

DEPARTMENT OF COMMERCE

Syllabus

For

Four Years Under Graduate Course (B.Com.)

As Per NEP 2020

w.e.f. : July 2025 – 26



H.N.B. GARHWAL UNIVERSITY
SRINAGAR GARHWAL
(A Central University)

Ordinance and Syllabus for Bachelor of Commerce (B.Com.) Four Years Programme (2025 – 26 onwards)

Four-Year (Eight-Semester) Full-Time Programme

The undergraduate programme B.Com. honours / honours with research shall be of four-years duration, with multiple entry and exit points and re-entry options. Each academic year is divided into two semesters. The four years interdisciplinary/ multidisciplinary Bachelor's Programme (B.Com.) is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The programme may also lead to a degree with research, if the student completes a rigorous research project/ dissertation in the major area(s) of study during eight semesters.

An academic year shall consist of two semesters:

Odd Semester (I, III, V & VII Semesters): July to December

Even Semester (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility and Credit Requirements:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course (B.Com. Programme as per NEP 2020). Students are also advised to go through the ordinances of the University relating to the undergraduate programme as per NEP 2020 in detail. These ordinances are available on the official website of HNB Garhwal University Srinagar Garhwal (www.hnbggu.ac.in). The entry and credit requirement at various level of B.Com. Programme are as under:

Entry and Credit Requirements at various Levels of B. Com. Programme:

Level of Programme	Requirements of the Programme	
Level 4.5: Undergraduate Certificate	Entry requirements	Common university Entrance test (CUET) is to be cleared by the aspiring candidate. Certificate obtained after successful completion of Grade 12 or equivalent stage of education. Admission to the first year of the undergraduate programme (B.Com.) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Admission will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and validation of prior learning outcomes) of the applicant's

		<p>ability to pursue an undergraduate programme of study.</p> <p>The successful completion of the first year (first two semesters) of the undergraduate (B.Com.) programme of minimum 40 credit hours followed by an exit 4- credit skills-enhancement course (SEC).</p>
Level 5: Undergraduate Diploma	Entry requirements	<p>Continuation of study or lateral entry in the second year of the undergraduate programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of the study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study at NHEQF level 5 will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, through continuing professional development activities, or through independent/self-directed learning activities.</p> <p>The successful completion of the first two years (four semesters) of the undergraduate (B.Com.) programme involving minimum 80 credit hours followed by an exit of 4-credit skills-enhancement course (SEC).</p>
Level 5.5: Bachelor's Degree (B.Com.)	Entry requirements	<p>Continuation of study or lateral entry into the third year of the undergraduate programme will be possible for those who have met the specified levels of attainment, specified in the programme admission regulations. The continuation of the study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue and complete the undergraduate programme of study. Lateral entry into the programme of study at NHEQF level 5.5 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace or in the community, through continuing professional development activities, or through independent/self-directed learning activities.</p> <p>The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving a minimum of 128 credit hours.</p>

<p>Level 6: Bachelor's Degree (B.Com.) with Hons./Research</p>	<p>Entry requirements</p>	<p>An individual seeking admission to the bachelor's degree (Honours/ Honours with Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. (After completing the requirements of a 3-year bachelor's degree, candidates who meet a minimum 75% marks or its equivalent grade will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Honours with Research).</p> <p>Continuation of undergraduate programme leading to the bachelor's degree (Honours/ Honours with Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 & 8) of the 4-year Bachelor's degree (Honours/ Honours with Research) programme.</p> <p>Lateral entry into the programme of study at NHEQF level 6 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace, through continuing professional development activities, or through independent/self-directed/self-managed learning activities.</p> <p>Successful completion of the 4-year (eight semesters) undergraduate (B.Com. Research/ Honours) programme involving minimum of 176 credits.</p>
---	---------------------------	---

Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the Draft National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under:

NHEQF Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option (VOC/SEC of 4 credit)
Level – 4.5	Undergraduate Certificate Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a UG certificate if, in addition, they complete one vocational/skill course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.	40	44
Level – 5	Undergraduate Diploma: Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the UG diploma if, in addition, they complete one vocational/skill course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.	80	84
Level – 5.5	Bachelor's Degree: Students who wish to undergo a 3-year B.Com.programme will be awarded B.Com. Degree after successful completion of three years, securing 128 credits.	128	-
Level – 6	Bachelor's Degree with Honours A four-year B.Com. Honours degree will be awarded to those who complete a four-year degree programme with 176 credits.	176	-
Level – 6	Bachelor's Degree Honours with Research: Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 176 credits, including 12 credits from a research project/dissertation, are awarded B.Com. Degree (Honours with Research).	176	-

Note:

- Candidates qualifying Level 6 of B.Com. Programme will have an option to pursue 1 year (2 semesters) Master's Degree Programme (M.Com.).
- Candidates who exit after Level 5.5 can pursue 1 year (2 semesters) Post – Graduation Diploma Programme (M.Com. Diploma) or 2 year (4 semesters) Master's Degree Programme (M.Com.).
- Candidates who opt for B.Com. Honours with Research (Level 6) will have an option to enrol directly in the Doctorate Degree Programme (Level 8), provided the candidate has published research work (as per UGC Guidelines) based on the research/ investigation conducted during Level 6 of the Four Year B.Com. Programme in addition to other requirements as laid down in the curriculum framework.
- The B.Com. Programme/ course is designed /developed keeping in view the outcome-based approach as envisaged by the University Grants Commission (UGC). The Programme Learning Outcomes (PLOs)/ Course Learning Outcomes (CLOs) have been properly defined in the curriculum ensuring the achievement of discipline specific outcome. In order to get the details of various learning outcomes and learning outcomes descriptors required at each level, the students/ faculty may visit to NHEQF framework which is available at https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf

Semester Pattern & Credit System:

The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the course work is measured. It determines the number of hours of instruction required per week for the duration of a semester (15-16 weeks). One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical or field work or community engagement and service per semester. Credit is awarded to a learner in recognition of the verified achievement of the defined learning outcomes. One credit involves 30 hours of out-of-class activities, such as preparation for classes/lessons, completing assignments which form a part of the course work, and independent reading and study per semester and 15 hours of out-of-class activities per semester for practicum.

There shall be two sessional tests and one end-semester examination. The sessional tests shall carry 30% of the total marks of the course. The marks of sessional tests shall be taken into account for computation of Grades. There shall be written end-semester examination which shall be of two hours duration carrying 70% of total marks assigned for the course. Evaluation shall be done on a continuous basis, three times during each semester.

Sessional tests may employ one or more assessment tools, such as objective tests, assignments, paper presentation, laboratory work, field work, etc. suitable to the course. This requires an element of openness. Students shall compulsorily attend two sessional tests. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

Instructions for Students Regarding Selection of Courses:

The Department is offering two groups (specialization) as a minor course i.e. Economics and Accounting & Finance from the third semester. The student will have to opt one group (**Economics or Accounting and**

Finance) in the third semester out of the two DSC Minor studied in the first and second semester and will continue with the same group till the 8th semester.

Paper Setting Instructions:

Equal weightage shall be given to all the units of the syllabus. The end semester paper shall be of two sections, viz., A & B.

Section A: This section will contain seven short questions selecting at least one from each unit. Each question carries 5 marks. A candidate is required to attempt five short answer questions. Total weightage to this section shall be of 25 marks. The answer to each question should be within 300 words.

Section B: This section will contain six questions selecting one question from each unit. Each question carries 15 marks. A candidate is required to attempt three questions. Total weightage to this section shall be 45 marks. The answer to each question should be within 800 words in theoretical paper.

Note: In the numerical papers of the programme [BC-201: **Financial Accounting**, BC – 301 **Advanced Financial Accounting**, BC – 302(b) **Cost Accounting**, BC – 402(b) **Corporate Accounting** BC – 501 **Income Tax Laws and Practice**, BC – 502 (b) **Business Statistics**, BC – 602 **Management Accounting**, BC- 701 **Advanced Financial Management**].

Section B shall consist of minimum four (4) numerical questions out of 6 questions.

Note: The examination section of the University is requested to kindly send the above-mentioned guidelines of paper setting to the paper setter.

The detailed semester-wise scheme of B.Com. (Honours/ Honours with Research) four year programme along with credit requirement is as follows

Four Years (8 Semester) B.Com. Programme: Semester wise Distribution of Credits

S. No	Course Types	First Semester	Second Semester	Third Semester	Fourth Semester	Fifth Semester	Sixth Semester	Seventh Semester		Eighth Semester	
								(Honours)	(Honours with Research)	(Honours)	(Honours with Research)
1	DSC/CC Major	1(P)×4(C)	1(P)×4(C)	1(P)×6(C)	1(P)×6(C)	2(P)×6(C)	2(P)×6(C)	4(P)×4(C)	3(P)×4(C)	4(P)×4(C)	1(P)×4(C)
2	DSC Minor	2(P)×4(C)	2(P)×4(C)	1(P)×4(C)	1(P)×4(C)			1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)
3	DSE Major					1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)
4	MD/ID	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)						
5	AEC	1(P)×2(C)		2(P)×2(C)	1(P)×2(C)						
6	VAC	1(P)×2(C)	2(P)×2(C)								
7	AMSC				1(P)×2(C)						
8	Field Visit/ Vocational Internship/ Project Report					1(P)×4(C)	1(P)×4(C)				
10	SEC Major			1(P)×2(C)	1(P)×2(C)						
11	SEC Minor					1(P)×4(C)	1(P)×4(C)				
12	Research Methodology/ Dissertation								1(P)×4(C)		1(P)×12(C)
Semester Wise Credits		20	20	20	20	24	24	24	24	24	24
Total Credits for Three Years Bachelor of Commerce- 128											
Total Credits for Four Years Bachelor of Commerce (Honours)- 176											
Total Credits for Four Years Bachelor of Commerce (Honours with Research)- 176											

Abbreviations:

P= Paper;

C= Credit

DSC/CC= Discipline Specific Course/ Core Course

DSC = Discipline Specific Course

DSE= Discipline Specific Elective

MD/ID= Multidisciplinary/ Interdisciplinary

AEC= Ability Enhancement Course

AMSC= Additional Multidisciplinary Skill Course

SEC= Skill Enhancement Course

Course Types	B.Com. Degree (3 Years)	B.Com. Honours Degree (4 Years)	B.Com. Honours with Research Degree (4 Years)
Major Course (Core) including Internship	60	100	88
DSC Minor	24	32	32
MD/ID	16	16	16
AEC	08	08	08
VAC	06	06	06
AMSC	02	02	02
SEC	12	12	12
Dissertation	-	-	12
Total	128	176	176

Four- Years Undergraduate Programme (B. Com) with Honours / Honours with Research

Course Structure along with Credit Distribution

BACHELOR OF COMMERCE – FIRST YEAR

B. Com. Semester-I

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 101	Principles of Management	DSC Major - 1	3	1	0	4
2.	BC - 102	Economics Group: Micro Economics	DSC Minor - 1	3	1	0	4
3.	BC - 103	Accounting and Finance Group: Fundamentals of Accounting	DSC Minor - 2	3	1	0	4
4.	BC - 104	Basics of Computer	M.D/I.D - 1	2	0	2	4
5.	BC - 105	Communication Skills (Any one of the following): (a) English (b) Hindi (c) Sanskrit	AEC/ SEC – 1	2	0	0	2
6.	BC - 106	Understanding and Connecting with Environment	VAC – 1	2	0	0	2
			Total				20

B. Com. Semester-II

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 201	Financial Accounting	DSC Major – 2	3	1	0	4
2.	BC - 202	Economics Group: Macro Economics	DSC Minor – 3	3	1	0	4
3.	BC - 203	Accounting and Finance Group: Fundamentals of Financial Management	DSC Minor - 4	3	1	0	4
4.	BC - 204	Computer Application in Business	M.D/I.D - 2	2	0	2	4
5.	BC - 205	Any one of the following AMSC: (a) Nursery Training Course (b) Basic Yoga Practices (c) Physical Education and Sports Management (d) Folklores and their Cultural Context (e) Indian Traditional Music (f) Tour and Travel Operation	AEC/VAC- 2	2	0	0	2
6.	BC - 206	Life Skills and Personality Development	VAC – 3	2	0	0	2
			Total				20

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, on exit, after successfully completing first year (i.e., securing minimum required 40 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded “Undergraduate Certificate” of one year, in Commerce.
- M.D/I.D courses can be opted by the students of Commerce as well as other streams, similarly Commerce students can also opt M.D/I.D courses offered by the other departments of the university.

BACHELOR OF COMMERCE – SECOND YEAR

B. Com. Semester-III

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 301	Advanced Financial Accounting	DSC Major- 3	5	0	1	6
2.	BC - 302	Any one of the following Groups: (a) Economics: Indian Economy and Development (b) Accounting and Finance: Cost Accounting	DSC Minor - 5	3	1	0	4
3.	BC - 303	Office Management and Secretarial Practice	SEC Major-1	2	0	0	2
4.	BC - 304	Goods and Services Tax (GST)	M.D/I.D - 3	3	0	1	4
5.	BC - 305	Any one of the following: (a) English Language (b) Sanskrit Language	AEC- Indian, Modern, Regional Language-1	2	0	0	2
6.	BC - 306	Indian Knowledge System (IKS)	AEC-2	2	0	0	2
			Total				20

B. Com. Semester-IV

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 401	Business Regulatory Framework	DSC Major- 4	5	0	1	6
2.	BC - 402	Any one of the following Groups: (a) Economics: Public Finance (b) Accounting and Finance: Corporate Accounting	DSC Minor - 6	3	1	0	4
3.	BC - 403	E. Commerce	SEC Major-2	2	0	0	2
4.	BC - 404	Financial Literacy	M.D/I.D - 4	3	0	1	4
5.	BC - 405	Any one of the following: (a) Hindi Language (b) Garhwali Language	AEC- Indian, Modern, Regional Language-2	2	0	0	2
6.	BC - 406	Culture, Tradition and Moral Values	VAC – 4	2	0	0	2
			Total				20

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, on exit, after successfully completing two years (i.e., securing minimum required 80 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQE.pdf), will be awarded “Undergraduate Diploma” of two years in Commerce. Syllabus of Skill enhancement course of 4 credit is attached at the end of 4 Semester syllabus.
- The student will have to opt one group (**Economics or Accounting and Finance**) in the third semester out of the two DSC Minor studied in the first and second semester and will continue with the same group till the 8th semester.

BACHELOR OF COMMERCE – THIRD YEAR

B. Com. Semester-V

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 501	Income Tax Laws and Practice	DSC Major - 5	5	1	0	6
2.	BC - 502	Entrepreneurship Development	DSC Major - 6	5	1	0	6
3.	BC - 503	Any one of the following: (a) Company Law (b) Business Statistics	DSE Major Elective- 1	3	1	0	4
4	BC - 504	Summer Internship	Field visit/Vocational/ Internship	-	-	-	4
5.	BC – 505(a)	Any one of the following Groups: (a) Economics: Sustainable Regional Development (b) Accounting and Finance: E. Filing of Returns	SEC Minor-1	2	1	0	3
6.	BC – 505(b)	Community Outreach	SEC Minor-1	-	-	-	1
			Total				24

B. Com. Semester-VI

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 601	Business Environment	DSC Major-7	5	1	0	6
2.	BC - 602	Management Accounting	DSC Major-8	5	1	0	6
3.	BC - 603	Any one of the following: (a) Auditing (b) Banking and Insurance	DSE Major Elective- 1	3	1	0	4
4	BC - 604	Project Report and Seminar Presentation	Project Report	-	-	-	4
5.	BC - 605	Any one of the following Groups: (a) Economics: Personal Finance and Planning (b) Accounting and Finance: Personal Tax Planning	SEC Minor-2	2	2	0	4
			Total				24

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, on exit, after successfully completing three years (i.e., securing minimum required 128 credits) will be awarded “Bachelor’s Degree” in Commerce.
- Project Report and Viva- Voce (BC-604) will be evaluated/ conducted by the external examiner appointed by the University.
- The student will have to complete ‘Community Outreach Service’ during the Fifth semester of one (01) credit which will involve activities that would expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real- life problems.

BACHELOR OF COMMERCE – FOURTH YEAR

B. Com. Honours - Semester-VII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 701	Advanced Financial Management	DSC Major- 1	3	1	0	4
2.	BC - 702	Marketing Management	DSC Major- 2	3	1	0	4
3.	BC - 703	Human Resource Management	DSC Major- 3	3	1	0	4
4.	BC - 704	Research Methodology	DSC Major- 4	3	1	0	4
5.	BC - 705	Any one of the following: (a) Consumer Behaviour (b) Project Planning and Implementation (c) Basics of Digital Marketing (Swayam Course https://onlinecourses.swayam2.ac.in/cec24_mg16/preview) (d) Marketing Research (Swayam Course-MMPM-006 * https://onlinecourses.swayam2.ac.in/nou24_mg13/preview)	DSE Major Elective- 1	3	1	0	4
6.	BC - 706	Any one of the following groups: (a) Economics Investing in Stock Market (b) Accounting and Finance Security Analysis & Portfolio Management	DSC Minor- 1	3	1	0	4
			Total				24

B. Com. Honours - Semester-VIII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 801	International Business	DSC Major- 5	3	1	0	4
2.	BC - 802	Business Ethics and Corporate Governance	DSC Major- 6	3	1	0	4
3.	BC - 803	Financial Markets and Institutions	DSC Major- 7	3	1	0	4
4.	BC - 804	Project Report, Seminar Presentation and Viva-Voce	DSC Major- 8	1	3	0	4
5.	BC - 805	Any one of the following: (a) Marketing Communication (b) Risk Management (c) Supply Chain Management	DSE Major Elective- 2	3	1	0	4
6.	BC - 806	Any one of the following groups: (a) Economics Programming for Economics (b) Accounting and Finance Banking Innovations and Technology	DSC Minor- 2	3	1	0	4
			Total				24

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, after successfully completing four years (i.e., securing minimum required 176 credits) will be awarded “Bachelor’s Degree with Honours” in Commerce.
- Project Report and Viva-Voce (BC-804) will be evaluated/ Conducted by the external examiner appointed by the University.

BACHELOR OF COMMERCE – FOURTH YEAR

B. Com. Honours with Research - Semester-VII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 701	Advanced Financial Management	DSC Major- 1	3	1	0	4
2.	BC - 702	Marketing Management	DSC Major- 2	3	1	0	4
3.	BC - 703	Human Resource Management	DSC Major- 3	3	1	0	4
4.	BC - 704	Any one of the following: (a) Consumer Behaviour (b) Project Planning and Implementation (c) Basics of Digital Marketing (Swayam Course https://onlinecourses.swayam2.ac.in/cec24_mg16/preview) (d) Marketing Research (Swayam Course-MMPM-006 * https://onlinecourses.swayam2.ac.in/nou24_mg13/preview)	DSE Major Elective- 1	3	1	0	4
5.	BC - 705	Research Methodology	Research Methodology	3	1	0	4
6.	BC - 706	Any one of the following groups: (a) Economics Investing in Stock Market (b) Accounting and Finance Security Analysis & Portfolio Management	DSC Minor-1	3	1	0	4
			Total				24

B. Com. Honours with Research - Semester VIII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 801	International Business	DSC Major- 4	3	1	0	4
2.	BC - 802	Any one of the following: (a) Financial Markets and Institutions (b) Business Ethics and Corporate Governance (c) Rural Marketing	DSE Major Elective- 2	3	1	0	4
3.	BC - 803	Dissertation (Project Report and Viva-Voce)	Dissertation	-	-	-	12
4.	BC - 804	Any one of the following groups: (a) Economics Programming for Economics (b) Accounting and Finance Banking Innovations and Technology	Minor-2 (Discipline Specific Minor)	3	1	0	4
			Total				24

L = Lectures, T = Tutorials, P = Practical

Note:

- (a) Student, after successfully completing four years (i.e., securing minimum required 176 credits) will be awarded “Bachelor’s Degree in Commerce (Honours with Research)”.
- (b) Project Report and Viva-Voce (BC-803) will be evaluated/ conducted by the external examiner appointed by the University. Detailed guidelines related to Dissertation is enclosed with the syllabus.
- (c) The Departments/Colleges offering a 4-year UG Degree (Honours with Research) must have the required infrastructure such as the library, access to journals, computer lab and software, laboratory facilities to carry out experimental research work, and at least two permanent faculty members who are recognized as Ph.D. supervisors. The Departments already recognized for conducting the Ph.D. programme may conduct a 4-year UG Degree (Honours with Research) without obtaining any approval from the affiliating University.

B.Com. Ist Semester

BC – 101: PRINCIPLES OF MANAGEMENT

Course Objective: The objective of the course is to familiarise 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:

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

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	10	02	0
Unit 2: Planning	25	10	03	0
Unit 3: Organising	20	10	02	0
Unit 4: Directing and Controlling	25	10	02	0
Unit 5: Salient Developments and Contemporary Issues in Management	15	10	01	0

Unit 1: 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 2: 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 3: 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 4: 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 5: 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.

BC – 102: MICRO ECONOMICS

Course Objective: The course aims to acquaint students with the concept of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

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

1. Understand how different economic systems function and evaluate implications of various economic decisions.
2. Understand how consumers try to maximize their satisfaction by spending on different goods.
3. Analyze the relationship between inputs used in production and the resulting outputs and costs.
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations.
5. Learn the various facets of pricing under different market situations.

Course Contents:

Total Credits: 04

Unit	Unit wise Weightage of Marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	9	3	0
Unit 2: Consumer Theory	20	9	3	0
Unit 3: Production and Cost	20	9	3	0
Unit 4: Market Structure	20	9	3	0
Unit 5: Income Distribution and Factor Pricing	20	9	3	0

Unit 1: Introduction:

- (a) Demand and Supply: Determinants of demand; Law of demand; movements vs. shift in demand curve; Criticisms of the law of demand; Determinants of Supply; Law of Supply; Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination;
- (b) Elasticity of demand and supply;
- (c) Application of demand and supply.

Unit 2: Consumer Theory:

Ordinal Utility theory: Indifference curve approach; Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.

Unit 3: Production and Cost:

- (a) **Production:** Firm as an agent of production; Concepts of Production function; Law of variable proportions; Isoquants; Return to scale; Economics and Diseconomies of scale.
- (b) **Costs:** Costs in the short run; Costs in the long run; Profit maximization and cost minimization; Equilibrium of the firm; Technological Change: the very long run.

Unit 4: Market Structure:

- (a) Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run; The long run industry supply curve: increasing, decreasing and constant cost industry; Allocation of efficiency under perfect competition.
- (b) Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c) Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - i. Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - ii. Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing:

Demand for factors; Supply of factors; Pricing of factors; backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

- Pindyck, R.S. & Rubinfeld, D. *Microeconomics*. Pearson Education Publications.
- Mankiw, N. G. *Principles of Microeconomics*, Cengage Learning Publications.
- Tandon, P. *A Textbook of Microeconomic Theory*. Sage Publications.
- Mehta, P.K. & Singh, M. *Introductory Micro Economics*. Taxmann Publications.
- Dwivedi, D.N. *Microeconomics: Theory and Applications*. Vikas Publishing House.
- Sachdeva, A. *Micro Economics Theory and Applications*, Kusum Lata Publications.
- Salvatore, D. *Microeconomic Theory*, McGraw-Hill, Education.
- Case, K.E., Fair, R.C., & Oster, S.E. *Principles of Microeconomics*, Pearson Publications.
- Nicholson, W. & Snyder, C. *Microeconomic Theory: Basic Principles and Extensions*, Cengage Publications.
- Samuelson, P.A., Nordhaus, W.D. *Microeconomics*, McGraw-Hill Education.
- Chaturvedi, D.D. & Mittal, A. *Principles of Microeconomics*. Kitab Mahal Publications, New Delhi.

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

BC – 103: FUNDAMENTALS OF ACCOUNTING

Objective: This course provides the students with a detailed knowledge of concepts, techniques and their application to develop ability and skills in practical work situation and also equip them with the basic knowledge of bank reconciliation statements and bills of exchange.

Learning Outcomes: After completing the course, the learner is expected to:

1. Learn the basics of accounting.
2. Understand the rules of debit and credit and their application.
3. Develop an understanding of trial balance and rectification of errors.
4. Prepare bank reconciliation statements.
5. Understand various terms used in bills of exchange and promissory note and prepare journal in the books of Drawer and Drawee.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	10	2	0
Unit 2: Accounting Process	20	10	2	0
Unit 3: Trial Balance and Rectification of Errors	20	10	2	0
Unit 4: Bank Reconciliation Statement	20	10	2	0
Unit 5: Bills of Exchange and Promissory Note	20	10	2	0

Unit 1: Introduction:

Concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs; Qualitative characteristics of accounting information; Role of accounting in business; Basic accounting terms; System of accounting; Basis of accounting: cash basis and accrual basis; GAAP: Concept; Basic accounting concepts and conventions.

Unit 2: Accounting Process:

Voucher and Transactions: Source documents and vouchers, preparation of vouchers; Accounting equation approach-meaning and analysis, rules of debit and credit. Recording of transactions- books of original entry-journal; Special purpose books: cash book- simple, cash book with bank column and petty cash book, purchases book, sales book, purchases return book, sales return book; Journal proper; Ledger- format, posting from journal and subsidiary books, balancing of accounts.

Unit 3: Trial Balance and Rectification of Errors:

Trial Balance: Meaning, objectives and preparation, Rectification of Errors: Errors and types of errors- errors of omission- errors of commission, errors of duplication, errors of principle and compensating errors.

Unit 4: Bank Reconciliation Statement:

Meaning and salient features of bank reconciliation statement; Causes of difference in bank balance as per pass book and cash book; Procedure for reconciling the cash book balance with the pass book balance; Methods of bank reconciliation statement.

Unit 5: Bills of Exchange and Promissory Note:

Bills of Exchange and Promissory Note- meaning, definition, features, parties and differences- Bills of exchange and promissory note. Important Terms: Term of bill, due date, days of grace, date of maturity, discounting of bill, endorsement of bill, bill sent for collection, dishonor of bill, noting of bill, retirement and renewal of bill; Accounting treatments of bills transaction in the books of Drawer and Drawee

Suggested Readings:

- Gupta, R.L. Advanced Financial Accounting, S. Chand & Sons.
- Kumar, A.S. Advanced Financial Accounting, Himalaya Publication House.
- Shukla, M.C. and Grewal, T.S. Advanced Accounts, S. Chand & Ltd., New Delhi.
- Jain, S.P. and Narang, K.L. Advanced Accounts, Kalyani Publishers, Ludhiana.
- Paul, Sr. K. Accountancy, Volume–I and II, New Central Book Agency, Kolkata.
- Porwal, L.S Accounting Theory, Tata McGraw Hill.
- Anthony, R. Hawkins D.F. and Merchant K.A. Accounting Text & Cases, Tata McGraw Hill.
- Maheshwari, S.N. Corporate Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
- Sehgal, A. and Sehgal, D. Advanced Accounting, Taxmann, New Delhi.

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

BC – 104 BASICS OF COMPUTER

Course Objective: This paper aims to impart computer knowledge to the students that will enable them to understand the basic concept and uses of computers.

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

1. Understand the basic fundamentals of computer.
2. Analyse the need and objectives of Computer Networking.
3. Gain knowledge about the concept and basic terminologies of Operating Systems.
4. Understand the types of computer's interface.
5. Understand the useful internet terminologies and their applications.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	05	02	05
Unit 2: Computer Networks	20	03	03	07
Unit 3: Operating System and Applications	20	05	02	05
Unit 4: Computer's Interface	20	05	01	05
Unit 5: Basic Internet Terminologies	20	05	02	05

Unit 1: Introduction:

Basic computer concepts; Meaning of computers; Types of computers; Essential components of a Computer: Hardware and Software; Characteristics and uses of computer; Input Devices and Output Devices; Central Processing Unit (CPU); Memory Unit; Storage Devices; Computer Hardware setup: Setting up a Laptop Computer and Setting up a Desktop Computer.

Unit 2: Computer Networks:

Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminologies; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Unit 3: Operating Systems and Applications:

Basic terminologies; Relationship between Hardware and Software; System Software; Operating System: Functions and difference types of Operating Systems; Common used Operating Systems; Installing and Starting Windows; Working with Windows; Security feature in Windows; User Account Control; Payment Gateway.

Unit 4: Computer's Interface:

Concept of computing, Data and information; Types of Computer's Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing.

Unit 5: Basic Internet Terminologies:

I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Suggested Readings:

- Madan, S. Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. Computer Applications in Business. Taxmann, Delhi.
- Madan, S. Fundamentals of Computers and Information System. Mayur Paperbacks Publications.
- Shrivastava, N. Fundamentals of Computers and Information System. Wiley India Publications.
- Rajaraman, V. & Adabala, N. Fundamentals of Computers. Prentice Hall India Learning Pvt. Ltd.
- Sinha, P. & Sinha, P.K. Computer Fundamentals: Concepts, Systems & Applications. BPB Publications.
- Jain, H. C. & Tiwari, H. N. Computer Applications in Business. Taxmann, Delhi.
- Mathur, S. & Jain, P. Computer Applications in Business. Galgotia Publishing Company
- Walkenbach, J. MS Excel, Bible. John Wiley & Sons, USA.
- Winston, W. L. MS Excel, Data Analysis & Business Modeling. Microsoft Press, USA.

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

BC – 105 (a): COMMUNICATION SKILLS – ENGLISH

Total Credits = 02

Communication skills course will be carried out in English, Hindi and Sanskrit Language, Student may opt any one language for completing the course.

This course outline covers essential communication skills, broken down into five key units, each focusing on a specific aspect of communication:

Unit 1: Listening Skills

- **Topics Covered:** Introduction to communication skills, differentiation between listening and hearing, the listening process, types of listening (active vs. passive), and strategies for improving listening comprehension.
- **Objectives:** Understand the fundamental aspects of listening, distinguish between hearing and active listening, and develop the ability to comprehend both general content and specific information

Unit 2: Non-Verbal Communication Skills

- **Topics Covered:** Importance and types of non-verbal communication, body language, facial expressions, eye contact, spatial awareness (proxemics), tone of voice, and gestures.
- **Objectives:** Recognize and utilize various forms of non-verbal communication effectively, develop awareness of body language and tone, and improve interpersonal communication.

Unit 3: Written Communication Skills

- **Topics Covered:** Basics of written communication, grammar, spelling, punctuation, clarity, conciseness, structuring content, developing strong openings and conclusions, and revising/editing.
- **Objectives:** Enhance written communication proficiency by focusing on clarity, organization, and correctness, while also building skills for effective content structuring and editing.

Unit 4: Emotional Intelligence Skills

- **Topics Covered:** Understanding emotional intelligence, self-awareness, impulse control, stress management, adaptability, empathy, and effective communication.
- **Objectives:** Develop self-awareness, learn to manage emotions effectively, and cultivate empathy to improve communication and interpersonal skills.

Unit 5: Interview Skills

- **Topics Covered:** Interview preparation, effective verbal and non-verbal communication during interviews, handling challenging questions, asking insightful questions, and demonstrating suitability for a role.
- **Objectives:** Gain strategies for successful interview preparation, hone communication skills tailored for interviews, and learn to present oneself as the best candidate for a role.

Prescribed Book:

- *English and Soft Skills* by S.P. Dhanavel, Orient Blackswan

Reference Books:

1. *Basic Communication Skills for Technology* by Andrea J. Rutherford, Pearson
2. *High School English Grammar and Composition* by Wren and Martin, S Chand
3. *A Communicative Grammar Of English* by Geoffrey Leech and Fan Svartvik, Routledge
4. *Oxford Guide to Writing and Speaking* by John Seely, Oxford University Press
5. *Professional Communication* by Aruna Koneru, McGraw Hill

These resources provide a well-rounded foundation in communication skills, from listening and non-verbal communication to emotional intelligence and interview preparation, ensuring a comprehensive development in soft skills essential for personal and professional success.

OR

BC – 604 (b): COMMUNICATION SKILLS – HINDI

Total Credits = 04

स्नातक पंचम/षष्ठ सेमेस्टर
Ability Enhancement Course (AEC)
संचार कौशल पाठ्यक्रम (Communication Skills Course)

क्रेडिट – 02

निर्धारित पाठ्यक्रम –

इकाई – 01 संचार कौशल

- परिचय, अर्थ एवं महत्व
- संचार की प्रक्रिया
- संचार के प्रकार
- संचार की बाधाएं

इकाई – 02 कौशल का स्वरूप

- लेखन कौशल
- जीवन कौशल
- कार्यस्थल कौशल

इकाई – 03 संचार कौशल के मूलभूत गुण

- सुनना-सुनने का महत्व
- सार्वजनिक भाषण और अनुनय की कला
- प्रभावी लेखन
- पढ़ने के प्रकार

इकाई – 04 भावनात्मक बुद्धिमत्ता कौशल

- भावनात्मक बुद्धिमत्ता को समझना, आत्म-जागरूकता
- आवेग नियंत्रण, तनाव प्रबंधन
- अनुकूलनशीलता, सहानुभूति और प्रभावी संचार

इकाई – 05 साक्षात्कार कौशल

- साक्षात्कार की तैयारी एवं साक्षात्कार के दौरान प्रभावी मौखिक और गैर-मौखिक संचार।
- चुनौतीपूर्ण प्रश्नों की संभावना, व्यावहारिक प्रश्न पूछना और किसी भूमिका के लिए उपयुक्तता प्रदर्शित करना।

संदर्भ ग्रंथ –

- हिंदी भाषा शिक्षण – भोलानाथ तिवारी
- प्रयोजनमूलक भाषा और कार्यालयी हिंदी – कृष्णकुमार गोस्वामी
- प्रयोजनमूलक हिंदी – नरेश मिश्र
- भाषा शिक्षण तथा भाषा विज्ञान – ब्रजेश्वर वर्मा
- व्यावहारिक हिंदी व्याकरण और वार्तालाप – चतुर्भुज सहाय
- हिंदी शिक्षण और भाषा विश्लेषण – विजय राघव

BC – 604 (c): COMMUNICATION SKILLS – SANSKRIT

Total Credits = 04

संस्कृत (सम्भाषण दक्षता) (Communication Skill Course 02 Credit)

(क) सम्भाषण का परिचय

- सम्भाषण का सिद्धान्त, प्रकार एवं माध्यम

(ख) संस्कृत में मौखिक सम्भाषण

1. सम्भाषण का अर्थ

2. सम्भाषण का प्रकार

- I. स्वगत कथन
- II. परस्पर कथन
- III. सामूहिक चर्चा
- IV. प्रश्नोत्तर
- V. उद्घोषणा

(ग) संस्कृत में लिखित सम्भाषण

1. पत्र-लेखन :-

- I. पारिवारिक पत्र-लेखन (पिता के लिए)
- II. व्यवसायिक पत्र-लेखन (पुस्तक विक्रेता के लिए)
- III. आमन्त्रण पत्र-लेखन

(घ) शब्दरूप धातुरूप एवं संख्या

- I. शब्दरूप : राम, हरि, गुरु, पितृ, रमा, नदी, मातृ, फल, तत्, अस्मद्, युष्मद्
- II. धातुरूप : अस्, भू, गम्, पठ, दृश्
- III. 1 से 100 तक संस्कृत संख्या

C.1

(ड) संस्कृत में व्यावहारिक शब्द

I. वस्तु नाम

II. सम्बन्ध नाम

III. अंग नाम

IV. पशु-पक्षी नाम

पाठ्यपुस्तकें एवं सन्दर्भ ग्रन्थ :-

1. द्विवेदी, कपिलदेव, प्रौढरचनानुवादकौमुदी, वाराणसी, विश्वविद्यालय प्रकाशन, 2011
2. द्विवेदी, कपिलदेव, रचनानुवादकौमुदी, वाराणसी, विश्वविद्यालय, प्रकाशन 2013
3. नौटियाल, चक्रधर हंस, बृहदनुवादचंद्रिका, दिल्ली, मोती लाल बनारसीदास, 2013
4. पत्राचार द्वारा संस्कृतम् (प्रवेश) हरिद्वार संस्कृत भारती, 2014
5. संस्कृत-व्यवहार-साहस्री, नई दिल्ली, संस्कृत भारती मातामन्दिर गली झण्डेवाला, 1998
6. वरदराज, लघुसिद्धान्तकौमुदी, प्राज्ञतोषणी व्याख्याकार और सम्पादक श्रीधरानन्द शास्त्री घिल्डियाल, दिल्ली मोती लाल बनारसीदास, 1977
7. व्यावहारिक संस्कृत प्रशिक्षक, डॉ० विजय कुमार कर्ण उत्तर प्रदेश संस्कृत संस्थान, लखनऊ।

BC – 106: UNDERSTANDING AND CONNECTING WITH ENVIRONMENT

Total credit: 02

Course Objective: To enable the students to acquire the basic knowledge of Environmental Science.

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

1. Understand the scope and importance of multidisciplinary nature of environmental science and sustainability.
2. Understand the meaning and concept of renewable and non-renewable resources.
3. Understand the levels of biodiversity and threats to biodiversity. They will also learn the types of environmental pollution and assess the steps to overcome them.
4. Examine the various policies and practices adopted by the Government to protect the environment of the nation.
5. Assess the impact of human population growth on environment and to know the importance of various disaster management techniques and environmental movements.

Course Contents:

Unit 1: Understanding of Environment

- (i) Definition, scope and importance of Environment, Multidisciplinary nature of Environmental Sciences
- (ii) Understanding of Ecology and Ecosystems, Ecological Succession and Ecosystem Services
- (iii) Energy flow in an Ecosystem; Food Chain, Food Web and Ecological Pyramids
- (iv) Human interaction with its Environment

Unit 2: Natural Resources and Biodiversity Conservation

- (i) Basic concept, types and values of Natural Resources
- (ii) Resource Consumption, Restoration and Conservation Practices and Sustainable Development
- (iii) Concept, values and distribution of Biodiversity and its linkages with culture, health and people
- (iv) Threats to Biodiversity and Biodiversity conservation

Unit 3: Global Environmental issues

- (i) Environmental Pollution and Waste Management
- (ii) Climate Change, Green House Effect and Global Warming
- (iii) Radiations, Nuclear and Technological Hazards
- (iv) Population Growth, Disaster, Pandemic and Human Health Risk.

Unit 4: Environment and Society

- (i) Origin and Evolution of Human; Social, Cultural and Religious Structure and values of Environment
- (ii) Traditional Wisdom, Indigenous/traditional Communities and Livelihood Security
4.3 Industrial Society, Modernization and Adaptations to Natural and Anthropogenic variations
- (iii) Environmental Movements, Environmental Ethics and Legislations
- (iv) Connecting human society with conservation and management of water, energy, biodiversity, culture and heritage and waste management

Suggested Readings

- World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.
- Ramakrishnan, P.S., Purohit, A.N., Saxena, K.G., Rao, K.S., Maikhuri, R. K. 1996. *Conservation and Management of Biological Resources in Himalaya*. Oxford & IBHPublishing Co. Pvt. Ltd. New Delhi
- Erach Bharucha, *Environmental Studies*. 2004.UGC and BVIEER Pune
- Khanduri, I., Pandey, M., Maikhuri, R. 2006. *Environment and Ecology*, Trans media Publication Srinagar Garhwal
- Pepper, I. L., Gerba, C. P. & Brusseau, M. L. 2011. *Environmental and Pollution Science*. Academic Press.
- Paryavaran Mitra. Explore, Discover, Think, Act. 2011. Centre for Environmental Education
- P.D. Sharma, 2012 *Ecology and Environment*. Rastogi Publication
- Sodhi, N.S., Gibson, L. & Raven, P. H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
- Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. *Ecology ,Environmental Science and recourse Conservation*. Anamaya Publishers.
- Gopal. B., Bhardwaj, N. *Elements of Ecology*. Vikas Publication House New Delhi

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

B.Com. IInd Semester

BC – 201: FINANCIAL ACCOUNTING

Total Credit: 04

Course Objective: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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

1. Understand the theoretical framework of accounting as well accounting standards.
2. Understand the accounting treatment for Depreciation and Inventory valuation.
3. Demonstrate the preparation of financial statements of sole proprietors.
4. Exercise the accounting treatments for consignment transactions & joint venture accounts.
5. Understand the accounting treatment of Single Entry System and preparation of statement of affairs and various ledgers used.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Theoretical Framework of Accounting	20	08	03	00
Unit 2: Business Income, Depreciation Accounting and Inventory Valuation	20	08	03	00
Unit 3: Financial Statements of Sole Proprietors	20	11	03	00
Unit 4: Consignment Accounts and Joint Venture	20	09	03	00
Unit 5: Financial Statements of Not-for-Profit Organizations	20	09	03	00

Unit 1: Theoretical Framework of Accounting:

Introduction, Meaning and Scope of Accounting; Objectives of Accounting; Importance of Accounting; Functions of Accounting; Terminologies used in accounting; Users of Accounting Information; Basis of Accounting: Cash basis and Accrual Basis; Branches of Accounting; Principles of Accounting; Accounting Concepts and Conventions; Basic knowledge of Accounting Standards; Basic knowledge of Indian Accounting Standards (IND AS); Basic knowledge of GST in Accounting with numerical problems; Accounting Process from recording of a business transaction to preparation of trial balance including adjustments.

Unit 2: Business Income, Depreciation Accounting and Inventory Valuation:

- (a) **Measurement of Business Income:** Measurement of net income; the continuity doctrine and matching concept; Objectives of measurement.
- (b) **Revenue Recognition:** Recognition of revenue.
- (c) **Depreciation:** The accounting concept of depreciation; Factors in the measurement of depreciation; Preparation of Journal entries and Ledgers without Provision for Depreciation and with Provision for

Depreciation; Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal account of depreciable assets; Change of method of Depreciation, Change in useful life and change in estimated value of asset; Revaluation of fixed assets-upward and downward.

- (d) **Inventories:** Meaning; Significance of Inventory Valuation; Inventory Record Systems: Periodic and Perpetual; Methods of Valuation of Inventories: FIFO, LIFO and Weighted Average Methods; Salient features of Accounting Standard (AS) - 2.

Unit 3: Financial Statements of Sole Proprietors:

Introduction; Meaning of Financial Statements; Financial statements of Business Concerns of sole proprietor: Preparation of Trading Account and Profit & Loss Account and Balance sheet, with Adjustments.

Unit 4: Consignment Accounts and Joint Venture:

- (a) **Consignment Accounts:** Introduction; Meaning of Consignment; Consignment vs Sales; Types of Commissions; Accounting for Consignment Transactions & Events in the books of Consignor and Consignee; Treatment of Normal & Abnormal Loss; Valuation of Closing Stock; Numerical Problems on Goods sent at Cost Price and Invoice Price.
- (b) **Joint Venture:** Accounting procedures: Joint Venture Account, Joint Bank Account; Records Maintained by Co-venture of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 5: Financial Statements of Not-for-Profit Organizations:

Meaning and uses of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting*. Taxmann Publications, New Delhi.
- Goel, D.K., Goel R., & Goel, Shelly. *Financial Accounting*. Arya Publications.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Financial Accounting*. Kalyani Publishers.
- Anthony, R. N., Hawkins, D., & Merchant, K. A. *Accounting: Text and Cases*. McGraw-Hill Education, India.
- Tulsian, P.C. & Tulsian, B. *Financial Accounting*. S. Chand Publications.
- Bansal, K.M. & Gupta, R. *Basic Accounting*. Taxmann Publications.
- Arora, M.N., Achalapathi, K.V., & Brinda, S. *Financial Accounting*. Taxmann Publications.
- Stittle, J. & Wearing, R. *Financial Accounting*. Sage Publications.
- Monga, J.R. & Bahadur, R. *Basic Financial Accounting*. Scholar Tech Press Publications.
- Goldwin, N., Alderman, W., & Sanyal, D. *Financial Accounting*. Cengage Learning, Boston.
- Anthony, R., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. Mc Graw-Hill Education.
- Maheshwari, S.N., Maheshwari, S. K., & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.

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

BC – 202: MACRO ECONOMICS

Course Objective: The course aims to provide the students with knowledge of enriching concepts and variables of macro - economics, appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macroeconomic analysis.

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

1. Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. Understand fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. Explain the different theories of demand for money, supply of money approach and working of money multiplier.
4. Examine causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. Describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	05	02	0
Unit 2: Economy in the Short Run	25	08	03	0
Unit 3: Demand for Money and Supply of Money	25	10	04	0
Unit 4: Inflation, Unemployment and Labour Market	25	10	04	0
Unit 5: Open Economy	15	10	04	0

Unit 1: Introduction:

Introduction: Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy); Components of expenditure; Consumption, Saving and investment and S-I approach; Multiplier (three sector) and numericals.

Unit 2: Economy in the Short Run:

Meaning, Objectives and instruments of fiscal and monetary policy; AD-AS approach: Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand - Aggregate supply analysis; Economy in the short run: IS-LM framework and numericals.

Unit 3: Demand for Money and Supply of Money:

Demand for money: Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand

for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach; Supply of money: Measures of money supply by RBI, Money multiplier

Unit 4: Inflation, Unemployment and Labour Market:

Inflation: Causes and effects, Demand pull and cost push inflation; Measures to control inflation; Social costs of inflation; Unemployment: Natural rate of unemployment, Frictional and wait unemployment, Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

Unit 5: Open Economy:

Flows of goods and capital in open economy; Saving and investment in an open economy; Foreign exchange rates: Fixed and flexible; Mundell-Fleming model; Economic Reforms of 1991: Liberalisation, Privatisation and Globalisation.

Suggested Readings:

- Blanchard, O. *Macroeconomics*. Global edition Pearson education.
- Branson, W. H. *Macroeconomic Theory and Policy*. East West Book Pvt. Ltd.
- Deepashree. *Macro Economics*. Scholar, Tech Press, New Delhi.
- Ahuja, H.L. *Macroeconomics: Theory and Policy*. S. Chand Publications.
- Agarwal, V. *Macroeconomics: Theory and Policy*. Pearson Publications.
- Dwivedi, D.N. *Macroeconomics: Theory and Policy*. McGraw Hill Publications.
- Dornbusch, R., Stanley F., & Startz R. *Macroeconomics*. McGraw Hill Education.
- Gupta, G. S. *Macroeconomics: Theory and Applications*. McGraw Hill Education.
- Mankiw, N.G. & Taylor, M.P. *Macroeconomics*. Cengage Learning Publications.
- Samuelson, P.A. & Nordhaus, W.D. *Macroeconomics*. McGraw Hill Education.

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

BC – 203: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Objective: The objective of the course is to provide basic knowledge of concept, principles and practices of financial management.

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

1. Understand the conceptual framework of financial management and the role of financial management within an organisation along with the factors affecting development of financial strategy.
2. Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. Gain the knowledge regarding management of working capital and dividend decisions in business.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	06	02	0
Unit 2: Investment Decision	25	07	03	0
Unit 3: Financing Decision	25	10	04	0
Unit 4: Dividend Decision	15	10	04	0
Unit 5: Working Capital Decision	20	10	04	0

Unit 1: Introduction:

Nature, scope and objectives of Financial Management; Time value of money; Risk and return (including Capital Asset Pricing Model); Valuation of securities: Bonds and Equities.

Unit 2: Investment Decision:

The Capital Budgeting Process; Cash flow Estimation; Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index; Capital budgeting under Risk: Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision:

- a. Cost of Capital and Financing Decision:** Sources of long-term financing; Estimation of components of cost of capital; Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital; Weighted Average cost of capital (WACC) and Marginal cost of capital;
- b. Capital structure: Determinants of capital structure;** Theories of Capital Structure: Net Income, Net Operating Income, MM Hypothesis, Traditional Approach; Leverage: Operating Leverage, Financial Leverage and Composite Leverage, along with their Degrees.

Unit 4: Dividend Decision:

Theories for relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

Unit 5: Working Capital Decision:

Concept of working capital; the risk-return trade off; Sources of short-term finance; Working capital estimation methods; Operating cycle; Cash management; Receivables management; Payables management; Inventory management.

Suggested Readings:

- Khan, M. Y., & Jain, P. K. *Basic Financial Management*. McGraw Hill Education, New Delhi.
- Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education, New Delhi.
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd, New Delhi.
- Tripathi, V. *Basic Financial Management*. Taxmann Publications, New Delhi.
- Kishore, R. M. *Financial Management*. Taxmann Publications, New Delhi.
- Pandey, I. M. *Financial Management*. Vikas Publishing House, New Delhi.
- Bhabatosh, B. *Fundamentals of Financial Management*. PHI Learning, New Delhi.
- Horne, J. C. V., & Warkowich, J. M. *Fundamentals of Financial Management*. Pearson Education.
- Levy, H., & M. S. *Principles of Financial Management*. Pearson Education.
- Joy, O. M. *Introduction to Financial Management*. Mc Graw Hill Education.
- Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management*. Cengage Learning.

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

BC – 204: COMPUTER APPLICATIONS IN BUSINESS

Course Objective: To provide computer skills and knowledge to the commerce students and to enhance the understanding of students of usefulness of information technology tools for business operations.

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

1. Understand the basic knowledge of MS Word and its uses in business.
2. Understand the basic concept of MS PowerPoint Presentations and make good presentations.
3. Analyse the uses and applications of MS Excel in business.
4. Examine the advantages and limitations of Database Management System and managing database using MS Access.
5. Understand the basic knowledge of Artificial Intelligence and its applications in various fields of business.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: MS Word Processing in Business	20	05	02	05
Unit 2: MS PowerPoint Presentations in Business	20	03	03	07
Unit 3: Application of MS Excel	20	05	02	05
Unit 4: Database Management System	20	05	01	05
Unit 5: Application of Artificial Intelligence in Business	20	05	02	05

Unit 1: MS Word Processing in Business:

Introduction to Microsoft Word Processing; Word processing concepts; Use of Templates and styles; Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes; Uses and applications of MS Word in business.

Unit 2: MS PowerPoint Presentations in Business:

Introduction; Basics of presentations; Creating a presentation using PowerPoint; Design Ribbon toolbar; Formatting a Presentation: Inserting Table, Smart Art, Chart and Pictures; Applying themes; Adding a new slide; Applying Transitions and Animations; Adding sound, video and hyperlink to presentation; Presenting a slide show; Effective presentation skills, Printing slides, Uploading PowerPoint to YouTube; Uses and applications of MS PowerPoint Presentation in business.

Unit 3: Application of MS Excel:

Introduction to MS Excel; Saving Workbooks; Worksheet basics; Printing; The Cell; Modifying Columns, Rows and Cells; Formatting Cells; Sorting data; Charts; Creating simple formulas; Complex formulas; Working

with basic functions; Uses and applications of MS Excel in business; Using MS Excel in: creating Payroll, Analysing Data, creating Pivot Table, Capital Budgeting and Ratio Analysis.

Unit 4: Database Management System:

Introduction to Database Management System; Advantages and Limitations of Database Management System; Traditional file system; Traditional file system vs. Database system; Evolution of Database Management Technology; Modern approach of Database; Managing Databases using MS Access; Creating Database; Understanding MS Access window; Application of MS Access in the field of Accounting.

Unit 5: Application of Artificial Intelligence in Business:

Meaning of Artificial Intelligence (AI); Benefits of AI; Applications of AI in business: Sales and Business Forecasting, Process Automation, Voice to Text Feature, Chatbots, Bigdata, Natural Language Processing, Machine Learning, AI in marketing and customer services.

Suggested Readings:

- Jain, H.C. & Tiwari, H.N. *Computer Applications in Business*. Taxmann Publications, New Delhi.
- Sharma, S.K. & Bansal, M. *Computer Application in Business*. Taxmann Publications, New Delhi.
- Parameswaran, R. *Computer Applications in Business*. S. Chand Publications.
- Pandey, U.S. & Kumar, V. *Computer Applications in Business*. Kitab Mahal, New Delhi.
- Madan, S. *Computer Applications in Business*. Scholar Tech Press.
- Madan, S. *Management Information System*. Scholar Tech Press.
- Sudalaimuthu, S. & Raj, S.A. *Computer Applications in Business*. Himalaya Publishing House.
- Mather, B. *Artificial Intelligence Business Applications: Artificial Intelligence Marketing and Sales Applications*. Publisher: Bob Mather.
- Goel, L. *Artificial Intelligence: Concepts and Applications*. Wiley Publications.
- Rajaram, V. *Introduction to Information Technology*. PHI.
- Frye, C.D. *Step by Step Microsoft Excel*. PHI.
- Kumar, M. *Business Information System*. Vikas Publishing House.

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

BC – 205: Select any one of the following Additional Multidisciplinary Skill Course (AMDSC):

AMDSC – 1: NURSERY TRAINING COURSE

Total Credits = 02

Objective: The training course is aimed to train the students who take the nursery work as a hobby. It will also help the students to impart training to local communities and to contribute the society in making a healthy environment around. At the same time, it can also be developed as an alternate source of income generation. The Interactive teaching techniques and practical sessions will be employed to facilitate the learning.

There will be two aspects of the course: The theoretical aspect (one paper of 70 Marks) and the Practical aspects (Sessional exam of 30 marks)

Course Content:

Unit I: Introduction

Importance and scope of nurseries, plant identification and culture. How plants are named, scientific and common names. Type and classification of nurseries: temporary, permanent, dry, wet, advantages and disadvantage. Basic requirements for a nursery: selection of nursery site, soil structure, health and nutrition, available water quality, slope, aspect and environment. Watering, weed control, importance of a polyhouse/ glasshouse/shade house in a nursery. Major and minor Nutrients.

Unit II: Plant propagation

Seed germination, seed dormancy, handling seeds, pre-germination treatments, handling seedlings. Preparation of seed Beds, time of seeding, method of seeding, quantity of required seeds, seed tests, purity percent, seed weight, moisture content, germination percent. Watering seed beds, weeding and propagating selected species through seeds. Vegetative propagation: types and importance. Root stocks for fruit plants. Micro-propagation. Use of greenhouse for nursery production.

Unit III: Management of nurseries

Commercial nursery management, entrepreneurship development, principles of nursery management: site selection, financial aspects, legal regulations, production practices (nutrition, water management, pruning and training, storage and handling, transportation). Irrigation methods, soil and nutritional requirements. Bottom heat techniques and cold and hot beds. Mist chambers and hardening techniques. Sowing & plantation techniques. Care & protection of nursery. Financial and Resource Management.

Unit IV: Nursery pests and Disease management

Overview of nursery pests and diseases, identifying problems, nursery hygiene, type of pathogen,

common diseases: damping off, wilt, leaf spot etc, common insects pests in nursery: aphids, thrips, mealy bugs, mites, termites etc, methods of pest control (physical, chemical and biological), standards of spray, minimizing chemical use, etc

Practical Course:

Land identification, irrigation facility, planting material. Infrastructures: nursery beds, polythene bags, equipments, fertilizers, polyhouse, shade house, polytunnel, composting, etc.

OR

AMDSC – 2: BASIC YOGA PRACTICES

Total Credits = 02

Objective of Course: The subject entitled Basic Yoga Practices has the following objectives:

1. Students of the UG course will have an understanding about origin, history, meaning and types of Yoga.
2. They will have an idea about the Asana, Pranayama and Meditation.
3. Students will experience the benefits of Asana, Pranayama and Meditation by self-practice.

Total Number of Hours: 30	Theory	Tutorial	Practical
Credits	0	0	2
Hours/ week	0	0	2
SCHEME OF EXAMINATION			
Total Marks:			
Theory: 1		Practical: Nil	
Final Exam (SEE)	Internal Assessment(CT+TA)	Final Exam (SEE)	Internal Assessment (CT+TA/PR)

Course Contents:

Unit-1: Fundamentals of Yoga

History and Development of Yoga, Meaning and Definition of Yoga, Aim and Objectives of Yoga, Misconceptions of Yoga; Brief knowledge about Streams of Yoga; Importance of Yoga.

Unit-2: Sookshma Vyayama and Soorya Namaskar

Padanguli Naman & Goolf Naman, Goolf Chakra, Janu Naman, Poorna Titali Asana, Manibandha Naman, Kehuni Naman, Skandha Chakra, Greeva Sanchalana, Soorya Namaskar.

Unit-3: Asana

Tadasana, Vrikshasana, Utkatasana, ArdhChakrasana, Pashchimuttasana, Goumukhasana, Vakrasana, Vajrasana, Uttanpadasana, Nokasna, Halasana, Shavasana Bhujangasana, Shalabhasana, Dhanurasana, Makarasana.

Unit-4: Pranayama and Meditation

Nadishodhan, Bhastrika, Seetali, Bhramari, Ujjayi, Soham & Pranav Meditation, Yoga-Nidra.

Suggested Readings:

- Singh S. P: History of Yoga, PHISPC, Centre for Studies in Civilization Ist, 2010
- Singh S. P & Yogi Mukesh: Foundation of Yoga, Standard Publication, New Delhi, 2010
- Saraswati, Swami Satyananda: Surya Namaskar, Yoga Publication Trust, Munger, 2004

- Swami Satyananda Saraswati: Asana Pranayama Mudra-Bandha, Bihar School of Yoga, Munger, 2005.
- Digambar, Swami (2012) Hathpradipika (Swatmaramkrit), Kaivalyadham Lonavala, Pune.
- Swami, Niranjananand Saraswati (2013) Gherand Samhita, Bihar School of Yoga, Munger.

OR

AMDSC-3 Physical Education and Sports Management

Total Credits = 02

Objective: The prime objective of this course is to encourage youths to concentrate on physical education, health and fitness. It will also help the students to lessen the mental tension and classroom pressure. There will be two aspects of the course: The theoretical aspect (one paper of 70 Marks) and the practical aspects (Sessional exam of 30 marks)

Course Contents:

1- Health & Hygiene

- Concept, meaning and definition of Health and Health Education
- Dimension of Health.
- Disease- Types & sources
- Personal & Environmental hygiene

2- Sports Nutrition

- Nutrition: Meaning & definition
- Macro & Micro Nutrients
- Common sources of Nutrition
- Hydration, Caloric intake & expenditure

3- Fitness & related terms

- Meaning, definition & Types of Fitness
- Component of Physical Fitness, Role of Physical Fitness in human performance
- Health Related Physical Fitness
- BMI & Assessment of Obesity

4- Sports Injuries

- Common sports injuries
- Types and Causes
- First aid – RICER
- Treatment of Injuries, Recovery process- Therapeutic modalities

OR

AMDSC – 4: FOLKLORES AND THEIR CULTURAL CONTEXT

Total Credits = 02

Objective: Main objective of this course is to connect students with different Indian folklores and their cultural context. The criteria of selection of the genres is based on their performative and cultural contexts in several parts of the Indian Subcontinent .

Unit 1: Folk Dances and their ritual contexts :

- a. Theyyam dance of the Deccan states
- b. Lambadi dance of Andhra Pradesh
- c. Bihu dances of Assam
- d. Bhangada dance of Punjab
- e. Ghunagroo dance of Kashmir valley
- f. Naati dance of Himachal Pradesh
- g. Karma dance of Bihar, Jharkhand, and Madhya Pradesh
- h. Nongkrem dance of Manipur
- i. Kabui dance of Nagas

Unit 2. Folk theatre forms and their cultural contexts :

- a. Kathakali of Kerala state
- b. Ramlila of Ramnagar
- c. Jatra theatre of Orissa, Bengal and Assam
- d. Lai Haroba of Manipur
- e. Chhau theatre of Purulia, Mayurbhanj and Saraikela
- f. Tamasha theatre of Maharashtra
- g. Bhagwalmela of Andhra Pradesh and Telangana
- h. Pandava theatre of Uttarakhand
- i. Yaksgaan theatre of Karnataka

Unit 3. Fairs and festivals of India: their social contexts

- a. Bihu festivals of Assam
- b. Pongal festival of Tamilnadu
- c. Onam festival of Kerala
- d. Pushkar Mela e. Kullu Dashhara
- e. Lohari festival of Punjab
- f. Losar festival of Ladakh and Lahol valley
- g. Bhavai and Navratra festival of Gujarat
- h. Navratra celebrations of Bengal
- i. Ganpati Bappa festival of Maharashtra

Unit 4: Folk songs and their narrative contexts:

- a. Biraha and Vidisa of Bihar
- b. romantic and spiritual Lavanas of Maharashtra
- c. Sufi songs of Punjab

- d. Maand singing of Rajasthan
- e. Jaagar songs of Uttarakhand
- f. Baul songs of Bengal
- g. Holi singing of Mathura
- h. Bartari narrative of Haryana

Suggested readings:

- Kapila Vatsyayan. *Traditions of Indian Folk Dance*. New Delhi: Indian Book Company, 1977
- M.D. Muthukumaraswamy and Molly Kaushal, eds. *Folklore, Public Sphere and Civil Society*. New Delhi: IGNCA, 2004
- Hildegard L. Spreen. *Folk Dances of South India*. London: Oxford University Press, 1948
- Kapila Vatsyayana. *Traitional Indian Theatre: Multiple Streams*. New Delhi: National Book Trust, India, 1980
- D.R. Purohit. *Uttarakhand ki Lokkalyein avam Uske Kalakar*. Lucknow : Sanskriti Vibhag 1995
- Arvind Gupta. *Festivals of India*. New Delhi: Publication Dn., 2021

OR

AMDSC – 5: INDIAN TRADITIONAL MUSIC

Total Credits = 02

Objective: The aim of the course is to aware students with the fundamental aspects of Indian Traditional Music (Classical & Folk). This course provides the basic ideas and concepts of Traditional Music System of India. Students will get knowledge about Basic Theory & grammatical terminology of Indian classical& folk music.

(Note:-There will be Three Unit (I-III) of Theory and fourth (IV) Unit of

Practical) Course Raga :-Bilawal, Yaman, Bhairav, Bhupali

Unit I:-Fundamental of Indian Music

- (A) Study of the following:** Sangeet, Naad & its Properties, Shruti, Swar, Saptak , Alankaar, Taan, Taal, Aroh,Avroh, Pakad, Raag, Jati, Vadi, Samvadi, Anuvadi, Vivadi.
- (B) Study of Course:** Raga & Theoretical knowledge of Alankar, Swarmalika &Lakshan Geet in Course ragas.

Unit II :- The Basic Knowledge of Instruments & Study of Taal :-

- (A) Introduction & Structure of Tanpura, Sitar,Tabla, Pakhawaz Instruments & Study& Comparative Study of Teen Taal , Dadra, Kehrwa.
- (B) Knowledge of Notation (National Anthem, Vande Mataram), Comparative Study of Course Raga.

Unit III :- fundamental of Folk Music

- (A)Fundamental of Folk Music :- Introduction, Origin, Structure.
- (B) Study about folk music of Uttarakhand :-Sanskargeet, Bajuband & Jagar
- (C) Study about Folk Instruments, Types of Instruments:-Tat, Suhir, Ghan, Avanadh.

Unit IV :- Practical/Viva Voce :-

- (A) Ability to perform alankar & course Raga & Folk Song.
- (B) Knowledge of Taal – Folk & Classical.

Suggested Books:

- Bhatkhande Sangeet Shastra- V. N. Bhatkhande
- Sangeet Visharad- Basant
- Kramik Pustak Mallika- Part I,II,III V. N. Bhatkhande
- Raag Vigyan – V. N. Patwardhan
- Sangeet Bodh – Sharad Chandra Pranjpayee
- Gadhwal ka lok Sangeet :-GovindChatak
- Gahdwal key loaknriyageet :- Dr. ShivanandNauityal
- Gadhwal Key Loak Geeton Mein Raag Raginya :- Dr. Madhuri Barthwal
- Dhunyal :- Govind Chatak

OR

AMDSC – 6: TOUR AND TRAVEL OPERATION

Total Credits = 02

Objective: In this module students will understand the conceptual meaning and function of Travel agency and tour operator. Further, they can get Knowledge on Travel formalities and documentation for Inbound and out bound Tour, Preparation of Tour Itinerary and Role and function of Various Travel Organization.

Course Contents:

Unit I:

Concept of Travel Agency Business; History and Present status of Travel Agency Business. Travel Terminology and Travel Trade Organization: Travel Trade Abbreviations and other terms: 3 letter City Code and Airport Code, Airline Designated Code,

Unit-II-

Travel organizations: Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO), International Air Transport Association (IATA), International Civil Aviation Organization (ICAO)

Unit-III

Concept of Package Tour, Principles of Making Effective Tour Itinerary, Preparation of itineraries and tour package formulation of a few popular tourist destination and Handling Package tour.

Unit IV:

Travel documentation (Types of VISA and regulation, Passport ,Travel Insurance),

Suggested Readings:

- Holloway, K.C., The Business of Tourism (1983), Mac Donbald and Evans, Plymouth.
- Syrratt Gwenda, Manual of Travel Agency Practice, Butterworth Heinmann, London, 1995
- Susan Webster, Travel Operating Procedures (Second Edition),- Van Nostrand Reinhold New York.
- Fuller-Travel Agency Management, South-Western Publishing Co.
- Chand Mohinder, Travel Agency Management, Anmol Publication Delhi.
- Gupta S.K.(2007) , International Airfare & Ticketing, UDH, Publisher.

BC – 206: LIFE SKILLS AND PERSONALITY DEVELOPMENT

Total Lectures: 30

Credits: 02

Unit 1 - Career and Professional Skills (06)

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 2- Attitude and Motivation (06)

Attitude: Concept, Significance, Factors affecting attitudes, Positive attitude - Advantages, Negative attitude- Disadvantages, Ways to develop positive attitude, Difference between personalities having positive and negative attitude.

Motivation: Concept, Significance, Internal and external motives - Importance of self-motivation- Factors leading to de-motivation, Maslow's Need Hierarchy Theory of Motivation,

Unit 3- 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: psycho- physical mechanism, management of stress through Yoga.

Unit 4- 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 -Team-work - Time management - Work ethics – Good manners and etiquette.

Unit 5 - Health and Hygiene (06)

Health and Hygiene- Meaning and significance for Healthy Life- 3. Exercise and 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, Shantikumar. 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)

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