope of Accountancy as a school subject.
- Understand the need and importance of teaching Accountancy at the secondary and higher secondary levels.
- Evaluate the role of Accountancy in developing values and work-related skills in learners.
- Compare and contrast various teaching methods suitable for Accountancy, including lecture-demonstration, problem-solving, and inductive-deductive approaches.
- Design activity-based and constructivist learning experiences in Accountancy classrooms.
- Explain the importance and principles of lesson planning in Accountancy instruction.
- Implement group learning strategies like peer instruction and collaborative activities in classroom practice.
- Differentiate between various types of curricula and apply the principles of curriculum construction with reference to accountancy and Commerce education.

UNIT I

Nature, Scope, and Historical Perspective of Accountancy

A. Meaning and scope of Accountancy as a subject. Need and importance of accountancy in secondary education.

- B. Nature of accountancy. Historical development and emergence of accountancy as a discipline.
- C. Recommendations and suggestions of various committees, commissions, and policies for accountancy.
- D. Role of accountancy in life and its connections with social development.

UNIT II

Aims and Objectives of Teaching Accountancy

- A. Aims and objectives of teaching Accountancy at the secondary stage.
- B. Learning outcomes and competencies of teaching Accountancy at the secondary stage.
- C. Place of Accountancy in the school curriculum. Correlation with other subjects: Business Studies, Mathematics, Economics.
- D. Values and work-related skills developed through Accountancy, such as critical thinking, civic engagement, and an understanding of diverse perspectives.

UNIT III

Pedagogical Approaches of Accountancy

- A. Implication of various approaches-inductive, deductive, constructivist, experiential learning, art-integrated learning, sports-integrated learning, field visit, discovery, project methods for learning of the selected concepts in accountancy contents.
- B. Methods of teaching accountancy: learner-centric and group-centric, activity-based, discussion, problem-solving, role play, inquiry approach. concept mapping, collaborative & cooperative learning approach, field-based experiential learning and applications of suitable methods for learning concepts in accountancy.
- C. Addressing common misconceptions and conceptual difficulties in topics like ledger, trial balance. Role of examples, practical, and visuals in teaching abstract concepts
- D. Holistic, interdisciplinary, and multidisciplinary approaches to learning Accountancy, blended learning. Critical, creative and analytical pedagogical concerns in teaching Economics with special reference to higher-order thinking.

402-A.3 Suggestive Practicum (Any Two)

- 1. Prepare and deliver a lesson using a problem-solving or demonstration method
- 2. Design a teaching aid (ledger chart, flowchart, etc.)
- 3. Conduct a peer teaching session and submit a reflection.
- 4. Any other tasks assigned by the teacher.

402-A.4 Suggestive Mode of Transaction

Lecture cum discussion, demonstration, hands-on activities, experiential learning, inquiry, Group work, Presentations, multimedia approach.

402-A.5 Suggestive Mode of Assessment

Assessment and examinations will be conducted as per the criteria of HNBGU.

402-A.6 Suggestive Reading Material

- 1. Aggarwal, J. C. (2009). Teaching of Commerce, A Practical Approach, Vikas Publishing House.
- 2. Sharma, R.A. (2012). Teaching of Commerce, R. Lall Book Depot.
- 3. Ornstein, A.C., & Hunkins, F.P. (2017). Curriculum: Foundations, Principles, and Issues (7th Ed.). Pearson.
- 4. Joyce, B., Weil, M., & Calhoun, (2015) Models of Teaching (9th Ed.), Pearson Education.
- 5. Goel, D.R. & Goel. C (2010). Teaching of Commerce, Arya Book Depot.
- 6. Gupta, M.C. (2013). Teaching of Accountancy, Arya Book Depot.
- 7. Mangal, S.K., & Mangal, U. (2018). Essentials of Educational Technology, PHI Learning.

EAEVAC-403: Citizenship Education, Sustainability and Environment Education

Credits: 2

403.1 About the Course

This course seeks to orient student teachers to the Constitution of India with a particular emphasis on Fundamental Rights and Fundamental Duties, and to prepare them for their roles and responsibilities as responsible, productive, and effective citizens of India. The course also seeks to enable student teachers to understand the interconnected and interdependent world, India's rich heritage and philosophical foundation of "Vasudaiva Kutumbakam" (Whole world is one family), acquire the knowledge, capacities, values, and dispositions needed to understand global issues and become active promoters of more peaceful, harmonious and sustainable societies. The course also seeks to create among student teachers an awareness of responsible global citizenship required for responding to contemporary global challenges.

The sustainability aspect of the course seeks to develop among student teachers an understanding of the idea of 'Sustainability' in all fields of human activities, including achieving sustainable development in its three dimensions – economic, social, and environmental – in a balanced manner. The environmental education component of the course aims at creating an awareness among student teachers of environmental issues, including actions required for mitigating the effects of climate change, environmental degradation and pollution, and initiatives required for effective waste management, conservation of biological diversity, management of biological/natural resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and effects on the future quality of people's lives.

403.2 Learning Outcomes

After completion of the course, student teachers will be able to:

- explain the concept of citizenship and citizenship education,
- describe the aims of and approaches to citizenship education,

- explain the concept and aims of Global Citizenship and Global Citizenship Education,
- describe the aims of and approaches to global citizenship education,
- explain the concept of 'Sustainability' in all fields of human activities, and approaches to achieving sustainable development in its three dimensions economic, social and environmental in a balanced manner,
- demonstrate an awareness of environmental issues, and actions required for mitigating
 the effects of climate change, environmental degradation and pollution, and initiatives
 required for effective waste management, conservation of biological diversity,
 management of biological/natural resources, forest and wildlife conservation, and
 sustainable development and living.

UNIT - I

Citizenship Education

- A. Concept of citizenship and citizenship education. Aims of and approaches to citizenship education.
- B. Concept of global citizenship and global citizenship education.
- C. Aims of and approaches to global citizenship education.
- D. Concept of *Vasudhaiva Kutumbakam*, its importance in the development of a holistic perspective towards local and global communities.

UNIT - II

Sustainability

- A. Concept of 'Sustainability' in all fields of human activities. Approaches to achieving sustainable development in its three dimensions economic, social, and environmental.
- B. Sustainable development goals. Education for sustainable development
- C. Sustainable management of natural resources.
- D. School- and community-based activities.

UNIT - III

Environmental Education

- A. Environmental issues. Actions required for mitigating the effects of climate change, reducing environmental degradation, pollution, etc.
- B. Initiatives required for effective waste management, conservation of biological diversity, management of biological/natural resources, forest and wildlife conservation, and sustainable development and living.
- C. Approaches to delivering environmental education. School and community-based environmental education activities.
- D. Role of mass media and technology in delivering environmental education. Roles of Governmental and Non-Governmental organisations in promoting environmental education.

403.3 Suggestive Practicum

1. Write a report on the roles of governmental and non-governmental organisations in promoting environmental education.

2. Any other activity assigned by the teacher.

403.4 Suggestive Mode of Transaction

Lecture-cum- discussion, Focus Group discussions, in-class seminars, Library Work, Assignments, Project Work, Lesson Plan Development, Interaction with different stakeholders, ICT-based educational materials, Group Work, critical reflections, case-based approaches, and enquiry-based learning.

403.5 Suggestive Mode of Assessment

Assessment of practicum and assessment of reflective level readings.

Assessment and examinations will be conducted as per the criteria of HNBGU.

403.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

Semester-IV (B.Com. B.Ed.)

| SN | Subject | Course | Credits |
|----|---------------------------------|----------------------|---------|
| 1. | Business Studies (Major) | Corporate Accounting | 6 |
| 2. | Accounting (Minor) | Business Environment | 6 |

Business Studies Major Corporate Accounting

Credits: 6

Course Objective:

To enable the students to acquire the basic knowledge of corporate accounting and to learn the techniques of preparing financial statements.

Course Outcomes:

After completion of the course, learners will be able to:

- i. Understand accounting for share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
- ii. Prepare the financial statements of companies along with cash flow statement.
- iii. Understand the various methods of valuation of goodwill and shares.
- iv. Understand the accounting for amalgamation and internal reconstruction of companies.
- v. Prepare the accounts of holding and subsidiary companies.

UNIT I

Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares; concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

UNIT II

Final Accounts and Cash Flow Statement

Preparation of profit and loss account and balance sheet of corporate entities; Disposal of company profits; Preparation of cash flow statement as per Indian Accounting Standard (AS) - 3

UNIT III

Valuation of Goodwill and Valuation of Shares

Concepts and methods of Valuation of Shares and Goodwill. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

UNIT IV

Amalgamation of Companies and Internal Reconstruction

Concepts and accounting treatment as per Accounting Standard: 14 (excluding intercompany holdings); Internal reconstruction: concepts and accounting treatment (excluding scheme of reconstruction).

UNIT V

Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard (AS): 21.

Suggested Readings:

- Goyal, B.K. Corporate Accounting. Taxmann Publications, New Delhi.
- Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts, Vol.-II. S. Chand & Co., New Delhi.
- Maheshwari, S. N., & Maheshwari, S. K. Corporate Accounting. Vikas Publishing House, New Delhi.
- Jain, S. P., & Narang, K. L. Corporate Accounting. Kalyani Publishers, New Delhi.
- Tulsian, P. C., & Tulsian, B. Corporate Accounting. S. Chand & Co.
- Mukherjee, A. and Mohammed H., Corporate Accounting. McGraw Hill Education.
- Bansal, K. M. Basic Corporate Accounting. Taxmann Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

Minor Accounting Business Environment

Credits: 6

Course Objective:

The objective of this course is to expose the students to the various environmental factors related to the business and to develop the skills required to make better business decisions at the right time.

Course Outcomes:

After completion of this course, the student will be able to:

i.learn the basics of the business environment;

ii.understand the economic environment in which business prevails;

iii.analyse political and legal environment pertaining to business;

iv.develop the ability to understand the effect of the environment on business.

UNIT I

Theoretical Framework of Business Environment

Concept, significance and nature of business environment; Elements of business environment: Internal Environment and External Environment; Techniques of environmental scanning and monitoring.

UNIT II

Economic Environment of Business

Significance and elements of economic environment; Economic system and business environment; Economic planning in India, NITI Aayog; Economic Policies: Fiscal Policy, Monetary Policy, EXIM Policy, New Industrial Policy; Privatisation, Liberalisation and Globalisation and their Implications for Indian Business; Role of MNCs.

UNIT III

Socio-Cultural Environment

Nature and impact of culture on business; culture and globalization; social responsibilities of business; social audit; business ethics; corporate governance; Corporate Social Responsibility (CSR); Demographic environment: population size, migration and ethnic aspects, birth rate, death rate and age structure.

UNIT IV

Political and Legal Environment of Business

Elements of political environment; Functions of state; Economic roles of government; The constitutional environment; Rationale and extent of state intervention; Government and business:

Legal Environment: Competition Act 2002, Foreign Exchange Management (FEMA) Act, Consumer Protection Act, Right to Information (RTI) Act and Environment Protection Act.

UNIT V

Technological Environment

Factors Influencing Technological Environment; Innovation, technological leadership and followership; sources of technological dynamics; impact of technology on globalization; time lags in technology; Status of technology in India; Management of technology; Features and Impact of technology; Transfer of technology: Channels, Methods and limitations.

Suggested Readings:

- 1. Rangarajan, C. A. Perspective in Economics. S.Chand & Sons, New Delhi.
- 2. Cherunilam, F. Business Environment Text and Cases. Himalaya Publishing House, New Delhi.
- 3. Aswathappa, K. Essentials of Business Environment. Himalaya Publishing House, New Delhi.
- 4. Goyal, A., & Goyal, M. Business Environment. VK Global Publications Pvt. Ltd., New Delhi.
- 5. Paul, J. Business Environment: Text and Cases. McGraw-Hill Education, New Delhi.
- 6. Gupta, C. B. Business Environment. Sultan Chand & Sons, New Delhi.
- 7. Saleem, S. Business Environment. Pearson Publications, New Delhi.
- 8. Ghosh, B. N. Business Environment. Oxford University Press.

Note: Learners are advised to use the latest edition of readings.

Hemvati Nandan Bahuguna Garhwal University

Dept of Education

ITEP Curriculum

Semester-V

(B.Com. B.Ed.)

| S.N. | Code | Courses | Credit |
|------|-------------------|--|--------|
| 1. | EFC-501 | Inclusive Education | 4 |
| 2. | ESSCCPC-502- A | Content cum Pedagogy of Business Studies at Secondary Stage - Course (II) | 2 |
| 3. | ESSCCPC-502-B | Content cum Pedagogy of Accountancy at Secondary Stage - Course (II) | 2 |
| 4. | EAEVAC-503 | ICT in Education | 2 |
| 5. | ESEC-504 | Pre-internship Practice | 2 |
| 6. | ECESC-505 | Community Engagement and Services | 2 |
| 7. | RM-506 | Introduction to Research | 4 |

EFC-501: Inclusive Education

Credits: 2

501.1 About the Course

This course seeks to orient student teachers to the approaches to bridging gender and social category gaps in participation rates and student learning levels at all levels of school education. The course will provide orientation to the strategies pursued and required to improve participation and learning levels of children from Socio-Economically Disadvantaged Groups (SEDGs) that can be broadly categorised based on gender identities, particularly female and transgender individuals, socio-cultural identities (such as Scheduled Castes, Scheduled Tribes, OBCs, and minorities), geographical identities (such as students from remote locations, villages, small towns, and aspirational districts), disabilities (including learning disabilities), linguistic identities, and socio-economic conditions (such as migrant communities, low-income households, children in vulnerable situations, including orphans and the urban poor).

501.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- ensure inclusion and equal participation in the education of children with disabilities in the
 regular schooling process that allows students with and without disabilities to learn
 together, ensuring their retention in the school system and enabling them to achieve the
 defined learning outcomes.
- adapt teaching and learning process to meet the learning needs of different students with disabilities, including providing education and opportunities for participating in arts, sports, and vocation-related activities, making school buildings and compounds as well as other facilities barrier free and accessible for children with disabilities, supporting activities that help the provision of individualized learning environment and learning activities/resources, making available assistive devices and appropriate technology-based tools, as well as adequate and language-appropriate teaching-learning materials (e.g., textbooks in accessible formats such as large print and Braille) to help children with disabilities integrate more easily into classrooms and engage with teachers and their peers, using appropriate modes and means of communication, detecting specific learning disabilities in children at the earliest and taking appropriate measures to overcome them, monitoring completion of education and learning levels of students with disabilities etc.

UNIT - I

Inclusion and Education

- A. Conceptual Clarity, relation, and significance with special reference to:
 - UNCRPD, 2006,
 - RPWD Act, 2016,

With special reference to the Indian Context.

- B. Clarity of various terms and phrases associated with Inclusive Education: Integrated Education, Special Education, Impairment and Disability, Assessment and Evaluation, Curriculum, adaptation, modification and differentiation, universal design of learning
- C. Shifting from Disability to the Inclusive View. Shifting Paradigms from Bio-centric to Human Rights.
- D. Introductory reference of Policies/Acts with reference to educational implications for Children with Disabilities: Right to Education Act, 2009/ 2012; RPWD Act, 2016; UNCRPD, National Trust Act, 1999; National Educational Policy, 2020.

UNIT - II

Children with Disabilities and Marginalised Groups

- A. Nature and needs of children with sensory impairments: cognitive impairments and intellectual disability, physical disabilities, cerebral palsy, multiple disabilities.
- B. Specific needs of children with behavioural and emotional learning disabilities
- C. Health Problems.
- D. Educational needs of children belonging to Marginalized Groups.

UNIT - III

Pedagogical Issues

- A. Conceptual clarity and significance.
- B. Meeting the specific needs of Children with Disabilities with special reference to:
- education and opportunities for participating in arts, sports, and vocation-related activities,
- making school buildings and compounds, as well as other facilities, barrier-free and accessible
- supporting the learning activities and resources for the individualised learning environment
- making available assistive devices and appropriate technology-based tools,
- language-appropriate teaching-learning materials (e.g., textbooks in accessible formats such as large print and Braille)
- assessing strategies
- C. Designing strategies for assessment in inclusive classrooms.

501.3 Suggestive Practicum

- 1. Developing a checklist for identifying the various needs of children with disabilities.
- 2. Visit schools of different categories, talk to parents, teachers, and children with and without disabilities, and list the problems these children and their families face at the local level in gaining access to education.
- 3. Analysing the RPWD Act 2016 and listing its implications for CWD in inclusive settings.
- 4. Outlining the problems faced by children with Visual Disabilities while learning mathematics and EVS.
- 5. Give a few exemplary adaptations based on the Preparatory Level textbooks.
- 6. Outlining the problems children with hearing impairments face while learning language. Give a few exemplary adaptations based on the primary-level textbooks.
- 7. Students work in small groups of 10 or so to prepare a street play highlighting the meaning and provisions of inclusive education.
- 8. Analysing the Context of NPE 2020 in the Light of Inclusive Education.

501.4 Suggestive Mode of Transaction

The course content transaction will include the following:

- Planned lectures infused with multimedia /PowerPoint presentations.
- Small group discussion, panel interactions, small theme-based seminars, group discussions, cooperative teaching and team teaching, selections from theoretical readings, case studies, analyses of educational statistics and personal field engagement with

educationally marginalised communities and groups through focus group discussion, surveys, short-term project work, etc.

• Hands-on experience engaging with diverse communities, children, and schools.

501.5 Suggestive Mode of Assessment

The assessment will be based on the tests and assignments.

501.6 Suggestive Reading Materials

Teachers may suggest books/readings per the learners' needs and learning content.

ESSCCPC-502: Stage-Specific Content -cum-Pedagogy Courses ESSCCPC-502-A: Content cum Pedagogy of Business Studies at Secondary Stage - Course (II)

Credits: 2

ESSCCPC-502-A.1 About the Course

This course focuses on teaching-learning resources, lesson planning, and ICT integration in Business Studies. Student teachers will explore a variety of traditional and digital resources and their use in the classroom. They will critically analyze textbooks and develop lesson plans aligned with learning outcomes. The course emphasizes the pedagogical implications of NEP 2020 and contemporary practices like blended learning and project-based learning in Business Studies.

ESSCCPC-502-A.2 Learning Outcomes

After completing the course, student teachers will be able to:

- identify and develop teaching-learning resources for Business Studies.
- critically analyze Business Studies textbooks,
- prepare outcome-based and experiential lesson plans,
- integrate ICT tools in teaching Business Studies,
- use AI and digital platforms to enhance learning and assessment,
- plan business simulations and projects that reflect real-world scenarios.

UNIT – I

Teaching Learning Resources in Business Studies

- Types and role of teaching aids print (textbooks, workbooks), visual (charts, business diagrams), and digital (videos, simulations, AR/VR, AI-based tools).
- Use of local resources and business environment for learning.
- Resource centers business labs, library, financial literacy clubs.
- ICT tools e-learning platforms, business software, stock market simulators.

UNIT - II

Content Analysis and Planning for Teaching

- Pedagogical analysis of Business Studies textbooks.
- Planning for inclusion and equity in learning activities.
- Unit and lesson planning principles and models.
- Designing outcome-based and competency-driven lesson plans.

UNIT – III

ICT Integration and Applications in Business Studies

- Importance of ICT and AI in Business Studies education.
- Tools and applications for content delivery, assessment, and feedback.
- Integrating digital platforms for financial simulations, business planning, e-commerce.
- Developing TPCK-based digital lesson plans.

ESSCCPC-502-A.3 Suggestive Practicum (Any Three)

- 1. Develop an e-portfolio or website with business learning content.
- 2. Analyze Business Studies textbooks (Class 11–12) and identify gaps and strengths.
- 3. Design and develop business teaching-learning aids.
- 4. Prepare a lesson plan integrating AI tools or simulations.
- 5. Conduct a financial literacy workshop or peer-teaching session.
- 6. Plan a virtual field trip to a business establishment.
- 7. Any other project.

ESSCCPC-502-A.4 Suggestive Mode of Transaction

Lecture cum discussion, field visits, case study method, discovery learning, project-based learning, problem-solving, experiential learning, ICT-integrated learning.

ESSCCPC-502-A.5 Suggestive Mode of Assessment

Written tests, lesson plans, simulations, e-portfolios, project presentations, peer and self-assessments, classroom participation, sessional and terminal examinations (as per UGC norms).

ESSCCPC-502-A.6 Suggestive Reading Material

- NCERT Textbooks of Business Studies (Class XI and XII)
- National Education Policy 2020, MoE, Government of India
- National Curriculum Frameworks (NCF-SE 2023)
- CBSE Business Studies Curriculum and Teachers' Manuals
- Research articles on Business Education and Pedagogy

• Online platforms and resources: Investopedia, NSE Academy, SEBI Educational Portal

ESSCCPC-502-B: Content cum Pedagogy of Accountancy at Secondary Stage - Course (II)

Credits: 2

ESSCCPC-502-B.1 About the Course

This course introduces student teachers to teaching-learning materials, planning techniques, and resource management in Accountancy. It emphasizes the identification, development, and use of print and digital teaching aids and integration of ICT. It also includes pedagogical content analysis of textbooks, lesson and unit planning based on experiential and outcome-based learning. Special attention is given to local and community-based resources and the NEP 2020 framework.

ESSCCPC-502-B.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- identify and categorize teaching aids for Accountancy,
- develop and use effective teaching-learning resources,
- analyze textbook content and curriculum,
- plan lesson and unit plans based on learning outcomes and competencies,
- integrate ICT tools and platforms into Accountancy teaching.

UNIT - I

Teaching Learning Resources

- Role and significance of teaching-learning aids in Accountancy
- Types: textbooks, workbooks, visuals, simulation tools, financial calculators, digital ledgers, spreadsheets, videos, e-content, OERs
- Identifying learning resources from the local environment (e.g., banks, local businesses)
- Resource rooms, Accountancy labs (simulation), financial literacy clubs, exhibitions, excursions

UNIT - II

Content Analysis and Planning

- Pedagogical analysis of textbook topics (e.g., journal, ledger, trial balance)
- Developing unit and lesson plans based on learning outcomes
- Inclusive and experiential learning activities in Accountancy classrooms
- Reflective teaching and adaptive planning

UNIT - III

ICT Integration and Applications

- Importance of ICT in Accountancy teaching-learning
- Tools: Tally, MS Excel, accounting software, simulations, YouTube lectures, AI-driven tools
- Digital lesson planning using TPACK framework
- Developing and evaluating ICT-integrated lessons for online/offline classrooms

ESSCCPC-502-B.3 Suggestive Practicum (Any Three)

- 1. Analyze NCERT/State Board Accountancy textbooks
- 2. Develop teaching aids (charts, models, simulations) for accounting topics
- 3. Design experiential learning-based lesson plans
- 4. Create e-content or video tutorials for Accountancy concepts
- 5. Identify local learning resources for Accountancy
- 6. Develop a project integrating Accountancy with Economics/ICT
- 7. Any other relevant task

ESSCCPC-502-B.4 Suggestive Mode of Transaction

Lecture cum discussion, field visits, case study method, discovery learning, project-based learning, problem-solving, experiential learning, ICT-integrated learning.

ESSCCPC-502-B.5 Suggestive Mode of Assessment

Written tests, lesson plans, simulations, e-portfolios, project presentations, peer and self-assessments, classroom participation, sessional and terminal examinations (as per UGC norms).

ESSCCPC-502-B.6 Suggestive Reading Material

NCERT Accountancy Textbooks

CBSE/State Syllabus Guidelines

- NEP 2020
- NCFSE Draft 2023
- Teacher Manuals
- ICAI Educational Resources
- Digital tools like MS Excel, Tally, Zoho Books

EAEVAC-503: ICT in Education

Credits: 2

503.1 About the Course

The present course focuses on moving beyond computer literacy and ICT-aided learning to help student teachers interpret and adapt ICTs in line with educational aims and principles. The paper will orient the learners about the need for and importance of ICT in education. It will describe the importance of open-source software in education. Students will be given exposure to the various approaches and stages towards the use of ICT in education. Students are expected to develop reasonably good ICT skills in terms of the use of various computer software and ICT tools.

503.2 Learning Outcomes

On completion of this course, student teachers will be able to:

- explain the concept, nature, and scope of ICT in education,
- describe the importance of open-source software in education,
- list and explain various approaches to the adoption and use of ICT in education.
- describe the importance of various emerging technologies in education.
- See the relationship between the social, economic, and ethical issues associated with the use of ICT,
- list out the challenges of educational technology in India.
- use various technological tools for improving teaching-learning and assessment processes.

UNIT - I

Introduction to ICT in Education

- A. Meaning, Nature, importance of Information Technology, Communication Technology & Information and Communication Technology (ICT) and Instructional Technology,
- B. Educational Technology and ICT in Education (Difference, Scope of ICT- Teaching, learning, Research & Publication, Educational Administration and Assessment). Technology & Engagement: Internet, Collaborative learning through Online Discussion Forums, group assignments & Peer reviews,
- C. Meaning and Uses of Systems Approach in instructional design. Models of Development of Instructional Design (ADDIE, ASSURE, Dick and Carey Model Mason's),
- D. Flanders' Interaction Analysis Category System (FIACS), Challenges Relating to Educational Technology.

UNIT-II

Emerging Technologies in Education

A. E-learning Concept, methods, and media (LMS, Virtual Universities, Massive Open Online Course (MOOCs), Indian MOOCs, Types of MOOCs: cMOOCs, xMOOCs & LMOOCs).

- B. Open Education Resources (Creative Commons, Concept, and application). Augmented reality, Virtual reality, Artificial intelligence, Mixed Reality & Gamification in education (Meaning, history, importance, tools and uses).
- C. Cloud Computing & Internet of Things Meaning, importance and uses.
- D. Ethical issues & safety in ICT- (Teaching, Learning and Research, Cyber bullying, Cyber security literacy & data protection, Online identity and privacy).

UNIT-III

ICT in Teaching-Learning & Assessment

- A. Concept, Approaches to integrating ICT in teaching and learning: Technological Pedagogical Content Knowledge (TPCK), Technology Integration Matrix (TIM).
- B. Implication of Learning Theories in ICT in Education: Behaviourism, Cognitivism & Constructivism.
- C. Developing functional skills to use discipline-specific ICT tools (Geogebra, PhET, Stellarium, Open Street Map, Marble, Turtle Art, Technological tools for Mind mapping, etc.).
- D. ICT and Assessment- Electronic assessment portfolio Concept and types; e-portfolio tools. Online and offline assessment tools Rubrics, survey tools, puzzle makers, test generators, reflective journal, question bank. ICT applications for Continuous and Comprehensive Evaluation (CCE).

503.3 Suggestive Practicum

- 1. Prepare an assessment tool on any one chapter of the textbook.
- 2. Explore one online platform for MOOCs and prepare a report highlighting its structure and courses.

503.4 Suggestive Mode of Transaction

The pedagogy for the course ICT in Education should be designed to ensure that students have a good understanding of how to use technology for improving teaching-learning-assessment processes. It should provide a balance between theoretical knowledge and practical skills. The approaches to curriculum transaction may include the following:

- Active learning encourages student teachers to participate in discussions, brainstorming sessions, and problem-solving activities that help them develop critical thinking and problem-solving skills.
- Collaborative learning involves group projects and tasks that encourage student teachers to work collaboratively and learn from each other.
- Experiential learning involving Hands-on activities, field trips, and real-life scenarios that will give student teachers the opportunity to apply their knowledge and skills in a practical setting.

- Use of multimedia tools such as videos, interactive simulations, and animations that help enhance learning and make it more engaging.
- Self-directed and self-managed learning activities that encourage students to take charge of their learning process through independent research, self-reflection, and self-assessment which can promote lifelong learning.

503.5 Suggestive Mode of Assessment

The assessment for the course ICT in Education should evaluate students' knowledge, capacities, and attitudes towards the use of technology in education. The assessment methods will include the following:

- Project-based assessments involving projects that require student teachers to create an
 instructional/learning resource that incorporates ICT tools and then assess the quality of
 the resource.
- Peer assessment helps students develop their critical thinking and evaluative capacities through group tasks requiring assessment by a group of the work of another group.
- Reflective journals require student teachers to maintain a reflective journal and to reflect on their learning experience involving the use of ICT tools in education.
- Online quizzes and tests involving online quizzes and tests that can assess students' knowledge of the theoretical aspects of ICT in education.
- Observation and feedback involving observation of the performance of student teachers during classroom activities and providing feedback that helps assess their practical skills in using ICT tools for improving teaching-learning-assessment processes.

503.6 Suggested Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

ESEC-504: SCHOOL EXPERIENCE

Pre-internship Practice: Orientation and preparation in the Institute

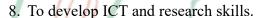
Credits: 2

Field engagement is an integral part of a teacher education programme. In the field engagement of a pre-service teacher education programme, the student teachers are engaged in different kinds of practical tasks or activities relating to the teaching profession in a supervised condition. Through field engagement, the student teachers understand school processes, participate in activities, and internalize school-related ethics, values, and norms. School experience is integral to the Integrated Teacher Education Programme (ITEP); it allows student teachers to experience the school environment and apply theoretical learning.

Objectives

The School Experience will help the student teachers:

- 1. To understand on the roles of different personnel associated with the academics, resources, and the school system's management.
- 2. To be conscious of their duties as teachers concerning students, school, community, and other stakeholders.
- 3. To reflect on diverse school contexts and to appreciate the role of school teachers.
- 4. To understand and participate in different curricular activities like school assemblies, games and sports, cultural activities, and other events.
- 5. To participate in different programmes of school like parental engagement, motivating the students from the socio-economically disadvantaged group, and promoting inclusion and equity.
- 6. To develop skills associated with the profession adaptation, collaboration, problem-solving, and participative decision-making.
- 7. To develop contextual learning competencies, skills, and attitudes for becoming effective teachers.





504.1 About the Course

Pre-Internship is a vital component of the Teacher Education Programme. It is a prerequisite for student teachers to experience a simulated classroom environment to prepare them for real-life situations. Student teachers get exposure in a conducive, guided environment to manage a classroom and learn pedagogic and classroom management skills and get an opportunity to have hands-on experience.

504.2 Learning Objectives:

After completion of the course, student teachers will be able to:

- acquainted with various pedagogic practices, classroom management skills, assessment tools and learning standards,
- get experience of conducting classes by observing lessons transacted by teacher educators (demonstration lessons),
- develop lesson plans to teach them using appropriate pedagogies and learning resources,
- develop and practice teaching skills in a guided environment to be an effective teacher,
- be prepared for the school internship.

504.3 Suggestive Mode of Transaction

- Demonstration lesson (minimum 1 in each pedagogical subject)
- Peer Group teaching and peer observation (minimum 5 in each pedagogical subject)
- Observation of lessons by teacher educators during peer group teaching
- Reflective group discussions/workshops/seminars
- Preparation and presentation of the video content illustrating best classroom practices.

504.4 Content

The pre-internship will include activities relating to the stage-specific pedagogy courses, ability enhancement and value-added courses and foundation courses transacted during previous semesters. It will also include knowledge of pedagogy, formats of lesson plans, different ICT tools, schooling systems in India, principles of classroom management, assessment, and other relevant content.

504.5 Activities to be conducted:

- Observation of lessons transacted by teacher educators to identify pedagogic skills.
- Exposure to various types of lesson plans through workshops.
- Development of relevant Teaching Learning Materials (TLMs).
- Participation in screening and discussion of educational videos on pedagogy and assessment.

- Learning about inclusiveness in school education
- Orientation for Action Research/case study

504.5 Secondary Stage

- Orientation of student teachers to different pedagogic approaches like storytelling, artintegrated, sports-integrated, project-based, and ICT-integrated for developing critical thinking, attention to life aspirations, and greater flexibility and classroom management skills.
- Observation of the lesson is demonstrated by teacher educators/experts in the institute.
- Designing guided activities, including a laboratory for each class/subject based on learning outcomes.
- Study Secondary Stage Learning Standards in the NCF
- Content analysis and development of the unit plan, concept map and lesson plan.
- Discussion on unit plan and lesson plan with teacher educators/experts
- Preparation of a Portfolio (for self-work) that the student-teacher will use to keep all her/his work.
- Participate in discussions/reflective sessions for conceptualising teaching-learning practices.
- Exploring available learning resources and educational videos
- Developing local, low-cost, and innovative TLMs.
- Reading and reflecting on inspiring books on pedagogic practices

504.6 Assessment

| Competence/Artefact | Method of assessment | Assessed By | Credits |
|---|----------------------|----------------------|---------|
| Classroom teaching skills and assessment tools (including learning standards) | | Teacher- Educator | 1 |
| Reflective group discussions/workshop | Observations | Teacher- Educator | 0.5 |
| Artefacts (Lesson Plans, TLM, Curated Videos) and action research procedures. | Evaluation | Teacher- Educator | 0.5 |

504.7 Outcomes

After completion of the course, student teachers will be able to:

1. describe the prerequisites of the internship.

- 2. demonstrate knowledge of pedagogic practices, classroom management skills, assessment tools and learning standards,
- 3. develop lesson plans and relevant Teaching Learning Materials (TLMs),
- 4. develop readiness to take up an internship programme.



ECESC-505 Community Engagement and Services

Credit: 2

505.1 About the Course

The curricular component of 'community engagement and service' seeks to expose student teachers to the socio-economic issues in society and community-supported development activities so that classroom learning can be supplemented by life experiences to generate solutions to real-life problems. This course is designed to develop insights into the functions of the community, enhance the ability of student teachers to enlist community support to and participation in school-related activities, make the community aware of the importance of education, issues associated with schooling, gender inequity, health & wellness of children, initiatives for supporting lifelong education etc. It aims at sensitizing the student teachers to initiate actions with the support of the community members to address the social, cultural and educational problems, and develop social leadership skills through community service. The component seeks to enable student teachers to be acquainted with various community development initiatives and organise activities such as street plays, advocacy activities, door-to-door campaigns, and prabhat-phereis, etc., to mobilise community participation in development initiatives.

This curricular component envisages participation of student-teachers in activities undertaken under the National Service Scheme (NSS), New India Literacy Programme, Student mentoring initiatives, etc. Some of the activities include: Survey of community resources for participation in different school activities, Study of the situation with regard to school dropout and the reason thereof (Stage wise); Survey of a specific settlement to study the socioeconomic and educational status; Survey of non-literates in a specific settlement, including identification of 4-5 non-literate adults who will be supported by student teachers to become literate; training of local youth in First-Aid and other relevant activities; assessment of the situation with regard to Health and wellness of children in a locality, creating awareness of the importance of sustainable development, making the community members aware of the importance of environmental protection, creating awareness of rainwater harvesting, mentoring school students with learning deficits, guidance and counselling to school students etc.

505.2 Learning Outcomes

On successful completion of the 'Community Engagement and Service' programme, the student-teacher should be able to:

- recognize the socio-economic issues in the community and identify initiatives that could help solve problems faced by the community,
- demonstrate an awareness of the functions of the community, and the measures required for enlisting community participation in school-related activities,

- undertake initiatives that are required to make the community aware of the importance of education, issues associated with schooling, gender inequity, health & wellness of children, illiteracy among youth and adults in the community etc.,
- suggest actions in collaboration with community members to address the social, cultural and educational problems in the community,
- organize activities such as *street plays*, *advocacy activities*, *door-to-door campaigns*, *and prabhat-pheris* etc. to mobilize community participation in development initiatives,
- demonstrate social leadership quality through community services,
- organize interactions between schools and local communities for generating solutions to problems such as dropout and learning deficits,
- facilitate partnerships between local communities to enhance participation of the community in school-related activities such as PTA meetings,
- recognize the fault lines of the society, such as casteism, social taboos and superstitions etc. and work towards bridging them to establish harmony in the society,
- demonstrate positive feelings towards the local community and appreciate traditional knowledge and practices,
- Recognize the values of public service and active citizenship.

505.3 Approach to curriculum transaction

The student teachers will be provided opportunities to have exposure to community life for ten days in total, two days in Preparation for Community Engagement & Service in the institution, seven days working with the community, and the last day in the institution for sharing their experiences and reflections. The activities may be conducted in groups or individually as appropriate.

Days 1-2: Preparation for community services (In the institution)

- Orientation of student teachers on Community Engagement & Services through discussion and group activities.
- Workshop for developing tools for different activities during the programme.

Days 3-9: Engagement with the community (Mandatory onsite stay with the community) Students will be divided into smaller groups; They will participate in the planned activities with defined roles for seven days on a rotation basis. These activities include:

- participation of student teachers in activities undertaken under the National Service Scheme (NSS), New India Literacy Programme, Student mentoring initiatives, etc.
- Survey of community resources for supporting school activities.
- Study of the situation regarding school dropout and the reasons thereof (Stage-wise).

- Survey of specific settlement to assess the situation about non-literates in the settlement, including identification of 4-5 non-literate youth and adults who will be supported by student teachers to become literate.
- Training of local youth in First Aid and other relevant interventions,
- Assessment of the situation regarding the Health and wellness of children in a locality,
- Creating awareness of the importance of sustainable development, and making the community members aware of the need to support initiatives to ensure environmental protection, creating awareness of rainwater harvesting, mentoring school students with learning deficits, guidance and counselling to school students, etc.)
- Visit and interact with local artisans and craftspersons.

The above activities typically will include working with the community, collecting data, playing local games, community awareness programmes like nukkad natak, rallies, organizing and participating in the cultural programmes with the community members etc. The student teachers shall conduct different pre-scheduled activities throughout the day. Morning sessions will be used for activities with the community and data collection. The afternoon session will be devoted to data analysis and preparation of the report, and participation in games & sports activities. The evening session will involve cultural activities with community members.

Day 10: Feedback session and Reflection (In the Institution)

- Sharing experiences and discussing activities carried out.
- Presentation and submission of a report on the activities carried out.
- Evaluation of the activities by collecting feedback on the effectiveness of the campaign from the mentor and the students.
- Reflection of experience (individual/group) of organising community service

505.4 Assessment components and weightage

- Involvement and active participation in activities relating to Community Engagement and Service: (Assessment method: Observation by teacher educator, teacher and community members); Weightage: 75%; Assessed by the teacher educator, teacher and community members),
- Group Report & Reflections: Method of assessment: Presentation by student teachers); Weightage: 25% (Assessed by Teacher Educator)

505.5 Suggestive Links

 Ministry of Education (2021). Vidyanjali: Guidelines for Promoting Community and Voluntary Participation for Enhancing Quality School Education, Government of India. https://vidyanjali.education.gov.in/assets/pdf/Final_Guidelines_Vidyanjali_%20December.pdf • RIE Bhubaneswar (2020). Handbook on Field Engagement in Pre-service Teacher Education, Bhubaneswar, Regional Institute of Education.

RM-506: Introduction to Research

Credit: 4

506.1 About the Course

The "Introduction to Research" course prepares students at the undergraduate level to develop the basic foundational skills needed to inquire into different areas systematically. It provides an all-inclusive overview of the steps involved in research, including constructing research questions, performing a literature review, designing a study, collecting and analysing data, and upholding ethical standards. Students tackle both qualitative and quantitative approaches and learn to choose appropriate methods for different scenarios. Emphasis is placed on the mastery of research communication skills, critical thinking, and advanced analysis. Students utilise practical methods and projects to gain firsthand experience in designing and executing research studies. This positions them for further academic study and professional research positions. At the conclusion of the course, students will understand the complete process involved in research, from conceptualisation to dissemination, and appreciate the significance of research for advancing knowledge and contributing towards societal development.

506.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- Discuss the core principles, classifications, and aims of research in theoretical as well as practical contexts.
- Articulate and precisely define research issues, goals, and questions or hypotheses.
- Undertake a simple literature review utilising scholarly search engines and cite the references utilising accepted citation formats such as APA style.
- Determine suitable research strategies, sample selection procedures, and tools for gathering information to answer various research questions.
- Use simple statistical computations and methods to describe and analyze qualitative and quantitative information.
- Observe ethical norms of conduct and academic honesty in all stages of proposing, implementing, and reporting the research.
- Formulate and defend a complete research proposal or prepare a mini-project report using generally accepted academic standards and structures.

Unit – I Introduction to Research

- A. Meaning, purpose, and importance of research
- B. Research in academic and professional contexts
- C. Types of research: Basic, Applied, and action research. Quantitative, Qualitative, Mixed Methods
- D. Characteristics and limitations of scientific research. Nature of Interdisciplinary research.

Unit – II Literature Review

- A. Purpose and techniques of reviewing literature
- B. Sources of knowledge: Primary and secondary
- C. Tools: Google Scholar, Research Gate, databases (JSTOR, Scopus, etc.)
- D. Finding and writing the research gap.

Unit – III Research Design

- A. Types of research design: Exploratory, descriptive, experimental, randomized.
- B. Research problem identification and formulation
- C. Objectives: Formulation of objectives.
- D. Hypotheses: Meaning, types and importance.

Unit- IV Research Process

- A. Steps in the research process.
- B. Population and sample. Qualities of a good sample.
- C. Sampling techniques: Probability and non-probability, Sample size determination
- D. Data collection methods: Surveys, interviews, observations, experiments. Design of questionnaires and interview schedules.

Unit- V

Data Analysis and Interpretation

- A. Types of data: Qualitative vs Quantitative
- B. Coding and tabulation, data analysis, and interpretation.
- C. Introduction to statistical techniques: mean, median, mode, SD, ANOVA and correlation.
- D. Using software: Excel/SPSS/R (introductory)

506.3 Suggestive Practicum (Any three)

- Identify a research topic relevant to the area and frame a clear research problem.
- Based on the selected problem, draft specific research objectives and formulate testable hypotheses (if applicable).

- Conduct a mini literature review using Google Scholar, JSTOR, or other databases and compile a bibliography using APA or MLA format.
- Prepare a data collection tool (e.g., survey, interview guide) appropriate for the selected research problem.
- Choose and justify an appropriate sampling method and simulate the selection of a sample from a target population.
- Collect data from a small sample (real or hypothetical) using the designed tool.
- Input collected data into Excel or SPSS, calculate basic statistics (mean, median, SD), and present findings using graphs or tables.
- Prepare a short research report (5–10 pages) summarizing the entire research process and present the findings in class using slides or posters.

506.4 Suggestive Mode of Transaction

The following strategies will be used during the school-based research project:

- Discussions with teacher educator, school head, mentors, and peers for identification of the problem and development of intervention(s).
- Finalise the school-based research project proposal outline through discussion with mentor teachers/teacher educators.
- Document analysis, interaction with all stakeholders, and field visits.
- Sharing and presentation of the outcomes of the research project.

506.5 Suggestive Mode of Assessment

Assessment and examinations will be conducted as per the criteria of HNBGU.

506.6 Suggestive Reading Material

- 1. American Psychological Association (APA) Style Guide (7th ed.). APA Style
- 2. Best, J. W., & Kahn, J. V. (2014). Research in Education (10th ed.). Pearson Education.
- 3. Binkerhoff, C. (2019). *Doing Research: A Student's Guide to Finding & Using the Best Sources*. Kwantlen Polytechnic University.
- 4. Creswell, J. W. (2018). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (5th ed.). SAGE Publications.
- 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th ed.). New Age International Publishers.
- 6. Kumar, R. (2019). *Research Methodology: A Step-by-Step Guide for Beginners* (5th ed.). SAGE Publications.
- 7. Modern Language Association (MLA) Handbook (9th ed.). MLA Style Centre.
- 8. Sheppard, V. (2020). Research Methods for the Social Sciences: An Introduction. BC campus.

9. Walliman, N. (2011). *Your Research Project: Designing and Planning Your Work* (3rd ed.). SAGE Publications.

Semester-V (B.Com. B.Ed.)

| | Subject | Course | Credits |
|----|-------------------------------|--------------------------|---------|
| 1. | Business Studies Major | 1. Management Accounting | 6 |

DCMJ-501: Disciplinary Major Management Accounting

Credit:06

Course Objective:

The course aims to enable students to acquire knowledge of concepts, methods and techniques of Management Accounting for the purpose of managerial planning, control and decision-making.

Course Outcomes:

After completion of the course, learners will be able to:

- i. Examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction,
- ii. Analyse budgetary control system as a tool of managerial planning and control; prepare various types of budget and to explore standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios,
- iii. Recognise the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis through statements, mathematical and graphical approaches,
- iv. Infer the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques
- v. Facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

Introduction to Management Accounting

Meaning, objectives, nature and scope of management accounting; Difference between different forms of accounting: Cost, Financial and Management accounting; Cost control and Cost reduction.

UNIT II

Budgetary Control and Standard Costing Systems

- A. Budgeting and Budgetary Control: Concept, objectives, merits and limitations of budget, budgeting and budgetary control; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting: Zero base budgeting, Performance budgeting and Programme budgeting.
- B. Standard Costing and Variance Analysis: Meaning, advantages, limitations and applications of standard cost and standard costing; Variance Analysis: material, labour, overheads and sales variances; Control ratios.

UNIT III

Marginal Costing

Concept of marginal cost and marginal costing; Absorption versus Marginal Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis: mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

UNIT IV Decision Making

Steps in Decision making process; Concept of relevant costs; solving various short -term decision making problems using marginal costing and differential costing techniques: Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions

UNIT V

Responsibility Accounting and Ratio Analysis

Responsibility Accounting: Concept, Significance; Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Analysis of Financial Statement through Ratio Analysis: Computation of various ratios relating to liquidity, solvency, profitability, activity and ratios for investors.

Suggested Readings:

- Khan, M. Y., & Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- Kishore, R. M. Management Accounting. Taxmann Publication, New Delhi.
- Arora, M. N. Management Accounting. Himalaya Publishing House, New Delhi.
- Jain, S. P., & Narang, K. L. Cost and Management accounting. Kalyani Publishers, New Delhi.
- Maheshwari, S. N., & Mittal, S. N. Management Accounting. Shree Mahavir Book Depot (Publishers), New Delhi.
- Pillai, R. S. N., & Bagavathi. Management Accounting. S. Chand Publishing, New Delhi.
- Singh, S. Management Accounting. PHI Learning Pvt. Limited, New Delhi.
- Singh, S. K., & Gupta, L. Management Accounting: Theory and Practice. A.K. Publications, New Delhi.
- Tulsian, P. C., & Tulsian, B. Advanced Management Accounting. S. Chand, New Delhi.
- Drury, C. Management and Cost Accounting. Thomson Learning.
- Horngren, C. T., George, F., & Srikant M. D. Cost Accounting: A Managerial Emphasis.
 Prentice Hall of India Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.



Hemvati Nandan Bahuguna Garhwal University

Dept of Education

ITEP Curriculum Semester-VI (B.Com. B.Ed.)

| S.N. | Code | Courses | Credit |
|------|-------------------|---|--------|
| 1. | EFC-601 | Assessment and Evaluation | 2 |
| 2. | EFC-602 | Curriculum Planning and Dev. | 2 |
| 3. | ESSCCPC-603- O | Content cum Pedagogy of Business Studies at Sec. Stage - Course (III) | 2 |
| 4. | ESSCCPC-603-P | Content cum Pedagogy of Accountancy at Sec. Stage - Course (III) | 2 |
| 5. | EAEVAC-604 | Mathematical & Quantitative Reasoning | 2 |
| 6. | ESEC-605 | School Observation | 2 |
| 7. | ESEC-606 | Creating Teaching and Learning Materials | 2 |

EFC-601: Assessment and Evaluation

Credits: 2

601.1 About the Course

The main thrust of this course on assessment and evaluation is to equip student teachers with the knowledge and capacities required to develop and implement approaches to assessment that are more regular and formative, more competency-based, and appropriate for assessing learning outcomes relating to all domains of learning, is suitable for testing not only subject-related learning but also generic learning outcomes such as problem-solving, critical thinking, creative thinking, communication skills, judgement and decision making, ethical and moral reasoning etc.

601.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- use different approaches to assess and evaluate student performance, such as timeconstrained examinations, closed/open-book tests, problem-based assignments, practical assignment reports, observation of practical skills, individual and group project reports, oral presentations, viva voce interviews, computerized adaptive testing, peer and selfassessment etc.,
- develop and use informal and formal diagnostic, formative, and summative assessment strategies to monitor student learning levels and help the teacher continuously revise teaching-learning processes to optimise learning and development for all students.

- develop an understanding among student teachers of the approaches to provide timely, effective, and appropriate feedback to students about their performance relative to the expected learning outcomes and organise learning enhancement initiatives that are required to bridge the gap in student learning levels.
- present report on student achievement, making use of accurate and reliable records, etc.
- develop assessments "as", "of", and "for" learning that are aligned to the expected learning outcomes,
- design the progress card of students based on a school-based assessment to make it a
 holistic, 360-degree, multidimensional report that reflects the progress as well as the
 performance of learners assessed through self-assessment and peer assessment, projectbased and inquiry-based learning, quizzes, role plays, group work, portfolios, etc., along
 with teacher assessment that would provide students with valuable information on their
 strengths, areas of interest, and needed areas of improvement.

UNIT - I

Assessment and Education

- A. Assessment and Evaluation
- Meaning and significance of assessment and evaluation in the educational field.
- Conceptual Clarity and purpose of Measurement, Assessment, Examination, Appraisal and Evaluation in Education.
- Learning outcomes across the stages and assessment.
- Taxonomy of Objectives (Revised in 2001) and Implications.
- B. Forms of Assessment
 - Formative, Summative, diagnostic, prognostic.
 - Internal and External assessment.
 - Assessment For learning, of learning and as learning.
- Authentic Assessment; Online Assessment.
- C. Improving Assessment and Evaluation in Schools: Brief Historical Review (1975, 1988, 2000, 2005, 2020)

UNIT-II

Process of Assessment and Evaluation

- A. Formative and Summative Assessment: Concept and Characteristics.
- B. Approaches to assess and evaluate student performance, such as time-constrained examinations, closed/open-book tests, problem-based assignments, practical assignment reports, observation of practical skills, individual and group project reports, oral presentations, viva-voce interviews, computerised adaptive testing, peer and self-assessment, etc.
- C. Assessing Higher Order Thinking Abilities: Problem-solving, critical thinking, creative thinking, communication skills, judgement and decision making, ethical and moral reasoning.
- D. Tools and Techniques

- Observation, rating scale, checklist, anecdotes, interviews.
- Assessment of attitudes and interests.
- Socio-metric techniques.
- Criteria for assessment of social and personal behaviour.
- Self-assessment and Peer Assessment.

UNIT - III

Analysis and Interpretation

- A. Analysis of students' performance and scores: credit and grading
- B. Graphical representation (Histogram, Frequency Curves)
- C. Interpretation of students' performance based on the analysis and their further uses in improving learners' performance: credit and grading, constructive feedback.
- D. Reporting students' performance: 360-degree progress reports, cumulative records and their uses, portfolios, PTA meetings, qualitative reporting based on observations, descriptive indicators in report cards.

601.3 Suggestive Practicum

- 1. Review of various education commissions, Policies, reports and NCF 2005 to get a brief view of the recommendations on Assessment and Evaluation.
- 2. Constructing a unit test using a table of specifications.
- 3. Construction of any one of the tools (rating scale, checklist, observation schedule, etc.) and administering it to a group of students or using it to observe the school and classroom environment and interpreting it.
- 4. Analysis of question papers of various Boards.
- 5. Analysis of report cards State and Central (CBSE)
- 6. Preparing the format of a 360-degree report Card.
- 7. Review of learning outcomes by NCERT in different subject areas.
- 8. Interviews with teachers and students to study the assessment practices, issues and problems related to it, followed by the presentation.
- 9. Reviewing Assessment Discussions in NPE (2020).

601.4 Suggestive Mode of Transaction

The course content transaction will include the following:

- Planned lectures infused with multimedia /PowerPoint presentations.
- Small group discussion, panel interactions, small theme-based seminars, group discussions, cooperative teaching and team teaching, selections from theoretical readings, case studies, analyses of educational statistics and personal field engagement with educationally marginalised communities and groups through focus group discussion, surveys, short-term project work, etc.
- Hands-on experience engaging with diverse communities, children, and schools.

601.5 Suggestive Mode of Assessment

The assessment will be based on the tests and assignments.

601.6 Suggestive Reading Materials

Teachers may suggest books/readings per the learners' needs and learning content.

EFC-602: Curriculum Planning and Development

Credits: 2

602.1 About the Course

The course on curriculum planning and development will introduce to student teachers to the process of designing and organizing the curriculum i.e., the totality of learning experience provided to learners through a deliberate and organized set of arrangements (the selection of subjects that are to be taught, the pedagogical approaches and practices to be pursued, books and other teaching-learning-material to be used, examinations and other forms of learning assessment, school culture and processes etc.) that contribute to the development of the knowledge, capacities, and values and dispositions that help fulfill the aims of school education derived from the purposes and goals articulated in NEP 2020.

602.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- discuss the aims of education,
- identify and formulate desirable values and dispositions,
- explain capacities and knowledge,
- outline curricular areas,
- demonstrate teaching-learning assessment processes and
- practice the relevance in terms of achieving the aims of school education.

UNIT - I

Education and Curriculum

- A. Meaning, need, relationship and significance.
- B. Types of Curricula: subject-centred, activity-centred, environmental-centred, community-centred
- C. Relationship and difference between curriculum, curriculum framework, syllabus and textbooks.

UNIT-II

Developing the Curriculum

- A. Basic principles of curriculum development
- B. Concerns for developing the Curriculum aims to be achieved, structure and nature of discipline, different perspectives on learning and their implications to curriculum development, socio—cultural aspects and aspirations of society, value transitions, social

- efficiency and needs, environmental concerns, gender concerns, inclusiveness, technological advancement.
- C. Impact of Globalization.

UNIT - III

Approaches, Planning, and Implementation

- A. Approaches to Curriculum Development: Learner and activity-centred, Constructivist, Knowledge Construction
- B. Curriculum planning as a cyclic process.
- C. Curriculum Implementation: Operationalising curriculum into learning situations, Converting curriculum into syllabus, Curriculum engagement activities, Role of school at Regional, State and National level for implementation.
- D. Role of teachers in operationalising and evaluating the curriculum with special reference to: textbooks and teachers' handbooks, source books, workbooks and manuals, other learning material such as kits, AV and software materials, library, laboratory, playground, neighbourhood, etc.

602.3 Suggestive Practicum

- 1. Arranging a discussion on:
 - Basis of National curriculum frameworks (1975, 1988, 2000, and 2005).
 - Document: Learning without burden" by Prof. Yashpal
- 2. Preparing of Report based on the observation of:
 - Facilities and infrastructure to implement the present curriculum.
- 3. Interviewing teachers to understand their role in:
 - Implementation and assessment of the curriculum.
- 4. Analysis of the following in the context of principles of developing the Curriculum:
 - Guidelines of NEP, 2020.
 - Curriculum of 4 Years B.Ed. Integrated Programme
 - Learning without Burden, MHRD, and India.
 - Position paper (2006). National Focus Group on 'Curriculum, Syllabus, Textbooks', NCERT.
 - NCERT (1988) National Curriculum for Elementary and Secondary Education: A framework.
 - NCERT (2000) National Curriculum Framework for School Education.
 - NCERT (2005) National Curriculum Framework. NCERT publications.

602.4 Suggestive Mode of Transaction

The course content transaction will include the following:

- Planned lectures infused with multimedia /PowerPoint presentations.
- Small group discussion, panel interactions, small theme-based seminars, group discussions, cooperative teaching and team teaching, selections from theoretical

readings, case studies, analyses of educational statistics and personal field engagement with educationally marginalised communities and groups, through focus group discussion, surveys, short-term project work, etc.

• Hands-on experience of engaging with diverse communities, children, and schools.

602.5 Suggestive Mode of Assessment

The assessment will be based on the tests and assignments.

602.6 Suggestive Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

SSCCPC-603: Stage-Specific Content -cum-Pedagogy Courses (Any Two)

603-O: Content cum Pedagogy of Business Studies at Secondary Stage – Course (III)

Credits: 2

603-O.1 About the Course

This course focuses on assessment, evaluation, and research in the context of Business Studies. It covers school-based and outcome-based assessments, with an emphasis on competency, conceptual clarity, and practical applications. The course emphasizes reflective practices and action research for continuous professional development. Student teachers will also explore how to use ICT in evaluation and how to plan activities that foster 21st-century business skills.

603-O.2 Learning Outcomes

After completing the course, student teachers will be able to:

- describe the importance of 21st-century skills in Business Studies,
- explain the need for assessment and evaluation in Business Studies,
- apply school-based and formative/summative assessment methods,
- construct test items using TOSS, rubrics, and performance criteria,
- design tools for evaluating business projects and simulations,
- plan online and offline activities that assess entrepreneurial and critical thinking,
- use ICT tools for evaluation and tracking learner performance,
- undertake action research in Business Studies education.

UNIT – I 21st Century Skills for Learning

- Importance of entrepreneurship, financial literacy, digital skills, and ethical awareness.
- Psychological, sociological, and philosophical perspectives of Business Studies learning.

- Role and qualities of a Business Studies teacher.
- Designing a dynamic and inclusive classroom for business learning.

UNIT - II

Assessment and Evaluation in Business Studies

- Purpose and types of assessment formative, summative, formal, informal, 360°.
- Continuous and school-based assessment strategies.
- Performance assessment business plan evaluation, group work, presentations, simulations.
- Test construction use of TOSS, item writing, rubrics, answer keys, and feedback.

UNIT - III

Research and Innovation in Business Studies

- Innovative practices and divergent thinking in business learning.
- Recent trends and research in Business Studies education.
- Planning and conducting action research.
- Evidence-based teaching and reflective practices.

603-O.3 Suggestive Practicum (Any Three)

- 1. Prepare and analyze a business achievement test.
- 2. Conduct simulated teaching using a business case study.
- 3. Create a rubric for assessing a business plan or marketing strategy.
- 4. Explore digital tools (AI/VR) for business evaluation and present an e-portfolio.
- 5. Design an action research proposal to improve a business pedagogy strategy.
- 6. Present on ethical issues in business and classroom implications.
- 7. Any other project.

603-O.4 Suggestive Mode of Transaction

Lecture cum discussion, field visits, case study method, discovery learning, project-based learning, problem-solving, experiential learning, ICT-integrated learning.

603-O.5 Suggestive Mode of Assessment

Written tests, lesson plans, simulations, e-portfolios, project presentations, peer and self-assessments, classroom participation, sessional and terminal examinations (as per UGC norms).

603-O.6 Suggestive Reading Material

- NCERT Textbooks of Business Studies (Class XI and XII)
- National Education Policy 2020, MoE, Government of India
- National Curriculum Frameworks (NCF-SE 2023)
- CBSE Business Studies Curriculum and Teachers' Manuals

- Research articles on Business Education and Pedagogy
- Online platforms and resources: Investopedia, NSE Academy, SEBI Educational Portal

603-P: Content cum Pedagogy of Accountancy at Sec. Stage - Course (III)

Credits: 2

603-P.1 About the Course:

This course emphasizes assessment and evaluation in Accountancy education. It covers competencies in 21st-century skills, planning assessments, school-based and 360° evaluation, and integrating ICT for feedback and assessment. It also covers psychological, sociological, and philosophical aspects of teaching Accountancy and introduces student teachers to action research, reflective practices, and innovations in teaching.

603-P.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- explain the relevance of 21st-century skills in Accountancy,
- identify and apply strategies for continuous and summative assessment,
- design assessment tools and construct achievement tests,
- integrate ICT in assessment and evaluation,
- reflect on philosophical, psychological, and sociological perspectives of Accountancy teaching,
- initiate action research for improving pedagogical practices.

UNIT - I

21st Century Skills for Teaching Accountancy

- Need for skills like critical thinking, problem-solving, digital literacy
- Sociological, psychological, and philosophical perspectives in Accountancy education
- Professional competencies and ethics of Accountancy teachers
- Creating engaging and dynamic classrooms

UNIT – II

Assessment and Evaluation

- Importance of assessment in Accountancy learning
- Continuous, formative, summative, 360° feedback models
- Tools: rubrics, portfolios, MCQs, case-based questions, performance tasks
- Designing test items using Table of Specification (TOS), answer keys, and rubrics

UNIT - III

Research and Innovation

• Importance of innovative and divergent thinking in Accountancy pedagogy

- Recent trends in commerce education research
- Planning and conducting action research
- Evidence-based practices and classroom reflections

603-P.3 Suggestive Practicum (Any Three)

- 1. Prepare an achievement test and analyze results
- 2. Develop ICT-based assessment tools (e.g., Google Forms)
- 3. Conduct simulated teaching with peer and teacher feedback
- 4. Plan a multidisciplinary project incorporating Accountancy and Economics
- 5. Prepare a reflective report on classroom teaching experience
- 6. Design an action research proposal to improve financial literacy
- 7. Any other relevant project

603-P.4 Suggestive Mode of Transaction

Lecture cum discussion, field visits, case study method, discovery learning, project-based learning, problem-solving, experiential learning, ICT-integrated learning.

603-P.5 Suggestive Mode of Assessment

Written tests, lesson plans, simulations, e-portfolios, project presentations, peer and self-assessments, classroom participation, sessional and terminal examinations (as per UGC norms).

603-P.6 Suggestive Reading Material

- NEP 2020
- NCFSE Draft 2023
- NCERT Accountancy Textbooks (XI-XII)
- ICAI Commerce Education Research Papers
- Assessment Manuals for Commerce Subjects
- Digital Tools for Formative Assessment

604-Mathematical and Quantitative Reasoning

Credits: 2

604.1 About the Course

This course introduces the student teachers to study the basic mathematical & quantitative reasoning for their practical usage. This course is designed to provide student teachers with the knowledge and capacities required to analyze, interpret, and communicate quantitative data. Student teachers will learn to think critically about data and use quantitative reasoning to solve real-life problems.

604.2 Learning Outcomes

After completion of this course, student teachers will be able to:

- adapt mathematical reasoning to solve problems in the real world and explain some fundamental ideas and tenets in this field,
- analyze and interpret quantitative data,
- interpret & deduce the right conclusions from numerical representations like formulas, graphs, or tables,
- demonstrate critical thinking and problem-solving skills using mathematical and quantitative reasoning methods,
- evaluate operational matrix,
- analyze educational data and create an educational model & use it in decision making,
- analyze and evaluate mathematical and quantitative reasoning problems and solutions.

UNIT - I

Introduction to mathematical and quantitative reasoning

- A. Meaning, nature and scope of mathematical and quantitative reasoning.
- B. Importance of mathematical and quantitative reasoning in various fields.
- C. Types of quantitative reasoning.
- D. Usage of mathematical and quantitative reasoning. Concept of mathematization.

UNIT-II

Introduction to Data in Education

- A. Data requirement, different sources of data
- B. School enrolment: gross enrolment ratios, net enrolment ratios, educational progression: dropout rate, literacy: measures of literacy
- C. Indian censuses, details of different items on which Indian censuses collect data.
- D. Nationwide sample surveys, National family health survey, District level household survey, UDISE

UNIT - III

Data Analysis & Interpretation

- A. Concept of data interpretation (equation, diagram, graph, tables)
- B. Statistical analysis of data in educational context and its applications (measures of central tendency, measures of variability, percentile).
- C. Visual and numerical representation of data and its application (bar diagram, histogram, pie charts)
- D. Learning analytics: concept, significance, types, levels, and its applications in an educational context.

604.3 Suggestive Practicum

1. Take the last 5 years of UDISE data and analyse various indicators related to schools, teachers, and students.

604.4 Suggestive Mode of Transaction

The approaches to curriculum transaction will focus on developing the analytical and critical thinking skills of students, as well as their ability to apply mathematical and quantitative reasoning in real-life situations. Some of the approaches to curriculum transaction will include the following:

- Active Learning which involves active participation of student teachers in problemsolving situations, group discussions, and hands-on activities that help student teachers engage with the material and apply mathematical thinking and reasoning to solve problems.
- Real-World Applications involve the use of real-world examples to demonstrate the practical applications of mathematical concepts that help student teachers see the relevance of what they are learning and how it can be applied in various fields.
- Collaborative learning encourages student teachers to work together in small groups, where they can share ideas and help each other learn. This fosters a sense of community in the classroom and helps students develop teamwork and communication skills.
- Technology Integration involves the incorporation of technology tools such as calculators, spreadsheets, and interactive software to help student teachers visualize and solve mathematical problems more easily.
- Overall, a pedagogy that combines active learning, real-world applications, collaborative learning, technology integration, and effective assessment strategies that help student teachers develop a strong foundation in mathematical and quantitative reasoning.

604.5 Suggestive Mode of Assessment

Use of a variety of assessment methods, such as quizzes, exams, group projects, and presentations, to evaluate student learning. Providing timely feedback and offering opportunities for students to revise their work and improve their understanding.

604.6 Suggested Reading Materials

Teachers may suggest books/readings as per the needs of the learners and the learning content.

6.2 School Observation

Credits: 2

6.2.1 About the Course

As school is the heart of the teacher education programme, the student teachers need to gain hands-on experiences from various activities organized by the school. School observation offers an opportunity to learn the processes and practices in a school setting. To expose the student teachers to various schooling systems (urban, rural, tribal, residential, non-residential, government, private, affiliated to different school boards like Central Board, State Board, International Board) prevailing in the country. School observation will also prepare the student teachers to build relationships with various stakeholders. The school observation by

the student teachers is aimed at helping them build perspective in the schooling system, students' needs, pedagogies, and assessment.

6.2.2 Learning Objectives

After completion of the school observation program, student teachers will be able to:

- get acquainted with various schooling systems.
- experience the processes, practices, and overall environment of the school.
- establish a rapport with all the stakeholders of the school system.
- observe the process of conducting different activities in the school.
- study availability and the work of human resources, including members of school management (SMC), school head, teachers, administrative and support staff)
- observe the existing infrastructure available in the schools (classrooms, libraries, laboratories, playground, sanitation, drinking water facility, mid-day meal facility, inclusive facilities, safety and security, rainwater harvesting).
- observe and document the availability and usage of TLM, including ICT.
- study the available physical and digital documents, including UDISE data.
- study interpersonal relationships among the stakeholders.
- study various assessment processes adopted in different types of schools for holistic development of children.
- prepare and present a comprehensive profile of the schools observed (including classroom processes)
- study the engagement of parents and other community members in school activities.

6.2.3 Suggestive Mode of Transaction

Observation, Interaction, Discussion, Reviewing the available literature on the different schooling systems, Collection of relevant documents and data.

Preparation for school observation

- Orientation on the school observation process
- Development of the observation formats/tools

School Observation (minimum three types of schools)

- Student teachers will go for school observation in small groups to observe and collect data by using the developed formats/tools.
- Analysis of the collected data
- Preparing a comprehensive profile of the schools observed

Post-school observation session

- Group-wise presentation of the school profile
- Discussion and Feedback
- Reflection on the understanding of various types of schooling systems.

6.2.4 Content

The school observation as a field-based activity will cover observation of school and classroom processes. The student teachers under the mentorship of teacher educators will visit schools, interact with teachers and students and other stakeholders, and relate the observation with the courses studied during the previous semesters, i.e. Foundations of Education, Disciplinary Courses, Pedagogy courses and Ability Enhancement & Value-Added Courses.

- Meaning and Nature of School Observation Process
- Difference between monitoring and observation
- Theory and practices of school observation components such as:
 - 1. Schooling system
 - 2. Rapport with all the stakeholders
 - 3. Office management procedures of different types of schools
 - 4. School environment from all perspectives
 - 5. Process of conducting curricular activities in the schooling process
 - 6. Existing infrastructure available in the school
 - 7. Utility of ICT and TLM facilities
 - 8. Interpersonal relationships among the stakeholders
 - 9. Various assessment processes are adopted in different types of schools.
 - 10. Engagement of parents and other community members in school activities.

6.2.5 Activities to be conducted at the Secondary Stage

- Visit three types of secondary schools with observation formats developed in the institute and get acquainted with various schooling systems. Establish rapport with all stakeholders.
- Collect information about the demography of students in classes IX to XII and understand the linkage of the secondary stage with the middle stage and higher education through interaction with teachers, students and staff.
- Observe school processes and transactions of the curriculum through experiential learning and prepare a report.
- Interact with teachers and students and report on implementing ten bag-less days and internship opportunities to learn vocational subjects.
- Study the available opportunities for learning interdisciplinary subjects.
- Observe the availability and usage of library resources, laboratories (Atal Tinkering Lab, Physics, Chemistry, Biology, Mathematics, Languages, Social Science, Computer), sports facilities, and art and music learning facilities.
- Study the provision of other student support services- guidance and counselling, NCC, NSS, health and wellness programme.
- Observe the organization of various activities like classroom teaching-learning processes, laboratory activities, library activities, sports and games, debate/elocution/essay writing and other competitions.
- Interact with School heads and subject teachers to understand how students are evaluated by following different tools and techniques of evaluation, how examinations are

conducted, how answers are assessed, and how the result is communicated to parents in at least two different types of schools.

6.2.6 Assessment

| Competence/Artefact | Method of assessment | Assessed By | Credits |
|--|---------------------------|----------------------|---------|
| Involvement and active participation during the school visit | Observations | Teacher Educator | 0.5 |
| Comprehensive school profile | Presentation & reflection | Teacher- Educator | 1.5 |

6.2.7 Outcomes

Student teachers will be able to:

- describe various schooling systems,
- describe the processes, practices, and overall environment of the school,
- establish rapport with the stakeholders of the school system state the process of conducting different activities in the school,
- describe the available school infrastructure (classrooms, libraries, laboratories, playground, sanitation, drinking water facility, mid-day meal facility, inclusive facilities, safety and security, rainwater harvesting),
- describe the availability and usage of ICT and TLMs,
- summarize the available documents in both physical and digital modes, including UDISE data,
- reflect upon relationships among the stakeholders,
- analyze various assessment processes adopted in different types of schools,
- prepare and present a comprehensive profile of the schools observed (including classroom processes).

6.2.8 Suggested Components for School Observation Report

- School information (Context, Vision and Mission, Association with the Board)
- School Infrastructure
- Provision for CWSN/Divyang Children
- Inclusiveness at all levels
- Teacher-Student Ratio
- Teaching-Learning process
 - Academic plan
 - Classroom activities
 - Assessment
- School Development Plan (SDP)
- Academic Calendar

- Administrative processes
 - o Maintenance of students' records
 - o Maintenance of teachers' records
- Cultural activities
- Sports activities
- Annual Day
- National and Social functions
- School Management
- School Discipline
- Interpersonal Relationships
- Understanding different types (socio-economic status, ability) of students and their needs
- Development of ICT and TLMs
- Engagement of parents and community members in the school activity
- Office Management
- The assessment process includes provision and practices for 360-degree holistic assessment.
- The overall progress of the school (planning, organizing, staffing, directing, motivating and controlling)
- Challenges faced and overcoming them.

Semester-VI (B.Com. B.Ed.)

| SN | Subject | Course | Credits |
|-----|---------|------------------------|---------|
| 01. | DCMJ-6 | Goods and Services Tax | 6 |
| 2. | RM 602 | Academic Writing | 2 |

DCMJ-601: Disciplinary Major Business Studies Goods and Services Tax

Credit 6

Course Objective:

The objective of the course is to provide students with a comprehensive understanding of the principles and regulations governing GST, as well as the significant legislation related to the indirect tax system in India. The course seeks to equip students with practical skills that will enable them to apply this knowledge effectively in real-world scenarios.

Course Outcomes:

After completion of the course, the learners will be able to:

- i. I. Understand the GST system in India comprehensively, including the reasons behind its implementation, the constitutional framework, and the GST council composition and functioning.
- ii. Understand the GST registration process, eligibility criteria, and mandatory registration provisions. The learning will further enable them to comprehend the importance of GST compliance and the consequences of non-compliance.
- iii. Interpret the meaning of supply under GST law, differentiate between intra-state and interstate supply, and comprehend provisions related to place of supply, time of supply and compute the value of supply.
- iv. IV. Understand the utilisation of input tax credit and provisions of the reverse charge mechanism.
- v. Comprehend various types of returns under GST, payment of taxes, and rules related to GST audit.

UNIT I

STRUCTURE, Registration and Exemptions

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST: SGST, CGST, UTGST & IGST; GST Council; GST Network; State compensation mechanism; Registration; Exemptions from GST.

UNIT II

Levy and Collection of GST

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

UNIT III

Input Tax Credit and Reverse Charge Mechanism

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

UNIT IV

Tax Invoice and Payment of Tax

Tax Invoice, Credit and debit notes, and e-Way bills; Payment of taxes; Taxability of e-Commerce.

UNIT V

GST Audit, Assessment and Returns

Audit in GST; Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records; Various Returns of GST; Submission of Return.

Note: In case of any subsequent notifications/amendments regarding GST law by the government, the syllabus would be updated accordingly.

Suggested Readings

- Datey, V.S. GST Ready Reckoner. Taxmann Publications, New Delhi.
- Ahuja, G., & Gupta, R. GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Singhania, V. K. GST & Customs Law. Taxmann Publications, Delhi.
- Babbar, S., Kaur, R., & Khurana, K. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K. M. GST & Customs Law. Taxmann Publication, New Delhi.
- Gupta, S. S. GST- How to meet your obligations. Taxmann Publications, New Delhi.
- Mittal, N. Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., New Delhi.
- Sahi, S. Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

RM-602: Academic Writing

Credits: 2

RM-602.1 Course Description:

This course is designed to introduce undergraduate students to the conventions of academic writing. It focuses on developing critical thinking, coherence, clarity, and proper documentation techniques. Through structured writing tasks and guided practice, students will learn to write essays, summaries, reports, and research-based papers appropriate for academic settings.

RM-602.2 Course Outcomes:

By the end of the course, student teachers will be able to:

- 1. understand and apply the conventions of academic writing.
- 2. construct coherent, cohesive, and grammatically accurate texts.
- 3. develop thesis statements and support them with evidence.
- 4. paraphrase, summarize, and integrate sources ethically.
- 5. write academic essays, reports, and research papers using appropriate referencing styles.
- 6. edit and revise writing for clarity, style, and accuracy.

UNIT I

Introduction to Academic Writing

- Features of academic writing
- Writing Process: Prewriting, Drafting, Revising and Paragraph Structure,
- Integrating Sources: Summarizing and Paraphrasing,
- Citation and referencing practice

UNIT II

Expository and Argumentative Writing

- Essay Structure: Introduction, Body, Conclusion
- Essay format and components, Writing Descriptive and Narrative Essays,
- Writing Expository and Argumentative Essays
- Avoiding Plagiarism: Ethical Writing Practices

UNIT III

Introduction to Research Writing

- Drafting and Revising a Research Paper, Academic Vocabulary and Formal Tone
- Writing Reports and Case Studies
- In-text Citations and References (APA/MLA etc.)
- Final Presentation of Research Findings

Teaching Methods:

Lectures and discussions, Writing workshops, Peer review and group feedback and Use of digital tools (e.g., Grammarly, Turnitin, citation generators)

Recommended Readings:

- Bailey, S. (2018). Academic Writing: A Handbook for International Students. Routledge.
- Swales, J. M., & Feak, C. B. (2012). *Academic Writing for Graduate Students*. University of Michigan Press.
- Graff, G., & Birkenstein, C. (2018). *They Say / I Say: The Moves That Matter in Academic Writing*. Norton.
- OWL Purdue Online Writing Lab https://owl.purdue.edu