

# **HSNC University, Mumbai**

(Established by Government of Maharashtra vide notification dated 30<sup>th</sup>  
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**

**2024-25**



## **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](mailto:amitnandu@hrcollege.edu)

#### **b) CA TANZILLA KHAN, Co-Chairperson**

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

Email id - [tanzila.khan@kccollege.edu.in](mailto:tanzila.khan@kccollege.edu.in)

### **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](mailto: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**

Assistant Professor, HR college, HSNC University, Churchgate, Mumbai – 400020

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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

Email id- [stuti.agarwal@kccollege.edu.in](mailto:stuti.agarwal@kccollege.edu.in)

#### **f) Ms. PRACHI AHUJA**

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

Email id. – [Prachi.ahuja@hrcollege.edu](mailto: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](mailto: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**

**e) 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-III and Semester -IV**

## INDEX

### Semester III

Sr No	Particulars	Name of Subject	Credits
1	Major Subjects (M1 and M2)	Financial Management I Financial Accounting- III	4+4
2	Minor Subjects (M3)	Direct Tax- III	4
3	Open Elective	Business Law I	3
4	Skill Enhancement Course ( <b>Choose any one option</b> )	Information Technology	3
5	Modern Indian Language ( <b>Choose any One</b> )	Sindhi Hindi Sanskrit Marathi	2
6	Co Curricular/ Sports/ Fine Applied Visual Performing Arts / Cultural / NCC / NSS	Here students have to participate for 60 hours in the given co – curricular activities and have to submit the record of their participation	2
	Total		22

### Semester IV

Sr No	Particulars	Name of Subject	Credits
1	Major subjects (M1 and M2)	Financial Management II Financial Accounting- IV	4+4
2	Minor Subjects (M3)	Indirect Tax I	4
3	Open Elective ( <b>Choose any One option</b> )	Business Law II	3
4	Skill Enhancement Course( <b>Choose any one option</b> )	Research Methodology	3

5	Modern Indian Language ( <b>Choose any One</b> )	Sindhi Hindi Sanskrit Marathi	2
6	Co Curricular/ Sports/ Fine Applied Visual Performing Arts / Cultural / NCC / NSS	Here students have to participate for 60 hours in the given co – curricular activities and have to submit the record of their participation	2
	Total		22

## **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 exit 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



## Part 2 - The Scheme of Teaching and Examination

### Semester – III

#### Summary

Sr. No.	Choice Based Credit System	Subject Code	Remarks
1	Major Subjects		Financial Management I
			Financial Accounting- III
2	Minor Subject		Direct Tax- III
3	Open Elective		Business Law I
4	Skill Enhancement Course(SEC)		Information Technology
5	Modern Indian Language (MIL)		Sindhi Hindi Marathi Sanskrit

Sr . N o.	Subject Code	Subject Title	Periods Per Week					Cred it	SLE/ PA	Internals				Total Marks
			U ni ts	SL	L	T	P			CT	AP	T	SEE	
1	-	Financial Management I	4	20% *	4	0	0	4	20	15	5	40	60	100
2	-	Financial Accounting- III	4	20% *	4	0	0	4	20	15	5	40	60	100
3	-	Direct Tax- III	4	20% *	4	0	0	4	20	15	5	40	60	100
4	-	Law	3	--	3	0	0	3	20	--	5	25	50	75
5	-	Computer Programming	3	--	3	0	0	3	20	--	5	25	50	75
6	-	Hindi	2	-	2	0	0	2	20	--	--	20	30	50
7	-	Sanskrit	2	-	1	0	2	2	20	--	--	20	30	50
8	-	Sindhi	2	-	2	0	0	2	20	-	-	20	30	50
9	-	Marathi	2	-	2	0	0	2	20	-	-	20	30	50
Total Hours / Credit								20		Total Marks				500

**Second Year Semester III Internal and External Detailed Scheme**  
SL: Self Learning, L: Lecture, T: Total  
, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-  
Teacher Assessment, PA- Project Assessment

**Second Year Semester – III Units – Topics – Teaching Hours**

<b>Sr No</b>	<b>Subject Code</b>	<b>Subject Unit Title</b>		<b>Lect ures</b>	<b>Total No. of hours</b>	<b>C re di t</b>	<b>Total Marks</b>
<b>1</b>		I	Introduction to Financial Management	12	60	4	100
		II	Analysis of Financial Statements	18			
		III	Ratio Analysis and Interpretation based on vertical financial statements as above	15			
		IV	Working Capital Management	15			
<b>2</b>		I	Partnership Final Accounts	18	60	4	100
		II	Piecemeal Distribution of Cash	12			
		III	Amalgamation of Firms (AS 14)	18			
		IV	Conversion / Sale of a Partnership Firm into a Ltd. Company	12			
<b>3</b>		I	Clubbing, set off and carry forward of losses	15	60	4	100
		II	Advance tax, interest and return on income	15			
		III	Tax deducted at source	15			
		IV	Computation of Tax Liability of Individual & Partnership Firm	15			
<b>4</b>		I	Indian Contract Act – 1872 Part I	3	45	3	75
		II	Indian Contract Act – 1872 Part II (Special Contracts)	3			
		III	Negotiable Instrument Act	3			
<b>5</b>		I	MIS and ERP	15	45 Practical assignment	3	75

		II	Excel Basic	15			
		III	Introduction to Power BI	15			

6		I	Sindhi Language / Arabic Lipi, Devanagari Lipi And Romanised Lipi	15	30	2	50
		II	Spoken Sindhi (Sindhi regional accents, dialects & expressions) & Rhymes	15			

7		I	<b>खंड क : पाठ्यक्रम मॅनिर्ाााररत कनिताएँ</b>	20	30	2	50
		II	<b>खंड ख: नााक्य के भेद, पर्ााानार्ची शब्द, निलोम शब्द, अिक शब्दोंके एक शब्द</b>	10			
8		I	<b>घटक एक : मुलाखत घेणे- पूर्राातयानाी</b>	15	30	2	50
		II	<b>घटक दोना : मुलाखत देणेपूर्राातयानाी</b>	15			
9		I	Basic Language Skills: Grammar	15	30	2	50
		II	Reading & Speaking Skills:	15			
			Total			20	500

● Lecture Duration – 1 hr

One credit = 15 hours of lectures and 30 hours of practicals

## Part 3 - Detailed Scheme

**Curriculum Topics along with Self-Learning topics** - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

**Course Code :**  
**Financial Management I**

### Course objectives:

- This subject helps the students to get familiar with the Financial Management techniques.
- To impart knowledge about the practical aspects of the subject.
- The course aims at explaining the core concepts of Financial Management and its importance in managing the company at every stage.
- To apply different technique of financial management like Ratios and Cashflows analysis for making the future plans and policies.

### Learning Outcomes:

- To understand reading of Financial Statements and its interpretation
- To develop financial analysis skills
- To understand the importance and use of ratio analysis.
- To interpret the Company's position on the basis of ratios
- To read and interpret the company's cash flow statement and form an opinion on their financial position.

Unit	Content	No. of Lectures
I	<b>Introduction to Financial Management</b>  1.1 Introduction 1.2 Meaning 1.3 Importance 1.4 Scope and Objectives 1.5 Profit vs Value Maximization	10

II	<b>Analysis of Financial Statements</b>  <b>2.1</b> Meaning of financial Statement Analysis, steps, Objective of Analysis. <b>2.2</b> Tools of analysis of Financial Statements <b>2.3</b> Trend analysis <b>2.4</b> Comparative Statement <b>2.5</b> Common Size Statement	15
III	<b>Ratio Analysis and interpretation based on vertical financial statements as above</b>  <b>3.1</b> Balance sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio <b>3.2</b> Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio <b>3.3</b> Combined Ratios: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital, Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover	15
IV	<b>Working Capital Management</b>  <b>4.1</b> Concept, Nature of Working Capital, Planning of Working Capital <b>4.2</b> Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization <b>4.3</b> Practical Problems on Estimation of Working Capital through Balance Sheet and Operating Cycle	15

**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	II	Analysis and interpretation of Financial Statements of Listed Companies

**Online Resources**

<https://resource.cdn.icai.org/62098bosinp8cp1.pdf>

<https://resource.cdn.icai.org/62099bosinp8cp2.pdf>

<https://resource.cdn.icai.org/62098bosinp8cp1.pdf>

**Reference Books:**

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor , Publication Taxmonth
- Financial Of Management Accounting by S.R.Varshney, Wisdom

### Examination pattern

#### Formative Assessment 40 marks

Sr. No.	Particulars	Marks
1	<b>ONE</b> class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	Total	40

#### Summative Assessment 60 Marks

#### External Paper Pattern:

Q. 1	A. Practical Question OR B. Practical Question	15 Marks
Q. 2	A. Practical Question OR B. Practical Question	15 Marks
Q. 3	A. Practical Question OR B. Practical Question	15 Marks
Q. 4	A. Practical Question OR B. Short Notes (Any 3/4 ) (one short note from each module)	15 Marks

**Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module**

#### Course Code :

#### Course: Financial Accounting Paper III

#### Course Objectives

- It helps to understand the students the preparation of final accounts of partnership concerns.
- It imparts the knowledge about the piecemeal distribution of cash among the partners
- It develops the understanding of amalgamation of firms.
- It enhances the knowledge about sale of partnership and conversion into a limited Company.

#### Learning Outcomes

- This enables students to understand the preparation of final accounts of partnership concerns.

- It also equips them with an understanding of piecemeal distribution of cash among the partnership.
- It also enables to understand the amalgamation of firms and synergies after that.
- The students will be able to get insights on conversion of partnership firms into limited companies.

### Modules at Glance

Unit No.	Content	No. of Lectures
<b>1</b>	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</b> 1.1 Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year 1.2 Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales other given basis 1.3 Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and 1.4 Apportionment of other expenses based on time / Sales other given basis Excluding Questions where admission / retirement / death takes place in the same year 1.5 Salary, Commission to Partners Interest on Loan	18
<b>2</b>	<b>Piecemeal Distribution of Cash</b> 2.1 Excess Capital Method only 2.2 Asset taken over by a partner 2.3 Treatment of past profits or past losses in the Balance sheet 2.4 Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual 2.5 Treatment of secured liabilities 2.6 Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	12
<b>3</b>	<b>Amalgamation of Firms</b> 3.1 Realization method only 3.2 Calculation of purchase consideration 3.3 Journal/ledger accounts of old firms 3.4 Preparing Balance sheet of new firm 3.5 Adjustment of goodwill in the new firm 3.6 Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding: Common transactions between the amalgamating firms	18
<b>4</b>	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b> 4.1 Realisation method only 4.2 Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. 4.3 Preparing Balance sheet of new company	12

### Self-Learning topics (Unit wise)



Sr.No	Topics
1.	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year Method of Maintaining Capital Accounts, Partnership Deed, Proforma of Final Accounts
2.	Piecemeal Distribution of Cash Concept of Piecemeal Distribution, Order of Payments, Excess Capital method
3.	Amalgamation of Firms Meaning Objectives of Amalgamation, Methods of Accounting, Concept of Purchase Consideration
4.	Conversion / Sale of a Partnership Firm into a Ltd. Company Consequence of Conversion, Problems to be deal with, Determination of Purchase Consideration and methods

**Note: Selection of SLE topic from the above, will be as per the discretion of faculty**

**Online Resources:**

<https://resource.cdn.icai.org/62225bos50444-cp2u2.pdf>

<https://taxguru.in/company-law/process-conversion-private-limited-company-public-limited-company.html>

<https://edurev.in/t/189762/Amalgamation--Conversion-Sale-of-Partnership-Firms>

<https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Finacc5.pdf>

**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 Lesile Chandwichk, Pentice Hall of India Adin Bakley (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.
- “Financial Accounting- III, SYBAF, Ainapure, Manan Prakashan.”
- “Financial Accounting- III, SYBAF, Sheth Publication.”
- “Financial Accounting- III, SYBAF, Vipul Publication.”

**Examination pattern**

**Formative Assessment 40 marks**

Sr. No.	Particulars	Marks
1	<b>ONE</b> class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks

3	Active participation in routine class instructional deliveries	05 Marks
	Total	40

### Summative Assessment 60 Marks

#### External Paper Pattern:

Q. 1	A. Practical Question OR B. Practical Question	15 Marks
Q. 2	A. Practical Question OR B. Practical Question	15 Marks
Q. 3	A. Practical Question OR B. Practical Question	15 Marks
Q. 4	A. Practical Question OR B. Short Notes (Any 3/4 ) (one short note from each module)	15 Marks

**Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module**

#### Course Code : Direct Taxes - III

#### 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 assessee with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India.

#### Learning Outcomes:

- Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources
- Students can determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.

UNIT	CONTENT	NO. OF LECTURES
<b>I</b>	<b>Clubbing, set off and carry forward of losses.</b> Clubbing of income Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	15
<b>II</b>	<b>Advance tax, interest and return of income.</b> Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax Return of Income – Sec 139 & Sec 140	15
<b>III</b>	<b>Tax deducted at source.</b> Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec 192A – TDS on premature payment by PF Sec 193 – TDS on Interest on Securities Sec 194- TDS on payment of dividend Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec 194D – TDS on Insurance Commission Sec 194DA- TDS on LIC Policy Sec 194E- TDS on payment to NRI sportsmen Sec 194EE- TDS on payment of deposit under NSS Sec 194G- TDS on payment of lottery Commission Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec 194IA- TDS on transfer of immovable property (other than agricultural land) Sec: 194J – TDS on Professional fees	15
<b>IV</b>	<b>Computation of Tax Liability of Individual &amp; Partnership firm</b> <ul style="list-style-type: none"> <li>• Computation of Tax Liability of Individual</li> <li>• Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon with Applicable Rate of Tax</li> <li>• Slab rates and rates of surcharge as per old scheme and as per the new regime u/s 115BAC.</li> </ul>	15

### Self-Learning Topics (unit wise)

Unit	Topics
1	Clubbing of Income
2	TDS On different payments
3	Return of Income

### Online Resources

<https://resource.cdn.icai.org/67695bos54349-cp10.pdf>  
<https://resource.cdn.icai.org/67693bos54349-cp12.pdf>

### 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
- Direct Tax SYBAF Semester IV Manan Prakashan
- Direct Tax SYBAF Semester IV Sheth Publication

### Examination pattern

#### Formative Assessment 40 marks

Sr. No.	Particulars	Marks
1	<b>ONE</b> class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	Total	40

#### Summative Assessment 60 Marks

##### Paper Pattern:

Q. 1	A. Practical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
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Q. 2	A Practical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
Q. 3	A Practical/Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
Q. 4	A Practical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks

**Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module**

### **Course Code :**

#### **Course: Business Law I**

#### **Course Objectives**

- To Introduce students to the foundational principles of business law, including contracts and property rights.
- To Provide students with the skills necessary to identify and analyze legal issues commonly encountered in business Settings.
- To Explore the legal frameworks governing business entities such as partnerships, corporations, and limited liability companies.
- To Equip Students with the knowledge and tools to navigate business transactions, including Contract Drafting, Negotiation, and Interpretation.

#### **Learning Outcomes**

- To understand and analyze the framework of Indian Business Laws.
- To be acquainted about the legal aspects of business.
- To be able to apply basic legal knowledge to business transactions.
- To be able to communicate effectively using standard business and legal terminology
- To familiarize with case law studies related to Business Laws.
- To Evaluate the industry about legal knowledge acquired during the Course.
- To Analyse the principles rooted in business laws.

Unit	Content	No. of Lectures
I	<p><b>INDIAN CONTRACT ACT – 1872 PART – I</b></p> <p>1.1 Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</p> <p>1.2 Offer and Acceptance – Rules of Valid Offer and Acceptance, Counter Offer, Standing or Open Offer, Distinguish between Offer and Invitation to offer. Concept of Communication and Revocation of Offer and Acceptance (Ss. 3 – 5).</p> <p>1.3 Capacity to Contract (Ss. 10-12) – Minor, Unsound Mind, Disqualified Persons.</p> <p>1.4 Consideration (Ss. 2 &amp; 25) – Concept and Importance of Consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’ (S. 25) Unlawful Consideration (S. 23).</p> <p>1.5 Consent (Ss.13, 14-18, 39, 53, 55, 66)- Agreements in which consent is not free – Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</p> <p>1.6 Void Agreements (Ss. 24-30) – Concept, Void Agreements under Indian Contract Act.</p> <p>1.7 Modes of Discharge of Contract, Remedies on Breach of Contract (S.73 - 75).</p>	15
II	<p><b>INDIAN CONTRACT ACT 1872 – PART II (SPECIAL CONTRACTS)</b></p> <p>2.1 Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essential Elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <p>2.2 Law of Bailment (Ss. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee.</p> <p>2.3 Law of Pledge – Concept, Essentials of Valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee (Ss.173, 174, 177).</p> <p>2.4 Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of Creation of Agency, Modes of Termination of Agency, Rights &amp; Duties of Principal and Agent.</p>	15
III	<p><b>NEGOTIABLE INSTRUMENT ACT</b></p> <p>3.1 Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments. Promissory Notes and Bills of Exchange (Ss. 4,5,108-116)</p> <p>3.2 Essential elements of Promissory Note and Bill of Exchange, Distinguish Between Promissory note and Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or</p>	15

	conditional acceptance, Drawer, Drawee in case of Need (Ss.7,115&116) Payee 3.3 Cheques, Types of Cheque and Penalties in case of dishonor of certain cheques, distinguish between cheque and Bill of exchange, (Sec: 6,123-131A,138-147) 3.4 Miscellaneous Provisions: (Secs:8-10,22,99-102,118-122,134,137) Holder (S.8), Holder in Due Course (S.9), Rights and privileges of H.D.C. Payment in due course (S.10)	
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### Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	1.6 Void Agreements (Ss. 24-30) – Concept, Void Agreements under Indian Contract Act.
2	2	2.4 Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of Creation of Agency, Modes of Termination of Agency, Rights & Duties of Principal and Agent.

### Online Resources

<a href="https://nptel.ac.in/courses/129106006">https://nptel.ac.in/courses/129106006</a>
<a href="https://onlinecourses.swayam2.ac.in/cec21_mg02/preview">https://onlinecourses.swayam2.ac.in/cec21_mg02/preview</a>
<a href="https://www.icaai.org/post.html?post_id=17760">https://www.icaai.org/post.html?post_id=17760</a>

### Reference Books

1. Ansons, Law of Contract, (OUP UK)
2. Bajaj Puneet, Law of Contract (Macmillan)
3. Bangia, R.K, Contract I: With Specific Relief Act (LexisNexis)
4. Bhatt Sairam, Law Of Business Contract s In India Sage Publications
5. Chopras D.S, Cases And Materials On Contract Law & Specific Relief (Thomson Reuters)
6. Charles Fox, Working with Contracts, What they don't teach you at Law Schools
7. Cracknell, D.G, Obligations: Contract Law, (Old Baily Press London)
8. Fifoot, Law of Contract (Butterworth).
9. Gupta Ritu, Law of Contract: Includes the Specific Relief Act 1963, ( LexisNexis Haryana)
10. Shetty Krishna, Simplest Book on Contract Law, Naveen Publications. 47
11. Kapoor S.k, “ Law of Contracts I Section 1 to 75 of the Indian Contract Act, 1872 and the Specific Relief Act 1963, (Central Law Agency)
12. Mitra S.C, Law of Contracts, (Orient Publishing)
13. Mulla Dinshaw F, Indian Contract Act, (LexisNexis)
14. Muray, Rayan, Contract Law: The Fundamentals, (Sweet & Maxwell)
15. Pathak Akhileshwar, Contract Law, (Oxford)

16. Pollock & Mulla "Indian Contract Act and Specific Relief Act" (LexisNexis)
17. Ramaswamy, B.S, Contracts and their Management, (Lexis Nexis).
18. Singh Avatar, (EBC)
19. Singh, R. K, Law Relating to Electronic Contracts ( LexisNexis).

### **Examination pattern**

#### **Formative Assessment 25 marks**

Sr. No.	Particulars	Marks
1	Assignment	20 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	Total	25

### **External Paper Pattern**

Q1	Attempt Any 2 out of 3 (7.5 Mark each) a) Long Answer b) Long Answer c) Long Answer	15 Marks
Q2	Attempt Any 2 out of 3 (7.5 Mark each) a) Long Answer b) Long Answer c) Long Answer	15 Marks
Q3	Attempt Any 2 out of 3 (10 Mark each) a) Long Answer b) Long Answer c) Long Answers	20 Marks

### **Course Code :**

#### **Course: Information Technology**

#### **Course Objectives**

- To make students acquainted with the knowledge of Computer, Enterprise Resource Planning, Supply chain management, Customer Relationship Management etc.
- Database (excel) is another requirement by many industries. So in this course learners are introduced from the basics of Excel.
- Microsoft Excel is a widely used and a popular so we aim to teach basic and advanced MS-Excel to our students which will add value to their technical Skills
- Introduction to Power Bi for creating DashBoard which is the current requirement of the corporate world.
- We have made the syllabus more of Practical and that will help to solve the problems on computer (hand on)

#### **Learning Outcomes:**

- The course will help students to be professional when it comes to working with the industry and corporate world or they can plan to take a full-time course in any of the topics mentioned in the syllabus.



- We are making them professional in a way that one can be qualified to be Literate in the Field of database for current industry and academia.
- ERP and MIS will be helpful for students to be market oriented. It will also develop the management skills of the learners.
- Power Bi skill will give them power to work with large amount of DATA in making DASHBOARD
- Technical skills in excel will be developed in such a way that they will be Industry-ready at the end of final year.

## Table of Content

Unit	Content	No of Lect
1	<b>MIS and ERP</b> <b>1.1 MIS</b> 1.1.1 Overview of MIS : Definition, Characteristics 1.1.2 Subsystems of MIS (Activity and Functional subsystems) 1.1.3 Structure of MIS 1.1.4 Reasons for failure of MIS. 1.1.5 Understanding Major Functional Systems 1.1.5.1 Marketing & Sales Systems 1.1.5.2 Finance & Accounting Systems 1.1.5.3 Manufacturing & Production Systems 1.1.5.4 Human Resource Systems 1.1.5.5 Inventory Systems 1.1.6 Sub systems, description and organizational levels 1.1.7 Decision support system: Definition, Relationship with MIS 1.1.8 Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS <b>1.2 ERP</b> 1.2.1 Concepts of ERP 1.2.2 Architecture of ERP 1.2.3 Generic modules of ERP 1.2.4 Applications of ERP 1.2.5 ERP Implementation concepts 1.2.6 ERP lifecycle 1.2.7 Concept of XRP (extended ERP) 1.2.8 Features of commercial ERP software	15 lect
2	<b>Excel Basic</b> <b>2.1 Creating and Navigating worksheets and adding information to worksheets</b> 2.1.1 Types of data, entering different types of data such as texts, numbers,dates, functions. Cell referencing 2.1.2 Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo, Flash fill 2.1.3 Moving data, contiguous and non-contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. 2.1.4 Find and replace values. Spell check. Flash fill 2.1.5 Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. 2.1.6 Adding, removing, hiding and renaming worksheets. 2.1.7 Add headers/Footers to a Workbook. Page breaks, preview.	10 lect

	<p>2.1.8 Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).</p> <p><b>2.2 Functions</b></p> <p>2.2.1 Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE</p> <p>2.2.2 Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE</p> <p><b>2.3 Data Analysis</b></p> <p>2.3.1 Sorting, Subtotal, Filter, Advance Filter</p> <p>2.3.2 Pivot Tables- Building Pivot Tables, Pivot Table regions,</p> <p>2.3.3 Rearranging Pivot Table</p>	
3	<p><b>Introduction to Power BI</b></p> <p>3.1 POWER BI DESKTOP (installation and tool to get familiar with)</p> <ul style="list-style-type: none"> <li>• Overview of the Rhyme Interface</li> <li>• Importing the Data using power query</li> <li>• Fixing the Column Names using power query</li> <li>• Transforming the Data</li> </ul> <p>3.2 POWER BI CHART (REPORT)</p> <ul style="list-style-type: none"> <li>• Creating Reports</li> </ul> <p>3.3 POWER BI KPI INDICATORS (visualization and how they can benefit)</p> <p>3.4 POWER BI DASHBOARD (how to create interactive Dashboard)</p> <p>3.5 Creating Power BI Reports and AutoFilters</p> <ul style="list-style-type: none"> <li>• Report Design with Legacy &amp;. DAT File</li> <li>• Report Design with Database Table</li> <li>• "Get Data" Option and Report Verification in Cloud.</li> </ul> <p>3.5 Creating Power BI Reports and AutoFilters</p> <ul style="list-style-type: none"> <li>• Report Design with Legacy &amp;. DAT File</li> <li>• Report Design with Database Table</li> <li>• "Get Data" Option and Report Verification in Cloud</li> <li>• Stacked Bar Chart, Stacked Column Chart</li> <li>• Clustered Bar Chart, Clustered Column Chart</li> <li>• Adding Report Titles, Report Format Options</li> </ul> <p>3.6 Hierarchies and Drill Down Report</p> <ul style="list-style-type: none"> <li>• Hierarchies and Drill Down Options</li> <li>• Aggregate with Bottom /Up Navigation Rules</li> <li>• Automated Records Selection with Tabular Data</li> <li>• Parameter for Column Data and Table / Query Filters</li> </ul>	15 lect

**Detailed Scheme Practical**  
Practical of Semester III

Paper Code	Title	No. of Lectures
	<ol style="list-style-type: none"> <li>1. Creating blank Templets</li> <li>2. Cell formatting, Header footer, rows to be repeated on each page setting</li> <li>3. All function from numeric, string, date and time, financial function</li> <li>4. Linking worksheets</li> <li>5. Data sorting, multi sorting, customized sorting</li> <li>6. Filtering data with auto filter and advance filter</li> </ol>	02 Lectures per Practical per Batch

	7. Subtotal and pivot table 8. Installation of Power BI on PC 9. How to add text file data to PowerBI, convert, transform to power Query and Merging of column, split the data of column, delete the column 10. How to add excel file to Power BI, convert, transform to power Query and Merging of column, split the data of col, 11. Connecting PDF file to power Query to transfer data to tabular form 12. To display unique list of data using power query, auto update of newly added to excel will reflect in power query 13. Adding data from multiple sheets of excel workbook (append Query. 14. Calling pivot table to power query (unpivoting the pivot table) 15. Data Cleaning (removing unwanted row, column, 16. Using if condition in power query and transforming the data 17. Creating Chart and Report 18. Creating a dash board using PowerBI, compare the same with excel Dash Board	
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### Reference Books:

1. Concepts in Enterprise Resource Planning , Third Edition, Bret Wagner, Ellen Monk, Course Technology
2. Management Information Systems, Managing the Digital Firm, Kenneth C. Laudon, Jane P. Laudon, Prentice Hall
3. Excel 2019 Advanced Topics: Leverage More Powerful Tools to Enhance Your Productivity (Excel 2019 Mastery), George, Natha.
4. Data Analytics With MS Excel & Power BI by Punit Prabhu
5. Microsoft Power BI Quick Start Guide: Build dashboards and visualizations to make your data come to life by Devin Knight (Author), Brian Knight (Author), Mitchell Pearson (Author), Manuel Quintana (Author)
6. Microsoft Power BI Dashboards Step by Step 1st Edition by Errin O'Connor (Author)
7. Enterprise Resource Planning” by Bansal
8. “Enterprise Resource Planning” by Rajesh Ray
9. Management Information System. Prof. Kunal Kanti Ghosh, Prof. Surojit Mukherjee, Prof. Saini Das, IIT Kharagpur:  
<https://nptel.ac.in/courses/110/105/110105148/>
10. Management Information System (MIS),  
<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23>

### Examination Pattern

External - 50 marks

Internal - 25 marks

### External Exam paper Pattern

<b>Q1 Any 2 out of 3 ( Module 1 )</b>	<b>15 marks</b>
<b>Q2 Any 2 out of 3 ( Module 3 )</b>	<b>15 marks</b>
<b>Q3 Any 3 out of 4 ( Module 2 )</b>	<b>20 marks</b>

### Internal Evaluation

Student will have to prepare journal based on assignment given in class well in advance and one practical of

15 marks on the day of lab test on the given topic of MS Excel and Power BI

- Practical exam based on problem done in class (only 1)      **15 marks**  
( **Either on Ms Excel or Power BI**)
- Journal      **05 marks**
- Attendance      **05 marks**

**Course Code:**  
**Modern Indian language Electives**

**Sindhi**

**Course Objectives:**

**Sauli Sindhi/ Simple Sindhi (Basic)**

The objectives of the course include –

The basic Sindhi course aims to introduce learners to the Sindhi language and culture by providing fundamental vocabulary and grammar skills for communication, developing listening, speaking, reading, and writing proficiency, fostering cultural awareness, and empowering learners to engage effectively with Sindhi-speaking communities while appreciating linguistic diversity and cultural richness. The curriculum tries to re-engineer concepts by integrating rhymes thereby keeping Sindhi culture and tradition alive.

**Learning Outcome**

- Communicate effectively in Sindhi and can hold basic conversations in Sindhi, including greetings, introductions, and expressing simple ideas.
- Demonstrate comprehension of common phrases and expressions used in daily communication.
- Read and understand basic Sindhi texts such as short stories, poems, or simple articles.
- Write simple sentences and short paragraphs on familiar topics using correct grammar and vocabulary.

**Course Content**

Sr No	Units/Modules	No. of lectures
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<b>1</b>	<b>Introduction</b>  Sindhi Language / Arabic Lipi, Devnagiri Lipi And Romanised Lipi  Speaking, Reading and Writing, Translation Basic  Sindhi Sindhi Idioms & Proverbs Pahaka, , Conversation  (Conversation) Return From School  (Conversation) Good Health Care  (Conversation) Visit To The Doctor	<b>15</b>
<b>2</b>	Spoken Sindhi (Sindhi regional accents, dialects & expressions) & Rhymes  Short Sentences – Grammar (Present Tense)	<b>15</b>

	Grammar – Short Sentences (Present Continuous, Past, Future Tense)  Grammar – Short Sentences (Pronouns, Interrogative, Demonstrative, Indefinite)  Grammar – Short Sentences (Linking & Helping Verbs And Some Indefinite Pronouns)  Framing Simple Sentences  Sindhi Rhymes -"when you are happy." And " hik nando bhij"	
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#### **Evaluation Pattern For 50 Marks**

<b>Written / Term End</b>	<b>Internal SLE</b>	<b>Total</b>
<b>30</b>	<b>20</b>	<b>50</b>

#### **Experiential Learning Evaluation SLE (20 marks)**

**Presentation / Studio activity on Sindhi book Review / Translation**

**Term End Exam – 30 Marks**

Q1 Attempt any 4 questions out of 5 (20)

(5 marks each)

Q2 Attempt any one out of 2 (10)

(10 Marks each)

Reference Books

Romanized Sindhi by Kamal Mirchandani

## Hindi

### **पाठ्यक्रम का उद्देश्य (Course Objectives):**

1. विद्यार्थियों में सोचने, समझने, मूल्यांकन करने और स्वतंत्र निर्णय लेने की क्षमता का विकास करना।
2. भारतीय सभ्यता-संस्कृति से अवगत कराते हुए उनमें नैतिक एवं मानवीय मूल्यों का विकास करना।
3. पाठ्यक्रम में विद्यार्थियों को साहित्यिक ज्ञान के साथ व्याकरण व भाषा संबंधी ज्ञान देने पर विशेष ध्यान दिया गया है।

### **पाठ्यक्रम का परिणाम (Course Outcome):**

1. विद्यार्थियों में सोचने, समझने, मूल्यांकन करने और स्वतंत्र निर्णय लेने की क्षमता का विकासित होगी।
2. विद्यार्थियों में भारतीय सभ्यता-संस्कृति के प्रति सम्मान तथा नैतिक एवं मानवीय मूल्यों के प्रति सम्मान की भावना जागृत होगी।

### 3. विद्यार्थियों में साहित्यिक ज्ञान के साथ व्याकरण व भाषा संबंधी ज्ञान की समझ

विकसित होगी। : Hindi Language and Poem (हिन्दी भाषा एवं कविताएँ)

Units	Modules	No. of Lectures
1	<b>खंड क : पाठ्यक्रम में निर्धारित कविताएँ :</b> 1. रात यों कहने लगा मुझसे गगन का चाँद : रामधारी सिंह 'दिनकर' 2. इस नदी की धार में ठंडी हवा आती तो है : दुष्यंत कुमार 3. बनाया है मैंने ये घर धीरे-धीरे : राम दरश मिश्र	20
2	<b>खंड ख : वाक्य के भेद, पर्यायवाची शब्द, विलोम शब्द, अनेक शब्दों के एक शब्द</b>	10

#### पर्यायवाची अथवा समानार्थक शब्द-

जिन शब्दों के अर्थ में समानता पायी जाती है उन्हें पर्यायवाची कहा जाता है। कुछ पर्यायवाची शब्द निम्न प्रकार है-

#### शब्द पर्यायवाची शब्द

- अग्नि - आग, पावक, अनल, हुताशन, कृशानु
- अतिथि - मेहमान, पाहुना, आगन्तुक, अभ्यागत
- आँख - लोचन, नेत्र, चक्षु, नयन, दृग, अक्षि
- आसमान - नभ, आसमान, व्योम, शून्य, अम्बर
- अहंकार - गर्व, दर्प, घमण्ड, अभिमान, दम्भ
- अमृत - सुधा, मधु, सोम, अमी, अमिय, पीयूष
- अच्छा - शुभ, उचित, उपयुक्त, सौम्य
- असुर - राक्षस, दानव, दैत्य, दनुज, निशाचर

9. आनन्द - हर्ष, उल्लास, प्रसन्नता, खुशी, आमोद-प्रमोद
10. आभूषण - गहना, अलंकार, जेवर
11. इच्छा - अभिलाषा, कामना, आकांक्षा, मनोरथ
12. ईश्वर - भगवान, परमात्मा, दीनबंधु, ईश, प्रभु
13. इन्द्र - देवेन्द्र, सुरेन्द्र, सुरपति, देवराज, सुरेश, देवेश
14. बाग - बगीचा, वाटिका, उपवन
15. कमल - पंकज, अरविन्द, राजीव, अम्बुज, नीरज, जलज,
16. किनारा - कूल, तट, कगार, तीर
17. कृष्ण - घनश्याम, श्याम, कान्हा, गोपाल, मोहन, मुरलीधर, केशव, माधव, गिरिधर, मुरारी
18. कोयल - पिक, कोकिला, वसन्त दूत, श्यामा
19. तालाब - सर, तडाग, सरोवर, जलाशय, ताल
20. दिन - वासर, वार, दिवस, अहन्
21. देवता - अमर, देव, सुर, आदित्य, विबुध
22. दुष्ट - अधम, नीच, कुटिल, खल, दुर्जन
23. धन - अर्थ, मुद्रा, लक्ष्मी, श्री, द्रव्य, दौलत, सम्पत्ति
24. नदी - तटिनी, सरिता, सलिला, अपगा, तरंगिणी, नद
25. नौका - नाव, पोत, जलयान, तरिणी, बेड़ा, तरी
26. नौकर - सेवक, अनुचर, भृत्य, दास, परिचारक
27. पक्षी - खग, पतंग, चिड़िया, विहं, नभचर, पखेरू
28. पत्नी - सहचरी, भार्या, वामा, जीवनसंगिनी, वधू, प्रिया
29. पति - स्वामी, नाथ, भर्ता, कांता, बालम, साजन



30. पवन - हवा, वायु, समीर, अनिल, मारुत, जगत्प्राण, प्रकंपन
31. पंडित - विद्वान, मनीषी, बुध, कोविद, सुधी
32. पुत्र - लड़का, बेटा, सुत, तनय, लाल, नंदन, आत्मज
33. पुत्री - तनया, सुता, बेटी, तनुजा, आत्मजा, दुहिता
34. पुष्प - फूल, कुसुम, सुमन, प्रसून, मंजरी
35. पत्ता - पत्र, दल, पात, पर्ण, किसलय
36. पृथ्वी - भूमि, भू, धरा, वसुधा, वसुंधरा, धरित्री, अवनि
37. मनुष्य - नर, मानव, मनुज, जन, मर्त्य, व्यक्ति
38. मेघ - जलद, नीरद, पयोद, बादल, घन, जलधर, वारिद
39. मित्र - सखा, साथी, सहचर, मीत, दोस्त
40. जननी - माँ, धात्री, अम्बा, अम्बिका, माता

**विलोम अथवा विपरीतार्थक शब्द :** विपरीत अर्थ का ज्ञान कराने वाले शब्दों को विलोम अथवा विपरीतार्थक शब्द कहा जाता है। कुछ विपरीतार्थक शब्द निम्न प्रकार हैं-

शब्द	विलोम	शब्द	विलोम	शब्द	विलोम	शब्द	विलोम
अर्थ	अनर्थ	सक्रिय	निष्क्रिय	उचित	अनुचित	चिन्तित	निश्चिन्त
अच्छा	बुरा	आलोक	अन्धकार	उपस्थित	अनुपस्थित	थल	जल
अल्प	अधिक	अनुकूल	प्रतिकूल	उत्तर	दक्षिण/प्र	चेतन	जड़

					श्र		
अमृत	विष	अपना	पराया	उपयुक्त	अनुपयुक्त	धीर	अधीर
आदि	अन्त	पक्ष	विपक्ष	जन्म	मरण	नूतन	पुरातन
आशा	निराशा	आदर	निरादर	उदय	अस्त	नवीन	प्राचीन
आकाश	पाताल	आचार	अनाचार	उष्ण	शीत	पराजय	जय
व्यय	आय	अपेक्षा	उपेक्षा	उतार	चढ़ाव	जंगली	पालतू
आस्तिक	नास्तिक	पुरस्कार	दण्ड	निकट	दूर	ठोस	तरल
आयात	निर्यात	पूर्ण	अपूर्ण	न्याय	अन्याय	तरुण	वृद्ध
अन्धकार	प्रकाश	धर्म	अधर्म	हिंसा	अहिंसा	प्रेम	घृणा
अनुग्रह	विग्रह	आर्द्र	शुष्क	देव	दानव	तीव्र	मन्द
विराग	अनुराग	आग्रह	दुराग्रह	उन्नति	अवनति	दुर्लभ	सुलभ
आदान	प्रदान	धनी	निर्धन	चल	अचल	दोषी	निर्दोषी
अनुज	अग्रज	अनिष्ट	इष्ट	चतुर	मूढ़	दुराचारी	सदाचारी

अनेक शब्दों के लिए एक शब्द - हिंदी में वाक्यांश अथवा अनेक शब्दों के लिए एक शब्द का प्रयोग किया जाता है। इस प्रकार लेखन में संक्षिप्तता आती है और लेख सुगंठित हो जाता है। वाक्यांश के लिए एक शब्द के कुछ उदाहरण निम्न प्रकार हैं-

वाक्यांश	एक शब्द	वाक्यांश	एक शब्द
जिसके माता पिता न हों	अनाथ	प्रतिदिन होने वाला	दैनिक

जिसका आदि न हो	अनादि	सप्ताह में एक बार होनेवाला	साप्ताहिक
जिसका अंत न हो	अनंत	माह में एक बार होने वाला	मासिक
जो सबसे आगे रहता हो	अग्रणी	तीन महीने में होने वाला	त्रैमासिक
जो ईश्वर में आस्था रखता हो	आस्तिक	छह महीने में होने वाला	अर्द्धवार्षिक
जो ईश्वर में विश्वास न रखता हो	नास्तिक	वर्ष में होने वाला	वार्षिक
दूर की बात सोचने वाला	दूरदर्शी	उपकार को मानने वाला	कृतज्ञ
जिसका आकार हो	साकार	उपकार को न मानने वाला	कृतघ्न
जिसका आकार न हो	निराकार	जिसका रूप अच्छा हो	सुरूप
जो दान देता हो	दानी	जिसका रूप अच्छा न हो	कुरूप
जो अनुकरण करने योग्य हो	अनुकरणीय	जिसकी तुलना न हो	अतुलनीय
जो दिखाई न दे	अदृश्य	जिसके समान दूसरा न हो	अनन्य
जो पढ़ा लिखा न हो	अनपढ़	जिसमें दया हो	दयालु
जो धन का दुरुपयोग करता है	अपव्ययी	सबको समान देखने वाला	समदर्शी

जो कानून के विरुद्ध	अवैध	समान समय में होने वाला	समसामयिक
जिसका इलाज न हो सके	लाइलाज	नीति को जानने वाला	नीतिज्ञ
जिसे क्षमा न किया जा सके	अक्षम्य	जिसका वर्णन न हो सके	अवर्णनीय
अचानक होने वाली घटना	आकस्मिक	जो आकाश में घूमता हो	नभचर
आलोचना करने वाला	आलोचक	जिसका दस मुख हो	दसानन
जो प्रशंसा के योग्य हो	प्रशंसनीय	जिसका पेट बड़ा हो	लम्बोदर

**मुहावरा-** मुहावरा शब्द मूल रूप से अरबी भाषा का शब्द है तथा इसका वास्तविक अर्थ 'अभ्यास' अथवा बातचीत है। हिंदी में यह शब्द पारिभाषित रूप में एक ऐसे वाक्यांश का बोधक बन गया है, जिससे किसी साधारण अर्थ की प्रतीति विलक्षण तथा प्रभावशाली ढंग से होती है। मुहावरे का प्रयोग वाक्य में विलक्षणता उत्पन्न करने के लिए किया जाता है। मुहावरे के प्रयोग से भाषा में सौष्ठव, माधुर्य, कथन में चमत्कार और प्रभाव उत्पन्न होता है।

**कुछ प्रचलित मुहावरें, उनके अर्थ तथा वाक्य में उनका प्रयोग इस प्रकार से हैं -**

मुहावरा	मुहावरे का अर्थ	मुहावरे का वाक्य में प्रयोग
अंग-अंग मुस्काना	बहुत प्रसन्न होना	परीक्षा में सफल होने की सूचना पाकर शिवम् का अंग-अंग मुस्करा रहा था।
अंग-अंग ढीला पड़ना	बहुत थक जाना	आसाम से लम्बी रेल-यात्रा के बाद घर पहुँचने पर मेरा अंग-अंग ढीला पड़ गया।
अक्ल पर पत्थर पड़ना	समझ में न आना	युवाओं में बढ़ती लत को देखकर तो ऐसा ही लगता है, जैसे उनके अक्ल पर पत्थर पड़ गया है।
अगर-मगर करना	बहाना बनाना	राहुल दो दिन में मेरे पैसे लौटाने वाला था, लेकिन जब भी मांगो अगर-मगर करने लगता है।

अपना उल्लू सीधा करना	स्वार्थ पूरा करना	मोहन अपना उल्लू सीधा करने के लिए इतनी मीठी बातें करता है।
अंगारे उगलना	कठोर शब्द बोलना	सोहन के बिना बताए एक माह रहने पर घर आते ही पिताजी अंगारे उगलने लगे।
अक्ल के घोड़े दौड़ाना	सोच विचार करना	विमान में तकनीकी खराबी दूर करने के लिए इंजीनियरों ने अपनी अक्ल के घोड़े दौड़ाए।
अपना-सा मुँह लेकर रह जाना	लज्जित होना	जब किसी ने भी सोहन की बात नहीं सुनी तो वह अपना-सा मुँह लेकर रह गया।
अपने पाँव पर कुल्हाड़ी मारना	अपनी मुश्किल बढ़ाना	राधा ने अपनी सारी सम्पत्ति बेटे के नाम करके अपने पाँव पर आप कुल्हाड़ी मार ली।
अंगूठा दिखाना	इन्कार करना	राधा ने तीर्थ यात्रा से लौट कर जब बहू से अपने जेवर मांगे तो उसने अंगूठा दिखा दिया।
अपने मुँह मियाँ-मिट्टू बनना	अपनी बड़ाई स्वयं करना	राजू को हर जगह अपने मुँह मियाँ-मिट्टू बनने की आदत थी।
आँखें दिखाना	गुस्से में देखना	कक्षा में छात्रों को शोर करते देख कर अध्यापक ने अपनी आँखें दिखायीं।
आँखें चुराना	सामना करने से बचना	मित्र को मुसीबत में पड़ा देख कर कपटी मित्रों ने उससे आँखें चुरा लीं।
आँखों में धूल झोंकना	धोखा देना	रमेश अपने माता-पिता के पैसे का गलत उपयोग कर; उनकी आँखों में धूल झोंक रहा है।
आँखों का तारा	बहुत प्रिय होना	राधा अपनी माता-पिता के आँखों की तारा है।
आँखें पथरा जाना	राह देखते-देखते थक जाना	भाई की प्रतीक्षा करते-करते बहन की आँखें पथरा गईं।
आँखों पर पर्दा पड़ना	सच्चाई न दिखाई	आजकल लालच के चलते अच्छे-अच्छे लोगों की आँखों पर

	देना	पर्दा पड़ जा रहा है।
आड़े हाथों लेना	खरी-खरी सुनाना	रवि के घर देर से पहुँचने पर उसके पिता ने उसे आड़े हाथों लिया।
आकाश से बातें करना	बहुत ऊँचा होना	मुंबई में हजारों की संख्या में ऐसी इमारतें हैं, जो आकाश से बातें करती हैं।
आसमान पर चढ़ना	बहुत अभिमान करना	कक्षा में प्रथम स्थान आने पर रवि का दिमाग आसमान पर चढ़ गया है।
आँच न आने देना	जरा भी नुकसान न होने देना	माता-पिता स्वयं कष्ट उठा कर अपनी सन्तान पर आँच नहीं आने देते।
आसमान सिर पर उठाना	बहुत शोर करना	कक्षा में शिक्षक के न होने पर छात्रों ने आसमान सिर पर उठा लिया।
आकाश-पाताल एक करना	कठिन प्रयत्न करना	राघव ने आईएएस बनने के लिए आकाश-पाताल एक कर दिये थे।
आग-बबूला होना	गुस्से से भर जाना	राजू और रिया को पढ़ाई छोड़ कर टीवी देख रहे थे, जिसे देख कर पापा आग बबूला हो गए।
ईद का चाँद	बहुत दिनों बाद दिखाई देना	नौकरी लगने के बाद सोहन ईद का चाँद हो गया है।
इधर-उधर की हाँकना	व्यर्थ बोलना	मैं सब बातें जानता हूँ, मुझसे ज्यादा इधर-उधर की मत हाँको।
ईट का जवाब पत्थर से देना	जो जैसे पेश आए, उससे वैसे ही पेश आना	इस बार यदि तुमने मुझे गलत बोला न तो मैं भी अब ईट का जवाब पत्थर से दूँगा।
उल्लू बनाना	मूर्ख बनाना	अंग्रेज व्यापारी सरल भारतीयों का उल्लू बना कर सारा धन इंग्लैण्ड ले गए।

उंगली पर नचाना	अपने अधीन करना	राधा अपने पति को उंगली पर नचाती है।
ऊँट के मुँह में जीरा	जरूरत से कम मिलना	दारा सिंह जैसे पहलवान को नाशते में एक सेब देना ऊँट के मुँह में जीरा देना है।

## संदर्भ ग्रंथ एवं अन्य स्रोत :

❖ पुस्तक का नाम	लेखक/संपादक	प्रकाशक
❖ नील कुसुम	रामधारी सिंह दिनकर	लोकभारती प्रकाशन
❖ साये में धूप	दुष्यंत कुमार	राजकमल प्रकाशन
❖ दूसरा घर	रामदरश मिश्र	वाणी प्रकाशन
❖ भोलाराम का जीव	हरिशंकर परसाई/सं. वेदप्रकाश	राजकमल प्रकाशन
❖ आधुनिक हिन्दी हास्य – व्यंग्य	केशव चन्द्र वर्मा	भारतीय ज्ञानपीठ, काश
❖ सरल हिन्दी व्याकरण और रचना	वासुदेव नन्दन प्रसाद	भारती भवन P & D

<http://kavitakosh.org>

## Marathi

### Course Objectives

- . विद्यार्थ्यांना मुलाखत या भाषिक कौशल्य प्रकाराचा परिचय करून देणे.
- . मुलाखतकाराने करावयाच्या पूर्वतयारीची विद्यार्थ्यांना ओळख करून देणे.
- . मुलाखत देणाऱ्याने करावयाच्या पूर्वतयारीची विद्यार्थ्यांना ओळख करून देणे.
- . विद्यार्थ्यांना मुलाखतीसाठी आवश्यक असणाऱ्या कौशल्यांचा परिचय करून देणे.

### Course Outcome

- . विद्यार्थ्यांना मुलाखत या संभाषणप्रकाराच्या स्वरूपाचा परिचय होईल.
- . मुलाखतकाराने करावयाच्या पूर्वतयारीची विद्यार्थ्यांना ओळख होईल.
- . मुलाखत देणाऱ्याने करावयाच्या पूर्वतयारीची विद्यार्थ्यांना ओळख होईल.

□. विद्यार्थ्यांना मुलाखतीसाठी आवश्यक असणारी कौशल्ये परिचित होतील.

Title: MIL: **मुलाखत: पूर्वतयारी व मुलाखत कौशल्ये**

Units	Modules	No. of Lectures
१	घटक एक : मुलाखत घेणे - पूर्वतयारी	१५
२	(६० मिनिटांच्या १५ तासिका) श्रेयांकन १ घटक दोन : मुलाखत देणे पूर्वतयारी (६० मिनिटांच्या १५ तासिका) श्रेयांकन १	१५

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१. व्यावहारिक मराठी, ल.रा. नसिराबादकर, भाषाविकास संशोधन संस्था, कोल्हापूर, २०२३
२. व्यावहारिक मराठी, (संपा.) स्नेहल तावरे, स्नेहवर्धन प्रकाशन, पुणे
३. व्यावहारिक मराठी अध्यापनाच्या दिशा, (संपा.) वसंत शेकडे, ऋतू प्रकाशन, अहमदनगर, २०१२
४. व्यावहारिक मराठी, (संपा.) कल्याण काळे, द.दि.पुंडे, निराली प्रकाशन, पुणे
५. व्यावहारिक मराठी, लीला गोविलकर, जयश्री पाटणकर, स्नेहवर्धन प्रकाशन, पुणे
६. मराठी लेखन दर्शन, चंद्रहास जोशी, मेहता पब्लिकेशन हाऊस, पुणे
७. उपयोजित मराठी, संजय लांडगे, दिलीपराज प्रकाशन, पुणे
८. अनिवार्य मराठी, लीला गोविलकर, के. सागर पब्लिकेशन, पुणे
९. व्यक्तिमत्त्व विकासासाठी संभाषण व लेखनकौशल्ये, (संपा.) पृथ्वीराज तौर आणि इतर,



## Sanskrit

**Course Objectives:** The main objectives of the course are:

- To introduce the fundamentals of Sanskrit grammar
- To teach various concepts in Sanskrit grammar
- To enhance language proficiency by providing adequate exposure to reading and writing skills
- To orient the learners towards various communication tasks
- To increase the range of lexical resource through a variety of exercises

**Learning Outcomes:**

On successful completion of the course learners are expected to -

- Read understand and speak basic Sanskrit
- Understand the framework of Sanskrit grammar
- Construct small sentences in Sanskrit

To imbibe Sanskrit grammar and Listening, Speaking, Reading and Writing skills

### Course Content

Sr No	Units/Modules	No. of lectures
Unit – I	<b>Basic Language Skills: Grammar</b> a) Alphabet, Shabda-Parichay b) Sentence construction (selected verbs) c) Vibhakti of Selected nouns	15 Lectures
Unit – II	<b>Reading &amp; Speaking Skills:</b> a) Vocabulary with Pictures b) Text reading of Nītiśatakam from verses (1-10) c) Conversational Practice	15 Lectures

#### Suggested Topics for Tutorials: (Semester – I)

1. Group Discussions
2. Fundamentals of Grammar
3. Vocabulary and Language Games
4. Picture Composition
5. Conversational Sanskrit skit

	<b>First Semester</b>  <b>Internal Evaluation of 20 Marks</b>	
<b>Sr. No</b>	<b>Particulars</b>	<b>Marks</b>
1	Experiential learning evaluation which can include studio activity like students recording Sanskrit mantras	20 Marks

<b>Evaluation Pattern:</b>	<b>First Semester End Examination of 30 Marks</b>	<b>Duration : 2 Hours</b>
<b>Question 1</b>	<b>MCQS / Objectives on Grammar: Unit – I</b>	<b>10 Marks</b>
<b>Question 2</b>	<b>Translation of Verses (from Nītiśatakam)</b>	<b>10 Marks</b>
<b>Question 3</b>	<b>Rewrite the story using the appropriate words from the given words.</b>	<b>10 Marks</b>

**The Scheme of Teaching and Examination**  
**Semester – IV**

<b>Sr. No.</b>	<b>Choice Based Credit System</b>	<b>Subject Code</b>	<b>Remarks</b>
1	Major Subjects		Financial Management II
			Financial Accounting IV
2	Minor Subject		Indirect Tax I
3	Open Elective		Corporate Law
4	Skill Enhancement Course(SEC)		Research Methodology
5	Modern Indian Language		Sindhi Hindi Marathi Sanskrit

## Second Year Semester IV Internal and External Detailed Scheme

Sr . No.	Subject Code	Subject Title	Periods Per Week					Credit	SLE/PA	Internals				Total Marks
			Units	SL	L	T	P			CT	AP	T	SEE	
1	-	Financial Management II	4	20%*	4	0	0	4	20	15	5	40	60	100
2	-	Financial Accounting-IV	4	20%*	4	0	0	4	20	15	5	40	60	100
3	-	Indirect Tax- I	4	20%*	4	0	0	4	20	15	5	40	60	100
4	-	Law	3	--	3	0	0	3	20	--	5	25	50	75
5	-	Research Methodology	3	--	3	0	0	3	20	--	5	25	50	75
6	-	Hindi	2	-	2	0	0	2	20	--	--	20	30	50
7	-	Sanskrit	2	-	1	0	2	2	20	--	--	20	30	50
8	-	Sindhi	2	-	2	0	0	2	20	-	-	20	30	50
9	-	Marathi	2	-	2	0	0	2	20	-	-	20	30	50
Total Hours / Credit								20		Total Marks				500

SL: Self Learning, L: Lecture, T: Total , P: Practical, SLE- Self learning evaluation, CT- Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment, PA- Project Assessment

**Second year Semester – IV Units – Topics – Teaching Hours**

<b>Sr No</b>	<b>Subject Code</b>	<b>Subject Unit Title</b>		<b>Lect ures</b>	<b>Total No. of hours</b>	<b>Cre dit</b>	<b>Total Marks</b>
<b>1</b>		I	Cashflow Statement	15	60	4	100
		II	Receivables Management	18			
		III	Cost of Capital	12			
		IV	Leverage	15			
<b>2</b>		I	Preparation of Final Accounts of Companies	15	60	4	100
		II	Ascertainment and Treatment of Profit Prior to Incorporation	15			
		III	Accounting for Limited Liability Partnership	15			
		IV	Non-Banking Financial Companies	15			
<b>3</b>		I	Introduction to Indirect Taxation (GST)	15	60	4	100
		II	Concept of Supply	15			
		III	Documentation & Registration	15			
		IV	Levy Collection of GST	15			
<b>4</b>		I	Companies Act 2013 Part I	15	30 (15 practic als of two hours each)	3	75
		II	Companies Act 2013 Part II	15			
		III	Intellectual Property Rights	15			
<b>5</b>		I	Introduction to Research	15	45	3	75
		II	Data Collection and Processing	15			
		III	Data Analysis and Interpretation	15			

6		I	Stories & Prose	15		2	50
		II	Prose & Poem	15			
7		I	खंड क : पाठ्यक्रम में निर्वाह करने वाले लेखकों का नाम और विषय :	20	30	2	50
		II	खंड ख : काल के भेद, मुनासबाना, संबंध	10			

8		I	घटक एक : निबंध लेखन: निबंध लेखन के विभिन्न प्रकारों का संक्षेपित परचय प्रश्न निबंध लेखन	15	30	2	50
		II	घटक दोना : निर्वाह करने वाले लेखकों का प्रश्न प्रदीक्षा निबंध लेखन	15			
9		I	Basic Language Skills: Grammar	15	30	2	50
		II	Reading & Speaking Skills:	15			
			Total			20	500

Lecture Duration – 1 hr

One credit = 15 hours of lectures and 30 hours of practicals

## Part 5 - Detailed Scheme

**Curriculum Topics along with Self-Learning topics** - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

**Course Code :**

### **Financial Management -II**

#### **Course objectives:**

- This subject will help the students to get familiar with the Financial Management techniques.
- To impart knowledge about the practical aspects of the receivables management.
- The course aims at explaining the core concepts of Financing Decisions and its importance in managing the company.
- The students will be able to manage the working capital of the company by estimating the same.

#### **Learning Outcomes:**

- To develop understanding of Leverages and its impact of the profitability.
- To help students analyse the solvency position by estimating the working capital of the company.
- To understand the optimal credit policy and ease the receivables management.
- To select the optimal mix of finance in line with the requirements of the company.

Unit	Content	No. of Lectures
I	<b>Cash Flow Analysis</b>  1.1 Concepts, Need and Importance of Cash flow Statements 1.2 Preparation of Cash Flow Statement with reference to Accounting Standard 1.3 Practical Problems	15
II	<b>Receivables management</b>  2.1 Meaning & Importance, Credit Policy Variables, 2.2 Methods of Credit Evaluation (Traditional and Numerical- Credit Scoring) 2.3 Monitoring the Debtors Techniques [DSO, Ageing Schedule] 2.4 Practical Problems	15
II	<b>Cost of Capital</b> 3.1 Introduction- Definition and Importance of Cost of Capital 3.2 Measurement of Cost of Capital, WACC 3.3 Practical Problems	15

IV	<b>Leverage</b>  4.1 Introduction 4.2 EBIT & EPS Analysis 4.3 Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage 4.4 Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	15
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### Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	Reading, understanding and Interpretation of Cash flows of various Listed Companies

### Online Resources

[https://cloudcampus.icai.org/page.html?page\\_id=172](https://cloudcampus.icai.org/page.html?page_id=172)  
[https://cloudcampus.icai.org/page.html?page\\_id=173](https://cloudcampus.icai.org/page.html?page_id=173)  
[https://cloudcampus.icai.org/page.html?page\\_id=108](https://cloudcampus.icai.org/page.html?page_id=108)

### Reference Books

- Srivastava R M, Essentials of Business Finance, Himalaya Publications
- Anthony R N and Reece JS. Accounting Principles , Hoomwood Illinos , Richard D. Irvin
- Bhattacharya SK and Dearden J. - Accounting for Management. Text and Cases , New Delhi.
- Hingorani NL and ramanthan AR - Management Accounting , New Delhi
- Ravi M. Kishore , Advanced management Accounting , Taxmann , NewDelhi
- Maheshwari SN - Management and Cost Accounting , Sultan Chand , New Delhi

### Evaluation Pattern:

#### External Paper Pattern:

Q. 1	A. Practical Question OR B. Practical Question	15 Marks
Q. 2	A. Practical Question OR B. Practical Question	15 Marks
Q. 3	A. Practical Question OR B. Practical Question	15 Marks
Q. 4	A. Practical Question	15 Marks



	OR	
	B. Short Notes (Any 3/4 ) (one short note from each module)	

Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module

### Course Code :

### Course: Financial Accounting IV

#### Course Objectives

- It helps to understand the students the preparation of final accounts of companies as per the revised schedule.
- It develops the understanding of ascertainment of Prior and Post incorporation concept
- It imparts the knowledge about Limited Liability Partnership
- It familiarizes with the requirements of the prudential accounting norms for NBFCs.

#### Learning Outcomes

- This enables students to understand the preparation of final accounts of companies as per revised schedule.
- It helps in ascertainment and treatment of profit prior and post incorporation.
- It also enables to understand the accounting for limited liability partnership.
- It familiarizes students with the requirements of the prudential accounting norms for NBFCs

Unit No.	Content	No. of Lectures
<b>1</b>	<b>Preparation of Final Accounts of Companies</b> 1.1 Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) 1.2 Preparation of financial statements as per Companies Act. (excluding cash flow statement) 1.3 IND AS 1 in relation to final accounts of companies (presentation of financial statement)	20
<b>2</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b> 2.1 Principles for ascertainment 2.2 Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	15
<b>3</b>	<b>Accounting for Limited Liability Partnership</b> 3.1 Statutory provisions 3.2 Conversion of partnership business into Limited Liability Partnership Final accounts	15
<b>4</b>	<b>Non-Banking Financial Companies</b> 4.1 Introduction, Definition, Registration and Regulation, Classification, Income Recognition 4.2 NBFC Regulatory Framework 4.3 Liquid Asset Requirements, Computation of Minimum Own Funds 4.4 Accounting for investment 4.5 Applicability of Prudential Norms 4.6 Asset Classification, Non-Performing Assets, Provisions Requirements 4.7 Capital Adequacy 4.8 Provisions of NPA – NBFCs v/s Banking Companies	10

### Self-Learning topics (Unit wise)

Sr.No	Topics
1.	<b>Preparation of Final Accounts of Companies</b> Provision of Companies Act related to preparation of final Accounts
2.	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b> Principles of Ascertainment
3.	<b>Accounting for Limited Liability Partnership</b> Statutory Provisions of LLP
4.	<b>Non-Banking Financial Companies</b> Registration and Regulation, Regulatory Framework Applicability of Prudential Norms

**Note:** Selection of SLE topic from the above, will be as per the discretion of faculty

#### Online Resources:

<https://icai-cds.org/ICAIShop/resources/productImages/TG%20NBFC%202016%20-%20final.pdf>

<https://live.icai.org/bos/vcc-2nd-batch-recorded-lectures/pdf/Audit%20of%20NBFC%20-%20CARO%202016.pdf>

<https://resource.cdn.icai.org/62237bos50444-cp9.pdf>

[https://icmai.in/upload/Institute/Updates\\_Archives/LLP2008.pdf](https://icmai.in/upload/Institute/Updates_Archives/LLP2008.pdf)

<https://www.icaew.com/technical/corporate-reporting/accounting-for-specific-sectors/llps#:~:text=Accounting%20for%20limited%20liability%20partnerships%201%20Statement%20of,and%20books%20in%20the%20ICAEW%20Library%20collection%20>

#### 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 Lesile Chandwichk, Pentice Hall of India Adin Bakley (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.
- “Financial Accounting- IV, SYBAF, Ainapure, Manan Prakashan.”
- “Financial Accounting- V, TYBAF, Ainapure, Manan Prakashan.”
- “Financial Accounting- IV, SYBAF, Sheth Publication.”
- “Financial Accounting- V, TYBAF, Sheth Publication.”
- “Financial Accounting- IV, SYBAF, Vipul Publication.”
- “Financial Accounting- V, TYBAF, Vipul Publication.”

### Examination pattern

#### Formative Assessment 40 marks

Sr. No.	Particulars	Marks
1	<b>ONE</b> class test / online examination to be conducted in the given semester	20 Marks

2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	Total	40

### Summative Assessment 60 Marks

#### External Paper Pattern:

Q. 1	A. Practical Question OR B. Practical Question	15 Marks
Q. 2	A. Practical Question OR B. Practical Question	15 Marks
Q. 3	A. Practical Question OR B. Practical Question	15 Marks
Q. 4	A. Practical Question OR B. Short Notes (Any 3/4 ) (one short note from each module)	15 Marks

**Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module**

**Course Code :**

**Course: Indirect Tax I**

#### Course Objectives

- Enable students to understand the concepts of Indirect Taxes and GST
- Develops understanding of documentation and registration of GST
- Enables students to understand the levy and collection of GST

#### Learning Outcomes

- This helps students in understand the concepts of Indirect Taxes and GST
- It will enable students to learn about the documentation required under GST
- It will also equip students to understand the registration, levy and collection of GST.

UNIT	CONTENT	NO. OF LECTURES

<b>I</b>	<b>Introduction to Indirect Taxation (GST)</b> <b>1.1 Basics of Taxation</b> - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) <b>1.2 Introduction to GST</b> – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. <b>1.3 GST Council and GST Network</b> <b>1.4 Definitions under CGST Act</b>	15
<b>II</b>	<b>Concept of Supply</b> 2.1 Taxable Event Supply 2.2 Place of Supply 2.3 Time of Supply 2.4 Value of Supply	15
<b>III</b>	<b>Documentation &amp; Registration</b> 3.1 Tax Invoices, Credit and Debit notes 3.2 Concept of taxable Person 3.3 Persons liable for Registration 3.4 Compulsory registration in certain cases 3.5 Persons not liable for Registration 3.6 Procedure for Registration 3.7 Deemed Registration, Amendment of Registration 3.8 Cancellation and Revocation of Registration.	15
<b>IV</b>	<b>Levy and collection of Tax</b> 4.1 Levy and Collection GST 4.2 Composite and Mixed Supplies under GST 4.3 Power to Grant Exemption 4.4 Negative list of GST 4.5 GST Rate Schedules for Goods and Services	15

**Self-  
Learning  
Topics  
(unit wise)**

Unit	Topics
<b>1</b>	<b>Basics of Taxation</b>
<b>3</b>	<b>Tax Invoices, Credit and Debit notes</b>
<b>3</b>	<b>Procedure for Registration</b>
<b>4</b>	<b>Taxable Event Supply</b>

#### Online Resources

[https://www.icaai.org/post.html?post\\_id=17822](https://www.icaai.org/post.html?post_id=17822)

#### Reference Books

Indirect Taxes: Law and Practice by V.S. Datey, Taxmann  
Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi  
GST Law & practice with Customs & FTP by V.S. Datey, Taxmann  
GST by V.S. Datey, Taxmann  
GST & customs Law by K.M. Bansal, University Edition  
GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications  
GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications  
Indirect taxes(Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications  
Indirect Taxes – I (GST) – TYBAF Semester : Manan Prakashan  
Indirect Taxes – I (GST) – TYBAF Semester : Sheth Publication

### Examination pattern

#### Formative Assessment 40 marks

Sr. No.	Particulars	Marks
1	<b>ONE</b> class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	Total	40

#### Summative Assessment 60 Marks

##### External Paper Pattern:

Q. 1	A. Practical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
Q. 2	APractical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
Q. 3	A Practical/Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
Q. 4	A Practical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks

**Note:** Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module

**Course Code :**  
**Course: Corporate Law**

**Course Objectives**

- The fundamentals of company form of organization by critically evaluating its peculiar nature
- Legal aspects of the process of formation of a company and importance of legal documents required for formation.
- Legal aspects of the process of issuing the share capital
- The rights and duties associated with membership of a company
- The course is designed to understand the formation, management and other activities of the companies.
- This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business
- To introduce to the relevant concept and practicalities of IPR

**Learning Outcomes**

- Students will be able to explain the concepts in formation and incorporation of company under Company law 2013 and Principles of IPR
- Students will be aware about the statutory requirements in relation to memorandum of association, articles of association and prospectus.
- Understanding about types of directors and their responsibilities.
- To understand and analyze about the framework of Companies Act 2013.
- To be acquainted about the legal aspects of business and IPR
- To be able to apply basic legal knowledge to business transactions.
- To be able to communicate effectively using standard business and legal terminology
- To familiarize with case law studies related to Companies Laws
- To Evaluate the industry about legal knowledge acquired during the Course.
- To Analyze the principles rooted in Companies Laws and IPR

Unit	Content	No. of Lectures
I	<b>Companies Act 2013 Part I</b>  1.1 Introduction - Historical Development of Concept of Corporate Law in India, Company – Definition, Meaning, Nature and its Characteristics, Nature and Forms of Business, Company vis-à-vis other Forms of Business, Concept of Corporate Personality, Corporate Veil, Limited Liability and Citizenship 1.2 Incorporation and its Consequences– Types of Companies and their incorporation, Promoters – Meaning, Position, Duties, Rights, Responsibilities and Liabilities, Formation of Companies – Procedural	15

	<p>Aspects, Memorandum of Association &amp; Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice</p> <p>1.3 Prospectus– Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties, Allotment and Certificates – General Principles and Statutory Provisions related to Allotment;</p>	
II	<p><b>Companies Act 2013 Part II</b></p> <p>2.1 Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members</p> <p>2.2 Management and Control of Companies. Directors– Types, Director’s Identification Number (DIN), Appointment/Reappointment, Qualifications, Disqualifications, Vacation of Office, Retirement, Resignation and Removal of Managing and Whole–Time Directors and Manager, Role and Responsibilities of Directors, Powers and Duties, Remuneration to directors</p> <p>2.3 Meetings: Various types of meeting of shareholders and board, Convening and Conduct of meetings, Postal Ballot, Meetings through Video Conferencing, e-voting</p>	15
III	<p><b>Intellectual Property Rights</b></p> <p>3.1 Introduction and the need for intellectual property right (IPR) Types of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secrets IPR in India: Genesis and development</p> <p>3.2 Patents - Elements of Patentability: Novelty, Non-Obviousness (Inventive Steps) Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents Patent Infringement, Remedies &amp; Penalties – Patent Office and Appellate Board.</p> <p>3.3 Copyrights - Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings Registration Procedure, Term of protection, Ownership of copyright, Assignment and license of copyright Copyright Infringement</p> <p>3.4 Trademarks - Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well-known marks, certification marks and service marks) - Non-Registrable Trademarks Registration of Trademarks - Rights of holder and assignment and licensing of marks Trademark Infringement, Remedies &amp; Penalties - Trademarks registry and appellate board</p> <p>3.5 Design: meaning and concept of novel and original - Geographical indication: meaning, - Procedure for registration, effect of registration and term of protection</p>	15

**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	1	Prospectus, Membership in a Company
2	2	Trademarks, Design

### Online Resources

<a href="https://archive.nptel.ac.in/courses/110/105/110105159/">https://archive.nptel.ac.in/courses/110/105/110105159/</a>
<a href="https://onlinecourses.swayam2.ac.in/cec21_mg02/preview">https://onlinecourses.swayam2.ac.in/cec21_mg02/preview</a>
<a href="https://www.icaai.org/post.html?post_id=17760">https://www.icaai.org/post.html?post_id=17760</a>
<a href="https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf">https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf</a>
<a href="https://onlinecourses.nptel.ac.in/noc23_hs55/preview">https://onlinecourses.nptel.ac.in/noc23_hs55/preview</a>
<a href="https://dst.gov.in/sites/default/files/E-BOOK%20IPR.pdf">https://dst.gov.in/sites/default/files/E-BOOK%20IPR.pdf</a>

### Reference Books

- A.K. Mujumdar, Dr. G.K. Kapoor, Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005.
- M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603, Nai Sarak, Delhi-110 006.
- A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
- Study Material Executive Programme - Company Law- Paper One , 2018, by ICSI 5.  
<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
- Gower L. C. B., “Principles of Modern Company Law”, Steven & Sons, London.
- Bagriyal A. K., “Company Law”, Vikas Publishing House, New Delhi.
- Singh Avtar, “Company Law”, Eastern Book Co., Lucknow.
- B.L. Wadera, Patents, trademarks, copyright, Designs and Geographical Judications.
- P. Narayanan (Eastern Law House), Intellectual Property Law.
- Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited
- Neeraj, P., & Khusdeep, D. (2014). Intellectual Property Rights. India, IN: PHI learning Private Limited
- Ahuja, V K. (2017). Law relating to Intellectual Property Rights. India, IN: Lexis Nexis
- "EBC's Company Law" by Avtar Singh
- (ALE)A Reference Book On COMPANY LAW-Dr. Sharvari Vaidya (Madiwale)
- Company Law Dr Ashok Kumar Jain
- Taxman Company Law and Practice
- Company Law By G K Kapoor and Sanjay Dhamija
- Company Law for NEP 2020 S Chand Publishing
- Company Law ICSI Module
- Company Law ICAI Module
- Company Law Taxman

### Examination pattern

**Formative Assessment 25 marks**



Sr. No.	Particulars	Marks
1	Assignment	20 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	Total	25

### External Paper Pattern

Q1	Attempt Any 2 out of 3 (7.5 Mark each) b) Long Answer b) Long Answer c) Long Answer	15 Marks
Q2	Attempt Any 2 out of 3 (7.5 Mark each) b) Long Answer b) Long Answer c) Long Answer	15 Marks
Q3	Attempt Any 2 out of 3 (10 Mark each) b) Long Answer b) Long Answer c) Long Answers	20 Marks

### Course Code :

**Course: Research methodology**

### Course Objectives

- To Understand Research Concepts and its usages in each field.
- To Understand different types of research and creating a research design.
- To study primary data collection techniques and sources of secondary data.
- To acquaint data analytic techniques through modern methods.

### Learning Outcomes:

- Learners are expected to demonstrate an understanding of research methodologies.

- Identify the overall process of designing a research study from its inception to the report stage.
- Imbibe data collection, analysis, interpretation and presentation skills at par with globally accepted standards.
- It will equip students with strategies of making Questionnaire and conducting a survey.
- Learners will be able to analyse the data through different techniques using software

Unit	Content	No. of Lectures
I	<b>Introduction to Research</b> 1.1 Foundation of Research: Meaning, Objectives, Need and Importance of Research, Types of Research, Stages of Research Process 1.2 Review of Literature 1.3 Hypothesis: Meaning, Nature, Significance, Types and Sources. 1.4 Research Design: Concept, Importance and Contents. 1.5 Sampling: Meaning of Sample and Sampling, Methods of Sampling.	15
II	<b>Data Collection and Processing</b> 2.1 Types of Data and Sources: Primary and Secondary Data Sources. 2.2 Methods of Collection of Primary data Observation: Structured and Unstructured, Disguised and Undisguised, Mechanical observations. Experimental: Field, laboratory. Interview: Personal interview, focused group, in-depth interview methods. Survey: Telephonic Survey, Mail, E-mail, internet survey, social media and Media listening. Survey Instrument: Questionnaire designing- Types of questions, Scaling Techniques: Likert Scale, Semantic Differential Scale 2.3 Processing of Data: Meaning and Essentials of – Editing, Coding, Classification, Tabulation and Graphical Representation 2.4 Structure and Layout of Research Report Writing	15
III	<b>Data Analysis and Interpretation(Practical)</b> 3.1 Data Analysis through SPSS Software: Descriptive statistics- t test, f test, z test. Chi Square test, ANOVA, Test of Reliability and Validity 3.2 Referencing Software: Mendeley	30

#### Practical

Sr. No	Unit	Topic
1	3	Data Analysis and Interpretation

#### Reference Books

- Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
- Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
- Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
- Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
- Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
- Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd

- SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd
- Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House
- Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
- Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc
- Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood
- Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York
- Research and Methodology in Accounting and Financial Management, J.K Courtis
- Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E
- Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.
- Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009
- Mayan, M. J. (2016). Essentials of Qualitative Inquiry. Routledge. (Chapter 1, Introduction to Qualitative Inquiry, Chapter 4, Research Question and Sampling).
- Mickez, R. (2012). Interviewing Elites: Addressing Methodological Issues. Qualitative Inquiry 18: 482- 493.

#### **Examination Pattern:**

External Paper Pattern: (Theory Modules) : 50 Marks

Internal :25 Marks

Q. 1	Any 2 out of 3	15 Marks
Q. 2	Any 2 out of 3	15 Marks
Q. 3	Any 2 out of 3	20 Marks

#### **Practical :25 Marks**

Sr. No	Unit	Topic	
1	3	Data Analysis and Interpretation	25 Marks

#### **Examination Pattern:**

External Paper Pattern: (Theory Modules) : 50 Marks

Internal :25 Marks

#### **External Evaluation**

Q. 1	Any 2 out of 3	15 Marks
Q. 2	Any 2 out of 3	15 Marks
Q. 3	Any 2 out of 3	20 Marks

**Practical :25 Marks**

Sr. No	Unit	Topic	
1	3	Data Analysis and Interpretation	25 Marks

**Internal Evaluation**

**Student will have group wise two assignment and following is the evaluation pattern**

Assignment I **10 marks**

Assignment II **10 marks**

Attendance **05 marks**

**Modern Indian language****Sindhi****Course Objectives:****Sauli Sindhi/ Simple Sindhi (Advanced)**

**The objectives of the course include –**

The basic Sindhi course aims to introduce learners to the Sindhi language and culture by providing fundamental vocabulary and grammar skills for communication, developing listening, speaking, reading, and writing proficiency, fostering cultural awareness, and empowering learners to engage effectively with Sindhi-speaking communities while appreciating linguistic diversity and cultural richness.

**Learning Outcomes**

- Communicate effectively in Sindhi and can hold basic conversations in Sindhi, including greetings, introductions, and expressing simple ideas.
- Demonstrate comprehension of common phrases and expressions used in daily communication.
- Read and understand basic Sindhi texts such as short stories, poems, or simple articles.
- Write simple sentences and short paragraphs on familiar topics using correct grammar and vocabulary.

Unit no.	Content /Modules	No. of Lectures
<b>1</b>	Stories & Prose Haa Maa'n Sindhi Aahyaa'n Story Of Jhoole Laal Sain Bait~U / Poem Jo Kheeru Peee Bait~U / Poem Paiso Ladh~Um Pata T~Aa'n	<b>15</b>
<b>2</b>	Prose & Poem Geeta Jo Saar, Sindhu - Anand Golani Bait~U / Poem Vaah Re T~Aaraa Gol T~Aaraa Bait~U / Poem A B C D Maa'n Par^Haa'n	<b>15</b>

**Experiential Learning Evaluation SLE (20 marks)**

**Presentation / Studio activity on Sindhi book Review / Translation**

**Evaluation Pattern For 50 Marks**

Written / Term End	Internal SLE	Total
30	20	50

### Term End Exam – 30 Marks

**Q1 Attempt any 4 questions out of 5 (20)**  
(5 marks each)

**Q2 Attempt any one out of 2 (10)**  
(10 Marks each)

### References

1. Sindhi Sahitya Jo Itihas - Dr M. K. Jetli
2. Sindhi Sahitya Jo Mukhtasir Itihas - Dr K. Lekhwani
3. Sindh Ja Sat Natak - Shobha Lalchandani

## HINDI

**Title:** MIL: Hindi Language and Hasya Vyangya (हिन्दी भाषा एवं हास्य व्यंग्य)

Units	Modules	No. of Lectures
1	<b>खंड क : पाठ्यक्रम में निर्धारित हास्य व्यंग्य :</b> 1. भोलाराम का जीव : हरिशंकर परसाई 2. घूस एक चिकनाई है : रवीन्द्र कालिया 3. भगवान बचाए मेहमान से : पूरन सरमा	20
2	<b>खंड ख : काल के भेद, मुहावरें, निबंध</b>	10

### मूल्यांकन एवं प्रश्नपत्र का प्रारूप

**सत्र 1 एवं 2 के लिए**

**आंतरिक परीक्षा : 20 अंक**

**सत्रांत परीक्षा : 30 अंक**

	आतंरिक परीक्षा	अंक -20
1	प्रोजेक्ट	10
2	प्रत्यक्ष पुस्तक परीक्षण	10

	सत्रांत परीक्षा	अंक -30
1	अवतरण की संदर्भ सहित व्याख्या	10
2	दीर्घोत्तरी प्रश्न	10
3	टिप्पणियाँ	5
4	वस्तुनिष्ठ प्रश्न	5

#### पर्यायवाची अथवा समानार्थक शब्द-

जिन शब्दों के अर्थ में समानता पायी जाती है उन्हें पर्यायवाची कहा जाता है। कुछ पर्यायवाची शब्द निम्न प्रकार हैं-

#### शब्द पर्यायवाची शब्द

1. अग्नि - आग, पावक, अनल, हुताशन, कृशानु
2. अतिथि - मेहमान, पाहुना, आगन्तुक, अभ्यागत
3. आँख - लोचन, नेत्र, चक्षु, नयन, दृग, अक्षि
4. आसमान - नभ, आसमान, व्योम, शून्य, अम्बर
5. अहंकार - गर्व, दर्प, घमण्ड, अभिमान, दम्भ
6. अमृत - सुधा, मधु, सोम, अमी, अमिय, पीयूष

7. अच्छा - शुभ, उचित, उपयुक्त, सौम्य
8. असुर - राक्षस, दानव, दैत्य, दनुज, निशाचर
9. आनन्द - हर्ष, उल्लास, प्रसन्नता, खुशी, आमोद-प्रमोद
10. आभूषण - गहना, अलंकार, जेवर
11. इच्छा - अभिलाषा, कामना, आकांक्षा, मनोरथ
12. ईश्वर - भगवान, परमात्मा, दीनबंधु, ईश, प्रभु
13. इन्द्र - देवेन्द्र, सुरेन्द्र, सुरपति, देवराज, सुरेश, देवेश
14. बाग - बगीचा, वाटिका, उपवन
15. कमल - पंकज, अरविन्द, राजीव, अम्बुज, नीरज, जलज,
16. किनारा - कूल, तट, कगार, तीर
17. कृष्ण - घनश्याम, श्याम, कान्हा, गोपाल, मोहन, मुरलीधर, केशव, माधव, गिरिधर, मुरारी
18. कोयल - पिक, कोकिला, वसन्त दूत, श्यामा
19. तालाब - सर, तडाग, सरोवर, जलाशय, ताल
20. दिन - वासर, वार, दिवस, अहन्
21. देवता - अमर, देव, सुर, आदित्य, विबुध
22. दुष्ट - अधम, नीच, कुटिल, खल, दुर्जन
23. धन - अर्थ, मुद्रा, लक्ष्मी, श्री, द्रव्य, दौलत, सम्पत्ति
24. नदी - तटिनी, सरिता, सलिला, अपगा, तरंगिणी, नद
25. नौका - नाव, पोत, जलयान, तरिणी, बेड़ा, तरी
26. नौकर - सेवक, अनुचर, भृत्य, दास, परिचारक
27. पक्षी - खग, पतंग, चिड़िया, विहं, नभचर, पखेरू
28. पत्नी - सहचरी, भार्या, वामा, जीवनसंगिनी, वधू, प्रिया
29. पति - स्वामी, नाथ, भर्ता, कांता, बालम, साजन

30. पवन - हवा, वायु, समीर, अनिल, मारुत, जगत्प्राण, प्रकंपन
31. पंडित - विद्वान, मनीषी, बुध, कोविद, सुधी
32. पुत्र - लड़का, बेटा, सुत, तनय, लाल, नंदन, आत्मज
33. पुत्री - तनया, सुता, बेटी, तनुजा, आत्मजा, दुहिता
34. पुष्प - फूल, कुसुम, सुमन, प्रसून, मंजरी
35. पत्ता - पत्र, दल, पात, पर्ण, किसलय
36. पृथ्वी - भूमि, भू, धरा, वसुधा, वसुंधरा, धरित्री, अवनि
37. मनुष्य - नर, मानव, मनुज, जन, मर्त्य, व्यक्ति
38. मेघ - जलद, नीरद, पयोद, बादल, घन, जलधर, वारिद
39. मित्र - सखा, साथी, सहचर, मीत, दोस्त
40. जननी - माँ, धात्री, अम्बा, अम्बिका, माता

**विलोम अथवा विपरीतार्थक शब्द :** विपरीत अर्थ का ज्ञान कराने वाले शब्दों को विलोम अथवा विपरीतार्थक शब्द कहा जाता है। कुछ विपरीतार्थक शब्द निम्न प्रकार हैं-

शब्द	विलोम	शब्द	विलोम	शब्द	विलोम	शब्द	विलोम
अर्थ	अनर्थ	सक्रिय	निष्क्रिय	उचित	अनुचित	चिन्तित	निश्चिन्त
अच्छा	बुरा	आलोक	अन्धकार	उपस्थित	अनुपस्थित	थल	जल
अल्प	अधिक	अनुकूल	प्रतिकूल	उत्तर	दक्षिण/प्रश्न	चेतन	जड़
अमृत	विष	अपना	पराया	उपयुक्त	अनुपयुक्त	धीर	अधीर
आदि	अन्त	पक्ष	विपक्ष	जन्म	मरण	नूतन	पुरातन



आशा	निराशा	आदर	निरादर	उदय	अस्त	नवीन	प्राचीन
आकाश	पाताल	आचार	अनाचार	उष्ण	शीत	पराजय	जय
व्यय	आय	अपेक्षा	उपेक्षा	उतार	चढ़ाव	जंगली	पालतू
आस्तिक	नास्तिक	पुरस्कार	दण्ड	निकट	दूर	ठोस	तरल
आयात	निर्यात	पूर्ण	अपूर्ण	न्याय	अन्याय	तरुण	वृद्ध
अन्धकार	प्रकाश	धर्म	अधर्म	हिंसा	अहिंसा	प्रेम	घृणा
अनुग्रह	विग्रह	आर्द्र	शुष्क	देव	दानव	तीव्र	मन्द
विराग	अनुराग	आग्रह	दुराग्रह	उन्नति	अवनति	दुर्लभ	सुलभ
आदान	प्रदान	धनी	निर्धन	चल	अचल	दोषी	निर्दोषी
अनुज	अग्रज	अनिष्ट	इष्ट	चतुर	मूढ़	दुराचारी	सदाचारी

अनेक शब्दों के लिए एक शब्द - हिंदी में वाक्यांश अथवा अनेक शब्दों के लिए एक शब्द का प्रयोग किया जाता है। इस प्रकार लेखन में संक्षिप्तता आती है और लेख सुगंठित हो जाता है। वाक्यांश के लिए एक शब्द के कुछ उदाहरण निम्न प्रकार हैं-

वाक्यांश	एक शब्द	वाक्यांश	एक शब्द
जिसके माता पिता न हों	अनाथ	प्रतिदिन होने वाला	दैनिक
जिसका आदि न हो	अनादि	सप्ताह में एक बार होनेवाला	साप्ताहिक
जिसका अंत न हो	अनंत	माह में एक बार होने वाला	मासिक
जो सबसे आगे रहता हो	अग्रणी	तीन महीने में होने वाला	त्रैमासिक

जो ईश्वर में आस्था रखता हो	आस्तिक	छह महीने में होने वाला	अर्द्धवार्षिक
जो ईश्वर में विश्वास न रखता हो	नास्तिक	वर्ष में होने वाला	वार्षिक
दूर की बात सोचने वाला	दूरदर्शी	उपकार को मानने वाला	कृतज्ञ
जिसका आकार हो	साकार	उपकार को न मानने वाला	कृतघ्न
जिसका आकार न हो	निराकार	जिसका रूप अच्छा हो	सुरूप
जो दान देता हो	दानी	जिसका रूप अच्छा न हो	कुरूप
जो अनुकरण करने योग्य हो	अनुकरणीय	जिसकी तुलना न हो	अतुलनीय
जो दिखाई न दे	अदृश्य	जिसके समान दूसरा न हो	अनन्य
जो पढ़ा लिखा न हो	अनपढ़	जिसमें दया हो	दयालु
जो धन का दुरुपयोग करता है	अपव्ययी	सबको समान देखने वाला	समदर्शी
जो कानून के विरुद्ध	अवैध	समान समय में होने वाला	समसामयिक
जिसका इलाज न हो सके	लाइलाज	नीति को जानने वाला	नीतिज्ञ
जिसे क्षमा न किया जा सके	अक्षम्य	जिसका वर्णन न हो सके	अवर्णनीय
अचानक होने वाली घटना	आकस्मिक	जो आकाश में घूमता हो	नभचर
आलोचना करने वाला	आलोचक	जिसका दस मुख हो	दसानन

जो प्रशंसा के योग्य हो	प्रशंसनीय	जिसका पेट बड़ा हो	लम्बोदर
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**मुहावरा-** मुहावरा शब्द मूल रूप से अरबी भाषा का शब्द है तथा इसका वास्तविक अर्थ 'अभ्यास' अथवा बातचीत है। हिंदी में यह शब्द पारिभाषित रूप में एक ऐसे वाक्यांश का बोधक बन गया है, जिससे किसी साधारण अर्थ की प्रतीति विलक्षण तथा प्रभावशाली ढंग से होती है। मुहावरे का प्रयोग वाक्य में विलक्षणता उत्पन्न करने के लिए किया जाता है। मुहावरे के प्रयोग से भाषा में सौष्ठव, माधुर्य, कथन में चमत्कार और प्रभाव उत्पन्न होता है।

**कुछ प्रचलित मुहावरें, उनके अर्थ तथा वाक्य में उनका प्रयोग इस प्रकार से हैं -**

मुहावरा	मुहावरे का अर्थ	मुहावरे का वाक्य में प्रयोग
अंग-अंग मुस्काना	बहुत प्रसन्न होना	परीक्षा में सफल होने की सूचना पाकर शिवम् का अंग-अंग मुस्करा रहा था।
अंग-अंग ढीला पड़ना	बहुत थक जाना	आसाम से लम्बी रेल-यात्रा के बाद घर पहुँचने पर मेरा अंग-अंग ढीला पड़ गया।
अक्ल पर पत्थर पड़ना	समझ में न आना	युवाओं में बढ़ती लत को देखकर तो ऐसा ही लगता है, जैसे उनके अक्ल पर पत्थर पड़ गया है।
अगर-मगर करना	बहाना बनाना	राहुल दो दिन में मेरे पैसे लौटाने वाला था, लेकिन जब भी मांगो अगर-मगर करने लगता है।
अपना उल्लू सीधा करना	स्वार्थ पूरा करना	मोहन अपना उल्लू सीधा करने के लिए इतनी मीठी बातें करता है।
अंगारे उगलना	कठोर शब्द बोलना	सोहन के बिना बताए एक माह रहने पर घर आते ही पिताजी अंगारे उगलने लगे।
अक्ल के घोड़े दौड़ाना	सोच विचार करना	विमान में तकनीकी खराबी दूर करने के लिए इंजीनियरों ने अपनी अक्ल के घोड़े दौड़ाए।
अपना-सा मुँह लेकर रह जाना	लज्जित होना	जब किसी ने भी सोहन की बात नहीं सुनी तो वह अपना-सा मुँह लेकर रह गया।
अपने पाँव पर कुल्हाड़ी मारना	अपनी मुश्किल बढ़ाना	राधा ने अपनी सारी सम्पत्ति बेटे के नाम करके अपने पाँव पर आप कुल्हाड़ी मार ली।

अंगूठा दिखाना	इन्कार करना	राधा ने तीर्थ यात्रा से लौट कर जब बहू से अपने जेवर मांगे तो उसने अंगूठा दिखा दिया।
अपने मुँह मियाँ-मिट्टू बनना	अपनी बड़ाई स्वयं करना	राजू को हर जगह अपने मुँह मियाँ-मिट्टू बनने की आदत थी।
आँखें दिखाना	गुस्से में देखना	कक्षा में छात्रों को शोर करते देख कर अध्यापक ने अपनी आँखें दिखायीं।
आँखें चुराना	सामना करने से बचना	मित्र को मुसीबत में पड़ा देख कर कपटी मित्रों ने उससे आँखें चुरा लीं।
आँखों में धूल झोंकना	धोखा देना	रमेश अपने माता-पिता के पैसे का गलत उपयोग कर; उनकी आँखों में धूल झोंक रहा है।
आँखों का तारा	बहुत प्रिय होना	राधा अपनी माता-पिता के आँखों की तारा है।
आँखें पथरा जाना	राह देखते-देखते थक जाना	भाई की प्रतीक्षा करते-करते बहन की आँखें पथरा गई।
आँखों पर पर्दा पड़ना	सच्चाई न दिखाई देना	आजकल लालच के चलते अच्छे-अच्छे लोगों की आँखों पर पर्दा पड़ जा रहा है।
आड़े हाथों लेना	खरी-खरी सुनाना	रवि के घर देर से पहुँचने पर उसके पिता ने उसे आड़े हाथों लिया।
आकाश से बातें करना	बहुत ऊँचा होना	मुंबई में हजारों की संख्या में ऐसी इमारतें हैं, जो आकाश से बातें करती हैं।
आसमान पर चढ़ना	बहुत अभिमान करना	कक्षा में प्रथम स्थान आने पर रवि का दिमाग आसमान पर चढ़ गया है।
आँच न आने देना	जरा भी नुकसान न होने देना	माता-पिता स्वयं कष्ट उठा कर अपनी सन्तान पर आँच नहीं आने देते।
आसमान सिर पर उठाना	बहुत शोर करना	कक्षा में शिक्षक के न होने पर छात्रों ने आसमान सिर पर उठा लिया।
आकाश-पाताल एक करना	कठिन प्रयत्न करना	राघव ने आईएएस बनने के लिए आकाश-पाताल एक कर दिये थे।

आग-बबूला होना	गुस्से से भर जाना	राजू और रिया को पढ़ाई छोड़ कर टीवी देख रहे थे, जिसे देख कर पापा आग बबूला हो गए।
ईद का चाँद	बहुत दिनों बाद दिखाई देना	नौकरी लगने के बाद सोहन ईद का चाँद हो गया है।
इधर-उधर की हाँकना	व्यर्थ बोलना	मैं सब बातें जानता हूँ, मुझसे ज्यादा इधर-उधर की मत हाँको।
ईंट का जवाब पत्थर से देना	जो जैसे पेश आए, उससे वैसे ही पेश आना	इस बार यदि तुमने मुझे गलत बोला न तो मैं भी अब ईंट का जवाब पत्थर से दूँगा।
उल्लू बनाना	मूर्ख बनाना	अंग्रेज व्यापारी सरल भारतीयों का उल्लू बना कर सारा धन इंग्लैण्ड ले गए।
उंगली पर नचाना	अपने अधीन करना	राधा अपने पति को उंगली पर नचाती है।
ऊँट के मुँह में जीरा	जरूरत से कम मिलना	दारा सिंह जैसे पहलवान को नाशते में एक सेब देना ऊँट के मुँह में जीरा देना है।

### संदर्भ ग्रंथ एवं अन्य स्रोत :

❖ पुस्तक का नाम	लेखक/संपादक	प्रकाश
❖ नील कुसुम	रामधारी सिंह दिनकर	लोकभारती प्रकाशन
❖ साये में धूप	दुष्यंत कुमार	राजकमल प्रकाशन
❖ दूसरा घर	रामदरश मिश्र	वाणी प्रकाशन
❖ भोलाराम का जीव	हरिशंकर परसाई/सं. वेदप्रकाश	राजकमल प्रकाशन
❖ आधुनिक हिन्दी हास्य – व्यंग्य केशव चन्द्र वर्मा	भारतीय ज्ञानपीठ, काश	
❖ सरल हिन्दी व्याकरण और रचना	वासुदेव नन्दन प्रसाद	भारती भवन P & D

<http://kavitakosh.org>

MARATHI

### Course Objectives

- . निबंधाच्या विविध प्रकारांचा परिचय करून देणे.

- . निबंधप्रकारानुसार बदलणाऱ्या भाषेच्या स्वरूपाची ओळख विद्यार्थ्यांना करून देणे.
- . मुलाखतीच्या तंत्रांचा परिचय विद्यार्थ्यांना करून देणे.
- . विद्यार्थ्यांना निबंध लिहिण्यास आणि मुलाखत देण्यास प्रोत्साहित करणे.
- . विद्यार्थ्यांना प्रत्यक्ष स्पर्धा परीक्षांसाठी प्रोत्साहित करणे.

**अभ्यासपत्रिकेचा परिणाम (Learning Outcome):**

- . निबंधाच्या विविध प्रकारांचा विद्यार्थ्यांना परिचय होईल.
- . निबंधप्रकारानुसार बदलणाऱ्या भाषेच्या स्वरूपाची ओळख विद्यार्थ्यांना होईल .
- . मुलाखत देणे या प्रक्रियेशी संबंधित विविध तंत्रांचा परिचय विद्यार्थ्यांना होईल.
- . विद्यार्थ्यांना निबंध लिहिण्यास आणि प्रत्यक्ष मुलाखत देण्यास प्रेरणा मिळेल.
- . विद्यार्थ्यांना प्रत्यक्ष स्पर्धा परीक्षांसाठी प्रेरणा मिळेल.

Title: MIL: **निबंधलेखन व निबंध लेखनाचे तंत्र**

Units	Modules	No. of Lectures
१	घटक एक : निबंधलेखन: निबंधलेखनाचे विविध प्रकारांचा सैद्धांतिक परिचय व प्रत्यक्ष निबंधलेखन	१५
२	(६० मिनिटांच्या १५ तासिका) श्रेयांकन १ घटक दोन : विविध विषयांवर प्रत्यक्ष प्रदीर्घ निबंधलेखन (६० मिनिटांच्या १५ तासिका) श्रेयांकन १	१५

**मूल्यांकन आणि प्रश्नपत्रिकेचे स्वरूप**

**सत्र ३ व ४ साठी**

**अंतर्गत परीक्षा : गुण - २०**

**सत्रांत परीक्षा : गुण - ३०**

	अंतर्गत परीक्षा	गुण - २०
1	प्रत्यक्ष मुलाखत किमान दोन	१० + १०

	सत्रांत परीक्षा	गुण - ३०
1	<p>बहिर्गत परीक्षा ३० गुण (वेळ दीड तास)</p> <ul style="list-style-type: none"> <li>एकूण तीन प्रश्न विचारावेत.</li> <li>प्रत्येक घटकावर अंतर्गत पर्याय असलेले प्रत्येकी १० गुणांचे दोन प्रश्न विचारावेत.</li> <li>तिसरा प्रश्न हा घटक १ आणि २ वर आधारित दहा गुणांचा वस्तुनिष्ठ स्वरूपाचा असावा.</li> </ul>	३०

**Reference books:**

1. व्यावहारिक मराठी, ल.रा. नसिराबादकर, भाषाविकास संशोधन संस्था, कोल्हापूर, २०२३
2. व्यावहारिक मराठी, (संपा.) स्नेहल तावरे, स्नेहवर्धन प्रकाशन, पुणे
3. व्यावहारिक मराठी अध्यापनाच्या दिशा, (संपा.) वसंत शेकडे, ऋतू प्रकाशन, अहमदनगर, २०१२
4. व्यावहारिक मराठी, (संपा.) कल्याण काळे, द.दि.पुंडे, निराली प्रकाशन, पुणे
5. व्यावहारिक मराठी, लीला गोविलकर, जयश्री पाटणकर, स्नेहवर्धन प्रकाशन, पुणे
6. मराठी लेखन दर्शन, चंद्रहास जोशी, मेहता पब्लिकेशन हाऊस, पुणे
7. उपयोजित मराठी, संजय लांडगे, दिलीपराज प्रकाशन, पुणे
8. अनिवार्य मराठी, लीला गोविलकर, के. सागर पब्लिकेशन, पुणे
9. व्यक्तिमत्त्व विकासासाठी संभाषण व लेखनकौशल्ये, (संपा.) पृथ्वीराज तौर आणि इतर, अथर्व पब्लिकेशन, २०१८.

<b>Unit –I</b>	Basic Language Skills: Grammar a) Present Tense, Future Tense and Order (selected verbs) b) Tvānta, Tumanta and Lyabanta Avyaya c) Text reading of selected Sanskrit Stories	<b>15 Lectures</b>
<b>Unit – II</b>	Reading & Speaking Skills: a) Vocabulary with Pictures b) Text reading of Nītiśatakam from verses (11-20) c) Conversational Practice	<b>15 Lectures</b>

**Suggested Topics for Tutorials: (Semester – II)**

1. Group Discussions
2. Fundamentals of Grammar
3. Vocabulary and Language Games
4. Picture Composition
5. Conversational Sanskrit skit

	<b>Internal Evaluation of 20 Marks</b>	
<b>Sr.No.</b>	<b>Particulars</b>	<b>Marks</b>
1	Experiential learning evaluation which can include studio activity like students recording Sanskrit mantras	20 Marks

<b>Evaluation Pattern:</b>	<b>First Semester End Examination of 30 Marks</b>	<b>Duration : 2 Hours</b>
Question 1	MCQS / Objectives on Grammar: Unit – I	10 Marks
Question 2	Translation of Verses (from Nītiśatakam)	10 Marks
Question 3	Rewrite the story using the appropriate words from the given words.	10 Marks

**Reference Books**



1. Kale, M. R., A Higher Sanskrit Grammar: For the use of school and college student, Motilal Banarsidass Publishers Pvt. Ltd., Delhi, 2016
2. Max Müller, A Sanskrit Grammar for Beginners, Piramal Publications, Delhi, 2016
3. R. Antonie, S.J., A Sanskrit Manual (Part-I &Part-II), Allied Publishers Limited, New Delhi, 2002
4. **नीतिशतकम्**- Nitisatakam (With English Translation and Transliteration), ed. W. Vivian de Thabrew, Pilgrims Publishing, Varanasi, 2018
5. Dr. Kankar, 130 **संस्कृत कथा**: 130 Short Sanskrit Stories, Neeta Prakashan,
6. **पञ्चतन्त्रकथासंग्रहः**: Stories from Panchatantra, Published by: <http://Sanskritebooks.wordpress.com>  
[https://ia801308.us.archive.org/29/items/Sanskrit\\_EBooks\\_Assorted\\_Titles/Stories%20from%20Panchatantra%20-%20Sanskrit%20English.pdf](https://ia801308.us.archive.org/29/items/Sanskrit_EBooks_Assorted_Titles/Stories%20from%20Panchatantra%20-%20Sanskrit%20English.pdf)

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