

HSNC University, Mumbai

**(Established by Government of Maharashtra vide notification dated
30th October, 2019 under section 3(6) of Maharashtra Public
Universities Act)**



Ordinances and Regulations

With Respect to

Choice based credit system

For the Programmes

Under

The Faculty of Commerce & Management

With effect from the Academic year

2025-26



Board of Studies in Faculties of Accountancy, Finance & Law

a) Name of Chairperson/Co-Chairperson/Coordinator: -

a) Dr. AMIT NANDU, Chairperson

Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020,

Email id - amitnandu@hrcollege.edu

b) CA TANZILA KHAN, Co-Chairperson

Co-Chairperson, Department of BAF, KC College, Mumbai- 400020,

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b) Two to five teachers each having a minimum of five years of teaching experience amongst the full-time teachers of the Departments, in the relevant subject.

a) Mrs. ANJALLI VACHHANI

Associate Professor, Department of Accountancy at H.R College, Mumbai – 400020

Email id - anjallivachhani@hrcollege.edu

b) Dr. JAYA MANGLANI

Associate Professor, HR College, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020

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c) Ms. POONAM JAIN

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d) Ms. FARHEEN KHAN

Assistant Professor , Department BAF, K. C. College, HSNC University, Churchgate, Mumbai- 400020

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e) Ms. STUTI AGARWAL

Assistant Professor, K.C College, Department of BBI, HSNC University, Churchgate, Mumbai - 400020

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f) **Ms. PRACHI AHUJA**
Assistant Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020
Email id. – Prachi.ahuja@hrcollege.edu

c) One Professor/Associate Professor from other Universities or professor /Associate Professor from colleges managed by Parent Body;

Dr. ALWIN MENEZES

d) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;

- a) **CA Santosh Ghag**
Post HOD, Accountancy, Jai Hind College, Autonomous.
Email ID: ca.sgghag@gmail.com
- b) **CA Manish Sampat**
Partner, CNK & Associates LLP Mistry Bhavan, 3rd Fl. D.W. Road Churchgate Mumbai-20
Email id - manish@cnkindia.com
- c) **CA Sanjit M. Nair**
Assistant Manager – Accounts & Finance, Motilal Oswal Finance Services, Prabhadevi, Mumbai
Email id: sanjitnair1701@gmail.com
Mobile No.-
- d) **Fatma Khatoon**
Abid Marwari 233/234, Bellasis road, Nagpada Patel Apartments D wing-1402, Mumbai 400008
Email id - fatmamarwari@gmail.com

e) **One representative from ICAI**

Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of the syllabus of that subject or group of subjects for one year.

- a) **Name: Bhadkamkar Chitrakshi**
- b) **Name: Shruti Halder**



HSNC University, Mumbai

(2020-2021)

Ordinances and Regulations

With Respect to

Choice Based Credit System

(CBCS)

For the Programmes Under

The Faculty of Accountancy & Finance

For the programme

Bachelors of Commerce (Accountancy and Finance) (NEP)

Curriculum– Second year Undergraduate Programmes

Semester-I and Semester - II

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SEMESTER I

Sr. No.	Choice Based Credit System	Course	Subject Code	Credits
1	Financial Accounting I Cost Accounting I	Major Major		4 4
2	Direct Tax I	Minor		4
3	Financial Mathematics and Statistics using MS-Excel	Vocational		1
4	Communication Skills in English – I	Ability Enhancement (AEC)		2
5	Contemporary India: values and issues -I	Value Added (VEC)		2
6	Indian Knowledge system	IKS		1
7	Open Elective:	OE		2

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SEMESTER II

Sr. No.	Choice Based Credit System	Course	Subject Code	Credits
1	Financial Accounting II Cost Accounting II	Major Major		4 4
2	Direct Tax II	Minor		4
3	Financial Mathematics and Statistics using MS-Excel II	Vocational		1
4	Communication Skills in English – II	Ability Enhancement (AEC)		2

5	VEC	Value Added (VEC)		2
6	Indian Knowledge system II	IKS		1
7	Open Elective:	OE		2

Preamble

The Bachelor of Commerce course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations, values to impact thoughts, actions and beliefs and a basic understanding of India and Indian knowledge base that delves into the resources of the past for a better understanding and resolve of contemporary issues, with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology, business communication, value education course and Indian Knowledge System.

The HSNC University follows the Choice Based Credit System (CBCS) under the New Education policy which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. The degree program has multiple entry and exits modes. This is coupled with a focus on Project Based Learning and Industrial Training so as to enable the students to become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

1. Process adopted for curriculum designing:

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in a few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

2. Salient features, how it has been made more relevant: While designing the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

3. Input from stakeholders

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable

alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands-on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized

Sr N o .	S u b j e c t C o d e	Subject Title	Periods Per Week						Internals				Total Marks	
			U n i t s	SL	L	T	P	Cred it	SLE/ PA	C T	A P	T	S E E	
1	-	Financial Accounting I	4	20 % *	4	0	0	4	10	15	10	5	60	100
2	-	Cost Accounting I	4	20 % *	4	0	0	4	10	15	10	5	60	100
3	-	Direct Tax I	4	20 % *	4	0	0	4	10	15	10	5	60	100
4	-	Vocational Course: Financial Mathematics and Statistics using MS-Excel	5	20 % *	1	0	0	1	10	15				25
5	-	Ability Enhancement Course (AEC): Communication Skills in English – I	3	20 % *	1	1	0	2	10		10	30		50
6	-	Value Added Course: Contemporary India:	3	20 % *	2	0	0	2	10		10	30		50

		values and issues -I												
7	-	Indian Knowledge System	2	30 %	1	0	0	1	10	15				25
8	-	Open Elective	2	-	2	0	0	2						50
		Total Hours / Credit				20					Total Marks		500	

***One to two lectures to be taken for CONTINUOUS self -learning evaluation**

- **Lecture Duration – 60 Minutes**
- **One Credit = 15 hours of lectures, 30 hours practicals**

L: Lecture: Tutorials P: Practical Ct-Core Theory, Cp-Core Practical, SLE- Self learning evaluation CT-Commutative Test, SEE- Semester End Examination , TA-Teacher Assessment, AP- Active Participation

First Year Semester – I Units – Topics – Teaching Hours

S.N	Subject Code	Subject Unit Title		Lectures	Total No. of lectures	Credit	Total Marks
1		I	Introduction to IND AS and inventory Valuation	15	60	4	100 (60+40)
		II	Departmental Accounts	15			
		III	Fire Insurance Claims	15			
		IV	Preparation of Final Accounts	15			
2		I	Introduction to Cost Accounting	15	60	4	100 (60+40)
		II	Material & Labour Cost	15			
		III	Overheads and ABC System	15			
		IV	Cost Sheet	15			
3		I	Definitions u/s 2: Basis of charge and Exclusions from Total Income	15	60	4	100 (60+40)
		II	Income from Salaries	15			
		III	Income from House Property	15			
		IV	Income from Other Sources	15			
5		I	Introduction to Excel	3	15	1	25
		II	Time value of money, annuities and loan amortization	3			
		III	Matrices, simultaneous equations, LPP	3			
		IV	Data representation using diagrams	3			
		Revision / Extra Practicals					
6		I	Letters	5	15	2	50 (30+20)
		II	Data Interpretation	5			
		III	Essay	5			
7		I	Understanding India , Environment: Ethical concerns	15	30	2	50 (30+20)
		II	Ethics in Digital Technology , Ethical concerns in social media	15			
8		I	Introduction to Indian Knowledge Systems	09	15	1	25
		II	Indian Knowledge system: An aesthetic approach	06			

9			OPEN ELECTIVE		30	2	50
			Total			20	500

- **Lecture Duration – 60 Minutes**
- **One Credit = 15 hours of lectures, 30 hours practicals**

Financial Accounting I

Course Objectives:

By the end of this course, learners will be able to:

- Understand the fundamental concepts, scope, and application of Indian Accounting Standards (IND AS) relevant to financial reporting and inventory valuation.
- Develop the ability to prepare and present financial statements in accordance with IND AS, particularly focusing on IND AS 1, 2, and 8.
- Analyse and apply accounting procedures related to departmental accounts, including allocation of expenses, inter-departmental transfers, and preparation of departmental financial statements.
- Learn the methodology for computing and claiming insurance for loss of stock due to fire, in accordance with insurance policies and accounting principles.
- Understand and apply principles of accounting for manufacturing concerns, including classification of capital and revenue items, year-end adjustments, and final account preparation.

Learning Outcomes

After completing this course, learners will be able to:

- Explain the meaning, scope, and significance of Indian Accounting Standards (IND AS) and apply key standards (IND AS 1, 2, and 8) in practical scenarios.
- Prepare and present financial statements in compliance with IND AS, reflecting accurate financial position and performance.
- Accurately value inventories using methods prescribed under IND AS 2, and solve practical problems related to inventory valuation.
- Maintain and analyze departmental accounts by allocating revenues and expenses appropriately and preparing departmental trading and profit & loss accounts.
- Handle inter-departmental transfers at both cost and invoice price, and calculate stock reserves for unrealized profits.
- Compute the value of stock lost in fire incidents and determine the admissible insurance claim as per policy terms.
- Differentiate between capital and revenue items, record necessary year-end adjustments, and prepare final accounts for manufacturing concerns, including manufacturing accounts.

Course Code : nit	Content	No. of Lectures
I	Intro to IND AS and Inventory Valuation 1.1. Introduction to Indian Accounting Standards: (Meaning & Scope) 1.2. IND AS 1: Presentation of financial statements 1.3. IND AS 8: Accounting policies, Changes in Accounting	15

	1.4. IND AS 2: Inventories (Practical problems on Inventory valuation)	
II	Departmental Accounts 2.1. Meaning 2.2. Basis of allocation of Expenses and Incomes/Receipts 2.3. Inter Departmental Transfer: At Cost Price and Invoice Price 2.4. Stock Reserve 2.5. Departmental Trading and Profit and Loss Account and Balance Sheet	15
III	Fire Insurance Claims 3.1. Computation of Loss of Stock by Fire 3.2. Ascertainment of claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
IV	Preparation of Final Accounts 4.1. Treatment of Capital and Revenue items 4.2 Adjustments and Closing entries 4.3. Final Accounts of Manufacturing Concerns	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Introduction to Indian AS and Inventory Valuation

Online Resources

https://nptel.ac.in/courses/110/101/110101131/
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249

Evaluation Pattern

For 40 Marks

Internal assessment is as follows:

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester 15 marks + Active Participation in routine class instructional deliveries 05 Marks	20 Marks
2	Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer the following From Module – I Marks – 15

Q. 2 Answer the following From Module – II Marks – 15

Q. 3 Answer the following From Module – III Marks – 15

Q. 4 Answer the following From Module – IV Marks – 15

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Leslie Chandwick, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi

Cost Accounting I

Course Objectives:

By the end of this course, learners will be able to:

- Understand the evolution, objectives, scope, and significance of cost accounting in modern business operations.
- Differentiate cost accounting from financial accounting and recognize the limitations of financial accounting in managerial decision-making.
- Grasp fundamental concepts such as cost, costing, and cost accounting, along with cost classification based on various parameters.
- Acquire practical knowledge in handling material and labour costs, including control procedures, documentation, EOQ, and labour cost records.
- Comprehend the classification, apportionment, and absorption of overheads and understand the Activity-Based Costing (ABC) system.
- Develop proficiency in preparing cost sheets, including job and batch costing, and using them for cost control and decision-making.

Learning Outcomes:

After successfully completing this course, learners will be able to:

- Define and explain the purpose, objectives, and advantages of cost accounting, and assess its role in business decision-making.
- Differentiate between cost accounting and financial accounting, and explain the limitations of relying solely on financial accounting data.
- Define key cost-related terms like cost, costing, and cost accounting and classify costs based on nature, function, behavior, and controllability.
- Implement material control techniques, including documentation like Bin Cards and Stock Ledgers, calculation of EOQ, and setting appropriate stock levels.
- Analyze labour costs by understanding the components, preparing labour records, and accounting for overtime, idle time, and incentive schemes.
- Classify and allocate overheads accurately, and apply methods of absorption to ensure fair cost distribution across products or departments.
- Understand and apply the Activity-Based Costing (ABC) system, identify cost drivers, and contrast it with traditional costing methods through practical problems.
- Prepare a detailed cost sheet, including actual and estimated costs, and apply job and batch costing methods to real-world scenarios.

Course Code:

Unit	Content	No. of Lectures
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I	Introduction to Cost Accounting 1.1 Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting 1.2 Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting 1.3 Definitions: Cost, Costing and Cost Accounting 1.4 Classification of Cost on Different Bases	05
II	Material & Labour Cost 2.1 Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ) 2.2 Labour Cost Labour Cost: The Concept Composition of Labour cost Labour Cost Records Overtime / Idle Time / Incentive Scheme	10
III	Overheads and ABC System 3.1 Overheads: The Concept Classification of Overheads on Different Bases Apportionment and Absorption of Overheads 3.2 Activity Based Costing System: Introduction, Advantages and Limitations of ABC Identification of cost driver's Traditional v/s ABC system Practical problem.	30
IV	Cost Sheet 4.1 Proforma of Cost Sheet; Practical Problems on preparation of Cost Sheet; Estimated Cost Sheet. 4.2 Job and Batch Costing	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Introduction to cost Accounting and Classification of costs
2	2	Activity Based Costing

Online Resources

<https://nptel.ac.in/courses/110/101/110101132/>

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/198

Evaluation Pattern

For 40 Marks

Internal assessment is as follows:

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester 15 marks + Active Participation in routine class instructional deliveries 05 Marks	20 Marks
2	Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer the following From Module – I Marks – 15

Q. 2 Answer the following From Module – II Marks – 15

Q. 3 Answer the following From Module – III Marks – 15

Q. 4 Answer the following From Module – IV Marks – 15

Reference Books

- Cost Accounting by C.S. Rayadu, Tata Mc.Graw Hill and Co. ltd., Mumbai
- Cost Accounting by Jawaharlal and Seema Srivastava, Tata Mc.Graw Hill and Co. ltd., Mumbai
- Cost Accounting by Ravi M. Kishore., Taxxman Ltd. New Delhi.
- Advanced Cost and Management Accounting: Problems and Solutions by V. K. Saxena and C. D. Vashist, S. Chand and Company(P) Ltd., New Delhi.
- Lectures on Costing by Swaminathan: S.Chand and Company (P) Ltd. New Delhi.
- Cost Accounting Principles and Practice by M. N. Arora, Vikas Publishing House (P) Ltd., New Delhi.

Direct Tax I-

Course Objectives:

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an asset with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India.

Learning Outcome:

- Students will be able to identify the technical terms related to direct taxation.
- Students should be able to determine the residential status of an asset and thus should be able to compute the taxable income of asset with different residential status.
- Students will be able to compute the net total income under the head of Salaries, House Property and Other Sources.

UNIT	CONTENT	NO. OF LECTURES
I	Definitions U/S 2- Basis of charge and Exclusions from total income <ul style="list-style-type: none"> Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer . Basis of Charge: Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. 	15
II	Income from Salaries Section 15 – 17 including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund	20
III	Income from House Property Section 22 (What is charged under this head), Section 23 (Annual Value), Section 24 (Deductions), Section 25 (Unrealized Rent Received), Section 26 (Property owned by co-owners), Section 27 (Deductions for repairs of Property)	15
IV	Income from Other Sources Section 56 (Basis of Charge), Section 57 (Deductions), Section 58 (Expenses Disallowed), Section 59 (Recovery Against Earlier Deductions)	10

Self-Learning topics (Unit wise)

Unit	Topics
1	Definitions U/s 2

Online Resources

<https://resource.cdn.icai.org/61996bos50392cp1.pdf>

Evaluation Pattern

For 40 Marks

Internal assessment is as follows:

Sr. No.	Particulars	Marks

1	ONE class test / online examination to be conducted in the given semester 15 marks + Active Participation in routine class instructional deliveries 05 Marks	20 Marks
2	Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer the following From Module – I Marks – 15

Q. 2 Answer the following From Module – II Marks – 15

Q. 3 Answer the following From Module – III Marks – 15

Q. 4 Answer the following From Module – IV Marks – 15

Reference Books:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr. V.K. Singhania – Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White Board of Studies-in-Accountancy

Financial Mathematics and Statistics using MS-Excel

Course objective:

- To develop an understanding of MS-Excel
- To develop the ability to construct diagrams and graphs which can be applicable to real life in the fields of commerce, economics and management.
- To learn how to convert the given mathematical and statistical problems into data in MS-Excel and then apply functions and commands to get the desired solutions.

Learning Outcomes:

At the end of the course, students will be able to

- Use Ms-Excel fairly easily
- represent data using frequency tables, graphs and diagrams.
- solve mathematical and statistical problems easily using the software through hands on training during the practicals.

Unit	Content	No. of Practical
I	Introduction to Excel 1.1 Workbook, worksheets, cells, types of data, cell references, cut, copy, paste (paste-special, values, formulas), conditional formatting 1.2 Operators- Arithmetic operators, Relational operators, Logical operators, creating formulas, functions, working with excel sheets – freeze panes, sort, custom sort, filter, find and replace, IF and Nested IF and Functions.	3
II	Time value of money, annuities and loan amortization 2.1 Compound interest, discrete and continuous compounding, nominal and effective rate of interest 2.2 Regular annuity, future and present value of annuity, equated monthly Instalments, amortization.	3
III	Matrices, simultaneous equations, LPP 3.1 Matrices types, operations on matrices – scalar multiplication, addition, subtraction, product of matrices, determinants, inverse of a matrix 3.2 Simultaneous Equations construction and solving 3.3 Linear Programming Problems in two variables, formulation of LPP and solving graphically	3

IV	Data representation using diagrams: 4.1 Constructing frequency tables Making bar charts, pie charts and histograms	3
V	Revision / Extra Practicals	3

List of Practicals

1. Working with Excel sheets.
2. Conditional Formatting, Sort and Filter.
3. Working with Formulas and Logical Operators.
4. Time Value of Money.
5. Annuities.
6. Loan Amortization.
7. Working with Matrices I
8. Working with Matrices II
9. Simultaneous Equations.
10. Linear Programming Problems.
11. Data Representation using Diagrams I
12. Data Representation using Diagrams II

Assessment/Evaluation:

The course will be assessed for a total of 25 marks and will consist of:

- Journal consisting of output of at least 9 practicals – 5 marks
- Practical examination at end of Semester – 20 marks exam

Ability enhancement course: Communication Skills in English – I

Course objective:

The main objectives of the course are:

- To strengthen language proficiency by providing adequate exposure to reading, speaking, listening and writing skills
- To complete various communication tasks effectively
- To develop a comprehensive understanding of the oral aspects of communication
- To develop skills in communication like writing letters, emails, essays and reports
- To enhance the range of lexical resources of the learners through a variety of exercises

Learning Outcomes

On successful completion of the course, learners are expected -

- To become proficient in reading, writing, speaking and listening skills
- To efficiently perform various communication tasks
- To be competent in the various aspects of oral communication
- To be able to write letters, emails, essays and reports effectively
- To broaden their language proficiency and the range of their lexical resources

Unit	Content	No. of Lectures
<u>UNIT I:</u>	Letters 1. Job Application Letter with Resume 2. Statement of Purpose 3. Letters to the Editor 4. Sales/Promotion Letters	5
<u>UNIT II:</u>	Data Interpretation Students will learn to read and interpret maps, pie charts, tables, line and bar graphs, and flow charts and express the same in a paragraph form. (Note: Other important forms of visual communication may also be introduced to students. However, they will be tested only on the above forms in the examination.)	5
<u>UNIT III</u>	Essay 1. Reflective 2. Analytical 3. Persuasive/Argumentative	5

Reference Books

Bansal, R.K. and J.B. Harrison, *Spoken English: A Manual of Speech and Phonetics* New Delhi: Orient Black Swan, 4th edn, 2013).

Bellare, Nirmala. *Reading Strategies. Vols. 1 and 2.* New Delhi. Oxford University Press, 1998.

Bhasker, W. W. S & Prabhu, N. S.: *English through Reading, Vols. 1 and 2.* Macmillan, 1975.

Brown, Ralph: *Making Business Writing Happen: A Simple and Effective Guide to Writing Well.* Sydney: Allen and Unwin, 2004.

Dev, Anjana Neira (2009). *Creative Writing: A Beginner's Manual.* Pearson, Delhi, 2009.

Doff, Adrian and Christopher Jones. *Language in Use (Intermediate and Upper Intermediate).* Cambridge: CUP, 2004.

Doughty, P. P., Thornton, J. G. *Language in Use.* London: Edward Arrold, 1973.

Eastwood, John. (2005) *Oxford Practice Grammar.* Oxford, OUP

Freeman, Sarah. *Written Communication.* New Delhi: Orient Longman, 1977.

Glendinning, Eric H. and Beverley Holmstrom. *Second edition. Study Reading: A Course in Reading Skills for Academic Purposes.* Cambridge: CUP, 2004

Grellet, F. *Developing Reading Skills,* Cambridge: Cambridge University Press, 1981.

Hamp-Lyons, Liz and Ben Heasiey. *Second edition. Study Writing: A Course in Writing Skills for Academic Purposes.* Cambridge: CUP, 2006

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Maley, Alan and Alan Duff. *Second Edition. Drama Techniques in Language Learning* Cambridge: CUP, 1983.

Mohan Krishna & Banerji, Meera: *Developing Communication Skills.* New Delhi: Macmillan India, 1990.

Mohan Krishna & Singh, N. P. *Speaking English Effectively.* New Delhi: Macmillan India, 1995.

Morley, David. *The Cambridge Introduction to Creative Writing.* Cambridge, New York, 2007.

Narayanaswami, V. R. *Organised Writing, Book 2.* New Delhi: Orient Longman.

Reading & Thinking in English, Four volumes The British Council Oxford University Press, 1979-1981.

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Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt.

Ltd., New Delhi.

Sasikumar, V., Kiranmai Dutt and Geetha Rajeevan. *A Course in Listening and Speaking I & II*.

New Delhi: Foundation Books, Cambridge House, 2006.

Savage, Alice, et al. *Effective Academic Writing*. Oxford: OUP, 2005. Wallace, Michael. *Study Skills*. Cambridge: CUP, 2004.

Widdowson, H. G.: *English in Focus. English for Social Sciences*. Oxford University Press

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1. <http://www.onestopenglish.com>
2. www.britishcouncil.org/learning-learn-english.htm
3. <http://www.teachingenglish.org.uk>
4. <http://www.usingenglish.com/>
5. Technical writing PDF (David McMurrey)
6. <http://www.bbc.co.uk/>
7. <http://www.pearsoned.co.uk/AboutUs/ELT/>
8. <http://www.howisay.com/>
9. <http://www.thefreedictionary.com/>
10. <https://www.merriam-webster.com/games>
11. <https://www.nytimes.com/puzzles/letter-boxed>
12. Jon Ingold - Sparkling Dialogue: A Masterclass.” *YouTube*, 1 Dec. 2018, www.youtube.com/watch?v=_vRfNtvFVRo.

**Summative Assessment:
QUESTION PAPER PATTERN**

Communication Skills in English - I

Duration: 1 hour

Marks: 30

Q.1 Letters (1 out of 2) [Unit I] (10 marks)

Q.2 Data Interpretation (150 words) [Unit II] (10 marks)
(Students will present a summary of the visual data given)

Q.3 Essay (1 out of 2) (200-250 words) [Unit III] (10 marks)

Total Marks: 50

- i) **Summative Assessment:** 30 marks Duration: 1 hour Pattern: 3 Questions of 10 marks each
- ii) **Formative Assessment:** 20 marks

Value Added Course: Contemporary India: values and issues -I

Course objective:

- To gain an understanding about the Indian state, its values and diversity of Indian society.
- To learn about environmental ethics and movements.
- To have key understanding of digital space and its usage.

Learning Outcomes:

- An improved understanding of values and social aspects of Indian society.
- Awareness of environmental ethics and Indian environmental movements.
- Mindfulness of engagement with digital space.

Unit	Content	No. of Lectures
UNIT I:	A. Understanding India 1.1. Society and State- Religion, caste, rural, urban and tribal, gender and sex ratio 1.2. Appreciating values of pluralism/ diversity and challenges to pluralism- regionalism, linguism and ethnic conflicts. B. Environment: Ethical concerns 1.3. Environmental Ethics - Deep Ecology, Eco-Feminism, 1.4. Eco-Tourism, Environmental Movements in independent India.	15
UNIT II:	A. Ethics in Digital Technology 2.1. Artificial Intelligence (AI)- Case Study on ChatGPT. 2.2. Cyber Security- hacking, malware, phishing, internet shopping/ banking. B. Ethical concerns in social media 2.3. Issues in social media- cyber bullying, trolling, identity theft, 2.4. Abuse of social media accounts- Facebook, Twitter and other.	15

Self-Learning topics (Unit wise)

Sub Unit	Topics
1. A	Challenges to National Integration https://nios.ac.in/media/documents/331courseE/L-25%20NATIONAL%20INTEGRATION%20CONCEPT%20AND%20CHALLENGE.pdf https://egyankosh.ac.in/bitstream/123456789/16217/1/Unit-21.pdf https://egyankosh.ac.in/bitstream/123456789/16216/1/Unit-20.pdf
1. B	Sustainability on everyday life https://nptel.ac.in/courses/124106157
2. A	An introduction to Artificial Intelligence (AI) https://nptel.ac.in/courses/106102220 (Module 1)
2. B	Privacy in social media https://archive.nptel.ac.in/courses/106/106/106106146/

References:

- Ahuja Ram (2014), *Social Problems in India*, Jaipur: Rawat Publication.
- Chandra Bipan (1984), *Communalism in Modern India*, Delhi: Vikas Publishing House.
- Dubey S.C. (2018), 'Indian Society', National Book Trust.
- Furer Christoph Von-Haimendorf (1992), *Tribes of India, the Struggle for Survival*, Berkely: University of California Press.
- Ganesh, Kamala, Thakkar (2005), "Culture and the making of Identity in Contemporary India" Usha, Sage Publication, New Delhi.
- Harvey Carol P and Allard June M (2005), *Understanding and managing Diversity Readings Cases, and Exercises*; New Delhi: Prentice Hall of India.
- Managi and Kumar (2009), *The Economics of Sustainable Development: The Case of India*, New York: Springer.
- Patra, A.D. (2010), *Infrastructure, Development and Regional Disparity: An interstate analysis*, Indian Economics Association, Deep and Deep Publications.
- Roy, Gaurav K. (2020), *Cyber Security and Digital Privacy a universal approach*, Highbrow Scribes Publications.
- Suresh Jayshree, Raghavan, B.S (2003), *Human Values and Professional Ethics*. New Delhi: S. Chand
- Shinde, Anand (2021), *Introduction to Cyber Security Guide to the world of Cyber Security*.

II Journals and Magazines

- AIDWA
- Economic and Political Weekly of India
- Frontline
- India Today
- Men and Development

EVALUATION CRITERIA AND QUESTION PAPER PATTERN:

Part A)

Summative assessment –Time: One hour 30 Marks

Q. 1 A OR Q.1 B 10 Marks

Q. 2 A OR Q. 2 B 10 Marks

Q.3. Short notes: Any two from four (5 marks each) 10 Marks

Part B)

Formative assessment – 20 marks - 15m – SLE/MCQ/Class Test/ Projects
+ 5m (class participation)

Indian Knowledge system

Course objective:

- To understand the concept and relevance of knowledge systems.
- To get familiar with the elements of India's rich culture and heritage.
- To explore opportunities for resolving modern day issues by gaining an insight in our history.

Learning Outcomes

- Improved understanding of India's socio-cultural past and its varied traditions.
- Respect for the tradition of coexistence built into the Indian culture since time immemorial.
- High regard for the diversity in the Indian culture and society.

Unit	Content	No. of Lectures
<u>UNIT I:</u>	Introduction to Indian Knowledge Systems a. Concept, relevance and methodology b. Darshanas of the Hindu Philosophy, questioning set paradigms through Buddhism and Jainism c. Transmission of knowledge - oral, guru-shishya Parampara, ancient centres of higher education, experiential learning (Bhakti and Sufi movement) d. Contribution of women scholars in early India.	9
<u>UNIT II:</u>	Indian Knowledge system: An aesthetic approach a. Natyashastra, b. Indian music tradition (gharana system), c. culinary traditions, paintings and textiles.	6

READINGS

- Basham, A. L. (1987), *The Wonder that was India*, Sidgwick & Jackson Ltd., London
- Chattopadhyaya, Deviprasad (1977), *Science and Society in Ancient India*, Research India Publications
- Jha, Amit (2009), *Traditional Knowledge System in India*, Atlantic Publishers, New Delhi.
- Jha, D. N. (2004), *Early India, A Concise History*, Manohar Publishers & Distributors.
- Jha, D. N. (1993), *Economy and Society in Early India: Issues and Paradigms*, Munshiram Manoharlal Publishers
- Singh, Sahana (2022), *Revisiting the Educational Heritage of India*, Global Collective Publishers.
- Sen, Amartya (2005), *Argumentative Indian*, Allan Lane.
- Singh, Upinder (2008), *A History of Ancient and Early Medieval India: From the Stone Age to the 12th Century*, Pearson Education India.
- Thapar, Romila (2018), *Indian Cultures as Heritage: Contemporary Pasts*, Aleph Book Company.
- Thapar, Romila (2014), *The Past as Present: Forging Contemporary Identities Through History*, Aleph Book Company.

Evaluation Criteria –

25 Marks: Formative assessment

20 marks-Internal assessment that can include project submission/ debate/ group discussion/ presentation and online learning from Swayam portal

05 marks- class participation

Semester – II

Summary

Sr. No.	Choice Based Credit System	Subject Code	Credits
1	Major Course Financial Accounting II Cost Accounting II		4 4
2	Minor Course Direct Tax II		4
3	Vocational Course: Financial Mathematics and Statistics using MS-Excel		1
4	Ability Enhancement Courses (AEC): Communication Skills in English - II		2
5	Value Added Course: Contemporary India: values and issues -II		2
6	Indian Knowledge system		1
7	Open Elective		2

First Year Semester II Formative and Summative Detail Scheme

Sr. No .	Subject Code	Subject Title	Periods Per Week					Credi t	Seasonal Evaluation Scheme					Total Marks
			Unit s	S. L.	L	T	P		S. L. E	C T	T A	A P	SE E	
1		Financial Accounting II	4	20 % * 4	0	0	0	4	10	15	10	05	60	100
2		Cost Accounting II	4	20 % * 4	0	0	0	4	10	15	10	05	60	100
3		Direct Tax II	4	20 % * 4	0	0	0	4	10	15	10	05	60	100
4		Vocational Course: Maths and Statistics with excel	2	20 % * 0	0	0	1	1	10	15				25
5		Ability Enhancement Courses (AEC): Communication Skills in English – II	3	20 % * 1	1	1	0	2	10		10		30	50
6		Value Added Course	3	20 % * 2	0	0	0	2	10		10		30	50

		Contemporary India: values and issues -II											
7		Indian Knowledge system	2	30 %	1	0	0	1	10	15			25
8		OPEN ELECTIVE						2					50
		Total Hours / Credit					20					Total Marks	500

***One to two lectures to be taken for CONTINUOUS self -learning evaluation**

- **Lecture Duration – 60 Minutes**
- **One Credit = 15 hours or 30 hours of practicals**

L: Lecture: Tutorials P: Practical Ct-Core Theory, Cp-Core Practical, SLE- Self learning evaluation CT-Commutative Test, SEE- Semester End Examination , TA-Teacher Assessment, AP- Active Participation

First Year Semester –II Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lectures	Total No. of lectures	Credit	Total Marks
1		I	Issue of Shares and Debentures	15	60	4	100 (60+40)
		II	Accounting for foreign currency transactions	15			
		III	Branch Accounts including Foreign Branch	15			
		IV	Underwriting of shares and debentures	15			
2		I	Reconciliation of Cost & Financial Accounts	15	60	4	100 (60+40)
		II	Marginal Costing	15			
		III	Process Costing	15			
		IV	Process Costing- Equivalent units of Production and Inter Process Profits	15			
3		I	Profits and Gains of Business & Profession	15	60	4	100 (60+40)
		II	Capital Gains	15			
		III	Deductions under Chapter VI A	15			
		IV	Computation of Total Income	15			
4		I	Measures of Central Tendency	3	15	1	25
		II	Measures of Dispersion	3			
		III	Correlation and Regression	3			
		IV	Time Series and Index Numbers	3			
		IV	Revision / Extra Practicals				
5		I	Emails	5	30	2	50 (30+20)
		II	Report Writing	5			
		III	Creative Writing	5			
6		I	Constitution of India -I, Constitution of India -II	15	30	2	50 (30+20)
		II	Environmental commitments., Yoga	15			
7		I	Overview of Indian scientific thought	7	15	1	25

		II	Katha'	8			
			Total			20	500

- **Lecture Duration – 60 Minutes**
- **One Credit = 15 hours of lectures, 30 hours practicals**

SEMESTER 2
DETAILED SYLLABUS
Course Code:
Financial Accounting II

Course Objectives:

- To impart knowledge on the procedures and accounting treatment involved in the issue of shares and debentures, including special instruments like ESOP and sweat equity.
- To develop a clear understanding of accounting for share-based payments in line with Ind AS 102.
- To provide conceptual clarity and practical insight into accounting for foreign currency transactions and their exchange rate implications.
- To equip students with skills in branch accounting, including accounting for foreign branches and application of AS 11.
- To introduce the process of underwriting of shares and debentures and determine the liability of underwriters.
- To enhance students' analytical skills through practical problems on underwriting and foreign transactions.
- To ensure students understand statutory provisions and professional roles associated with financial instruments and branch accounting.

Learning Outcomes:

By the end of the course, students will:

- Demonstrate a strong grasp of corporate finance instruments such as shares, debentures, ESOPs, and sweat equity, including their accounting, issuing procedures, and financial reporting.
- Analyze and record foreign currency transactions with the ability to compute exchange rate differences and apply relevant standards.
- Prepare comprehensive branch accounts, including the treatment of foreign branches, and integrate these into the financial statements of the Head Office.
- Interpret and solve complex underwriting problems, demonstrating an understanding of market processes and statutory provisions.
- Be equipped to work with advanced corporate accounting topics, including foreign exchange, share-based payments, and underwriting issues, preparing them for real-world financial management roles.

Unit	Content	No. of Lectures
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1	Issue of Shares and Debentures 1.1. Issue of Shares 1.2. Issue of Debentures 1.3. ESOP and Sweat Equity 1.4. Ind AS 102 Share based payments	15
2	Accounting for Foreign Currency Transactions 2.1. In relation to purchase and sale of goods, services and assets and loan and credit transactions 2.2. Computation and treatment of exchange rate differences	15
3	Branch Accounts incl. Foreign Branch 3.1. Meaning/ Classification of branches 3.2. Accounting for Dependent Branch not maintaining full books 3.3. Debtors Method 3.4 Stock and Debtors Method 3.5 Conversion as per AS 11 and incorporation in HO accounts	15
4.	Underwriting of shares and Debentures 4.1. Introduction, Underwriting, Underwriting Commission 4.2. Provision of Companies Act with respect to Payment of underwriting commission 4.3. Underwriters, Sub-Underwriters, Brokers and Manager to issues 4.4. Types of underwriting, Abatement Clause 4.5. Marked, Unmarked and Firm – Underwriting applications 4.6. Liability of underwriters in respect of underwriting contract 4.7. Practical Problems	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Issue of shares and debentures

Online Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/197
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/226

Evaluation Pattern

For 40 Marks

Internal assessment is as follows:

Sr. No.	Particulars	Marks

1	ONE class test / online examination to be conducted in the given semester 15 marks + Active Participation in routine class instructional deliveries 05 Marks	20 Marks
2	Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Time 2 hours

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Leslie Chandwick, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi

Cost Accounting II

Course Objectives:

- To develop a deep understanding of the reconciliation process between cost and financial accounts, including the methods, reasons, and practical applications.
- To provide foundational knowledge of Marginal Costing, its principles, and applications in decision-making.
- To introduce the concepts of Cost-Volume-Profit Analysis (CVP) and Break-even Analysis to assess profitability and cost structure.
- To enable students to distinguish between absorption costing and marginal costing, understanding their respective advantages and limitations in managerial decisions.
- To provide insights into Process Costing, including the treatment of joint products, by-products, abnormal losses, and gains.
- To familiarize students with the valuation of Work in Progress (WIP), Equivalent Units of Production, and the calculation of inter-process profits in process costing.
- To enhance problem-solving skills through practical applications of marginal costing formulas, key factors, and process costing techniques.

Learning Outcomes:

By the end of the course, students will:

- Be proficient in reconciling cost accounts with financial accounts, identifying and addressing discrepancies.
- Possess a thorough understanding of marginal costing techniques, and be able to apply them effectively in decision-making scenarios.
- Be able to perform Cost-Volume-Profit Analysis (CVP) and Break-even analysis, helping organizations make informed decisions about profitability and pricing.
- Understand process costing techniques, including the handling of joint products, by-products, and abnormal gains/losses.
- Be able to apply FIFO and Weighted Average methods to process costing, accurately calculating equivalent units and inter-process profits.
- Solve complex cost accounting problems, applying the appropriate costing methods and formulae to address real-world business challenges.

Unit	Content	No. of Lectures
I	Reconciliation of cost and financial accounts 1.1 Remodeling of financial Books 1.2 Methods and Reasons for reconciliation 1.3 Practical problems based on reconciliation of cost and Financial accounts	15

II	Marginal Costing 2.1 Introduction to Marginal Costing 2.2 Distinction between absorption costing and marginal costing 2.3 Advantages and limitations of marginal costing 2.4 Cost Volume and Profit Analysis 2.5 Break even analysis meaning and graphic presentation 2.6 Margin of safety 2.7 Key factor 2.8 Practical problems based on using the marginal costing formulae and key factor	15
III	Process Costing 3.1 Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit 3.2 Practical problems Process Costing and joint and by products	15
IV	Process Costing – Equivalent units of Production and Inter Process Profits 4.1 Valuation of Work in Progress and Equivalent Production (FIFO Method and Weighted Average Method) 4.2 Inter Process Transfer at Profit 4.3 Practical Problems	15

Self-Learning topics (Unit wise)

Unit	Topics
2	Contract Costing

Online Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/198

Evaluation Pattern

For 40 Marks

Internal assessment is as follows:

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester 15 marks + Active Participation in routine class instructional deliveries 05 Marks	20 Marks
2	Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Time 2 hours

Reference Books:

- Cost Accounting by C.S. Rayadu, Tata Mc.Graw Hill and Co. ltd., Mumbai
- Cost Accounting by Jawaharlal and Seema Srivastava, TataMc.Graw Hill and Co. ltd., Mumbai
- Cost Accounting by Ravi M. Kishore., Taxxman Ltd. New Delhi.
- Advanced Cost and Management Accounting: Problems and Solutions by V. K. Saxena and C. D. Vashist, S. Chand and Company(P) Ltd., New Delhi.
- Lectures on Costing by Swaminathan: S.Chand and Company (P) Ltd. New Delhi.
- Cost Accounting Principles and Practice by M. N. Arora, Vikas Publishing House (P) Ltd., New Delhi.

DIRECT TAX-II

Course Objectives:

- To provide an in-depth understanding of the Income Tax Act and its provisions, particularly related to Profits and Gains of Business and Profession, Capital Gains, and Deductions under Chapter VI-A.
- To familiarize students with the process of computation of total income for individuals and Hindu Undivided Families (HUFs), focusing on different sources of income and available deductions.
- To equip students with knowledge of specific provisions related to business income, including sections on repairs, depreciation, specific deductions, and expenses disallowed.
- To develop the ability to calculate and analyze capital gains, including the treatment of depreciable assets, exemptions, and capital gains on residential property.
- To ensure students can apply provisions of Chapter VI-A, covering a wide range of deductions like LIC premiums, medical insurance, and interest on education loans.
- To enhance problem-solving skills through practical applications of tax computation, including the integration of deductions and exemptions.
- To familiarize students with the provisions related to business definitions, and the taxation of business and profession as per the Income Tax Act.

Learning Outcomes:

By the end of this course, students will:

- Be proficient in interpreting and applying the Income Tax Act provisions relating to business income, capital gains, and individual deductions.
- Master the computation of total income for individuals and HUFs, incorporating all relevant deductions, exemptions, and income heads.
- Understand and apply capital gains tax laws to calculate gains from the sale of assets, particularly residential property and depreciable assets.
- Effectively utilize deductions under Chapter VI-A, applying various sections for tax planning and maximizing available tax benefits.
- Solve complex tax problems, demonstrating the ability to calculate taxable income, apply tax deductions, and determine liabilities in real-world scenarios.

UNIT	CONTENT	NO. OF LECTURES
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I	Profits & Gains of Business & Profession <ul style="list-style-type: none"> • Section 28 (Basis of Charge), • Section 29 (Computation of Business Income) • Section 30 (Deductions), • Section 31 (Repairs and Insurance of Machinery), • Section 32 (Depreciation), • Section 36 (Specific Deductions), • Section 37 (Expenditure and Expenses disallowed), • Sections 40, 40A, 43B, 44AD, 44ADA & 44AE <p style="text-align: center;">Including Section 2 – Business</p>	15
II	Capital Gains <ul style="list-style-type: none"> • Section 45 (Basis of Charge) • Section 48 (How Capital Gains are computed) • Section 49 (Deemed Cost of Acquisition), • Section 50 (Depreciable Assets) • Section 54 (Capital Gains on Sale of Residential House) • Section 55 (Cost of Acquisition) 	20
III	Deductions under Chapter VI A <ul style="list-style-type: none"> • 80 A- Restriction on claim in Chapter VI- A deductions • 80 C – Payment of LIC/PF and other eligible investments • 80CCC – Contribution to certain Pension Fund • 80D – Medical Insurance Premium • 80 DD- Maintenance and medical treatment of handicapped depen • 80E – Interest on Educational Loan • 80 TTA- Interest on Saving Bank account • 80U – Deduction in the case of totally blind or physically handica or mentally retarded resident person 	15
IV	Computation of Total Income <ul style="list-style-type: none"> • Computation of Total Income of Individual and HUF with respect to a heads and deductions. 	10

Evaluation Pattern

For 40 Marks

Internal assessment is as follows:

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester 15 marks + Active Participation in routine class instructional deliveries 05 Marks	20 Marks
2	Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Time 2 hours

Reference Books:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr. V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White Board of Studies-in-Accountancy

Financial Mathematics and Statistics using MS-Excel

Course Objectives:

- To develop an understanding of MS-Excel
- To develop the ability to construct diagrams and graphs which can be applicable to real life in the fields of commerce, economics and management.
- To learn how to convert the given mathematical and statistical problems into data in MS-Excel and then apply functions and commands to get the desired solutions.

Learning Outcomes: At the end of the course, students will be able to

- use Ms-Excel fairly easily
- Represent data using frequency tables, graphs and diagrams.
- Solve mathematical and statistical problems easily using the software through hands ontraining during the practicals.

Unit	Content	No. of Practicals
I	Measures of Central Tendency 1.1 Mean 1.2 Median, Quartiles Deciles and Percentiles 1.3 Mode	3
II	Measures of Dispersion 2.1 Range and coefficient of range 2.2 Quartile Deviation and coefficient of quartile deviation 2.3 Mean Deviation and coefficient of mean deviation 2.4 Standard deviation and coefficient of variation	3
III	Correlation and Regression 3.1 Scatter plot, Karl Pearson's formula, Rank Correlation, Spearman's coefficient 3.2 Linear Regression, forecasting	3

IV	Time Series and Index Numbers 4.1 Time Series Analysis, forecasting using time series 4.2 Index Numbers unweighted and weighted, Laspeyre, Paasche, Fischer, Marshall-Edgeworth and Dorbish-Bowley index numbers	3
V	Revision / Extra Practicals	3

List of Practicals

1. Mean, Median and Mode.
2. Quartiles, Percentiles and Deciles.
3. Range, Quartile Deviation and their coefficients
4. Mean deviation from mean, median, mode and their coefficients
5. Standard deviation, variance, coefficient of variation
6. Scatter plots
7. Karl Pearson and Spearman's coefficients
8. Plotting linear equations
9. Linear Regression
10. Calculating moving averages
11. Forecasting using time series
12. Index numbers

Reference Books:

1. Microsoft Excel 2016 Bible by John Walkenbach, Wiley India
2. Microsoft Excel 2016 for Dummies by Greg Harvey, Wiley
3. Excel 2016 from scratch: Excel Course with Demos and Exercises by Peter Kalmstrom and Kate Kalmstrom
4. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press
5. Business Mathematics by D.C. Sancheti and V.K. Kapoor, Sultan Chand & Sons
6. Mathematics for Business and Economics by J.D. Gupta, P.K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd.
7. Quantitative Methods-Part-I by S. Saha and S. Mukerji, New Central Book Agency
8. Investments by J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-GrawHill
9. Operations Research by Gupta and Kapoor
10. Statistical Methods by S.G. Gupta, S. Chand & Co
11. Statistics for Management by Levin & Rubin, Prentice Hall of India
12. Statistics - Theory, Method & Applications by D.S. Sancheti & V.K. Kapoor
13. Modern Business Statistics (Revised) by B. Pearles & C. Sullivan – Prentice Hall of India.
14. Business Mathematics & Statistics by B. Aggarwal, Ane Book Pvt. Limited

Ability enhancement course: Communication Skills in English – II

Course objective:

The main objectives of the course are:

- To strengthen language proficiency by providing adequate exposure to reading, speaking, listening and writing skills
- To complete various communication tasks effectively
- To develop a comprehensive understanding of the oral aspects of communication
- To develop skills in communication like writing letters, emails, essays and reports
- To enhance the range of lexical resources of the learners through a variety of exercises

Learning Outcomes

On successful completion of the course learners are expected -

- To become proficient in reading, writing, speaking and listening skills
- To efficiently perform various communication tasks
- To be competent in the various aspects of oral communication
- To be able to write letters, emails, essays and reports effectively
- To broaden their language proficiency and the range of their lexical resources

Unit	Content	No. of Lectures
UNIT I:	Emails 1. Enquiry 2. Invitation 3. Thank You 4. Permission	5
UNIT II:	Report Writing 1. Eyewitness Report 2. Activity Report 3. Newspaper Report	5
UNIT III	Creative Writing 1. Story Writing 2. Dialogue Writing 3. Blog Writing	5

Reference Books

Bansal, R.K. and J.B. Harrison, *Spoken English: A Manual of Speech and Phonetics* New Delhi: Orient Black Swan, 4th edn, 2013).

Bellare, Nirmala. *Reading Strategies. Vols. 1 and 2.* New Delhi. Oxford University Press, 1998.

Bhasker, W. W. S & Prabhu, N. S.: *English through Reading, Vols. 1 and 2*. Macmillan, 1975.

Brown, Ralph: *Making Business Writing Happen: A Simple and Effective Guide to Writing Well*. Sydney: Allen and Unwin, 2004.

Dev, Anjana Neira (2009). *Creative Writing: A Beginner's Manual*. Pearson, Delhi, 2009.

Doff, Adrian and Christopher Jones. *Language in Use (Intermediate and Upper Intermediate)*. Cambridge: CUP, 2004.

Doughty, P. P., Thornton, J. G. *Language in Use*. London: Edward Arrold, 1973.

Eastwood, John. (2005) *Oxford Practice Grammar*. Oxford, OUP

Freeman, Sarah. *Written Communication*. New Delhi: Orient Longman, 1977.

Glendinning, Eric H. and Beverley Holmstrom. *Second edition. Study Reading: A Course in Reading Skills for Academic Purposes*. Cambridge: CUP, 2004

Grellet, F. *Developing Reading Skills*, Cambridge: Cambridge University Press, 1981.

Hamp-Lyons, Liz and Ben Heasiey. *Second edition. Study Writing: A Course in Writing Skills for Academic Purposes*. Cambridge: CUP, 2006

Jakeman, Vanessa and Clare McDowell. *Cambridge Practice Test for IELTS 1*. Cambridge: CUP, 1996.

Maley, Alan and Alan Duff. *Second Edition. Drama Techniques in Language Learning* Cambridge: CUP, 1983.

Mohan Krishna & Banerji, Meera: *Developing Communication Skills*. New Delhi: Macmillan India, 1990.

Mohan Krishna & Singh, N. P. *Speaking English Effectively*. New Delhi: Macmillan India, 1995.

Morley, David. *The Cambridge Introduction to Creative Writing*. Cambridge, New York, 2007.

Narayanaswami, V. R. *Organised Writing, Book 2*. New Delhi: Orient Longman.
Reading & Thinking in English, Four volumes The British Council Oxford University Press, 1979-1981.

Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi

Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India

Pvt. Ltd., New Delhi.

Sasikumar, V., Kiranmai Dutt and Geetha Rajeevan. *A Course in Listening and Speaking I & II*. New Delhi: Foundation Books, Cambridge House, 2006.

Savage, Alice, et al. *Effective Academic Writing*. Oxford: OUP, 2005. Wallace, Michael. *Study Skills*. Cambridge: CUP, 2004.

Widdowson, H. G.: *English in Focus. English for Social Sciences*. Oxford University Press

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13. <http://www.onestopenglish.com>
14. www.britishcouncil.org/learning-learn-english.htm
15. <http://www.teachingenglish.org.uk>
16. <http://www.usingenglish.com>
17. Technical writing PDF (David McMurrey)
18. <http://www.bbc.co.uk/>
19. <http://www.pearsoned.co.uk/AboutUs/ELT/>
20. <http://www.howisay.com>
21. <http://www.thefreedictionary.com>
22. <https://www.merriam-webster.com/games>
23. <https://www.nytimes.com/puzzles/letter-boxed>
24. Jon Ingold - Sparkling Dialogue: A Masterclass." *YouTube*, 1 Dec. 2018, www.youtube.com/watch?v=_vRfNtvFVRo.

Formative Assessment: (for both semesters) (20 marks per semester)

Any one of the following methods of assessment may be undertaken:

1. Class Test
2. Online Exam
3. Assignment/Project
4. Presentation

Summative Assessment:

QUESTION PAPER PATTERN

Semester I (Sem-end Exam)
Communication Skills in English
- IDuration: 1 hour

Marks: 30

- Q.1 Letters (1 out of 2) [Unit I] (10 marks)
- Q.2 Data Interpretation (150 words) [Unit II] (10 marks)
(Students will present a summary of the visual data given)
- Q.3 Essay (1 out of 2) (200-250 words) [Unit III] (10 marks)

Semester II (Sem-end Exam)

Communication Skills in English

- IIIDuration: 1 hour

Marks: 30

- Q.1 Emails (1 out of 2) [Unit I] (10 marks)
- Q.2 Reports (1 out of 2) [Unit II] (10 marks)
- Q.3 Creative Writing (1 out of 2) (200-250 words) [Unit III] (10 marks)

Value Added Course: Contemporary India: values and issues -I

Course objective:

- To gain an understanding about the Indian state, its values and diversity of Indian society.
- To learn about environmental ethics and movements.
- To have key understanding of digital space and its usage.

Learning Outcomes:

- An improved understanding of values and social aspects of Indian society.
- Awareness of environmental ethics and Indian environmental movements.
- Mindfulness of engagement with digital space.

Unit	Content	No. of Lectures
UNIT I:	A. Constitution of India -I 1.1. Introduction to Constitution – Basic structure. 1.2. Constitutional Values-secularism, equality, liberty, fraternity, federalism, unity and integrity, sovereignty. B. Constitution of India -II 1.3. Fundamental Rights 1.4. Directive Principles of State Policy	15
UNIT II:	A. Environmental commitments. 2.1. Disaster Management- natural and human-made disasters, mitigation measures. 2.2. Green Business and Green consumerism. B. Yoga 2.3. Basics of Yoga - Definition, goal and purpose, benefits and limitations of Yoga. Patanjali's Ashtanga Yoga. 2.4. Yoga for wellness and health- WHO definition of health, classification for health, diet for health, management of stress through yoga.	15

Self-Learning topics (Unit wise)

Sub Unit	Topics
1. A	Preamble to the Indian Constitution https://egyankosh.ac.in/bitstream/123456789/57869/1/Unit3.pdf
1. B	Fundamental Duties https://egyankosh.ac.in/bitstream/123456789/57885/1/Unit6.pdf

2. A	Green Accounting https://egyankosh.ac.in/bitstream/123456789/60546/2/Unit-7.pdf https://egyankosh.ac.in/bitstream/123456789/61594/1/Unit-14.pdf
2.B	Yoga practice for Self https://egyankosh.ac.in/bitstream/123456789/46358/1/BESL-124B2E.pdf (only Unit 4)

READINGS

- Baruah, A. (2007). *Preamble of the constitution of India: An Insight and comparison with other constitutions*. Deep & Deep.
- Basu, D. D., & Lakshmanan, A. (2009). *Shorter constitution of India*. LexisNexis Butterworth Wadhwa Nagpur.
- Bhargava, R. (2010). *Politics and ethics of the Indian Constitution*. Oxford University Press.
- Bhogal, R. S., *Yoga and mental health*, published by Kaivalyadhama.
- Chandoke, Neera (1999), *Beyond secularism: The rights of religious minorities*. Delhi: Oxford University Press.
- Choudhry, S., Khosla, M., & Mehta, P. B. (2016). *The Oxford Handbook of the Indian constitution*. Oxford University Press.
- DE, R. (2018). *A people's constitution*. Princeton University Press.
- Furer Christoph Von-Haimendorf (1992), *Tribes of India, the Struggle for Survival*, Berkely: University of California Press.
- Gadgil Madhav & Guha Ramchandra (1995), *Ecology and Equity: The Use and Abuse of Nature in Contemporary India*, Penguin Books India.
- Jahanbegloo, R., & Thapar, R. (2008). *India revisited: Conversations on contemporary India*. Oxford University Press.
- Kashyap, S. C. (2011a). *Our Constitution: An introduction to India's constitution and Constitutional Law*. National Book Trust, India.
- Kashyap, S. C. (2011b). *Our Parliament: An introduction to the Parliament of India*. National Book Trust, India.
- Managi and Kumar (2009), *The Economics of Sustainable Development: The Case of India*, New York: Springer.
- Patra, A.D. (2010), *Infrastructure, Development and Regional Disparity: An interstate analysis*, Indian Economics Association, Deep and Deep Publications.
- Rathore, A. S. (2022), *Ambedkar's Preamble: A secret history of the constitution of India*. Vintage Books.
 - Nagratna, R. Dr. & Nagendra, H. R. Dr *Positive Health*, published by SVYASA, Bangalore.

EVALUATION CRITERIA AND QUESTION PAPER PATTERN:

Part A) Summative Assessment –Time: One hour

30 Marks

Q.3. Short notes: Any two from four (5 marks each) 10 Marks

Part B) Formative assessment – 20 marks - 15m – SLE/MCO/Class Test/ P

Part B: Formative assessment 20 marks 15m SEE/MCQ/Class Test/Projects
+ 5m (class participation)

+ 5% (class participation)

Indian Knowledge system

1. Course objective:

- To understand the concept and relevance of knowledge systems.
- To get familiar with the elements of India's rich culture and heritage.
- To explore opportunities for resolving modern day issues by gaining an insight in our history.

2. Learning Outcomes

- Improved understanding of India's socio-cultural past and its varied traditions.
- Respect for the tradition of coexistence built into the Indian culture since time immemorial.
- High regard for the diversity in the Indian culture and society.

Unit	Content	No. of Lectures
<u>UNIT I:</u>	Overview of Indian scientific thought a. Mathematics, Geometry, Astronomy, Chemistry, b. Health sciences c. Yoga.	7
<u>UNIT II:</u>	'Katha' a. Tales, stories and storytelling tradition of India- Indian Folk tales a. Buddhist Jataka stories, Gatha Saptasahati, Hitopadesha, Panchatantra b. Folklore from North East India. .	8

READINGS

- Basham, A. L. (1987), *The Wonder that was India*, Sidgwick & Jackson Ltd., London
- Chatopadhyaya, Deviprasad (1977), *Science and Society in Ancient India*, Research India Publications

- Jha, Amit (2009), *Traditional Knowledge System in India*, Atlantic Publishers, New Delhi.
- Jha, D. N. (2004), *Early India, A Concise History*, Manohar Publishers & Distributors.
- Jha, D. N. (1993), *Economy and Society in Early India: Issues and Paradigms*, Munshiram Manoharlal Publishers
- Singh, Sahana (2022), *Revisiting the Educational Heritage of India*, Global Collective Publishers.
- Sen, Amartya (2005), *Argumentative Indian*, Allan Lane.
- Singh, Upinder (2008), *A History of Ancient and Early Medieval India: From the Stone Age to the 12th Century*, Pearson Education India.
- Thapar, Romila (2018), *Indian Cultures as Heritage: Contemporary Pasts*, Aleph Book Company.
- Thapar, Romila (2014), *The Past as Present: Forging Contemporary Identities Through History*, Aleph Book Company.

Evaluation Criteria -

25 Marks: Formative assessment (CAE)

20 marks-Internal assessment that can include project submission/ debate/ group discussion/ presentation and online learning from Swayam portal

05 marks- class participation