**FACULTY OF COMMERCE & MANAGEMENT**

**SRIDEV SUMAN UTTARAKHAND VISHWAVIDHYALAYA**

**BADSHAHITHAUL, (TEHRI GARHWAL), UTTARAKHAND**



**Syllabus**

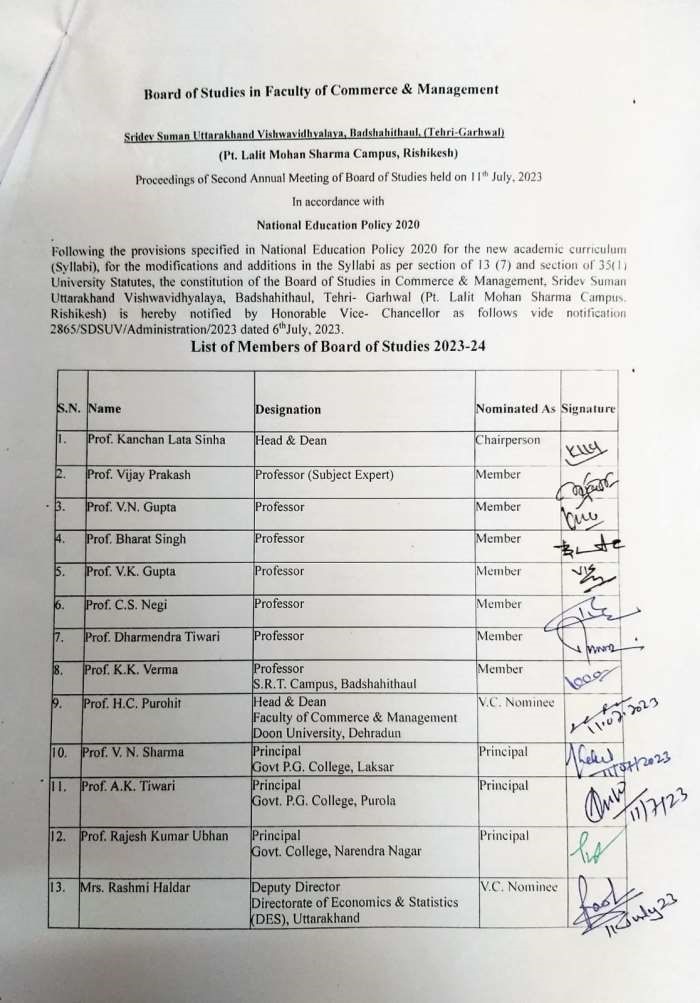
**For**

# B. Com (Financial Accounting)

in accordance with

**National Education Policy-2020**

**2023**



**Question Paper Pattern**

**Time: 3 hrs (Marks: 100; End Semester: 75 & Sessional: 25)**

**End Semester**

This question paper consists of two sections, ‘A’ & ‘B’. Section ‘A’ consists of eight shortanswer type questions, out of which students have to attempt **any five** questions. Each question of section ‘A’ is of 6 marks. Section ‘B’ consists of six long answer type questions, students have to attempt **any three** questions. Each question of section ‘B’ is of 15 marks.

**Sessional**

The Board of Studies held on 11th July, 2023 in Faculty of Commerce & Management, Sri Dev Suman Uttarakhand University provided all the rights regarding Internal Assessment (Sessional) of all the classes to Head & Dean of the faculty.

**DEPARTMENT OFCOMMERCE**

**Program Structure B.Com. (Financial Accounting)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Year** | **Semester** | **Major#**  **(Own**  **faculty)** | | **Major\***  **(Own/Other**  **Faculty)** | | **Minor**  **Electives\***  **(Own/Other**  **Faculty)** | | **Minor**  **Vocational**  **Course**  **(Elective)** | | **Minor**  **Co-curricular**  **(Qualifying)** | | **Industrial**  **Training/**  **Survey/**  **Project/**  **Viva-voce** | | **Total Credi**  **ts** |
| **No. of**  **Papers** | **Cred**  **its** | **No. of**  **Papers** | **Cre**  **dits** | **No. of**  **Papers** | **Cred**  **its** | **No. of Paper**  **s** | **Cred**  **its** | **Minor** | **Credi**  **ts** | **No. of**  **Papers** | **Credi**  **ts** |
| 1 | I | 2 | 6 | 1 | 6 | 1 | 4 | 1 | 3 | 1 | - | - | - | 46 |
| II | 2 | 6 | 1 | 6 | 1 | 3 | 1 | - | - | - |
| 2 | III | 2 | 6 | 1 | 6 | 1 | 4 | 1 | 3 | 1 | - | - | - | 46 |
| IV | 2 | 6 | 1 | 6 | 1 | 3 | 1 | - | - | - |
| 3 | V | 4 | 5 | - | - | - | - | - | - | 1 | - | 1 | 4 | 48 |
| VI | 4 | 5 | - | - | - | - | - | - | 1 | - | 1 | 4 |
| **Total** | | 16 | 88 | 4 | 24 | 2 | 8 | 4 | 12 | - | - | 2 | 8 | 140 |

**# Major-** These can be taken by the students of Commerce Faculty only.

**\*Major & Minor Electives -** These can be taken by the students of any Faculty including the students of Commerce but on the condition that any one of these must be chosen from other faculty. Credit of such course/paper can also be cover from any online platform i.e., MOOC/NPTEL etc.

**\*Minor Electives-** Credit for this paper can be obtain by the student in any semester (once in a year i.e., either in I or II semester in First year and III or IV semester in second year) as per his/her convenience**.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Major Course/Paper** | |  | |
| **Code** | **Paper/Course Title** | **Paper/Course** | **Availability/Type** | **Credit** |
| BC-101 | Financial Accounting | Major- 1 | For Own Faculty | 6 |
| BC-102 | Business Regulatory Framework | Major- 2 | For Own Faculty | 6 |
| BC-103(A)    BC-103(B) | Business Organization and Management  Or  Business Communication | Major- 3 | For Own/Other Faculty | 6 |
| BC-104 | Inventory Management | Minor Elective | For Own/ Other Faculty | 4\* |
| BC-105 | Digital Marketing Management  (Level 1- Fundamentals of Digital  Marketing) | SEC/VOC | For Own Faculty | 3 |
| BC-106 | Communication Skills | Co-curricular | **-** | Qualifying |
| BC-201 | Basic Business Finance | Major- 1 | For Own Faculty | 6 |
| BC-202 | Business Statistics | Major- 2 | For Own Faculty | 6 |
| BC-203(A)    BC-203(B) | Entrepreneurship & Small Business  Or  Economy of Uttarakhand | Major- 3 | For Own/Other  Faculty | 6 |
| BC-204 | Rural Marketing | Minor Elective | For Own/ Other Faculty | 4\* |
| BC-205 | Digital Marketing Management (Level 2- Content Marketing) | SEC/VOC | For Own Faculty | 3 |
| BC-206 | Environment Studies and Value Education | Co-curricular | **-** | Qualifying |

**Note:**

**1. \*4 Credits of Minor elective can be obtained only once a year. Two different Subjects for two different semesters there.**

**Semester Wise Detail of the Course/Papers**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SEMESTER-I** | | | **Credits** | **Maximum Marks** | | |
| **Internal** | **External** | **Total** |
| BC-101 | Financial Accounting | Major (For Own Faculty) | 6 | 25 | 75 | 100 |
| BC-102 | Business Regulatory Framework | Major (For Own Faculty) | 6 | 25 | 75 | 100 |
| BC-103(A)      BC-103(B) | Business Organization and Management  Or  Business Communication | Major (For Own/Other  Faculty) | 6 | 25 | 75 | 100 |
| BC-104 | Inventory Management | Minor (For Own/Other Faculty) | 4\* | - | - | - |
| BC-105 | Digital Marketing Management | SEC/VOC | 3 | - | - | - |
| BC-106 | Communication Skills | Co-curricular | (Qualifying) | - | - | - |
| **Total of Semester-I** | | | **21+4\*** |  | | |
|  | | | | | | |
| **SEMESTER-II** | | | **Credits** | **Maximum Marks** | | |
| **Internal** | **External** | **Total** |
| BC-201 | Basic Business Finance | Major (For Own Faculty) | 6 | 25 | 75 | 100 |
| BC-202 | Business Statistics | Major (For Own Faculty) | 6 | 25 | 75 | 100 |
| BC-203(A)      BC-203(B) | Entrepreneurship &  Small Business  Or  Economy of Uttarakhand | Major (For Own/Other  Faculty) | 6 | 25 | 75 | 100 |
| BC-204 | Rural Marketing | Minor (For Own/Other Faculty) | 4\* | - | - | - |
| BC-205 | Digital Marketing Management | SEC/VOC | 3 | - | - | - |
| BC-206 | Environment Studies and Value Education | Co-curricular | (Qualifying) | - | - | - |
| **Total of Semester-II** | | | **21+4\*** |  | | |
| **Note:**   1. **\*4 Credits of Minor elective can be obtained only once a year. Two different Subjects for two different semesters there.** 2. **Minimum requirement for getting Certificate in Commerce (After Sem I and II) is 46Credit** | | | | | | |
|  | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme**: **B.Com.** | | **Year**: **First** | | **Semester**: **First** | |
| **Subject**:  Commerce | | | | | |
| **Course Code**: BC-101 | | **Course Title**: **Financial Accounting** | | | |
| **Course outcomes:** The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions. | | | | | |
| **Credits**: 6 | | | **Core Compulsory / Elective**: Compulsory | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 90 | | | | | |
| **Unit** | **Topics** | | | | **No. of**  **Lecture**  **s** |
| **I** | Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India.  Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards.  Accounting Mechanics | | | | **8** |
| **II** | Double Entry System, Preparation of Journal, Ledger and Trial  Balance, Profit and Loss A/c, Balance  Sheet, Concept of Income and its Measurement. | | | | **12** |
| **III** | **Royalty Accounts -** Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account, Nazarana. | | | | **8** |
| **IV** | **Hire Purchase Account -** Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. **Installment Payment System -** Difference between Hire Purchase and Installment Payment System.  Accounting Records in the book of Purchaser &Vendor, Interest suspense account. | | | | **20** |
| **V** | **Departmental Accounts-** Meaning, Objects and Importance,  Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. | | | | **9** |
| **VI** | **Branch Accounts -** Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods. | | | | **10** |
| **VII** | **Insolvency Accounts-** (For individuals/Sole Trade only), Main provision of IBC-2016 Preparation of Accounts under latest provisions Insolvency and Bankruptcy Code 2016(New Insolvency Act) | | | | **15** |
| **VIII** | Accounts from Incomplete Records- Receipts & Payments, Income & Expenditure Account. | | | | **8** |
| **Suggested Readings:**   1. Jain&Naranag,“AdvancedAccounts”,JainBookAgency,18thEdition,Reprint(20 14) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version),Vaibhav laxmi Prakashan.(2010) 3. Gupta,R.L.&Radhaswamy,M.,FinancialAccounting:SultanChandandsons. 4. Shukla,M.C.,Grewal T.S. & Gupta ,S. C., Advanced Accounts: S.Chand &Co. 5. Maheshwari S.N. &Maheshwari S. K, “A text book of Accounting for Management”, Vikas Publication, 10th Edition(2013) 6. Shukla,S.M.,FinancialAccounting,Edition:51st,SahityaBhawanPublications,20 17 7. Gupta.R.LandShukla,M.C.,“PrinciplesofAccountancy”,S.Chand&Compa nyLtd., (2011) 8. Arulanandam, M.A. & Raman, K.S., “Advanced Accounting”, Vikas Publishers,(2010). 9. Shukla,M.C.,“Advanced Accounting”,Sultan Chand &Sons,(2010) 10. Babu,Deepak,Financial Accountimg,Navyug Sahitya Sadan Agra Note- **Latest edition of the text books should beused.** | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme**: **B.Com.** | | **Year**: **First** | | | **Semester: First** |
| **Subject**: Commerce | | | | | |
| **Course Code**: BC-102 | | | **Course Title**: **Business Regulatory Framework** | | |
| **Course outcomes:** The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872; ,Negotiable Instrument Act,1881;CompetitionAct,2002;and Sale of Goods Act,1930. | | | | | |
| **Credits**: 6 | | | | **Core Compulsory / Elective**: **Compulsory** | |
| **Max. Marks**: 25+75 | | | |  | |
| **Total No. of Lectures:** 90 | | | | | |
| **Unit** | **Topics** | | | | **No. of Lectures** |
| **I** | Indian Contract Act, 1872: Definition & Nature of Contract,  Classification; Offer & Acceptance; Capacity of Parties; Free  Consent; Consideration; Legality of Objects | | | | 20 |
| **II** | Types of Agreements; Performance of Contracts; Discharge of  Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency. | | | | 20 |
| **III** | Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims. | | | | 20 |
| **IV** | Negotiable Instrument Act, 1881: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Holder in due course and Payment in due course. | | | | 12 |
| **V** | CompetitionAct,2002 :History and Development of  Competition Law, Salient features of the Competition Act 2002,  Basic Concepts, Major Provisions of the Competition Act, Basic features of LLP 2008: Main Features | | | | 18 |
| **Suggested Readings:**   1. Kuchal M.C: Business Law; Vikas Publishing House, NewDelhi. 2. Chandha P.R: Business Law; Galgotia, NewDelhi. 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi andEnglish) | | | | | |

|  |
| --- |
| 1. DesaiT.R.:IndianContract Act, SaleofGoodsActandPartnershipAct;S.C.Sarkar& Sons Pvt. Ltd.,Kolkata. 2. Tulsian, P.C., Business Law, New Delhi, Tata McGrawHill. 3. Sharma,Sanjeev,BusinessRegulatoryFramework,JawaharPublication,Agra **Note:- Latest edition of the text books should be used.** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme: B.Com.** | | **Year**: First | | **Semester**: **First** | |
| **Subject**: Commerce | | | | | |
| **Course Code**: BC-103 (A) | | **Course Title**: Business Organization and Management | | | |
| Course outcomes:  After completing this course a student will have:  Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.  Ability to understand the terminologies associated with the field of Busines Organization along with their relevance.  Ability to identify the appropriate types and functioning of Business Organization for solving different problems. Ability to apply basic Business Organization principles to solve business and industry related problems. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc. | | | | | |
| **Credits**: 6 | | | **Core Compulsory / Elective**: **Elective** | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 90 | | | | | |
| **Unit** | **Topics** | | | | **No. of Lectures** |
| **I** | Introduction: Business Concept & Objects, Social Responsibility of Business  Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size. | | | | **14** |
| **II** | Forms of Business Organization: Sole Tradership, Partnership Firm, Business (Public and Private), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose,  Fayol’s Principles & Elements of Management, Recent Developments of Management Thought. | | | | **8** |
| **III** | Planning & Organising: Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority. | | | | **10** |
| **IV** | Motivation, Leadership & Direction: Maslow’s Need Hierarchy Theory, Herzberg’s Two  Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction. | | | | **14** |
| **V** | Controlling: meaning, definition & techniques of control, Principle of Controlling, Process of Control & Types of Controls, Human Aspect of Controls. | | | | **8** |
| **VI** | Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred  Weber’s and Sargent Florence’s Theories of Location. Plant Layout –: Meaning,  Objectives, Importance, Types and Principlesof Layout. Factors Affecting Layout. | | | | **16** |
| **VII** | Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. | | | | **10** |
| **VIII** | Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation | | | | **10** |
| **Suggested Readings:**   1. Gupta,C.B.,“Business Organisation”,Mayur Publiction,(2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation &Management”, Kitab Mahal, (2014). 3. Srivstava , V.P. “Principle of Management Theory & Practice”, Kumud Publications (2020) 4. Sherlekar, S.A. &Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000). 5. BhusanY.K.,“BusinessOrganization”,Sultan Chand&Sons. 6. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English) 7. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi. 8. Drucker, P F, Management Challenges for the 21st Century, Butterworth,Oxford.      1. Stoner and Freeman, Management, PHI, NewDelhi.       Note: **Latest edition of the text books should be used.** | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme: B.Com.** | | **Year**: **First** | | **Semester**: **First** | |
| **Subject**: Commerce | | | | | |
| **Course Code**: BC-103 (B) | | **Course Title**: **Business Communication** | | | |
| Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication. | | | | | |
| **Credits:** 6 | | | **Core Compulsory / Elective**: Elective | | |
| **Max. Marks**: 25+75 | | |  | | |
| Total No. of Lectures: 90 | | | | | |
| **Unit** | **Topics** | | | | **No. of Lectures** |
| **I** | Introduction  Process and Importance of Communication, Types of Communication  (verbal & Nonverbal), Different forms of Communication. Barriers to  Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e- communication, Principles of Effective Communication. | | | | **22** |
| **II** | NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, | | | | **16** |
| **III** | Business language and presentation  Writing skills: Planning business messages, Rewriting and editing, the first draft and Reconstructing the final draft.  Office Correspondence: Official Letter, Semi Official Letter and Memorandum. | | | | **18** |
| **IV** | Conducting Meetings: Procedure; Preparing agenda; Minutes and  Resolutions; Conducting Seminars & Conferences; Procedure of Regulating Speech; Evaluating Oral Presentation; Group Discussion; Drafting Speech. | | | | **16** |
| **V** | Report Writing  Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports | | | | **18** |
| **Suggested Readings:**   1. Lesikar, R.V.& Flatley, M.E.;Basic Business Communication Skills for   Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.   1. Bovee,and Thill, Business Communication Today, Pearson Education 2. Shirley, Taylor, Communication for Business, Pearson Education 3. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 4. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra Note- **Latest edition of the text books should be used.** | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year**: First | | **Semester**: First | |
| **Subject**: Commerce | | | | | |
| **Course Code:** BC- 104 | | **Course Title**: Inventory Management | | | |
| Course outcomes:  After completing this course a student will have:  Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.  Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.  Ability to identify the appropriate method and techniques of Inventory management for solving different problems.  Ability to apply basic Inventory management principles to solve business and industry related problems.  Ability to understand the concept of Working Capital Management, Demand Analysis and  Obsolescence. | | | | | |
| **Credits**: 4 | | | **Core Compulsory / Elective**: **Compulsory** | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 60 | | | | | |
| **Unit** | **Topics** | | | | **No. of**  **Lectu**  **res** |
| **I** | **Inventory Management:** Concept, meaning, Inventory Management  Process, Importance of Inventory Management, Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management. | | | | **14** |
| **II** | **Concept and Valuation of Inventory:** Concept and Objectives of  Inventory, Need for holding Inventory, Planning and controlling  Inventory levels, Effects of excess inventory on business, Product  Classification, Product Coding, Lead Time, Replenishment Methods. | | | | **16** |
| **III** | **Management of Working Capital: Concept,** Meaning, Classification,  Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio. | | | | **16** |
| **IV** | **Inventory Control:** Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control, EOQ, ABC, VED, JIT,  Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap. | | | | **14** |
| **Suggested Readings:**   1. Muller M. (2011), Essentials of Inventory Management, AMACON. 2. Narayan P. (2008), Inventory Management, Excel Books. 3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd. 4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd. 5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.   Note- **Latest edition of the text books should beused.** | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year**: First | | **Semester**: Second | |
| **Subject**: Commerce | | | | | |
| **Course Code :**  BC-105 | | **Course Title**: Digital Marketing Management  **Level 1**- Fundamentals of Digital Marketing | | | |
| **Course Objective:** This comprehensive course will give students the skills to succeed in today's online world. From developing a human-centered and inbound-first digital marketing strategy to creating compelling content that appeals to both users and search engines, the students will learn everything they need to excel in this digital era.    **Course Outcome:** Upon successful completion of this course, the student will be able to ❖ Optimize websites for search engines.   * Create a non-paid strategy to build and grow a following. * Create an ad strategy to amplify a business’ message to a targeted audience. | | | | | |
| **Credits**: 03 | | | **SEC/VOC** | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 60 | | | | | |
| **Unit** | **Topics** | | | | **No. of**  **Lectures** |
| **I** | **Introduction to Digital Marketing**Concepts of Digital  Marketing, Digital Marketing Channels, Building a Digital Marketing Strategy, Buyer Persona, Identifying your goals and the digital marketing tools, Evaluating your existing digital channels and assets, Planning of campaigns. | | | | **10** |
| **II** | **Content Development Framework**  Content Development Framework, Importance of Content  Development Framework, Building a Framework,  Resources required for creating a Content Development Framework | | | | **5** |
| **III** | **SEO Strategies for a Business**  Ranking Content by Search Engines, SEO strategy for a business, Measurement of website’s SEO authority, Importance of Website Performance, Page Size, and Page Speed, Optimization of Web pages | | | | **10** |
| **IV** | **Blogging and Video Marketing**  Creating Quality Content, Importance of structuring a Blog  Post, Selection of a topic and title for a Blog post,  Developing a Roadmap for a Blog post, Optimization of a Blog, Effective tips for writing a Blog, Video Marketing, and successful video marketing strategy | | | | **10** |
| **V** | **Social Media Promotion and Email Marketing**    Social Media Strategy, Social Media Channels, Paid Search  Advertising, Keyword Research and Match Type, Digital  Ads For Paid Search, Organizing Account Structure ( Ad  Groups & Campaigns), Email Marketing | | | | **10** |
| **Suggested Readings:**    Seema Gupta, Digital Marketing Management, Mc-Graw Hill Publication  Damian Ryan, Calvin Jones · 2012. *Understanding Digital Marketing - Marketing Strategies for Engaging the Digital Generation*      Simon Kingsnorth · 2016. *Digital Marketing Strategy -An Integrated Approach to Online Marketing*    Ryan Deiss, Russ Henneberry · 2020. *Digital Marketing For Dummies*    Stephanie Diamond · 2019. *Digital Marketing All-in-One For Dummies*    Marjolein Visser, Berend Sikkenga, Mike Berry · 2019. *Digital Marketing Fundamentals From Strategy to ROI*    **Suggested Online Readings:**    [*https://databox.com/content-development-framework*](https://databox.com/content-development-framework) | | | | | |
| [*https://mailchimp.com/marketing-glossary/email-marketing/*](https://mailchimp.com/marketing-glossary/email-marketing/) | | | | | |
| [*https://www.sprinklr.com/cxm/paid-*](https://www.sprinklr.com/cxm/paid-search/#:~:text=Paid%20search%20advertising%20is%20a,common%20form%20of%20paid%20search) | | | | | |
| [*search/#:~:text=Paid%20search%20advertising%20is%20a,common%20form%20of%20paid%*](https://www.sprinklr.com/cxm/paid-search/#:~:text=Paid%20search%20advertising%20is%20a,common%20form%20of%20paid%20search) | | | | | |
| [*20search.*](https://www.sprinklr.com/cxm/paid-search/#:~:text=Paid%20search%20advertising%20is%20a,common%20form%20of%20paid%20search) | | | | | |
| [*https://www.google.com/intl/en\_in/search/howsearchworks/how-search-works/ranking-*](https://www.google.com/intl/en_in/search/howsearchworks/how-search-works/ranking-results/#:~:text=To%20give%20you%20the%20most,the%20nature%20of%20your%20query) | | | | | |
| [*results/#:~:text=To%20give%20you%20the%20most,the%20nature%20of%20your%20query*](https://www.google.com/intl/en_in/search/howsearchworks/how-search-works/ranking-results/#:~:text=To%20give%20you%20the%20most,the%20nature%20of%20your%20query) | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Programme/Course:** B.Com | | | **Year- first** | | **Semester- first** | |
| **Course Code**: BC- 106 | | **Course Title: Communication Skills** | | | | |
| **Course outcomes:**   * To understand the concept of Personality. * To learn what personal grooming pertains. * To learn to make good resume and prepare effectively for interview. * To learn to perform effectively in group discussions. * To explore communication beyond language. * To learn to manage oneself while communicating. * To acquire good communication skills and develop confidence. | | | | | | |
| **Credits: 2** | | | | **Cocurricular** | | |
| **Max. Marks: 100** | | | |  | | |
| **Total No. of Lectures-30** | | | | | | |
| **Unit** | **Topic** | | | | | **No. of Lectures** |
| **Unit I** | **PERSONALITY AND PERSONAL GROOMING**  Understanding Personality, Definition and Meaning of Personality, Types of  Personality, Components of Personality, Determinants of Personality, Assessment of Personality | | | | | 7 |
| **Unit II** | **INTERVIEW PREPARATION AND GROUP DISCUSSION**  Meaning and Types of Interviews [ Face to Face, Telephonic,Video]  Interview procedure [ Opening, Listening, Closure], Preparation for Interview  Resume Writing LinkedIn Etiquette Meaning and methods of Group Discussion, Procedure of Group Discussion.  Group Discussion simulation  Group discussion common error | | | | | 8 |
| **Unit III** | **BODY LANGUAGE AND BEHAVIOUR**  Concept of human behavior Individual and group behavior Developing SelfAwareness Behavior and body language  Dimensions of body language: Proxemics  Haptics Oculesics Paralanguage Kinesics  Sign Language Chromatics  Chronemics Olfactics  Cultural differences in Body Language Business Etiquette & Body language  Body Language in the Post Corona Era  Virtual Meeting Etiquette Social Media Etiquette | | | | | 07 |
| **Unit IV** | **ART OF GOOD COMMUNICATION**  Communication Process  Verbal and Non-verbal communication 7 Cs of effective communication Barriers to communication Paralinguistics Pitch  Tone Volume Vocabulary Word stress Pause Types of communication Assertive Aggressive Passive  Listening Skills Questioning Skills Art of Small Talk Email Writing | | | | | **08** |
| **Suggested Reading:**   1. Cloninger, S.C., “Theories of Personality: Understanding Person”, Pearson, New York, 2008, 5th edition. 2. Luthans F, “Organizational Behaviour”, McGraw Hill, New York, 2005, 12thedition. 3. Barron, R.A. & Brian D, “Social Psychology”, Prentice Hall of India, 1998, 8thedition. 4. Adler R.B., Rodman G. & Hutchinson C.C., “Understanding Human Communication”, Oxford University Press : New York,2011. | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme: B.Com.** | | **Year: First** | | **Semester: Second** | |
| **Subject:** Commerce | | | | | |
| **Course Code:** BC-201 | | **Course Title: Basic Business Finance** | | | |
| Course outcomes:  This course is to help students understand the conceptual framework of Business Finance. | | | | | |
| **Credits:** 6 | | | **Core Compulsory / Elective:** Compulsory | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures** :90 | | | | | |
| **Unit** | **Topics** | | | | **No. of Lectures** |
| **I** | **Business Finance**: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning | | | | **10** |
| **II** | Capitalization- Meaning, Over capitalization & Under  Capitalization, Theories ofCapitalization.  Capital Structure: Concept and Planning, Theories and Determinants, Capitalization VS Capital Structure, Leverages- types of leverages, Effects of new financing. | | | | **16** |
| **III** | **Cost of Capital:** Meaning, Importance, Calculation of Cost Of Debt, Preference Shares, Equity Shares and Retained Earnings,Combined(Weighted)CostofCapital | | | | **16** |
| **IV** | Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Methods. | | | | **14** |
| **V** | **Dividend Policies:** Meaning, Importance & forms of dividend, Dividend Policies, Essentials of sound dividend policies, formulation of dividend policies. Walter, Gorden & M.M. Theory of dividend, Provisions of Indian Companies Act, 2013 in respect of Dividend Payment. | | | | **16** |
| **VI** | **Time** value of Money, Uses of simple and Compound interest in business finance.  **Capital Market:** (A) New Issue Market (B) Secondary Markett Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition and Structure. | | | | **18** |
| **Suggested Readings:**   1. Avadhani V A FinancialSystem 2. Bhalla VK Modern Working CapitalManagement 3. ChandraPrasannaFinancialManagementTheoryAndPractices 4. Khan NY And Jain PK Financial Management Tax AndProblems 5. Pandey I M FinancialManagement 6. S.P. Gupta, SahityaBhawan ,Agra 7. Srivastava, V.P., Basic Business Finance, Navyug Books International,Delhi (2020) 8. Srivastava, V.P., Working Capital Management, Kumud Publications ,Delhi (2020) 9. Batra, S.K. Business Finance, Sahitya Bhawan Publications, Agra.(Hindi) Note- **Latest edition of the text books should be used.** | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year**: First | | **Semester:** Second | |
| **Subject:** Commerce | | | | | |
| **Course Code**: BC-202 | | **Course Title**: Business Statistics | | | |
| Courseoutcomes:  The purpose ofthis paper isto inculcate knowledge of Statistics and enhance analytical ability among the students. | | | | | |
| **Credits**: 6 | | | **Core Compulsory / Elective**: Compulsory | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 90 | | | | | |
| **Unit** | **Topics** | | | | **No. of Lectures** |
| **I** | Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis).  Introduction to Statistics: Meaning, Scope, Importance and Limitations & Distrust. Indian Statistical Organization. | | | | **08** |
| **II** | Statistical Investigation- Planning and organization, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and  Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data. | | | | **12** |
| **III** | Measures of Central Tendency–Mean, Median, Mode, Geometric and  Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, | | | | **10** |
| **IV** | Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Coefficient of Skewness. | | | | **15** |
| **V** | Correlation- Meaning, application, types and degree of correlation, MethodsScatter Diagram, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Coefficient of Correlation. | | | | **25** |
| **VI** | IndexNumber:-Meaning,TypesandUses,MethodsofconstructingPriceIndex Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility Test- Time and Factor; | | | | **10** |
| **VII** | Analysis of Time Series: -Meaning, Importance and Components of a Time Series, Decomposition of Time Series:- Moving Average Method and Method of Least Square& Graphical Representation. | | | | **10** |
| **Suggested Readings:**  1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.   1. Sharma J.K., Business Statistics, Pearson Education. 2. Gupta S.P.& Gupta Archana, ElementaryStatistics,(EnglishandHindi)SultanChand& Sons, NewDelhi. 3. Garg, A.K. & Batra , S.K. Business Statistics, Swati Publications, Meerut.( Hindi & English) | | | | | |

**Note: Latest edition of the text books should be used.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year:** First | | **Semester:** Second | |
| **Subject:** Commerce | | | | | |
| **Course Code:** BC-203 (A) | | **Course Title:** Entrepreneurship & Small Business | | | |
| Course outcomes:  After completing this course a student will have:  Ability to understand the concept of Entrepreneurship along with the various Entrepreneurship Development Programme.  Ability to understand the terminologies associated with the field of Entrepreneurship including Creativity & Innovation along with their relevance.  Ability to understand the concept of Small Business Management and various issues related to it. | | | | | |
| **Credits**: 6 | | | **Core Compulsory / Elective**: Elective | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures:** 90 | | | | | |
| **Unit** | **Topics** | | | | **No. of Lectures** |
| **I** | Entrepreneur, Concept, Characteristics, Functions and  Types of an Entrepreneur, Entrepreneurship, Concept,  Characteristics and Importance of Entrepreneurship,  Entrepreneurial Process, Entrepreneurship Development  Programme (EDPS), Need, Characteristics, Phases and  Evaluation ofEDPS, National Level training institutes of Entrepreneurship Development. EDI, NIESBUD, IIE, NSIC etc. | | | | **2**  **0** |
| **II** | Entrepreneurship: Entrepreneur, Entrepreneurship,  Enterprise, Entrepreneurial personality qualities,  Entrepreneurship as a career option, Types of  Entrepreneurs. Entrepreneurial Environment, Role of  Government and Institutional Support, Development of Women Entrepreneurs, Problems of women entrepreneurs, Institutional support for women entrepreneurs. | | | | **2**  **4** |
| **III** | Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking.  Setting up of New Business Venture: Planning for  Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations | | | | **2**  **4** |
| **IV** | Small Business Management: Management of Small  Enterprises; Marketing concepts for Entrepreneurs; Issues in Financial Management, Operations Management and Human Resource Management. | | | | **2**  **2** |
| **Suggested Readings:**   1. Management and Entrepreneurship, Veer bhadraHavinal, New Age InternationalPublishers 2. Entrepreneurship: New Venture Creation, David H.Holt 3. Entrepreneurship Development, Satish Taneja, Himalaya PublishingHouse 4. Entrepreneurship: Strategies and Resources, Marc J. Dollinger, PearsonEducation 5. Entrepreneurship Theory and Practice, Raj Shankar, Tata McGraw-HillEducation 6. Entrepreneurship Development, C. B. Gupta, Srinivasan, Sultan Chand &son 7. Entrepreneurship Development, Dr. V.P.Srivastava, Navyug Publications, Delhi (2020) | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year:** First | | | **Semester:** Second | |
| **Subject:** Commerce | | | | | | |
| **Course Code**: **:** BC-203 (B) | | | **Course Title**: Economy of Uttarakhand | | | |
| Course outcomes:  The purpose of this paper is to provide students basic knowledge about Economy of Uttarakhand and terminologies relevant to it. | | | | | | |
| **Credits**: 6 | | | | **Core Compulsory / Elective**: Elective | | |
| **Max. Marks**: 25+75 | | | |  | | |
| **Total No. of Lectures:** 90 | | | | | | |
| **Unit** | **Topics** | | | | | **No. of Lectures** |
| **I** | Economy of Uttarakhand: Salient features- Geographical features,  Land types, Land use, Forest resources and Energy resources; Agriculture and Industrial sectors in Uttarakhand; Role of different sectors in the development of Economy of Uttarakhand. | | | | | **18** |
| **II** | Human resource in Uttarakhand: Demographic profile; Education, Health and other infrastructural facilities; Role of women in the  Economy of Uttarakhand; Panchyati Raj and people’s participation | | | | | **18** |
| **III** | Economic development and regional disparities in Uttarakhand;  Backwardness and Indicators of regional disparities in Uttarakhand. | | | | | **18** |
| **IV** | Problems and Remedies of Economic Development in Uttarakhand;  Difficult & inaccessible Geography; Unemployment, Migration, Poverty and Natural Calamities etc. in Uttarakhand. | | | | | **18** |
| **V** | Role of Government in the Economic Development of Uttarakhand:  Agriculture, Industrial, Education, Health, Infrastructure,  Environment, Role of MSME sector, Agriculture and & Forest ,Water resources and Tourism based Entrepreneurship in sustainable development of Uttarakhand & Skill Development. | | | | | **18** |
| **Suggested Readings:**   1. Bisht N.S: Regional Economics(Hindi) 2. Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Actionprogramme 3. G.P Mishra: Regional Dimensions ofdevelopment 4. Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi andEnglish) 5. Bhatt, K.N; Uttarakhand: Ecology, Economy &Society; 6. Kafaltia, Himanshu&Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; NotionPress   Media Pvt.Ltd | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year**: First | | **Semester**: Second | |
| **Subject**: Commerce | | | | | |
| **Course Code**  BC-204 | | **Course Title**: Rural Marketing | | | |
| Course outcomes:  After completing this course a student will have:  Ability to understand the concept of Rural Marketing.  Ability to understand the terminologies associated with the field of Rural Marketing Ability to identify the appropriate method and techniques of Rural Marketing | | | | | |
| **Credits**: 4 | | | **Core Compulsory / Elective**: **Compulsory** | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 60 | | | | | |
| **Unit** | **Topics** | | | | **No. of**  **Lectures** |
| **I** | Conceptual Framework, Nature & Characteristics of Rural  Market; An Overview of Indian Rural Market; Challenges & Opportunities in Rural Market; Rural Marketing Models and Environment. | | | | **12** |
| **II** | Rural Consumer Behaviour, Characteristics of Rural  Consumer, Consumer Behaviour Roles, Factors influencing  Purchase of Products in Rural Market; Role of Government & NGOs in Rural Marketing; Similarities and Differences in Consumer Behaviour in Rural & Urban Markets. | | | | **12** |
| **III** | Rural Marketing Research, Process of Research in Rural  Markets, Sources and Methods of Data Collection, Data  Collection Approaches in Rural Markets; Principles of  Innovation for Rural Market, Need for Innovation in Rural Market, | | | | **12** |
| **IV** | Rural Market Segmentation; Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools; Promotion & Distribution Strategies for Rural Markets; A Comparative Analysis of Rural and Urban Markets. | | | | **12** |
| **V** | Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri- Business: Cultivation, Processing &  Retailing, Rural Marketing of FMCGs, Durables & Financial Services | | | | **12** |
| **Suggested Readings:**     1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi-1992 2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya2005 3. Sukpal Singh Rural Marketing Management; Sage2002 4. H.C. Purohit Rural Marketing - Challenges and Opportunities; Shale Publications,New Delhi- 2006 5. Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi2004 6. Mishra and Puri Development Issues of Indian Economy; Himalaya PublishingHouse 7. Acharya S.S. and Agrawal N.L; Agricultural Marketing inIndia 8. Beri, G.C, ‘Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper | | | | | |

Schindler, ‘Marketing Research, Concept &Cases’

Note- **Latest edition of the text books should be used.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | **Year**: First | | **Semester**: Second | |
| **Subject**: Commerce | | | | | |
| **Course Code** BC-205 | | **Course Title**: Digital Marketing Management  (**Level 2**- Content Marketing) | | | |
| **Course Objective:** This comprehensive course will give students an overview of becoming an effective content marketer.  **Course Outcome:** Upon successful completion of this course, the student will     * Learn about content development framework for producing effective content on a consistent basis * Develop and repurpose content that search engines will rank * Become a strategic content marketer | | | | | |
| **Credits**: 03 | | | **SEC/VOC** | | |
| **Max. Marks**: 25+75 | | |  | | |
| **Total No. of Lectures**: 60 | | | | | |
| **Unit** | **Topics** | | | | **No. of**  **Lectures** |
| **I** | **The Power of Storytelling in a Business**  Power of Storytelling, Significance of Storytelling in a  Business, Business Storytelling in Action, Importance of  Long-term Content Planning, Planning a Long-Term Content Strategy | | | | **05** |
| **II** | **Generating Ideas and Repurposing Content**  Need of a process to generate content ideas, seeding of an idea, Generating of ideas for Content Creation, Repurposing  Content, Benefits of Repurposing, Ways of Repurposing Content | | | | **05** |
| **III** | **Cluster Topic and Pillar Pages**    Topic Clusters and Pillar Pages, Importance of Topic  Clusters, Creating an Effective Topic Cluster, Pillar Page  Types, Creating an Effective Pillar Page, Optimizing and Growing Pillar Pages over time | | | | **10** |
| IV | **Video Marketing and Guest Blogging**    Video Marketing Strategy, Importance of Engaging Videos,  Use of Videos throughout Inbound Methodology, Tips for  Video Marketing, Guest Blogging and its significance in  Blogging Strategy, creating a Guest Blogging Strategy,  Finding Guest Blogging Opportunities, Securing a Guest Blogging Spot | | | | **10** |
| **V** | **Content Promotion and Performance**    Effective Promotion of Content, Building a Promotional  Plan, Organic Promotion, Supplementing Organic efforts | | | | **15** |
|  | with Paid Promotion, Measurement & Analysis of Content, Organic Metrics to Track Content, Paid Metrics to Track  Content, Tracking Conversions with Attribution models,  Communicating Content Performance | | | |  |
| **Suggested Readings:**  Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson Education    Joe Pulizzi · 2013. *Epic Content Marketing: How to Tell a Different Story, Break Through the Clutter, and Win More Customers by Marketing Less*    Gary Vaynerchuk · 2013. *Jab, Jab, Jab, Right Hook - How to Tell Your Story in a Noisy Social World*    Pam Didner · 2014. *Global Content Marketing: How to Create Great Content, Reach More Customers, and Build a Worldwide Marketing Strategy that Works*    Rebecca Lieb · 2012. *Content Marketing -Think Like a Publisher - How to Use Content to Market Online and in Social Media*      Sonja Jefferson, Sharon Tanton · 2015. *Valuable Content Marketing - How to Make Quality Content Your Key to Success*    Andreas Ramos · 2013. *The Big Book of Content Marketing*    Robert Rose, Joe Pulizzi · 2011. *Managing Content Marketing - The Real-world Guide for Creating Passionate Subscribers to Your Brand*    Lazar Dzamic, Justin Kirby · 2018. *The Definitive Guide to Strategic Content Marketing*  *Perspectives, Issues, Challenges and Solutions*  Pamela Wilson · 2016. *Master Content Marketing - A Simple Strategy to Cure the Blank Page Blues and Attract a Profitable Audience*    Wendy Covey · 2020. *Content Marketing, Engineered - Build Trust and Convert Buyers with Technical Content*    **Suggested Online Readings**    [*https://hbr.org/2003/06/storytelling-that-moves-people*](https://hbr.org/2003/06/storytelling-that-moves-people) | | | | | |
| [*https://backlinko.com/hub/content/repurposing#:~:text=Repurposing%20content%20(also%20kn*](https://backlinko.com/hub/content/repurposing#:~:text=Repurposing%20content%20(also%20known%20as,blog%20post%20into%20an%20infographic)) | | | | | |
| [*own%20as,blog%20post%20into%20an%20infographic).*](https://backlinko.com/hub/content/repurposing#:~:text=Repurposing%20content%20(also%20known%20as,blog%20post%20into%20an%20infographic)) | | | | | |
| [*https://www.bigcommerce.com/ecommerce-answers/what-is-guest-*](https://www.bigcommerce.com/ecommerce-answers/what-is-guest-blogging/#:~:text=Guest%20blogging%20is%20when%20you,to%20do%20with%20that%20organization) | | | | | |
| [*blogging/#:~:text=Guest%20blogging%20is%20when%20you,to%20do%20with%20that%20org*](https://www.bigcommerce.com/ecommerce-answers/what-is-guest-blogging/#:~:text=Guest%20blogging%20is%20when%20you,to%20do%20with%20that%20organization) | | | | | |
| [*anization.*](https://www.bigcommerce.com/ecommerce-answers/what-is-guest-blogging/#:~:text=Guest%20blogging%20is%20when%20you,to%20do%20with%20that%20organization) | | | | | |
| [*https://contentmarketinginstitute.com/articles/content-pillar-pages/*](https://contentmarketinginstitute.com/articles/content-pillar-pages/) | | | | | |
|  | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Programme:** B.Com. | | | **Year**: First | | **Semester**: Second | |
| **Course Code: BC- 206** | | **Course Title: ‘Environment studies and Value Education** | | | | |
| **Course outcomes:**  The mission of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity. The course seeks to establish a continuous interest in the learners to improve their thought process with intent to develop a new generation of responsible citizens capable of addressing complex challenges faced by the society due to disruptions in human interactions effecting human values. This course works towards  Building fundamental knowledge of the interplay of markets, ethics, and law, Look at various challenges faced by individual to counter unethical issues Look at core concepts for business ethics  Look at core concepts of anti-corruption  Look at core concepts for a morally articulate solution evolver to management issues in general, Issues of sustainable development for a better environment.  To know how environmental degradation has taken place.  Be aware of negotiations and international efforts to save environment. How to develop sustainably?  Efforts taken up by UN in Sustainable Development. Efforts taken by India in Sustainable Development.  The course intends to create a sense of how to be more responsible towards the environment. Upon finishing of the course students will be able to come up with using ethical reasoning for decision making and frame ethical issues as well as operationalise ethical choices.  The course integrates various facets of human values and environment. | | | | | | |
| **Credits: 2** | | | | **Co-Curricular** | | |
| **Max. Marks: 100** | | | |  | | |
| **Total No. of Lectures- 30** | | | | | | |
| **Unit** | **Topic** | | | | | **No. of**  **Lectures** |
| **Unit I** | Renewable and Nonrenewable Natural resources. Ecosystem: Concept, structure  & functions of ecosystem: producer, consumer, decomposer, food web, food chain, energy flow, Ecological pyramids  Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity. | | | | | **07** |
| **Unit II** | Environmental pollution, Role of individual in Pollution control, Social Issues and  Environment, Human Population & Environment Sustainable Development, Natural Hazards, India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship Environment Protection Act 1986 | | | | | **08** |
| **Unit III** | International Advancements in Environmental Conservation Role of National Green Tribunal  Air Quality Index  Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality  Environmental Management System  Environmental Impact Assessment and Environmental Audit | | | | | **07** |
| **Unit IV** | **Human Values**- Introduction- Values, Characteristics, Types, Developing Value system in Indian Organization, Values in Business Management, value-based Organization, Trans –cultural Human values in Management.  Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.  **Human Values and Present Practices–** Issues: Corruption and Bribe, Privacy  Policy in Web and social media, Cyber threats, Online Shopping etc. Remedies  **Corporate Social Responsibility-** Nature, Levels, Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.  **Holistic Approach in Decision making-** Decision making**,** the decision- making process, The Bhagavad Gita: Techniques in Management, Dharma and Holistic Management.  **Case Studies** | | | | | **08** |
| **Suggested Reading:**   1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangalet.al 2. JUSTICE: What's the Right Thing to Do? Michael J.Sandel. 3. Human Values by A. N. Tripathi New AgeInternational 4. Environmental Management by N.K.Oberoi 5. https://[www.un.org/sustainabledevelopment/sustainable-development-goals/](http://www.un.org/sustainabledevelopment/sustainable-development-goals/) 6. https://[www.india.gov.in/my-government/schemes](http://www.india.gov.in/my-government/schemes) 7. https://[www.legislation.gov.uk/ukpga/2010/23/contents](http://www.legislation.gov.uk/ukpga/2010/23/contents) 8. Daniel Kahneman, Thinking, Fast and Slow; Allen Lane 9. Environment Protection Act 1986; Universal Publications 10. Agarwal, K.C.2001 Environmental Biology, Nidi Pub!. Ltd. Bikaner. 11. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd. Ahmedabad- 380013, India | | | | | |  |