

# **COMPETENCY BASED CURRICULUM**

## **DIPLOMA IN FINANCE, ACCOUNTS AND AUDITING**

**(Duration 3 Years)  
NSQF Level – 5**



**Under  
Haryana State Board of Technical Education**



**Developed By**

**Curriculum Development Center  
National Institute of Technical Teachers Training & Research  
(Ministry of Education, Government of India)  
Sector - 26, Chandigarh, UT, India.  
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## PREFACE

Learning and learning experience are the foundation of any education system. Appropriateness of education and its useful implications stand on the platform of knowledge and skill. But the knowledge and skill cannot be quantified qualitatively without ensuring learning experience. Curriculum is the pathway to select and organise learning experience. It helps the teachers to provide tangible resources, goals and objectives to learners. Curriculum acts as a catalyst to stimulate creativity, innovation, ethics, values, responsibility and many human factors. Curriculum embodies rigour and high standards and creates coherence to empower learner to meet the industrial and societal needs. Curriculum is a central guide for a teacher to plan a standard based sequence for the instructional delivery.

The industrial revolution 4.0 has forced the technical education system to reinvent the curriculum to meet the human resource requirement of the industry. The data driven systems relying on the subjects like machine-learning, Artificial Intelligence, Data Science etc are literally forcing the technical education system to offer different subjects differently to address the emerging challenges. The non-linear way of learning now facilitates students to choose path of knowledge to skill or vice-versa. The bi-directional process requires innovative curriculum design and revision. Diploma programme is now more challenging than ever. The level of skill and knowledge demanded by industry from diploma holders are highly interdisciplinary at the same time address special need. Hence, there is a need to align the curriculum to National Skill Qualification Framework (NSQF).

National Education Policy, NEP-2020 has now opened up diversities for the education system to explore and exploit to make the education relevant. The policy emphasises to inculcate value, ethics, respect to culture and society etc along with industry ready knowledge and skill among the students. The interdisciplinary nature of curriculum, academic bank of credits and integration of technology in teaching-learning envisaged in NEP-2020 make it more challenging for curriculum development. NITTTR, Chandigarh has developed the art of curriculum development over 54 years of its existence. The expertise and experience available in the institute follow time-tested and acclaimed scientific methods to design/revise curriculum. The experienced faculty members entrusted with the curriculum development or revision activities are well-versed with NSQF, NEP and Outcome based education. I am happy to note that **Haryana State Board of Technical Education, Panchkula, Haryana** reposed their confidence on this expertise to develop **AICTE/NSQF/NEP 2020** aligned curriculum for the state. This documented curriculum is an outcome of meticulous planning and discussions among renowned experts of the subject through series of workshops. The effective implementation of this curriculum supported with quality instructional resources will go a long way in infusing the learning experience among learners to make them industry ready.

Director  
**National Institute of Technical Teachers Training & Research, Chandigarh**

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**Professor & Head  
Curriculum Development Center  
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## TABLE OF CONTENTS

<b>Sr. No.</b>	<b>Description</b>	<b>Page No.</b>
	Preface	i - i
	Acknowledgement	ii - ii
	Table of Contents	iii - iv
<b>THREE YEAR NSQF/NEP 2020 ALIGNED DIPLOMA</b>		
1.	Salient Features	1-1
2.	NSQF Guidelines	2-5
3.	NEP 2020	6-7
4.	Diploma Programme Outcomes	8-8
5.	Deriving Curriculum Areas from Diploma Programme Outcomes	9-10
<b>FIRST YEAR NSQF LEVEL – 3</b>		
6.	Study and Evaluation Scheme	11-12
7.	Horizontal and Vertical Subjects Organization	13-13
8.	Competency Profile and Employment Opportunities	14-14
9.	Programme Outcomes	15-15
10.	Assessment of Programme and Course Outcomes	16-20
11.	Subject Contents	21-56
<b>SECOND YEAR NSQF LEVEL – 4</b>		
12.	Study and Evaluation Scheme	57-58
13.	Horizontal and Vertical Subjects Organization	59-59
14.	Competency Profile and Employment Opportunities	60-60
15.	Programme Outcomes	61-61
16.	Assessment of Programme and Course Outcomes	62-69
17.	Subject Contents	70-116
<b>THIRD YEAR NSQF LEVEL – 5</b>		
18.	Study and Evaluation Scheme	117-118
19.	Horizontal and Vertical Subjects Organization	119-119
20.	Competency Profile and Employment Opportunities	120-120

21.	Programme Outcomes	121-121
22.	Assessment of Programme and Course Outcomes	122-125
23.	Subject Contents	126-151

### **THREE YEAR NSQF/NEP 2020 ALIGNED DIPLOMA**

24.	Assessment Tools & Criterion	v - ix
25.	Teaching Learning Tools for Effective Implementation	x – xiii
26.	List of Experts	xiv – xvi
27.	Appendix - List of Equipment	xvii-xvii

## 1. SALIENT FEATURES

1. Name : **Diploma in Finance, Accounts And Auditing**
2. Duration : **03 Years**
3. Hours per week : **35**
4. Entry Qualification : **10<sup>th</sup> Pass**
5. Student Intake : **As per sanctioned strength**
6. Pattern : **Semester**
7. Scheme : **Multipoint Entry and Exit**
8. NSQF Level : **5**
9. Theory Practical Ratio : **37 : 63**
10. Project Work : **Minor and Major Project**
11. In-house/Industrial Internship : **Mandatory after First and Second Year**
12. Professional Training : **Six Month internship**

## 2. NSQF GUIDELINES

National Skill Qualification Framework has defined total Ten Levels. Each level of the NSQF is associated with a set of descriptors made up of five outcome statements, which describe in general terms, the minimum knowledge, skills and attributes that a learner needs to acquire in order to be certified for that level.



**Fig.1: NSQF Domains**

### NSQF LEVEL - 3 COMPLIANCE

The NSQF level - 3 descriptor is as follows:

<b>Process</b>	• Person may carry out a job which may require limited range of activities routine and predictable.
<b>Professional Knowledge</b>	• Basic facts, process and principle applied in trade of employment.
<b>Professional Skill</b>	• Recall and demonstrate practical skill, routine and repetitive in narrow range of application.
<b>Core Skill</b>	• Communication written and oral, with minimum required clarity, skill of basic arithmetic and algebraic principles, personal banking, basic understanding of social and natural environment.
<b>Responsibility</b>	• Under close supervision. Some responsibility for own work within defined limit.

**Fig 2: NSQF Level – 3 Descriptor**

Work requiring knowledge, skills and aptitudes at level 3 will be routine and predictable. Job holders will be responsible for carrying out a limited range of jobs under close supervision. Their work may require the completion of a number of related tasks. People carrying out these job roles may be described as “Semi skilled workers”. Individuals in jobs which require level 3 qualifications will normally be expected to be able to communicate clearly in speech and writing and may be required to use arithmetic and algebraic processes. They will be expected to have previous knowledge and skills in the occupation and should know the basic facts, processes and principles applied in the trade for which they are qualified and be able to apply the basic skills of the trade to a limited range of straightforward jobs in the occupation.

They will be expected to understand what constitutes quality in their job role and more widely in the sector or sub-sector and to distinguish between good and bad quality in the context of the jobs they are given. Job holders at this level will be expected to carry out the jobs they are given safely and securely. They will work hygienically and in ways which show an understanding of environmental issues. This means that they will be expected to take responsibility for their own health and safety and that of fellow workers and, where appropriate, customers and/or clients. In working with others, they will be expected to conduct themselves in ways which show a basic understanding of the social environment. They should be able to make a good contribution to team work.

#### **NSQF LEVEL - 4 COMPLIANCE**

The NSQF level-4 descriptor is given below:



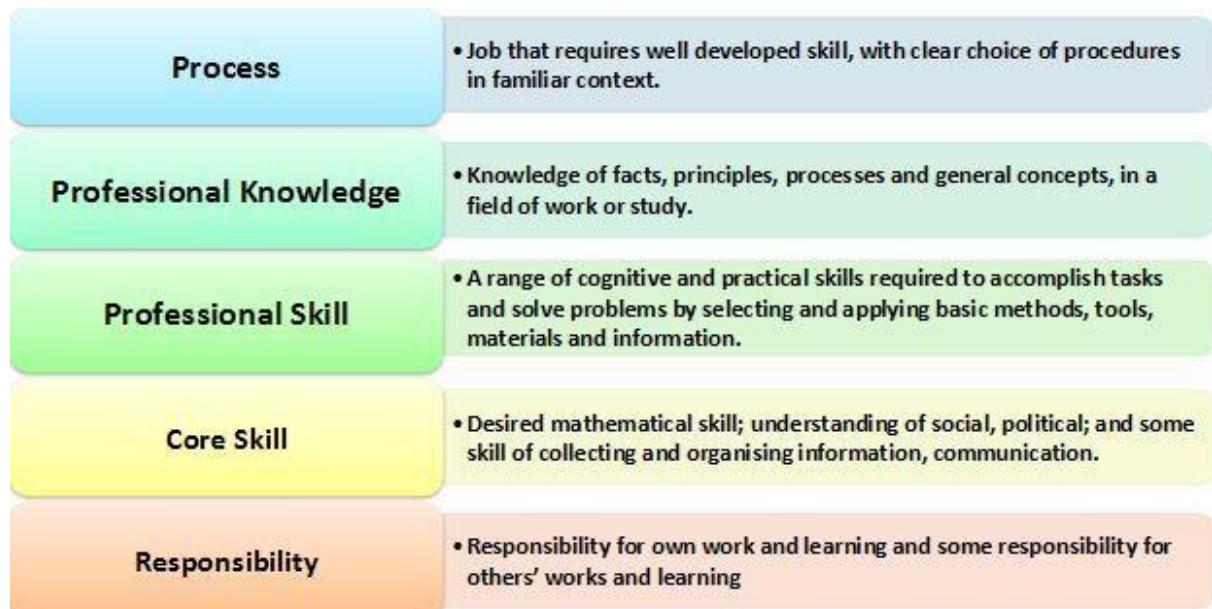
**Fig 3: NSQF Level – 4 Descriptor**

Work requiring knowledge, skills and aptitudes at level 4 will be carried out in familiar, predictable and routine situations. Job holders will be responsible for carrying out a range of jobs, some of which will require them to make choices about the approaches they adopt. They will be expected to learn and improve their practice on the job. People carrying out these jobs may be described as “skilled workers”. Individuals in jobs which require level 4 qualifications should be able to communicate clearly in speech and writing and may be required to use arithmetic and algebraic processes. They will be expected to have previous knowledge and skills in the occupation in which they are employed, to appreciate the nature of the occupation and to understand and apply the rules which govern good practice. They will be able to make choices about the best way to carry out routine jobs where the choices are clear.

They will be expected to understand what constitutes quality in the occupation and will distinguish between good and bad quality in the context of their job roles. Job holders at this level will be expected to carry out their work safely and securely and take full account of the health and safety on colleagues and customers. They will work hygienically and in ways which show an understanding of environmental issues. In working with others, they will be expected to conduct themselves in ways which show a basic understanding of the social and political environment. They should be able to guide or lead teams on work within their capability.

### **NSQF LEVEL - 5 COMPLIANCE**

The NSQF level-5 description is given below:



**Fig 4: NSQF Level – 5 Descriptor**

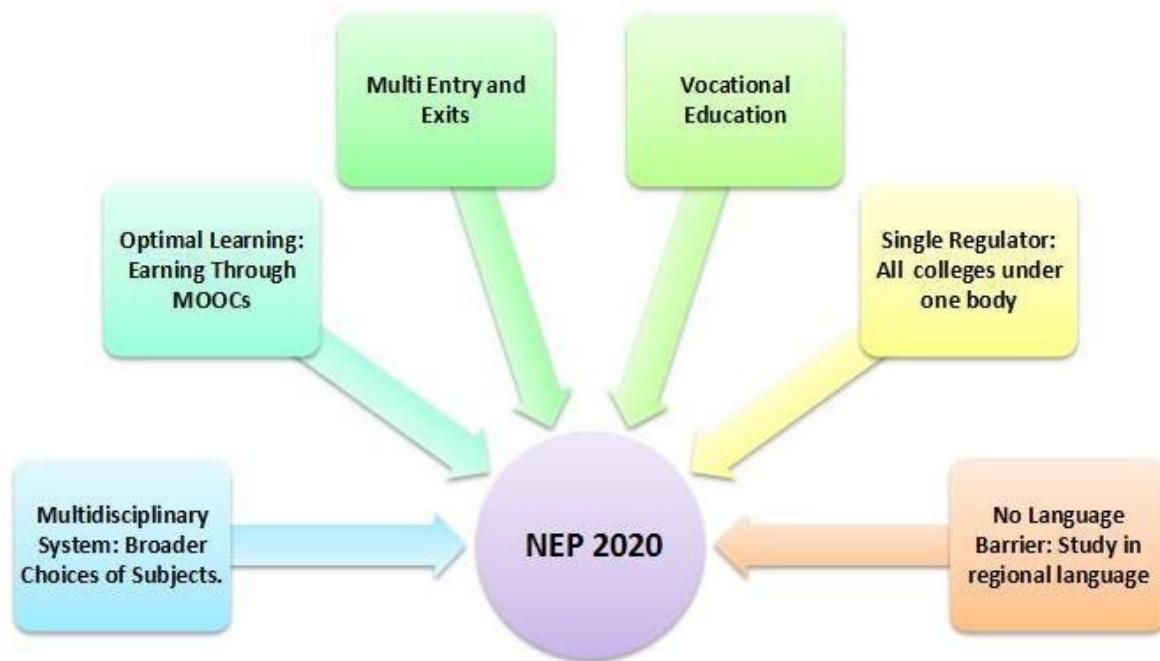
Work requiring knowledge, skills and aptitudes at level 5 will also be carried out in familiar situations, but also ones where problems may arise. Job holders will be able to make choices about the best procedures to adopt to address problems where the choices are clear. Individuals in jobs which require level 5 qualifications will normally be responsible for the completion of their own work and expected to learn and improve their performance on the job. They will require well developed practical and cognitive skills to complete their work. They may also have some responsibility for others' work and learning. People carrying out these jobs may be described as "fully skilled workers" or "supervisors".

Individuals employed to carry out these jobs will be expected to be able to communicate clearly in speech and writing and may be required to apply mathematical processes. They should also be able to collect and organise information to communicate about the work. They will solve problems by selecting and applying methods, tools, materials and information. They will be expected to have previous knowledge and skills in the occupation, and to know and apply facts, principles, processes and general concepts in the occupation. They will be expected to understand what constitutes quality in the occupation and will distinguish between good and bad quality in the context of their work. They will be expected to operate hygienically and in ways which show an understanding of environmental issues. They will take account of health and safety issues as they affect the work they carry out or supervise.

In working with others, they will be expected to conduct themselves in ways which show an understanding of the social and political environment.

### 3. NATIONAL EDUCATION POLICY (NEP) - 2020

NEP 2020 aims at a comprehensive holistic education to develop all capacities of human beings - intellectual, aesthetic, social, physical, emotional, and moral - in an integrated manner. A holistic arts education will help develop well-rounded individuals that possess: critical 21st century capacities in fields across the arts, humanities, languages, sciences, social sciences, and professional, technical, and vocational fields; an ethic of social engagement; soft skills, such as communication, discussion and debate; and rigorous specialization in a chosen field or fields. Such a holistic education shall be, in the long term, the approach of all undergraduate programmes, including those in professional, technical, and vocational disciplines.



**Fig 5: NEP 2020**

Flexibility in curriculum and novel and engaging course options will be on offer to students, in addition to rigorous specialisation in a subject or subjects. Pedagogy for courses will strive for significantly less rote learning and an increased emphasis on communication, discussion, debate, research, and opportunities for cross-disciplinary and interdisciplinary thinking. The flexible and innovative curriculum shall emphasize on offering credit-based courses and projects in the areas of community engagement and service, environmental education and value-based education. As part of a holistic education, students will be provided with opportunities for internships with local industry, businesses, artists, crafts persons, villages and local communities, etc., as well as

research internships with faculty and researchers at their own or other HEIs or research institutions, so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.

Effective learning requires relevant curriculum, engaging pedagogy, continuous formative assessment and adequate student support. The curriculum must be updated regularly aligning with the latest knowledge requirements and shall meet specified learning outcomes. High-quality pedagogy is then necessary to successfully impart the curricular material to students; pedagogical practices determine the learning experiences that are provided to students - thus directly influencing learning outcomes. The assessment methods have to be scientific and test the application of knowledge. Higher Education Institutes should move to a criterion-based grading system that assesses student achievement based on the learning goals for each programme, making the system fairer and outcomes more comparable. HEIs should also move away from high-stakes examinations towards more continuous and comprehensive evaluation.

## 4. PROGRAMME OUTCOMES

The program outcomes are derived from five domains of NSQF Level namely Process, Professional Knowledge, Professional Skill, Core Skill, Responsibility. After completing this programme, the student will be able to:

- PO1: Realize a thorough understanding of the fundamentals in Finance, Accounting, and Auditing for better professional opportunities.
- PO2: Familiarize with theoretical and practical exposure in the commerce sector including Accounts, Auditing, Finance and Management.
- PO3: Demonstrate financial and accounting skills and apply key theories, models and applications in finance related situations.
- PO4: Demonstrate skill of communication, information technology along with knowledge of social, political and natural environment.
- PO5: Demonstrate the capabilities required to apply cross-functional accounting, auditing and finance to face the challenges of the corporate world
- PO6: Engage in multidisciplinary fields in the context of Commerce and Finance environment for independent and life-long learning activities.

## 5. DERIVING CURRICULUM AREAS FROM PROGRAMME OUTCOMES

The following curriculum areas have been derived from Programme outcomes:

Sr. No.	Programme Outcomes	Curriculum Subjects / Areas
1.	<b>PO1:</b> Realize a thorough understanding of the fundamentals in finance, accounting, and auditing for better business opportunities.	<ul style="list-style-type: none"> <li>● Principles of Management</li> <li>● Business Organization</li> <li>● Fundamentals of Accountancy</li> <li>● Business Environment</li> <li>● E-Commerce</li> <li>● Business Law</li> <li>● Cost Accounting</li> </ul>
2.	<b>PO2:</b> Familiarize with theoretical and practical exposure in the commerce sector including Accounts, Auditing, Finance and Management.	<ul style="list-style-type: none"> <li>● Principles of Management</li> <li>● Business Statistics</li> <li>● Business Economics</li> <li>● Organizational Behavior</li> <li>● Business Environment</li> <li>● Corporate Accounting</li> <li>● Banking and Financial Institutions</li> <li>● Cost Accounting</li> <li>● Company Law</li> <li>● Management Accounting</li> <li>● Auditing</li> </ul>
3.	<b>PO3:</b> Demonstrate financial and accounting skills and apply key theories, models and applications in finance related situations.	<ul style="list-style-type: none"> <li>● Business Environment</li> <li>● Fundamentals of Accountancy</li> <li>● Business Economics</li> <li>● Organizational Behavior</li> <li>● Business Statistics</li> <li>● Business Law</li> <li>● Goods &amp; Service Tax –I-II</li> <li>● Auditing</li> <li>● Direct Tax Law</li> </ul>

4.	<p><b>PO4:</b> Demonstrate skill of communication, information technology along with knowledge of social, political and natural environment.</p>	<ul style="list-style-type: none"> <li>● English &amp; Communication Skills – I-II</li> <li>● Fundamentals of IT</li> <li>● Computers for Office Management</li> <li>● Environment &amp; Disaster Management</li> <li>● Entrepreneurship Development and Management</li> </ul>
5.	<p><b>PO5:</b> Demonstrate the capabilities required to apply cross-functional accounting, auditing and finance to face the challenges of the corporate world.</p>	<ul style="list-style-type: none"> <li>● Principles of Management</li> <li>● Business Environment</li> <li>● Business Statistics</li> <li>● Business Organization</li> <li>● Goods &amp; Service Tax –I</li> <li>● E-Commerce</li> <li>● Human Resource Marketing</li> <li>● Financial Management</li> <li>● Fundamentals of Insurance</li> <li>● Office Procedures</li> </ul>
6.	<p><b>PO6:</b> Engage in multidisciplinary fields in the context of Commerce and Finance environment for independent and life-long learning activities.</p>	<ul style="list-style-type: none"> <li>● Multidisciplinary Elective</li> <li>● Open Elective</li> </ul>

# **FIRST YEAR**

# **NSQF LEVEL - 3**

**FIRST YEAR**  
**6. STUDY AND EVALUATION SCHEME**

**FIRST SEMESTER**

Sr. No.	SUBJECTS	STUDY SCHEME Periods/Wee k		Credits (C) L+P = C	MARKS IN EVALUATION SCHEME						Total Marks of Internal & External		
		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT								
		L	P		Th	Pr	Tot	Th	Pr	Tot			
1.1	* English & Communication Skills - I	2	2	2+1=3	40	40	80	60	60	120	200		
1.2	* Principles of Management	4	2	4+1=5	40	40	80	60	60	120	200		
1.3	* Business Organization	4	2	4+1=5	40	40	80	60	60	120	200		
1.4	**Fundamentals of Accountancy	3	4	3+2=5	40	40	80	60	60	120	200		
1.5	* Fundamentals of IT	2	4	2+2=4	40	40	80	60	60	120	200		
	#Student Centred Activities (SCA)	-	6	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>15</b>	<b>20</b>	<b>22</b>	<b>200</b>	<b>200</b>	<b>400</b>	<b>300</b>	<b>300</b>	<b>600</b>	<b>1000</b>		

\* Common with other diploma programmes

\*\* Common with BM diploma programme

# Student Centred Activities will comprise of co-curricular activities like extension lectures on Constitution of India etc. games, yoga, human values and ethics, knowledge of Indian system, hobby clubs e.g. photography etc., seminars, declamation contests, educational field visits, N.C.C., NSS, Cultural Activities and self study etc.

**SECOND SEMESTER**

Sr. No.	SUBJECTS	STUDY SCHEME		Credits (C) <b>L+P = C</b>	MARKS IN EVALUATION SCHEME						Total Marks of Internal & External		
		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT								
		L	P		Th	Pr	Tot	Th	Pr	Tot			
2.1	**Organizational Behavior	4	2	4+1=5	40	40	80	60	60	120	200		
2.2	**Business Economics	4	2	4+1=5	40	40	80	60	60	120	200		
2.3	**Business Statistics	3	4	3+2=5	40	40	80	60	60	120	200		
2.4	**Computers for Office Management	-	6	0+3=3	-	40	40	-	60	60	100		
2.5	**Business Environment	3	2	3+1=4	40	40	80	60	60	120	200		
2.6	* Environmental Studies and Disaster Management	2	-	2+0=2	-	40	40	-	60	60	100		
#Student Centred Activities (SCA)		-	3	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>16</b>	<b>19</b>	<b>24</b>	<b>160</b>	<b>240</b>	<b>400</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>1000</b>		

\* Common with other diploma programmes

\*\* Common with BM diploma program

# Student Centred Activities will comprise of co-curricular activities like extension lectures on Constitution of India etc. games, yoga, human values and ethics, knowledge of Indian system, hobby clubs e.g. photography etc., seminars, declamation contests, educational field visits, N.C.C., NSS, Cultural Activities and self study etc.

**Industrial/In-house Training:** After 2<sup>nd</sup> semester, students shall undergo Summer Training of 4 Weeks.

## 7. HORIZONTAL AND VERTICAL SUBJECTS ORGANISATION

<b>Sr. No.</b>	<b>Subjects</b>	<b>Hours Per Week</b>	
		<b>First Semester</b>	<b>Second Semester</b>
1.	English and Communication Skills - I	5	-
2.	Principles of Management	6	-
3.	Business Organization	6	-
4.	Fundamentals of Accountancy	7	-
5.	Fundamentals of IT	6	
6.	Student Centered Activities	5	-
7.	Organizational Behavior	-	6
8.	Business Economics	-	6
9.	Business Statistics		7
10.	Computers for Office Management		6
11.	Business Environment	-	5
12.	Environmental Studies & Disaster Management	-	2
13.	Student Centered Activities		3
<b>Total</b>		<b>35</b>	<b>35</b>

## 8. COMPETENCY PROFILE & EMPLOYMENT OPPORTUNITIES

The demand for E-Accountants or Smart Accountants is increasing day by day to compute and process the tax assessment. Professionals Accountants or E-Accountants are becoming a needed job in the business industry and play a very important role in the success of many businesses. Employment of accountants is projected to grow 15% from 2020 to 2030, faster than the average for all other jobs.

The diploma is intended to communicate theoretical and practical knowledge of the issues to the students and making them employable. The course gives students the basic foundations of topics related to banking and finance.

The Diploma in Financial and Accounting course exposes students to accounting and financial management policies and prepares them for an environment where they can learn how to use accounting software in the business world, how to use financial services, and more. The course covers the basics such as accounting and finance, Indian banking system, use of technology in accounting and finance, etc.

The NSQF Level – 3 pass out students are expected to recall and demonstrate practical routine and repetitive skills, in narrow range of Accountant. In government and private sectors related to, “Semi Skilled workers” are required to carry out a limited range of predictable tasks under close supervision. They are normally expected to communicate clearly in speech and along with knowledge of arithmetic and algebraic processes. They should know the basic facts, processes and principles in the field of Accountancy, Finance and Auditing. The course content should be taught and implemented with the aim to develop different types of skills so that students are able to acquire following competency

There is a broad scope for a candidate pursuing this diploma. Students can get top roles such as Bookkeeping Clerk, Billing Clerk, Tax Accountant, Financial Advisor, Finance Assistant and Accountant, Finance Manager, etc. A candidate can join in market research firms, public accounting firms, corporations, consulting services, investigation organizations, banking organizations, financial firms, etc.

## 9. PROGRAMME OUTCOMES

The programme outcomes are derived from five domains of NSQF Level – 3 namely Process, Professional Knowledge, Professional Skill, Core Skill, Responsibility. After completing this programme, the student will be able to:

- PO1:** Perform out a task using information to support business processes and practices.
- PO2:** Describe, and integrate fundamental concepts underlying accounting, finance, and management.
- PO3:** Analyze, critical think and apply knowledge for business decision making.
- PO4:** Communicate accurately and appropriately and demonstrate professional behavior with basic understanding of social and natural environment.
- PO5:** Be responsible to perform financial and auditing task under close supervision with some responsibility with undefined limit.

## 10. ASSESSMENT OF PROGRAMME AND COURSE OUTCOMES

<b>Programme Outcomes to be assessed</b>	<b>Assessment criteria for the Course Outcomes</b>
<p><b>PO1:</b> Perform out a task using information to support business processes and practices.</p>	<ul style="list-style-type: none"> <li>• Integrate management principles into management practice.</li> <li>• Assess Managerial practice and choices relating to management principles.</li> <li>• Identifying the process of recruitment, selection and training.</li> <li>• Identify the concept of business and different forms of Business Organisations.</li> <li>• Acquire knowledge on the concept and suitability of sole proprietorship and Partnership forms of business.</li> <li>• Imbibe the essence of various sources of finance for different capital requirements of business.</li> <li>• Identify the concept of domestic trade and global enterprises along with understanding of role of wholesalers and retailers in trade.</li> <li>• Explain the concept of human behavior especially in a Business Organisation.</li> <li>• Develop understanding about the factors those affecting Organisational Behavior.</li> <li>• Imbibe the knowledge about the needs of motivation and important theories of motivation.</li> <li>• Acquire knowledge on factors affecting the economic environment and liberalization of business.</li> <li>• Imbibe the essence of Political and Legal environment on Business.</li> <li>• Apply the concept of technological environment and ecological environment and its impact.</li> </ul>

<p><b>PO2:</b> Describe, and integrate fundamental concepts underlying accounting, finance, and management.</p>	<ul style="list-style-type: none"> <li>• Assess Managerial practice and choices relating to management principles.</li> <li>• Specify how the managerial task of planning, organizing and controlling can be executed in a variety of circumstances.</li> <li>• Identify the role of accounting for different users.</li> <li>• Record transactions in Journal, ledger and subsidiary book.</li> <li>• Prepare trial balance and identify the type and location of error and their rectification.</li> <li>• Develop the understanding of preparation of trading and profit and loss account and balance sheet.</li> <li>• Identify the basic knowledge of Micro and Macro Economics.</li> </ul>
<p><b>PO3:</b> Analyze, critical think and apply knowledge for business decision making.</p>	<ul style="list-style-type: none"> <li>• Record transactions in Journal, ledger and subsidiary book.</li> <li>• Develop the understanding of preparation of trading and profit and loss account and balance sheet.</li> <li>• Explain the concept of human behavior especially in a Business Organisation.</li> <li>• Develop understanding about the factors those affecting Organisational Behavior.</li> <li>• Detail various terms contribute in the formation of attitude and perception.</li> <li>• Detail meaning of business environment and its types.</li> <li>• Acquire knowledge on factors affecting the economic environment and liberalization of business.</li> <li>• Identify the factors affecting the Socio-cultural environment and its impact on</li> </ul>

	<p>Business.</p> <ul style="list-style-type: none"> <li>• Imbibe the essence of Political and Legal environment on Business.</li> <li>• Apply the concept of technological environment and ecological environment and its impact.</li> <li>• Identify the various tools and techniques of statistics.</li> <li>• Analyse and Present the data for purpose of Business Decision Making.</li> </ul>
<b>PO4:</b> Communicate accurately and appropriately and demonstrate professional behavior with basic understanding of social and natural environment.	<ul style="list-style-type: none"> <li>• Identify the nuances of Communication, both Oral and Written.</li> <li>• Acquire knowledge of the meaning of communication, communication process and speaking skills.</li> <li>• Acquire enhanced vocabulary and in-depth understanding of Grammatical Structures and their usage in the communication.</li> <li>• Communicate effectively with an increased confidence to read, write and speak in English language fluently</li> <li>• Explain the basic components of Computers, Internet and issues of abuses/ attacks on information and computers</li> <li>• Handle the computer/laptop/mobiles/Internet Utilities and Install/Configure OS</li> <li>• Assemble a PC and connect it to external devices</li> <li>• Manage and Use Office practiced Automation Tools</li> <li>• Develop worksheets and Prepare presentations</li> <li>• Comprehend the importance of sustainable ecosystem.</li> </ul>

	<ul style="list-style-type: none"> <li>• Clarify interdisciplinary nature of environmental issues.</li> <li>• Describe corrective measures for the abatement of pollution.</li> <li>• Identify the role of non-conventional energy resources in environmental protection.</li> <li>• Recognize various types of disasters.</li> </ul>
<b>PO5:</b> Be responsible to perform financial and auditing task under close supervision with some responsibility with undefined limit.	<ul style="list-style-type: none"> <li>• Assess Managerial practice and choices relating to management principles.</li> <li>• Specify how the managerial task of planning, organizing and controlling can be executed in a variety of circumstances.</li> <li>• Determine the most effective action to take in specific situation.</li> <li>• Identifying the process of recruitment, selection and training.</li> <li>• Record transactions in Journal, ledger and subsidiary book.</li> <li>• Prepare trial balance and identify the type and location of error and their rectification.</li> <li>• Develop the understanding of preparation of trading and profit and loss account and balance sheet.</li> <li>• Develop understanding about the factors those affecting Organisational Behavior.</li> <li>• Detail various terms contribute in the formation of attitude and perception.</li> <li>• Imbibe the knowledge about the needs of motivation and important theories of motivation.</li> <li>• Apply the standard analytical techniques of law of demand and demand curve.</li> <li>• Apply concept of cost, nature of</li> </ul>

	<p>production and its relationship of business operation.</p> <ul style="list-style-type: none"><li>• Analyze the cause and effect of different market conditions.</li><li>• Acquire knowledge on factors affecting the economic environment and liberalization of business.</li><li>• Imbibe the essence of Political and Legal environment on Business.</li><li>• Apply the concept of technological environment and ecological environment and its impact.</li></ul>
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## **11. SUBJECTS & CONTENTS (FIRST YEAR)**

# FIRST SEMESTER

1.1	English & Communication Skill-I	21-24
1.2	Principles of Management	25-27
1.3	Business Organization	28-30
1.4	Fundamentals of Accountancy	31-33
1.5	Fundamentals of IT	34-37

## 1.1 ENGLISH & COMMUNICATION SKILLS – I

<b>L</b>	<b>P</b>
2	2

### RATIONALE

Language as the most commonly used medium of self-expression remains indispensable in all spheres of human life –personal, social and professional. This course is intended to break fresh ground in teaching of Communicative English as per the requirements of National Skill Quality Framework. This course is designed to help students to acquire the concept of communication and develop an ability or skills to use them effectively to communicate with the individuals and community.

### COURSE OUTCOMES

After undergoing this course, the students will be able to:

- CO1: Identify the nuances of Communication, both Oral and Written.
- CO2: Acquire knowledge of the meaning of communication, communication process and speaking skills.
- CO3: Acquire enhanced vocabulary and in-depth understanding of Grammatical Structures and their usage in the communication.
- CO4: Communicate effectively with an increased confidence to read, write and speak in English language fluently.

### DETAILED CONTENTS

#### UNIT I

##### **Reading**

- 1.1 Techniques of reading: Skimming and Scanning
- 1.2 Extensive and Intensive Reading: Textual Study
- 1.3 Homecoming – R.N. Tagore
- 1.4 Life Sketch of Sir Mokshagundam Visvesvarayya
- 1.5 Life Sketch of Dr. Abdul Kalam
- 1.6 Narayan Murthy's speech at LBSNA, Dehradun

**UNIT II****Fundamentals of Communication**

- 2.1 Concept and Process of Communication
- 2.2 Types of Communication (Verbal Communication)
- 2.3 Barriers to Communication
- 2.4 Speaking Skill: Significance and essentials of Spoken Communication
- 2.5 Listening Skill: Significance and essentials of Listening

**UNIT III****Grammar and Usage**

- 3.1 Nouns
- 3.2 Pronouns
- 3.3 Articles
- 3.4 Verbs(Main and Auxiliary)
- 3.5 Tenses

**UNIT IV****Writing Skills**

- 4.1 Significance, essentials and effectiveness of Written Communication
- 4.2 Notice Writing
- 4.3 Official Letters and E-mails.
- 4.4 Frequently-used Abbreviations used in Letter-Writing
- 4.5 Paragraph Writing
- 4.6 Netiquettes

**PRACTICE EXERCISES****1 READING**

Reading Practice of lessons in the Lab Activity classes.

- i. Comprehension exercises of unseen passages along with the lessons prescribed.
- ii. Vocabulary enrichment and grammar exercises based on the selected readings.
- iii. Reading aloud Newspaper headlines and important articles.

**2 FUNDAMENTALS OF COMMUNICATION**

- i. Introducing oneself, others and leave-taking(talking about yourself)
- ii. Just a minute (JAM) sessions: Speaking extempore for one minute on given topics

- iii. Situational Conversation: Offering-Responding to offers; Congratulating; Apologizing and Forgiving; Complaining; Talking about likes and dislikes, Self-introduction Mock Interviews

### **3 GRAMMAR AND USAGE**

- i. Written and Oral Drills will be undertaken in the class to facilitate holistic linguistic competency among learners.
- ii. Exercises on the prescribed grammar topics.

### **4 WRITING SKILLS**

- i. Students should be given Written Practice in groups so as to inculcate team-spirit and collaborative learning .
- ii. Group exercises on writing paragraphs on given topics.
- iii. Opening an e-mail account, receiving and sending emails

### **RECOMMENDED BOOKS**

- 1) Alvinder Dhillon and Parmod Kumar Singla, “Text Book of English and Communication Skills Vol – 2”, M/S Abhishek Publications, Chandigarh.
- 2) V Sasikumar & PV Dhamija, “Spoken English”, Tata MC Graw Hills, New Delhi, Second Edition.
- 3) JK Gangal, “A Practical Course in Spoken English”, PHI Learning Pvt. Ltd., New Delhi.
- 4) NK Aggarwal and FT Wood, “English Grammar, Composition and Usage”, Macmillan Publishers India Ltd., New Delhi.
- 5) RC Sharma and Krishna Mohan, “Business Correspondence & Report writing”, Tata MC Graw Hills, New Delhi, Fourth Edition.
- 6) Kavita Tyagi & Padma Misra, “Professional Communication”, PHI Learning Pvt. Ltd., New Delhi.
- 7) Nira Konar, “Communication Skills for professionals”, PHI Learning Pvt. Ltd., New Delhi.
- 8) Krishna Mohan & Meera Banerji, “Developing Communication Skills”, Macmillan Publishers India Ltd., New Delhi, Second Edition
- 9) M. Ashraf Rizwi, “Effective Technical Communication”, Tata MC Graw Hills, New Delhi.
- 10) Andrea J Rutherford, “Basic Communication Skills for Technology”, Pearson Education, New Delhi.

## INSTRUCTIONAL STRATEGY

This is practice based subject and topics taught in the class should be practiced as exercises in the Lab regularly for development of communication skills in the students. The students should be involved in activities to enhance their personality skills. This subject contains four units of equal weightage.

## 1.2 PRINCIPLES OF MANAGEMENT

<b>L</b>	<b>P</b>
<b>4</b>	<b>2</b>

### RATIONALE

The study and understanding of principles of management concepts and different functions of management is very essential for the students of this diploma. The subject includes elementary knowledge of concepts of management viz. planning, organizing, staffing, directing and controlling. The basic knowledge of various functions of management will enable the students to take effective steps for performing various office duties.

### COURSE OUTCOMES

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

- CO1: Integrate management principles into management practice.
- CO2: Assess Managerial practice and choices relating to management principles.
- CO3: Specify how the managerial task of planning, organizing and controlling can be executed in a variety of circumstances.
- CO4: Determine the most effective action to take in specific situation.
- CO5: Identifying the process of recruitment, selection and training.

### DETAILED CONTENTS

#### UNIT I

##### **Introduction & Planning**

- 1.1 Meaning, Features and Objective of management
- 1.2 Management Principles
- 1.3 Functions of Management
- 1.4 Levels of Management
- 1.5 Meaning, features and importance of Planning
- 1.6 Planning process
- 1.7 Types of Planning
- 1.8 Effective Planning

#### UNIT II

##### **Organizing**

- 2.1 Meaning, features and importance
- 2.2 Formal and informal organization

- 2.3 Organizational structures
- 2.4 Centralization and Decentralization
- 2.5 Delegation of Authority

## **UNIT III**

### **Staffing**

- 3.1 Meaning, Need & Objectives.
- 3.2 Characteristics of Staffing
- 3.3 Steps involved in Staffing Process
- 3.4 Recruitment and Selection Process
- 3.5 Essentials of Effective Training
- 3.6 Introduction to ‘on the job’ and ‘off the job’ training

## **UNIT IV**

### **Directing**

- 4.1 Leadership - Concept, Importance, Types of Leaders
- 4.2 Qualities of good leader
- 4.3 Motivation - Meaning, Types and Importance

## **UNIT V**

### **Controlling**

- 5.1 Meaning & Importance
- 5.2 Objective of controlling
- 5.3 Traditional and modern methods
- 5.4 Steps involved in controlling process

## **PRACTICE EXERCISES**

1. Designing a plan for setting-up of a business
2. Preparation of Organization Charts for Commercial and industrial organizations
3. Visit to industrial Organization and preparation of report
4. Role of playing exercises on Motivation of the employees
5. Case studies on management (10 Case Studies)
6. Discuss the leadership styles and determine an appropriate style for a given situation

## RECOMMENDED BOOKS

- 1) T.N. Chhabra, Dhanpat Rai & Sons, “Principles & Practice of Management”
- 2) L.M. Prasad, Sultan Chand and Sons, “Principles & Practice of Management”
- 3) P.C. Tripathi & P.N. Reddy , “Principles of Management”, Mc Graw Hill Education.
- 4) Poonam Gandhi, “Business studies-II”, V.K. Publication.
- 5) Subhash Dey, “Business studies- II”, Geeta Publishing House.
- 6) R.K. Singla, “Business studies-II”, V.K. Publication.
- 7) C.B Gupta, “Management – Theory and Practice”, Kalyani Publisher, New Delhi.
- 8) J.C Katyal, C.B Gupta, “Business Organization Principles and Practices”, Sultan Chand & Sons, New Delhi

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

## 1.3 BUSINESS ORGANISATION

<b>L</b>	<b>P</b>
4	2

### **RATIONALE**

This course provides a basic overview of the different forms of business organizations. Students attending this course will have an idea of various forms of business structures and will equip them with the minimum knowledge to start a business on their own. This course examines the organisational elements essential for optimizing the results of a production unit. This course analyses the source of wealth creation, with a brief description of the environment and the key internal factors of an organization.

### **COURSE OUTCOMES**

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

- CO1: Identify the concept of business and different forms of Business Organisations.
- CO2: Acquire knowledge on the concept and suitability of sole proprietorship and Partnership forms of business.
- CO3: Describe the incorporation and functioning of Joint stock, Private and Public Company.
- CO4: Imbibe the essence of various sources of finance for different capital requirements of business.
- CO5: Identify the concept of domestic trade and global enterprises along with understanding of role of wholesalers and retailers in trade.

### **DETAILED CONTENTS**

#### **UNIT I**

- 1.1 Business: Meaning, Objectives, Nature, Scope and Functions of Business
- 1.2 Characteristics of Business, Profession and their Comparison
- 1.3 Classification of business activities
- 1.4 Concept of trade, commerce & industry
- 1.5 Meaning and causes of business risk
- 1.6 Business Organisation: Meaning and Importance, Forms of Business Organisation

#### **UNIT II**

- 2.1 Meaning, Objectives, Nature and Scope of Sole proprietorship
- 2.2 Characteristics, Merits & Demerits of Sole proprietorship.

- 2.3 Meaning, Objectives, Nature, and Scope of Partnership
- 2.4 Characteristics, Merits & Demerits of Partnership
- 2.5 Contents of Partnership deed
- 2.6 Partners rights & duties
- 2.7 Difference between Partnership & Sole proprietorship

### **UNIT III**

- 3.1 Joint Stock Companies Meaning, Characteristics, Merits and Demerits
- 3.2 Classification of Joint Stock Companies
- 3.3 Difference between Private & Public company
- 3.4 Incorporation of a company: Stages and Documentation
- 3.5 Limited Liability of Partnership (LLP)

### **UNIT IV**

- 4.1 Concept of Domestic trade and Global enterprises
- 4.2 Concept of Wholesale trade and Retail trade
- 4.3 Type of Retail trade
- 4.4 Difference between Wholesaler & Retailer
- 4.5 Objectives of Global enterprises
- 4.6 Merits & demerits of Global enterprises

### **UNIT V**

- 5.1 Sources and requirement of Finance
- 5.2 Factors determining the requirement of Fixed Capital and Working Capital
- 5.3 Various Sources of Finance – Shares, Debentures, Public Deposits, Ploughing Back of Profits
- 5.4 Bank Credit and Trade Credit - Relative Merits and Demerits.

### **PRACTICE BASED CASE STUDIES**

1. To study the profiles of any five-neighborhood grocery/stationery store
2. To conduct a study into the functioning of a Joint Stock company
3. To enquire into the profile of five partnerships firms
4. To study the ideology and working of cooperative societies in the area
5. To study the profiles of any five Private companies
6. To study the profiles of any five Public companies
7. To study the profiles of any five Domestic companies

8. To study the profiles of any five Global enterprise
9. To enquire about the various sources of finance of five companies

## **RECOMMENDED BOOKS**

1. K. Sharma and Shashi K. Gupta, “Business Organisation and Office Management”, Kalyani Publishers New Delhi, Revised Edition, 2017.
2. Y.K. Bhushan, “Business Organisation and Management”, Sultan Chand & Sons, New Delhi.
3. R.N. Gupta, “Business Organisation & Management”, S. Chand & Co., New Delhi.
4. T.N. Chabra, “Business Organisation and Management, Sun India Publications, New Delhi.
5. Jagadish Prakash, “Business Organisation & Management”, Kitab Mahal Publishers, New Delhi.
6. P.N Reddy & S. S Gulshan, “Principles of Business Organisation & Management”, S. Chand Limited, New Delhi.
7. P.C. Tulsian & Vishal Pandey, “Business Organisation and Management”, Pearson India, New Delhi.
8. Dr. O.P. Gupta and Dr. N. Mishra, “Business Management & Organisation”, SBPD Publishing House, New Delhi.

## **SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## **INSTRUCTIONAL STRATEGY**

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

## 1.4 FUNDAMENTALS OF ACCOUNTANCY

<b>L</b>	<b>P</b>
<b>3</b>	<b>4</b>

### RATIONALE

The student of this diploma will get through knowledge of accounting practices, which are used by every type of organization. The subject will help the students in understanding not only the accounting concepts and procedures, but also will help in assisting the finance department of an organization.

### COURSE OUTCOMES

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

- CO1: Identify the role of accounting for different users.
- CO2: Record transactions in Journal, ledger and subsidiary book.
- CO3: Prepare trial balance and identify the type and location of error and their rectification.
- CO4: Develop the understanding of preparation of trading and profit and loss account and balance sheet.

### DETAILED CONTENTS

#### UNIT I

- 1.1 Meaning & Characteristics of Accounting
- 1.2 Objective and role of Accounting
- 1.3 Users of Accounting Information and their needs
- 1.4 Process and basis of Accounting
- 1.5 Limitations of Accounting

#### UNIT II

- 2.1 Generally Accepted Accounting Principles (GAAP)
- 2.2 Basic terms in Accounting
- 2.3 Meaning and type of accounts
- 2.4 Double entry system
- 2.5 Difference between Accounting and Book Keeping

**UNIT III**

- 3.1 Journal: Meaning, Merit & Demerits, Journal Entries
- 3.2 Ledger: Meaning, Merit & Demerits, Balancing
- 3.3 Subsidiary book : Cash Book, Purchases Book; Purchases Return Book, Sales Book; Sales Return Book

**UNIT IV**

- 4.1 Meaning and Objective of trial balance.
- 4.2 Methods of trial balance
- 4.3 Errors revealed by trial balance
- 4.4 Errors not revealed by trial balance
- 4.5 Rectification of Errors

**UNIT V**

- 5.1 Meaning of Financial Statements
- 5.2 Need for Financial Statements
- 5.3 Trading Account
- 5.4 Profit and loss Accounts
- 5.5 Balance sheet.

**PRACTICE EXERCISES**

1. Students must ensure identify the business transaction events.
2. Identify the amount in the form of cash, goods, and assets and calculate the capital.
3. Identify the assets and liabilities and express in accounting equation.
4. Identify the revenue, expenditure and revenue receipt.
5. Identify the capital expenditure and capital receipt.
6. Calculation of income with the help of revenue and expenses.
7. Calculation of working capital with the help of Imaginary figure.
8. Collection of source document and preparation of voucher.
9. Recording of transaction in the journal with the help of voucher.
10. Record of cash transaction in cashbook with the help of imaginary figure.
11. Preparation of ledger with the help of journal entries.
12. Preparation of trail balance on the basic of ledger.
13. Prepare a trading account and profit & loss account with imaginary figure of trail balance.
14. Preparing of balance sheet with imaginary figure.

## RECOMMENDED BOOKS

1. D.K. Goel, "Accountancy", VK Publications, end year.
2. C.M. Juneja, and Saksena, "Accountancy – theory and practice", R.K. Kalyani Publications.
3. S.P. Jain, and K.L Narang, "Accountancy", Kalyani Publications.
4. Gupta and Sharma, "Book keeping and Accountancy", Dhanpat Rai and sons.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

The lecture in various topics should be followed by solution of practical problems relating to concerned aspects of books – keeping and accountancy. The teacher should identify proper tutorial assignments and students may be given small quiz at the end to each topic.

Two Industrial visits need to be performed.

## 1.5 FUNDAMENTALS OF IT

L	P
2	4

### RATIONALE

Information technology has great influence on all aspects of life. Almost all work places and living environment are being computerized. In order to prepare diploma holders to work in these environments, it is essential that they are exposed to various aspects of information technology such as understanding the concepts of information technology and its scope, operating a computer: use of various office management tools, using internet and mobile applications etc. This course is intended to make new students comfortable with computing environment - Learning basic computer skills, learning basic application software tools, Understanding Computer Hardware, Cyber security awareness.

### COURSE OUTCOMES

At the end of the course student will be able to

- CO1: Explain the basic components of Computers, Internet and issues of abuses/ attacks on information and computers
- CO2: Handle the computer/laptop/mobiles/Internet Utilities and Install/Configure OS
- CO3: Assemble a PC and connect it to external devices
- CO4: Manage and Use Office practiced Automation Tools
- CO5: Develop worksheets and Prepare presentations

### DETAILED CONTENTS

#### UNIT I

##### Basics of Computer

Brief history of development of computers, Definition of Computer, Block diagram of a Computer, Hardware, Software, Booting: Cold and Hot Booting, Interaction between the CPU and Memory with Input/Output devices, Function of CPU and major functional parts of CPU. Memory, Bit, Nibble, Byte, KB, MB, GB, TB, PB, Functions of memory, Use of storage devices in a Computer, List types of memory used in a Computer, Importance of cache memory, CPU speed and CPU word length

## UNIT II

### Basic Internet Skills

Understanding browser, Introduction to WWW, efficient use of search engines, awareness about Digital India portals (state and national portals) and college portals. Advantages of Email, Various email service providers, Creation of email id, sending and receiving emails, attaching documents with email and drive.

Effective use of Gmail, G-Drive, Google Calendar, Google Sites, Google Sheets, Online mode of communication using Google Meet & WebEx.

## Unit III

### Basic Logic building

Introduction to Programming, Steps involved in problem solving, Definition of Algorithm, Definition of Flowchart, Steps involved in algorithm development, differentiate algorithm and flowchart, symbols used in flowcharts, algorithms for simple problems, flowcharts for simple problems, Practice logic building using flowchart/algorithms

## Unit IV

### Office Tools

Office Tools like LibreOffice/OpenOffice/MSOffice.

OpenOffice Writer – Typesetting Text and Basic Formatting, Inserting Images, Hyperlinks, Bookmarks, Tables and Table Properties in Writer

Introducing LibreOffice/OpenOffice *Calc*, Working with Cells, Sheets, data, tables, using formulae and functions, using charts and graphics.

OpenOffice Impress – Creating and Viewing Presentations, Inserting Pictures and Tables, Slide Master and Slide Design, Custom Animation.

## Unit V

### Use of Social Media

Introduction to Digital Marketing – Why Digital Marketing, Characteristics of Digital Marketing, Tools for Digital Marketing, , Effective use of Social Media like LinkedIn, Google+, Facebook, Twitter, etc.: Features of Social media, Advantages and Disadvantages of Social Media.

## PRACTICE EXERCISES

1. Browser features, browsing, using various search engines, writing search queries
2. Visit various e-governance/Digital India portals, understand their features, services offered

3. Read Wikipedia pages on computer hardware components, look at those components in lab, identify them, recognize various ports/interfaces and related cables, etc.
4. Using Administrative Tools/Control Panel Settings of Operating Systems
5. Connect various peripherals (printer, scanner, etc.) to computer, explore various features of peripheral and their device driver software.
6. Explore features of Open Office tools and MS-Office, create documents, create presentation, create spread sheet, using these features, do it multiple times
7. Working with Conversion Software like pdfToWord, WordToPPT, etc.
8. Working with Mobile Applications – Searching for Authentic Mobile app, Installation and Settings, Govt. of India Mobile Applications
9. Creating email id, sending and receiving mails with attachments.
10. Using Google drive, Google calendar
11. Create Flow chart and Algorithm for the following
  - i. Addition of n numbers and display result
  - ii. To convert temperature from Celsius to Fahrenheit
  - iii. To find Area and Perimeter of Square
  - iv. Swap Two Numbers
  - v. find the smallest of two numbers
  - vi. Find whether given number is Even or Odd
  - vii. To print first n even Numbers
  - viii. find sum of series  $1+2+3+\dots+N$
  - ix. print multiplication Table of a number
  - x. generate first n Fibonacci terms  $0,1,1,2,3,5\dots,n$  ( $n>2$ )
  - xi. sum and average of given series of numbers
  - xii. Factorial of number n ( $n!=1\times 2\times 3\times\dots\times n$ )
  - xiii. Armstrong Number
  - xiv. Find whether given number is Prime or not

## **RECOMMENDED BOOKS**

1. R.S. Salaria, “Computer Fundamentals”, Khanna Publishing House.
2. Ramesh Bangia, “PC Software Made Easy – The PC Course Kit”, Khanna Publishing House.
3. Online Resources, Linux man pages, Wikipedia
4. Mokhtar Ebrahim and Andrew Mallett, “Mastering Linux Shell Scripting: A practical guide to Linux command-line, Bash scripting, and Shell programming”.

5. Vikas Gupta, “Comdex Hardware and Networking Course Kit” Dream Tech press, New Delhi, 2008.
6. Sumitabha Das, “UNIX concepts and applications” Tata McGraw Hill, New Delhi, 2008, Fourth Edition.

## SUGGESTED WEBSITES

1. <https://nptel.ac.in/courses/106/106/106106222/> - NPTEL Course on Modern Application Development
2. [https://onlinecourses.swayam2.ac.in/aic19\\_de01/preview](https://onlinecourses.swayam2.ac.in/aic19_de01/preview) -
3. <https://spoken-tutorial.org/> - Tutorials on Introduction to Computers, HTML, LibreOffice Tools, etc.
4. NOTEPAD++
5. <https://tms-outsource.com/blog/posts/web-development-ide/>

## INSTRUCTIONAL STRATEGY

This is a skill based subject and topics taught in the class should be practiced in the Lab regularly for development of required skills in the students. This subject contains five units of equal weight age.

## SECOND SEMESTER

2.1	Organizational Behavior	38-40
2.2	Business Economics	41-43
2.3	Business Statistics	44-46
2.4	Computers for Office Management	47-50
2.5	Business Environment	51-53
2.6	Environmental Studies and Disaster Management	54-56

## 2.1 ORGANISATIONAL BEHAVIOR

L P  
4 2

### RATIONALE

The objective of this course is introduce the students to Organisational behavior, its nature and importance to the organisation understanding attitude and personality of people in organisation and its influence on organisation. To know about groups, group dynamics and their importance to organisation, motivation and various theories of motivation.

### COURSE OUTCOMES

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

- CO1: Explain the concept of human behavior especially in a Business Organisation.
- CO2: Develop understanding about the factors those affecting Organisational Behavior.
- CO3: Detail various terms contribute in the formation of attitude and perception.
- CO4: Elaborate the various types of personality and its roles in Organisational Behavior.
- CO5: Imbibe the knowledge about the needs of motivation and important theories of motivation.

### DETAILED CONTENTS

#### UNIT I

- 1.1 Definition and meaning of Organisational Behavior (OB)
- 1.2 Importance of OB
- 1.3 Factor affecting OB
- 1.4 Elements of OB
- 1.5 Challenges and opportunity for OB

#### UNIT II

- 2.1 Concept and definition of Attitude
- 2.2 Factors in attitude formation
- 2.3 Meaning and definition of value
- 2.4 Factors in value formation
- 2.5 Concept and definition of Perception
- 2.6 Factors influencing Perception

**UNIT III**

- 3.1 Meaning and definition of Personality
- 3.2 Importance of Personality
- 3.3 Determinants of Personality
- 3.4 Personality traits
- 3.5 Impact of Individual Personality on OB

**UNIT IV**

- 4.1 Meaning and definition of group
- 4.2 Nature and types of group
- 4.3 Reason for group formation
- 4.4 Stages of group development
- 4.5 Meaning and Importance of Team
- 4.6 Types of Teams
- 4.7 Creating an effective Team

**UNIT V**

- 5.1 Meaning and definition of Motivation
- 5.2 Types of motivation
- 5.3 Theories of motivation: Herzberg's two factor theory, Maslow's need hierarchy theory, theory 'X' and 'Y'
- 5.4 Meaning and definition of Leadership
- 5.5 Qualities and traits of Good Leader
- 5.6 Styles of Leadership

**RECOMMENDED BOOKS**

1. C.B. Gupta, "A Text Book on Organisational Behaviour", S. Chand.
2. L.M Prashad, "Organisational Behaviour", Sultan Chand & Sons.
3. J.S Chandan, "Organisational Behaviour", Vikas Publication.
4. K. Devis, "Orgaisational Behaviour", Tata McGraw Hills.
5. F. Luthans, "Organisational Behaviour", Tata McGraw Hills.

**PRACTICE EXERCISES**

1. To organize class room lecture event for students to perform as Business leader.
  2. To organize quiz competition for students to promote better understanding among them.
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3. To conduct roles play on theory of Motivation.
4. To motivate students to make their own motivating strategy and support them for practical implication.
5. To make small teams of student and give the group assignment.
6. To enhance leadership quality in students make them leader of team one by one and note their improvement and also help them to improve.
7. To organize a group discussion among students and motivate them to share their ideas.
8. To encourage students to give innovative ideas for betterment of work culture.
9. To organize weekly class room interview of student by student to enhance their assessment skills.
10. To conduct a perception test in the class room and note the different views of study for a common thing and also explain the reason for these different views from each-other.
11. Case Studies on OB (5 Case Studies).

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

## 2.2 BUSINESS ECONOMICS

L P  
4 2

### RATIONALE

The objective of this subject is to make the students familiar with the basic concept of economics prevailing in the business world. They will learn about demand, supply, Inflation and economic environment of country by studying, national income etc.

### COURSE OUTCOMES

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

- CO1: Identify the basic knowledge of Micro and Macro Economics.
- CO2: Apply the standard analytical techniques of law of demand and demand curve.
- CO3: Comprehend concept of supply in General life.
- CO4: Apply concept of cost, nature of production and its relationship of business operation.
- CO5: Analysie the cause and effect of different market conditions.

### DETAILED CONTENTS

#### UNIT I

- 1.1 Meaning and definition of Business Economics
- 1.2 Nature & Scope of Business Economics
- 1.3 Significance of business Economics
- 1.4 Concept of Micro and Macro Economics
- 1.5 Limitations of Managerial Economics.

#### UNIT II

- 2.1 Concept of Demand
- 2.2 Demand schedule, Demand curve
- 2.3 Demand function, Determinants of Demand
- 2.4 Law of Demand and its Exceptions
- 2.5 Extension and Contraction of demand

#### UNIT III

- 3.1 Concept of supply
  - 3.2 Supply schedule and supply curve
-

- 3.3 Determinants of supply
- 3.4 Law of supply
- 3.5 Extension and Contraction of supply

## **UNIT IV**

- 4.1 Production Functions; Types of Production Functions
- 4.2 Laws of Productions
- 4.3 Law of Variable Proportions
- 4.4 Law of Returns to scale
- 4.5 Cost Functions; Concepts of Cost - Total cost, Average cost & Marginal Cost.

## **UNIT V**

- 5.1 Meaning and Definition of Market;
- 5.2 Features of Market; Main Forms of Market
- 5.3 Perfect competition,
- 5.4 Monopoly, Monopolistic Competition,
- 5.5 Oligopoly

## **PRACTICE EXERCISES**

1. Give practical assignment how rational consumer spend their income of goods & services and earn maximum level of satisfaction.
2. Organize a group discussion in the classroom to find the practical implication of demand and supply concept of a business firm.
3. Motivate student to prepare demand schedule with their own data.
4. Tell to student to prepare demand and supply equilibrium with schedule and graph.
5. Make a list of demand and supply determinants and find relation among them.
6. Give practical assignment to student how rational producer use their optimum resources and earn maximum level of profit.
7. Make the chart of various production function and paste in classroom walls.
8. Find and draw a list of the practical implication of law of variable proportion and law of return to scale in current scenario.
9. Draw the chart TC, AC & MCE and also depict the relation among these cost concept
10. Give practical work to student to find how minimize the cost of production.
11. Give assignment to student to find out the market structure of various firm (Teacher will suggest the names of firm) Working in India with the help of features and example give in 5<sup>th</sup> unit.

## RECOMMENDED BOOKS

1. Koutsoyiannis, "Modern Microeconomics", Macmillan Publishing Co., New York.
2. Sloman, "Economics for Business", Pearson Education, Sector 62, Noida, Third Edition.
3. TR Jain and V.K Ohri, "Micro Economics", VK Global Publication Pvt. Ltd.
4. TR Jain and V.K Ohri, "Macro Economics", VK Global Publication Pvt. Ltd.
5. Sandeep Garg, "Macro Economics", Dhanpat Rai Publication.
6. Ashok Khaneja, "Introductory Micro and Macro Economics", Avichal Publication.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

## 2.3 BUSINESS STATISTICS

L P  
3 4

### RATIONALE

This subject will help the students understanding the use of various statistical tools and techniques in business decision making and help preparing various reports. This will include data, collection of data, and presentation of data, central tendency and dispersion.

### COURSE OUTCOMES

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

- CO1: Identify the various tools and techniques of statistics.
- CO2: Analyse and Present the data for purpose of Business Decision Making.
- CO3: Apply the various methods of central tendency and their uses.
- CO4: Elaborate the various methods and values of dispersion.
- CO5: Acquire basic knowledge about the index numbers and their uses.

### DETAILED CONTENTS

#### UNIT I

- 1.1 Meaning and Definition of statistics
- 1.2 Characteristics of statistics
- 1.3 Importance and Scope of statistics in Business Management
- 1.4 Limitations of statistics
- 1.5 Introduction to Sampling and its methods

#### UNIT II

- 2.1 Meaning, definition of data and types of Data
- 2.2 Primary data: Meanings and method of primary data collection.
- 2.3 Secondary data: Meaning and sources of secondary data
- 2.4 Tabulation of Data – Meaning and Importance and Types
- 2.5 Presentation of Data: Types of graphs, Types of Diagrams, Merits & demerits

#### UNIT III

- 3.1 Meaning and definition of central tendency
- 3.2 Essentials of good average
- 3.3 Measures of central tendency: Mean, Median, Mode.
- 3.4 Business Applications of measures of central tendency

**UNIT IV**

- 4.1 Introduction and Meaning of Dispersion
- 4.2 Objectives of Dispersion
- 4.3 Measures of Dispersion: Range, Quartile deviation, Mean Deviation, Standard Deviation and Variance

**UNIT V**

- 5.1 Meaning of Index number
- 5.2 Advantages and disadvantages of Index number
- 5.3 Method of calculating Index number

**PRACTICE EXERCISES**

1. Assign topic to students to collect primary data and to calculate various statistical values from these data.
  2. Motivate students to find the practical uses of primary data in business decision making.
  3. Find implication of statistical tools in decision making by collecting data on any business problem.
  4. Assign topic to students to collect secondary data and to analyse these data for business decision making to solve a specific problem.
  5. Motivate students to find the practical uses of secondary data in business decision making.
  6. Find implication of statistical tools in decision making by secondary data on any existed business firm.
  7. Design a detail plan on uses of statistical tools in business problems.
  8. Give past sales data of a company to students and ask them to calculate various values of central tendency to make estimation about future demand of the product.
  9. Give class room assignment to students to collect information regarding the practical implication of various values of central tendency in business decision making.
  10. Motivate students to make estimation on various areas of business management.
  11. Give financial data of a company to students and ask them to calculate various values of dispersion to assess the financial growth of the company.
  12. Tell to students about risk assessment technique based on dispersion with imaginary figures.
  13. Make familiar to students to apply statistical tools with the help of computer.
  14. Give practical assignment based on MS Excel to apply varies formulas of statistics in order to get fast and time bound conclusion.
  15. Give practice assignment on index number to students.
-

## **RECOMMENDED BOOKS**

1. S.P Gupta, M.P Gupta, "Statistical Methods", Sultan Chand & Sons.
2. R.P. Hooda, "Statistics for Business and Economics", Macmillon Pub. New Delhi.
3. G.C Beri, "Business Statistics", Tata McGraw Hill, New Delhi, Third Edition.
4. J.K. Sharma, "Business Statistics", Vikas Publishing, Fifth Edition.
5. J.K. Thukral, "Fundamentals of Business Statistics", Taxmann Publications Pvt. Ltd.

## **SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## **INSTRUCTIONAL STRATEGY**

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

## 2.4 COMPUTERS FOR OFFICE MANAGEMENT

L	P
-	6

### RATIONALE

In order to prepare diploma holders to work in today technological environments, it is essential that they are familiar with latest technology and should be comfortable with working on various applications of computers. This program provides students with detail introduction to computer basics, understanding of Computer Hardware and Software, detail understanding of different Operating Systems, different tools of Microsoft Office. This exposure will enable the students to enter their professions with confidence.

### COURSE OUTCOMES

After undergoing the subject, the students will be able to:

- CO1: Demonstrate knowledge of basic computer skills and WINDOWS as OS.
- CO2: Identify Computer hardware components, network components and peripherals.
- CO3: Apply Word Processing software to prepare document.
- CO4: Apply Spreadsheet software to create workbooks and automate calculation.
- CO5: Apply Presentation software to create interactive presentation.

### PRACTICE EXERCISES

#### UNIT I

##### Fundamentals of Computers

- 1.1 Given a PC, name its various components and peripherals. List their functions.
- 1.2 Block diagram of a computer, Components of computer system, CPU, Memory, Input devices; keyboard, Scanner, mouse etc; Output devices; VDU, LCD, Printers etc.
- 1.3 Familiarization of Primary and Secondary Memory: RAM, ROM, magnetic disks – optical disk (CD, DVD & Blue Ray Disk.), USB/Flash Drive.
- 1.4 Discussion of System software, Application software, Virtualization software and Utility software
- 1.5 Installation of I/O devices, printers, Keyboards
- 1.6 Installation of software, Antivirus.

**UNIT II****Windows as an Operating System**

- 2.1 Start, Shut down and restore
- 2.2 Creating and operating the icons
- 2.3 Opening, closing and sizing the windows and working with windows interfacing elements (option buttons, checkbox, scroll etc.)
- 2.4 Using elementary job commands like – creating, saving, modifying, renaming, finding and deleting a file and folders
- 2.5 Changing settings like, date, time, colour (back ground and fore ground etc.)
- 2.6 Using short cuts
- 2.7 Using on line Help

**UNIT III****Word Processing (MS Office/Open Office)**

- 3.1 File Management: Opening, creating and saving a document, locating files, copying contents in some different file(s), protecting files, giving password protection for a file  
Page set up: Setting margins, tab setting, ruler, indenting, Editing a document: Entering text, cut, copy, paste using tool-bars,
- 3.2 Formatting a document: Using different fonts, changing font size and colour, changing the appearance through bold/italic/underlined, highlighting a text, changing case, using subscript and superscript, using different underline methods, Aligning of text in a document, justification of document, inserting bullets and numbering, Formatting paragraph, inserting page breaks and column breaks, line spacing, Use of headers, footers: Inserting date, time.
- 3.3 Tables and Borders: Creating a table, formatting cells, use of different border styles, shading in tables, merging of cells, partition of cells, inserting and deleting a row in a table, Print preview, zoom, page set up, printing options, Using find, replace options.
- 3.4 Using Tools like: Spell checker, help, mail merge, printing envelops and lables, Using shapes and drawing toolbar, Working with more than one window.

**UNIT IV****Spread Sheet Processing (MS Office/Open Office)**

- 4.1 Starting excel, open worksheet, enter, edit, data, formulae to calculate values, format data, save worksheet, switching between different spread sheets

- 4.2 Menu commands: Create, format charts, organise, manage data, solving problem by analyzing data.
- 4.3 Work books: Managing workbooks (create, open, close, save), working in work books, selecting the cells, choosing commands, data entry techniques, formula creation and links, controlling calculations. Editing a worksheet, copying, moving cells, pasting, inserting, deletion cells, rows, columns, find and replace text, numbers of cells, formatting worksheet, conditional formatting.

## **UNIT V**

### **MS- PowerPoint**

- 5.1 Introduction to PowerPoint
  - i. How to start PowerPoint
  - ii. Working environment: concept of toolbars, slide layout & templates.
  - iii. Opening a new/existing presentation
  - iv. Different views for viewing slides in a presentation: normal, slide sorter.
  - v. Addition, deletion and saving of slides
- 5.2 Insertion of multimedia elements
  - i. Adding text boxes
  - ii. Adding/importing pictures
  - iii. Adding movies and sound
  - iv. Adding tables and charts etc.
  - v. Working with Clip Art
- 5.3 Formatting slides
  - i. Changing slide layout
  - ii. Changing slide colour scheme
  - iii. Changing background
- 5.4 Viewing the slide show
  - i. Viewing the presentation using slide navigator
  - ii. Slide transition
  - iii. Animation effects, timing, order etc.

## **RECOMMENDED BOOKS**

1. V Rajaraman, “Fundamentals of Computer”, Prentice Hall of India Pvt. Ltd., New Delhi.
  2. B Ram, “Computers Fundamentals Architecture and Organisation”, New Age International Publishers, New Delhi, Revised Edition.
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3. SK Basandara, "Computers Today", Galgotia publication Pvt Ltd. Daryaganj, New Delhi.
4. Sanjay Saxena, "A First Course in Computer", Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi.
5. PK Sinha, "Computer Fundamentals", BPB Publication, New Delhi.

## **SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## **INSTRUCTIONAL STRATEGY**

Since this subject is practice oriented, the teacher should demonstrate the capabilities of computers to students while doing practical exercises. The students should be made familiar with computer parts, peripherals, connections and proficient in making use of MS Office/Open Office in addition to working on internet. The student should be made capable of working on computers independently.

## 2.5 BUSINESS ENVIRONMENT

L P  
3 2

### RATIONALE

The objective of this course is to introduce students to the contemporary issues in Global Business that illustrate the unique challenges faced by managers in the global business environment and to assist students to develop a truly global perspective.

### COURSE OUTCOME

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

- CO1: Detail meaning of business environment and its types.
- CO2: Acquire knowledge on factors affecting the economic environment and liberalization of business.
- CO3: Identify the factors affecting the Socio-cultural environment and its impact on Business.
- CO4: Imbibe the essence of Political and Legal environment on Business.
- CO5: Apply the concept of technological environment and ecological environment and its impact.

### DETAILED CONTENTS

#### UNIT I

- 1.1 Meaning and definition of Business Environment
- 1.2 Nature and scope
- 1.3 Objectives of business environment
- 1.4 Types of business environment

#### UNIT II

- 2.1 Meaning, Nature and Characteristics of Economic environment
- 2.2 Factors affecting Economic environment
- 2.3 Global Economic Environment
- 2.4 Impact of liberalization, privatization and globalization on Indian economy.

#### UNIT III

- 3.1 Introduction, Nature and scope of Socio-Cultural Environment
  - 3.2 Factors affecting Socio-cultural environment
-

- 3.3 Business and Society
- 3.4 Business and Culture
- 3.5 Social responsibilities of business

#### **UNIT IV**

- 4.1 Introduction, of Political Environment and Legal Environment
- 4.2 Factors affecting legal Environment
- 4.3 Exim policy (definition and objectives)
- 4.4 IPR
- 4.5 Major Regulations pertaining to business,

#### **UNIT V**

- 5.1 Introduction to Technological Environment and Ecological Environment
- 5.2 Impact of technology on business
- 5.3 Components of ecological environment
- 5.4 Impact of Ecological environment on business decisions.

#### **PRACTICE EXERCISES**

1. Choose any company of your choice and identify the internal factors affecting its business
2. Give examples of how various external forces affect the participants in a business and its functional areas
3. To study five companies where demographic changes has affected their business and how they coped up with the change.
4. Study five companies which failed or succeeded due to poor/good understanding of Socio-cultural environment of a country.
5. Case study on impact of Political and legal environment on business.
6. Make a list of five Indian companies which have global operations today. Find out the major products they sell and the countries where they operate.
7. Contact any ten families known to you. Find out the changes in their consumption habits over the last five years. Analyse the impact of these changes on the working of business enterprises.
8. To study five companies and understand how change in technological environment affected their business.
9. To identify and study two industry that has been adversely affected by liberalization policy.

10. Choose a company of your choice and study the impact of ecological environment on its business decisions.

## **RECOMMENDED BOOKS**

1. K Aswathappa, “Essentials of Business Environment”, Himalaya Publishing House, New Delhi, Thirteen Revised Edition, 2016.
2. Suresh Bedi, “Business Environment-Excel Books”, Ansari Road, Darya Ganj, New Delhi.
3. O.S. Srivastava, “Business Environment”, Kalyan Publishers.
4. Saleem Shaik, “Business Environment”, Pearson Education.
5. Joshi Rosy Walia and Sangam Kapoor, “Business Environment”, Kalyan Publishers.
6. K.N.S Kang, “Modern Business Environment”, Deep and Deep Publishers.
7. Archana Ramachandara and Ravi, “Business Environment”, Himalaya Publishing House, New Delhi, New Edition, 2017.

## **SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## **INSTRUCTIONAL STRATEGY**

This is a skill bases subject and topics taught in the class should be practiced by studying Case Studies for development of required skills in students. This subject contains five units of 20% equal weight age with more than 60% hands on practice for skill development. Teacher may invite experts from various organizations to deliver extension lectures. Case studies should be discussed with the students in the class pertaining to all topics of the cases. Educational trips in industries and govt. offices should be organized. Teacher should prepare assignment of case study for the students and students may also be encouraged to prepare and present the case studies.

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## 2.6 ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT

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2	-

### RATIONALE

A diploma holder must have knowledge of different types of pollution caused due to industrial and construction activities so that he/she may help in balancing the ecosystem and controlling pollution by various control measures. The course is intended to provide a general concept in the dimensions of environmental pollution and disasters caused by nature beyond the human control as well as the disasters and environmental hazards induced by human activities with emphasis on disaster preparedness, response and recovery.

### COURSE OUTCOMES

After undergoing the subject, the student will be able to:

- CO1: Comprehend the importance of sustainable ecosystem.
- CO2: Clarify interdisciplinary nature of environmental issues.
- CO3: Describe corrective measures for the abatement of pollution.
- CO4: Identify the role of non-conventional energy resources in environmental protection.
- CO5: Recognize various types of disasters.

### DETAILED CONTENTS

#### UNIT I

##### Introduction

- 1.1 Basics of ecology, eco system- concept, and sustainable development, Sources, advantages, disadvantages of renewable and nonrenewable energy.
- 1.2 Rain water harvesting
- 1.3 Deforestation – its effects & control measures

#### UNIT II

##### Air and Noise Pollution

- 2.1 Air Pollution: Source of air pollution. Effect of air pollution on human health, economy, Air pollution control methods.

- 2.2 Noise Pollution: Source of noise pollution, Unit of noise, Effect of noise pollution, Acceptable noise level, Different method of minimizing noise pollution.

## **UNIT III**

### **Water and Soil Pollution**

- 3.1 Water Pollution: Impurities in water, Cause of water pollution, Source of water pollution. Effect of water pollution on human health, Concept of DO, BOD, COD. Prevention of water pollution- Water treatment processes, Sewage treatment. Water quality standard.
- 3.2 Soil Pollution :Sources of soil pollution, Effects and Control of soil pollution, Types of Solid waste- House hold, Industrial, Agricultural, Biomedical, Disposal of solid waste, Solid waste management E-waste, E – waste management

## **UNIT IV**

### **Impact of Energy Usage on Environment**

Global Warming, Green House Effect, Depletion of Ozone Layer, Acid Rain. Eco-friendly Material, Recycling of Material, Concept of Green Buildings, Concept of Carbon Credit & Carbon footprint.

## **UNIT V**

### **Disaster Management**

#### **A. Different Types of Disaster:**

Natural Disaster: such as Flood, Cyclone, Earthquakes and Landslides etc.

Man-made Disaster: such as Fire, Industrial Pollution, Nuclear Disaster, Biological Disasters, Accidents (Air, Sea Rail & Road), Structural failures(Building and Bridge), War & Terrorism etc.

#### **B. Disaster Preparedness:**

Disaster Preparedness Plan

Prediction, Early Warnings and Safety Measures of Disaster

Psychological response and Management (Trauma, Stress, Rumour and Panic)

## RECOMMENDED BOOKS

1. S.C. Sharma & M.P. Poonia, "Environmental Studies", Khanna Publishing House, New Delhi.
2. BR Sharma, "Environmental and Pollution Awareness", Satya Prakashan, New Delhi.
3. Dr. RK Khitoliya, "Environmental Pollution", S Chand Publishing, New Delhi.
4. Erach Bharucha, "Environmental Studies", University Press (India) Private Ltd., Hyderabad.
5. Suresh K Dhamija, "Environmental Engineering and Management", S K Kataria and Sons, New Delhi.
6. E-books/e-tools/relevant software to be used as recommended by AICTE/BTE/NITTTR, Chandigarh.
7. Dr. Mrinalini Pandey, "Disaster Management", Wiley India Pvt. Ltd.
8. Tushar Bhattacharya, "Disaster Science and Management", McGraw Hill Education (India) Pvt. Ltd.

## INSTRUCTIONAL STRATEGY

In addition to theoretical instructions, different activities pertaining to Environmental Studies and Disaster Management like expert lectures, seminars, visits etc. may also be organized. This subject contains five units of equal weightage.

# **SECOND YEAR**

## **NSQF LEVEL - 4**

## 12. STUDY AND EVALUATION SCHEME

### THIRD SEMESTER

Sr. No.	SUBJECTS	STUDY SCHEME Periods/Week		Credits L+P=C	MARKS IN EVALUATION SCHEME						Total Marks of Internal & External		
		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT								
		L	P		Th	Pr	Total	Th	Pr	Total			
3.1	Industrial/In-House Training - I	-	2	<b>0+1=1</b>	-	40	40	-	60	60	100		
3.2	**Business Law	4	-	<b>4+0=4</b>	40	-	40	60	-	60	100		
3.3	Corporate Accounting	3	4	<b>3+2=5</b>	40	40	80	60	60	120	200		
3.4	Banking and Financial Institutions	3	-	<b>3+0=3</b>	40	-	40	60	-	60	100		
3.5	Goods & Service Tax –I	2	6	<b>2+3=5</b>	40	40	80	60	60	120	200		
3.6	Open Elective (MOOCs <sup>+</sup> /Offline)	2	-	<b>2+0=2</b>	40	-	40	60	-	60	100		
3.7	** E-Commerce	3	2	<b>3+1=4</b>	40	40	80	60	60	120	200		
# Student Centered Activities (SCA)		-	4	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>17</b>	<b>18</b>	<b>24</b>	<b>240</b>	<b>160</b>	<b>400</b>	<b>360</b>	<b>240</b>	<b>600</b>	<b>1000</b>		

\*\* Common with Diploma in Business Management programme

+ Assessment of Open Elective through MOOCs shall be based on assignments out of 100 marks.

# Student Centered Activities will comprise of co-curricular activities like extension lectures on Constitution of India, Electoral Literacy, Motor Vehicles (Driving) Regulations 2017 etc., games, hobby clubs e.g. photography etc., seminars, declamation contests, educational field visits, N.C.C., NSS, Cultural Activities and self-study etc.

## FOURTH SEMESTER

Sr. No.	SUBJECTS	STUDY SCHEME		Credits (C) L + P = C	MARKS IN EVALUATION SCHEME						Total Marks of Internal & External		
		Periods/Week			INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT					
		L	P		Th	Pr	Total	Th	Pr	Total			
4.1	*English and Communication Skills - II	2	2	<b>2+1=3</b>	40	40	80	60	60	120	200		
4.2	Cost Accounting	3	2	<b>3+1=4</b>	40	40	80	60	60	120	200		
4.3	Company Law	3	-	<b>3+0=3</b>	40	-	40	60	-	60	100		
4.4	*Entrepreneurship Development and Management	3	-	<b>3+0=3</b>	40	-	40	60	-	60	100		
4.5	Goods & Service Tax-II	-	6	<b>0+3=3</b>	-	40	40	-	60	60	100		
4.6	Programme Elective-I	3	-	<b>3+0=3</b>	40	-	40	60	-	60	100		
4.7	Minor Project	-	6	<b>0+3=3</b>	-	40	40	-	60	60	100		
# Student Centered Activities (SCA)		-	5	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>14</b>	<b>21</b>	<b>22</b>	<b>200</b>	<b>160</b>	<b>360</b>	<b>300</b>	<b>240</b>	<b>540</b>	<b>900</b>		

\* Common with other diploma programmes

\*\* Common with diploma programme of OMCA

**Programme Elective-I** 4.6.1 Management Accounting \*\*4.6.2 Fundamentals of Human Resource Management \*\* 4.6.3 Marketing Fundamentals

# Student Centered Activities will comprise of co-curricular activities like extension lectures on Constitution of India, Electoral Literacy, Motor Vehicles (Driving) Regulations 2017 etc., games, hobby clubs e.g. photography etc., seminars, declamation contests, educational field visits, N.C.C., NSS, Cultural Activities and self-study etc.

**Industrial Training:** After 4<sup>th</sup> Semester, students shall undergo Industrial Training of 4 Weeks

### **13. HORIZONTAL AND VERTICAL SUBJECTS ORGANISATION**

<b>Sr. No.</b>	<b>Subjects/Areas</b>	<b>Hours Per Week</b>	
		<b>Third Semester</b>	<b>Fourth Semester</b>
1.	Industrial/In-House Training - I	2	-
2.	Business Law	4	-
3.	Corporate Accounting	7	-
4.	Banking & Financial Institutions	3	-
5.	Goods & Service Tax –I	8	-
6.	Open Elective (MOOCs/Offline)	2	-
7.	E-Commerce	5	-
8.	English and Communication Skills - II	-	4
9.	Cost Accounting	-	5
10.	Company Law	-	3
11.	Entrepreneurship Development and Disaster Management	-	3
12.	Goods & Service Tax-II	-	6
13.	Programme Elective-I	-	3
14.	Minor Project	-	6
15.	Student Centered Activities	4	5
<b>Total</b>		<b>35</b>	<b>35</b>

## 14. COMPETENCY PROFILE & EMPLOYMENT OPPORTUNITIES

The Diploma in **Finance, Accounts and Auditing** course exposes students to accounting and financial management policies and prepares them for an environment where they can learn how to use accounting software in the business world, how to use financial services, and more. The course covers the basics such as accounting and finance, Indian banking system, use of technology in accounting and finance, etc.

Skilled workers will be responsible for carrying out a range of jobs, some of which will require them to make choices about the approaches they adopt. They will be expected to learn and improve their practice on the job. They should know what constitutes quality in the occupation and should distinguish between good and bad quality in the context of their job roles. In working with others, they will be expected to conduct themselves in ways which show a basic understanding of the social and political environment.

NSQF Level – 4 pass out students are expected have the knowledge of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications. Level 4 pass out students should have good knowledge of managing financial records, analyzing budgets, and preparing financial statements for businesses or individuals. The student will be responsible for overseeing a company's financial operations, including accounting, budgeting, and financial reporting and tax-related issues

Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs. Students get opportunities to explore many career paths like investment and portfolio management, Accountant Auditor stock market, security analysis, Financial consultant mutual fund and capital market analysis, accounting field, financial field etc.

## 15. PROGRAMME OUTCOMES

The program outcomes are derived from five domains of NSQF Level – 4 namely Process, Professional Knowledge, Professional Skill, Core Skill, Responsibility. After completing this level, the student will be able to:

**PO1:** Perform out task in familiar, predictable, routine situation of clear choice.

**PO2:** Acquire factual knowledge to integrate fundamental concepts underlying accounting, finance, and management.

**PO3:** Demonstrate quality skills in routine and repetitive in capital budgeting and management accounting with reference to time value of money.

**PO4:** Communicate in writing and speaking with required clarity and demonstrate Professional behavior to face the challenges of the corporate world.

**PO5:** Adopt self-study learning and acquire knowledge aiming towards holistic development of learners through MOOCs.

## 16. ASSESSMENT OF PROGRAMME AND COURSE OUTCOMES

<b>Programme Outcomes to be assessed</b>	<b>Assessment criteria for the Course Outcomes</b>
<p><b>PO1:</b> Perform out task in familiar, predictable, routine situation of clear choice.</p>	<ul style="list-style-type: none"> <li>• Understand the working environment of industries.</li> <li>• Detailed knowledge about content of sale and classification of goods.</li> <li>• Procedure to remove consumer's exploitation and grievance redressal procedure.</li> <li>• Figure out the basic concept of equity shares, preference shares and shares capital.</li> <li>• Comprehend the basic knowledge of issue of debentures.</li> <li>• Comprehend the basic concepts of banking and finance.</li> <li>• Detail meaning, need and brief knowledge of GST.</li> <li>• Familiarize different scheme of GST Specifically composite scheme for small scale dealer.</li> <li>• Perform in a better way in the professional world.</li> <li>• Develop the habit of self-learning through online courses.</li> <li>• Determine the cost of inventory items as recorded into stock in the accounting records.</li> <li>• Adopt the fair system of wage payment and minimization of labor turnover</li> <li>• Describe about appointment of directors and their power and responsibility.</li> <li>• Comprehend the knowledge about Memorandum and Articles of Association.</li> <li>• Comprehend the implication of GST on the taxable capacity consumers, and dealers</li> <li>• Detail the liability of Electronic Commerce Operator</li> <li>• Comprehend the marketing concept, marketing</li> </ul>

	<p>mix, and marketing environment.</p> <ul style="list-style-type: none"> <li>• Figure out the detailed concept of management accounting by applied different techniques</li> <li>• Provide different parameters for checking of short term and long term financial health of business organization.</li> <li>• Detail Knowledge about present and future time value of money</li> <li>• Comprehend movement and circulation of fund in business organization</li> <li>• Comprehend the meaning, function and evolution of HRM in management studies.</li> </ul>
<b>PO2:</b> Acquire factual knowledge to integrate fundamental concepts underlying accounting, finance, and management.	<ul style="list-style-type: none"> <li>• Understand the working environment of industries.</li> <li>• Take necessary safety precautions and measures.</li> <li>• Learn about present and future requirement of industries.</li> <li>• Procedure to remove consumer's exploitation and grievance redressal procedure.</li> <li>• Figure out the basic concept of equity shares, preference shares and shares capital.</li> <li>• Comprehend the basic knowledge of issue of debentures.</li> <li>• Identify the source of debentures and clarify the redemption of debentures in public companies.</li> <li>• Illustrate how the company pays back the debit raised in the form of debentures.</li> <li>• Comprehend the basic concepts of banking and finance.</li> <li>• Identify different types of banks and financial institution and their functions.</li> <li>• Understand the regulatory framework of banking and financial institution.</li> <li>• Detail meaning, need and brief knowledge of GST.</li> <li>• Illustrate GST registration and filling the return</li> </ul>

	<p>by taxpayer &amp; Practitioners.</p> <ul style="list-style-type: none"><li>• Familiarize different scheme of GST Specifically composite scheme for small scale dealer.</li><li>• State the basic concepts and principles about the subject of interest.</li><li>• Select and learn the subject related to own interest.</li><li>• Develop the habit of self-learning through online courses.</li><li>• Detail the concepts and technologies used in the field of management information systems.</li><li>• Describe the processes of developing and implementing information systems in Commerce.</li><li>• Familiarize with the ethical, social, and security issues of information systems.</li><li>• Determine the cost of inventory items as recorded into stock in the accounting records.</li><li>• Adopt the fair system of wage payment and minimization of labor turnover</li><li>• Detail knowledge of corporate sector alongwith the public and private limited company.</li><li>• Illustrate formation and incorporation of a company with legal requirement</li><li>• Describe about appointment of directors and their power and responsibility.</li><li>• Comprehend the knowledge about Memorandum and Articles of Association.</li><li>• Comprehend the implication of GST on the taxable capacity consumers, and dealers</li><li>• Generate invoice and E-Way Bill input tax credit</li><li>• Acquire practical knowledge to generate different GSTR Table.</li><li>• Detail the liability of Electronic Commerce Operator</li><li>• Comprehend the marketing concept, marketing mix, and marketing environment.</li><li>• Analyze market opportunities and develop effective</li></ul>
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	<p>marketing strategies</p> <ul style="list-style-type: none"> <li>• Figure out the detailed concept of management accounting by applied different techniques</li> <li>• Comprehend movement and circulation of fund in business organization</li> <li>• Comprehend the meaning, function and evolution of HRM in management studies.</li> <li>• Understand the various concepts of recruitment &amp; selection and methods</li> <li>• Detail the meaning of training &amp; Development, Needs of training, Types of training.</li> </ul>
<b>PO3:</b> Demonstrate quality skills in routine and repetitive in capital budgeting and management accounting with reference to time value of money.	<ul style="list-style-type: none"> <li>• Understand the working environment of industries.</li> <li>• Learn about present and future requirement of industries.</li> <li>• Work in team for solving industrial problems.</li> <li>• Develop required competencies and skills for relevant industries.</li> <li>• Develop required competencies for effective communication and presentation.</li> <li>• Providing knowledge make a legal contract for smooth and safe functioning of business organization exposure about illegal and legal contract.</li> <li>• Providing knowledge about partnership firm and how it is different from proprietorship and company.</li> <li>• Detailed knowledge about content of sale and classification of goods.</li> <li>• Procedure to remove consumer's exploitation and grievance redressal procedure.</li> <li>• Illustrate how the company pays back the debit raised in the form of debentures.</li> <li>• Know the financial position of the company as on a specific date.</li> </ul>

- Identify different types of banks and financial institution and their functions.
- Analyse the financial statements of banks and financial institution.
- Evaluate the risks associated with banking and financial institution.
- Detail meaning, need and brief knowledge of GST.
- Illustrate GST registration and filling the return by taxpayer & Practitioners.
- Prepare and filling of GST Return and Challan.
- Explore latest developments in the field of interest.
- Develop the habit of self-learning through online courses.
- Detail the concepts and technologies used in the field of management information systems.
- Describe the processes of developing and implementing information systems in Commerce.
- Familiarize with the ethical, social, and security issues of information systems.
- Intelligently compute cost information, Control and manage the cost
- Determine the cost of inventory items as recorded into stock in the accounting records.
- Adopt the fair system of wage payment and minimization of labor turnover
- Determine at what point an organization can achieve economies of scale to optimize production and overall operation.
- Detail knowledge of corporate sector alongwith the public and private limited company
- Apply the knowledge for issue of shares, risk and challenges for new companies
- Describe about appointment of directors and their power and responsibility.
- Comprehend the knowledge about

	<p>Memorandum and Articles of Association.</p> <ul style="list-style-type: none"> <li>• Comprehend the implication of GST on the taxable capacity consumers, and dealers</li> <li>• Generate invoice and E-Way Bill input tax credit</li> <li>• Analyze market opportunities and develop effective marketing strategies</li> <li>• Evaluate the effectiveness of marketing programs and marketing mix.</li> <li>• Apply marketing research techniques to gather and analyze data to make informed marketing decisions.</li> <li>• Figure out the detailed concept of management accounting by applied different techniques</li> <li>• Provide different parameters for checking of short term and long term financial health of business organization.</li> <li>• Analyse Job, Job design, methods of job analysis and job design?</li> <li>• Understand the various concepts of recruitment &amp; selection and methods</li> <li>• Detail the meaning of training &amp; Development, Needs of training, Types of training.</li> </ul>
<b>PO4:</b> Communicate in writing and speaking with required clarity and demonstrate Professional behavior to face the challenges of the corporate world.	<ul style="list-style-type: none"> <li>• Understand the working environment of industries.</li> <li>• Take necessary safety precautions and measures.</li> <li>• Learn about present and future requirement of industries.</li> <li>• Work in team for solving industrial problems.</li> <li>• Develop required competencies and skills for relevant industries.</li> <li>• Develop required competencies for effective communication and presentation.</li> <li>• State the basic concepts and principles about the subject of interest.</li> </ul>

	<ul style="list-style-type: none"><li>• Perform in a better way in the professional world.</li><li>• Select and learn the subject related to own interest.</li><li>• Explore latest developments in the field of interest.</li><li>• Develop the habit of self-learning through online courses.</li><li>• Detail the concepts and technologies used in the field of management information systems.</li><li>• Describe the processes of developing and implementing information systems in Commerce.</li><li>• Familiarize with the ethical, social, and security issues of information systems.</li><li>• Develop the knowledge about latest development in digital marketing the importance of e-Commerce in global market.</li><li>• Detail the liability of Electronic Commerce Operator</li><li>• Detail Knowledge about present and future time value of money</li><li>• Comprehend movement and circulation of fund in business organization</li><li>• Comprehend the meaning, function and evolution of HRM in management studies.</li><li>• Analyse Job, Job design, methods of job analysis and job design?</li><li>• Understand the various concepts of recruitment &amp; selection and methods</li><li>• Develop writing, speaking and presentations skills.</li></ul>
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<p><b>PO5:</b> Adopt self-study learning and acquire knowledge pertaining to aiming towards holistic development of learners through MOOCs.</p>	<ul style="list-style-type: none"><li>• Understand the working environment of industries.</li><li>• Take necessary safety precautions and measures.</li><li>• Learn about present and future requirement of industries.</li><li>• Work in team for solving industrial problems.</li><li>• Develop required competencies and skills for relevant industries.</li><li>• Develop required competencies for effective communication and presentation.</li><li>• State the basic concepts and principles about the subject of interest.</li><li>• Perform in a better way in the professional world.</li><li>• Select and learn the subject related to own interest.</li><li>• Explore latest developments in the field of interest.</li><li>• Develop the habit of self-learning through online courses.</li><li>• Apply marketing research techniques to gather and analyze data to make informed marketing decisions</li></ul>
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## **17. SUBJECTS & CONTENTS (SECOND YEAR)**

# **THIRD SEMESTER**

3.1	Industrial/In-House Training - I	70-71
3.2	Business Law	72-74
3.3	Corporate Accounting	75-77
3.4	Banking & Financial Institutions	78-80
3.5	Goods & Service Tax –I	81-84
3.6	Open Elective	85-86
3.7	E-Commerce	87-89

### **3.1 INDUSTRIAL/IN-HOUSE TRAINING- I**

<b>L</b>	<b>P</b>
-	2

#### **RATIONALE**

Industrial training / In – house training will help the students to understand the working environment of relevant industries. The student will learn to work in team to solve the industrial problems. It will also give exposure about the present and future requirements of the relevant industries. This training is very important for development of required competencies and skills for employment and start- ups.

#### **COURSE OUTCOMES**

After undergoing the subject, the students will be able to:

- CO1: Understand the working environment of industries.
- CO2: Take necessary safety precautions and measures.
- CO3: Learn about present and future requirement of industries.
- CO4: Work in team for solving industrial problems.
- CO5: Develop required competencies and skills for relevant industries.
- CO6: Develop writing, speaking and presentations skills..

#### **PRACTICAL EXERCISES**

1. Report writing based on industrial training.
2. Preparation of Power Point Slides based on industrial training and presentation by the candidate.
3. Internal Evaluation based on quality of Report, PPT preparation, PPT presentation and answer to queries.
4. External Evaluation based on quality of Report, PPT preparation, PPT presentation and answer to queries.

## GUIDELINES

Students will be evaluated based on Industrial training / In – house training report and their presentation using Power Point about the knowledge and skills gained during the training. The Head of the Department will depute faculty coordinators by assigning a group of students to each. The coordinators will mentor and guide the students in preparing the PPTs for final presentation. The following performance parameters are to be considered for assessment of the students out of 100 marks:

	<b>Parameter</b>	<b>Weightage</b>
i	Industrial / In-house assessment of the candidate by the trainer	40%
ii	Report Writing	20%
iii	Power Point Presentation	20%
iv	Viva-voce	20%

### **3.2 BUSINESS LAW**

<b>L</b>	<b>P</b>
4	-

#### **RATIONALE**

This subject will facilitate the students to learn about various Acts and legal provisions which will help them to understand the legal environment prevailing in India. It includes different acts and laws viz. Law of Contract Act, Sale of Goods Act, Negotiable Instrument Act, Consumer Protection Act, and Right to Information Act etc.

#### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Make a legal contract for smooth and safe functioning of business organization
- CO2: Detailed various partnership firm and how it is different from proprietorship and company.
- CO3: Comprehend details about illegal and legal contracts.
- CO4: Detail about content of sale and classification of goods.
- CO5: Illustrate procedure to remove consumer's exploitation and grievance redressal procedure.

#### **DETAILED CONTENTS**

##### **UNIT I**

###### **Law of Contract Act 1872 (with Latest Amendments)**

- 1.1 Nature of contract
- 1.2 Offer and Acceptance
- 1.3 Classification of contract
- 1.4 Capacity of Parties
- 1.5. Free Consent
- 1.6 Consideration and legality of objects (features only)

##### **UNIT II**

###### **The Indian Partnership Act 1930 (with Latest Amendments)**

- 2.1 The nature of partnership
- 2.2 Relation of partners to one another

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- 2.3 Relation of partners to third Parties
  - 2.4 Incoming and outgoing partners
  - 2.5 Dissolution of a firm

### **UNIT III**

#### **Sale of Goods Act (with Latest Amendments)**

- 3.1 Formation of contract of sale
- 3.2 Goods and their classification
- 3.3 Conditions and warranties
- 3.4 Transfer of property in goods

### **UNIT IV**

#### **Consumer Protection Act 1986 (with Latest Amendments)**

- 4.1 Definition and features
- 4.2 Rights of consumers
- 4.3 Causes of consumer exploitation
- 4.4 Grievance redressed machinery

### **UNIT V**

#### **Negotiable Instrument Act 1881 (with Latest Amendments)**

- 5.1. Definition of Key Terms
- 5.2. Cheques
- 5.3. Bill of Exchange
- 5.4. Negotiable Notes

### **RECOMMENDED BOOKS**

- 1. Chawala Garg, “Commercial Laws”, Kalyani Publishers, Ludhiana.
- 2. N.D. Kapoor, “Business Laws”, Sultan Chand Publishers, New Delhi.
- 3. M.C. Kunchhal, “Mercantile Law”, Vikas Publishing House, New Delhi.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teachers must explain how to read and refer Bare Act. In addition, he should explain laws and various provisions in the Acts with the help of taking practical example. Students should be given a case study task by the teacher, and they may be encouraged to prepare and deliver their own case studies. This subject contains five units of equal weightage.

### 3.3 CORPORATE ACCOUNTING

<b>L</b>	<b>P</b>
3	4

#### **RATIONALE**

Modern accounting technicians need a rigorous and flexible qualification to help them make a real contribution to business performance in an ever-changing business landscape. This module will make the students to know about the issue and redemption of final accounts of joint stock companies, banking and insurance companies. Corporate accounting deals with accounting a company's finances using private accountants hired by the business. It keeps track of all the day-to-day expenses incurred by the company, including its income statements, financial accounts, cash flow statements, etc

#### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Figure out the basic concept of equity shares, preference shares and shares capital.
- CO2: Comprehend the basic knowledge of issue of debentures.
- CO3: Identify the source of debentures and clarify the redemption of debentures in public companies.
- CO4: Illustrate how the company pays back the debit raised in the form of debentures.
- CO5: Know the financial position of the company as on a specific date.

#### **DETAILED CONTENTS**

##### **UNIT I**

###### **Issue of Shares**

- 1.1 At Par, Premium and at Discount
- 1.2 Calls in Arrear
- 1.3 Calls in Advance
- 1.4 Under subscription
- 1.5 Over subscription
- 1.6 Forfeiture of shares- at par, premium and discount

**UNIT II****Issue of Debentures**

- 2.1 At Par, Premium and at Discount
- 2.2 Writing off discount and loss on issue of debentures
- 2.3 Issue of debentures as collateral security
- 2.4 Considerations other than cash

**UNIT III****Redemption of Debentures**

- 3.1 Sources
- 3.2 Out of profits
- 3.3 Debentures redemption reserve

**UNIT IV****Final accounts of Joint Stock Company**

- 4.1 Format of Profit Loss account
- 4.2 Format of Profit Loss Appropriation Account
- 4.3 Format of Balance sheet

**PRACTICE EXERCISES**

- 1. Journalise the entries of issue of share at par , premium and discount,
- 2. Journalise the entries of forfeiture of shares at par , premium and discount
- 3. Journalise the entries of issue of debentures at par, premium and discount
- 4. Record the transaction of redemption of Debentures

**RECOMMENDED BOOKS**

- 1. R.L. Gupta, M Radhaswamy, “Company Accounts”, Sultan Chand & Sons, New Delhi.
- 2. J.R. Monga, Girish Ahuja, and Ashok Sehgal, “Financial Accounting”, Mayur Paper Back, Noida.

3. MC. Shukla, T.S. Grewal, and S.C. Gupta, “Advanced Accounts”, S. Chand & Co., New Delhi.
4. R.L. Gupta, and M. Radhaswamy, “Company Accounts”, Sultan Chand and Sons, New Delhi.
5. M.C. Shukla, T.S. Grewal, and S.C. Gupta, “Advanced Accounts”, S. Chand & Co. New Delhi, 2000.
6. C.L. Moora, and R.K., Jaedick, “Managerial Accounting”, South Western Publishing Co. Cincinnati, Ohio, 1997.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class. Students should be given a case study task by the teacher, and they may be encouraged to prepare and deliver their own case studies.

The assessment of the student's performance will be based on their participation in class discussions, practical assignments, case studies, and group projects. This subject contains four units of equal weightage.

## **3.4 BANKING AND FINANCIAL INSTITUTIONS**

<b>L</b>	<b>P</b>
3	-

### **RATIONALE**

Financial and banking institutions are essential to a nation's economic growth. Students must have a thorough grasp of banking and financial institutions due to the intricacy of financial systems. Students who complete this course will have a thorough grasp of banking and financial institutions, their processes, rules, and difficulties.

### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Comprehend the basic concepts of banking and finance.
- CO2: Identify different types of banks and financial institution and their functions.
- CO3: Describe the regulatory framework of banking and financial institution.
- CO4: Analyse the financial statements of banks and financial institution.
- CO5: Evaluate the risks associated with banking and financial institution.

### **DETAILED CONTENTS**

#### **UNIT I**

##### **Introduction to Banking and Finance**

- 1.1 Overview of banking and finance
- 1.2 Types of banks and financial institution
- 1.3 Functions of banks and financial institution

#### **UNIT II**

##### **Regulatory Framework of Banking and Financial Institution**

- 2.1 Overview of banking regulations
- 2.2 Central Bank (RBI) and its role in regulating banks
- 2.3 Regulatory bodies of financial institution (SEBI, IRDA, PFRDA)
- 2.4 Roles and responsibilities of regulatory bodies

## **UNIT III**

### **Financial Statement Analysis**

- 3.1 Understanding financial statements
- 3.2 Ratio Analysis
- 3.3 Evaluating the performance of banks and financial institution

## **UNIT IV**

### **Risk Management in Banking and Financial Institution**

- 4.1 Overview of risk management in banks and financial institution
- 4.2 Types of risks associated with banks and financial institution
- 4.3 Role of rating agencies
- 4.4 Managing risks in banking and financial institution

## **UNIT V**

### **Future of Banking and Financial Institution**

- 5.1 Emerging trends in banking and financial institution
- 5.2 Impact of technology on banking and financial institution
- 5.3 Banking in a globalised world

## **RECOMMENDED BOOKS**

1. Pavel Osinsky, Banking and Financial Systems: An Overview”.
2. Peter Rose and Sylvia Hudgins, “Bank Management and Financial Services”
3. Amar Gande and Cliff Hirt, “Banking and Financial Services: A Global Perspective”.
4. Gurusamy Brindha, “Banking and Finance: Theory, Law, and Practice”.
5. I.M Pandey, “Financial Management”.

## **SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill-based course, so students should practice the material by learning Case Studies in order to acquire the necessary skills. The teacher may ask professionals from different groups to present extension lessons. Case studies pertaining to all case subjects should be addressed in class with the students. Students should be given a case study task by the teacher, and they may be encouraged to prepare and deliver their own case studies. This subject contains five units of equal weightage. The assessment of the student's performance will be based on their participation in class discussions, practical assignments, case studies, and group projects.

### **3.5 GOODS & SERVICE TAX -I**

<b>L</b>	<b>P</b>
2	6

#### **RATIONALE**

In order to develop General Awareness among diploma students Finance Account & Auditing there is a need to give knowledge about the Indirect Tax System (GST), machinery and system to frame the policies, implementation and enforcement of GST in the context of Business and Industry hence this subject implemented.

#### **COURSE OUTCOMES**

After undergoing the subject, students will be able to:

- CO1: Detail meaning, need and brief knowledge of GST.
- CO2: Illustrate GST registration and filling the return by taxpayer & Practitioners.
- CO3: Familiarize different scheme of GST Specifically composite scheme for small scale dealer.
- CO4: Detail study about the time and supply of material and rate of taxes both input and output.
- CO5: Prepare and file GST Return and Challan.

#### **DETAILED CONTENTS**

##### **UNIT I**

##### **Overview and Background of GST**

- 1.1 Constitutional Provision of GST
- 1.2 GST Council ,CBIC
- 1.3 Meaning and scope of GST
- 1.4 SGST/CGST/UTGST/IGST
- 1.5 Exception of GST
- 1.6 HSN Codes.
- 1.7 Basic Concepts of VAT & Applicability of VAT after enforcement of GST Act 2007 on Petrol & Liquor etc.)

**UNIT II****GST Act 2017**

- 2.1 Need of GST Act 2017.
- 2.2 Objective of GST Act 2017
- 2.3 Component of GST Act 2017
- 2.4 Advantages / benefit of GST
- 2.5 Disadvantages / challenges of GST.
- 2.6 Applicability of GST

**UNIT III****GST Concepts, Registration & Returns Preparations**

- 3.1 Concept of GST.
- 3.2 Registration process of GST (Taxpayers & Practitioners).
- 3.3 Need & Purpose of Registration.
- 3.4 Forms & Returns to be filled (in brief)
- 3.5 GSTR-3B
- 3.6 GSTR-1----- Monthly & Quarterly
- 3.7 GSTR-2
- 3.8 GSTR-3
- 3.9 GSTR-4-----for composition dealers
- 3.10 GSTR-5
- 3.11 GSTR-6
- 3.12 GSTR-7
- 3.13 GSTR-9
- 3.14 TRAN-1,2,3
- 3.15 SAHAJ & SUGAM
- 3.16 Amendments and cancelation of GST return
- 3.17 TDS & TCS

**UNIT IV****Types of Dealers**

- 4.1 Regular & Composition Dealer.
- 4.2 Registration for GST Practitioners.

- 4.3 E-Way Bill (to be applicable from 01.02.2018).
- 4.4 Method & Need of preparation of E-Way Bill.
- 4.5 Applicability of E-Way Bill
- 4.6 Cancellation Procedures of E-Way Bill.

## **UNIT V**

### **Filling forms, Challans, Returns Audit & Ruling, Valuation in GST**

- 5.1 Preparation of GST Returns.
- 5.2 Methods of preparing GST Returns.
- 5.3 Filing of GST Returns.
- 5.4 Temporary & Permanent Returns
- 5.5 Need & Methods of Preparing TRAN-1, 2, 3.
- 5.6 E-Commerce-MSME Place of Supply.
- 5.7 Time of Supply
- 5.8 Difference between place of sale & supply.
- 5.9 Meaning of Buyer & Consignee in reference to place of supply & sale.
- 5.10 Rates of Taxes.
- 5.11 Amendment in Rates of Taxes (15.11.2017).
- 5.12 Calculation of ITC (Input Tax Credit).

## **PRACTICE EXERCISES**

1. Registration for GST Number.
2. Return Filing Process of GST.
3. Generation & Modification of E-Way Bill.
4. Cancellation Procedure of E-Way Bill.
5. Generation of Challan.

## **RECOMMENDED BOOKS**

1. Arun Gupta, “ Student Notes of GST”.
2. CA. Rajkumar Aggarwal, GST “ V.K.Global Publication.
3. CA Nitish Parasher “GST Law and Practice with MCQ”.
4. Tax Man, “ Indian GST for beginners”.

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- 5. Tax Man, "ST Law and Procedure".
  - 6. GST Bare Act by Universal Publication.

## SUGGESTED WEBSITES

- 1. <http://swayam.gov.in>
- 2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill-based course, so students should practice the material by learning Case Studies in order to acquire the necessary skills. The teacher may ask professionals from different groups to present extension lessons. Case studies pertaining to all case subjects should be addressed in class with the students. It is important to plan educational tours of rural markets and Co-operative offices. Students should be given a case study task by the teacher, and they may be encouraged to prepare and deliver their own case studies.

The assessment of the student's performance will be based on their participation in class discussions, practical assignments, case studies, and group projects. This subject contains five units of equal weightage.

## 3.6 OPEN ELECTIVE

<b>L</b>	<b>P</b>
2	-

### **RATIONALE**

Open electives are very important and play major role in implementation of National Education Policy. These subjects provide greater autonomy to the students in the curriculum, giving them the opportunity to customize it to reflect their passions and interests. The system of open electives also encourages cross learning, as students pick and choose subjects from the different streams.

### **COURSE OUTCOMES**

At the end of the open elective, the students will be able to:

- CO1: State the basic concepts and principles about the subject of interest.
- CO2: Perform in a better way in the professional world.
- CO3: Select and learn the subject related to own interest.
- CO4: Explore latest developments in the field of interest.
- CO5: Develop the habit of self-learning through online courses.

### **LIST OF OPEN ELECTIVES**

**(The list is indicative and not exhaustive)**

1. Computer Application in Business
2. Introduction to NGO Management
3. Basics of Event Management
4. Event Planning
5. Administrative Law
6. Introduction to Advertising
7. Moodle Learning Management System
8. Linux Operating System
9. E-Commerce Technologies
10. NCC
11. Marketing and Sales
12. Graphics and Animations
13. Digital Marketing

14. Human Resource Management
15. Supply Chain Management
16. TQM

## **GUIDELINES**

Open Elective shall be offered preferably in online mode. Online mode open elective shall preferably be through Massive Open Online Courses (MOOCs) from Swayam, NPTEL, Upgrad, Udemy, KhanAcademy or any other online portal to promote self-learning. A flexible basket of large number of open electives is suggested which can be modified depending upon the availability of courses at suggested portals and requirements. For online open electives, department coordinators shall be assigned to monitor and guide the group of students for selection of minimum 20 hours duration online course of their choice. For offline open electives, a suitable relevant subject shall be offered by the respective department to the students with minimum 40% of the total class strength as per present and future requirements.

Assessment of MOOCs open elective shall be based on continuous evaluation by the respective coordinator. The coordinator shall consider the submitted assignments by the students from time to time during the conduct of MOOCs. The MOOCs assessment shall be conducted by the coordinator along with one external expert by considering submitted assignments out of 100 marks.

In case, no suitable open elective is available online, only then the course may be conducted in offline mode. The assessment of offline open elective shall be internal and external. The offline open elective internal assessment of 40 marks shall be based on internal sessional tests; assignments etc. and external assessment of 60 marks shall be based on external examination at institute level.

## **NOTE**

The students enrolled under NCC will compulsorily undertake NCC as an open elective subject.

## **SUGGESTED WEBSITES**

1. <https://swayam.gov.in/>
2. <https://www.udemy.com/>
3. <https://www.upgrad.com/>
4. <https://www.khanacademy.org/>

### 3.7 E-COMMERCE

<b>L</b>	<b>P</b>
<b>3</b>	<b>2</b>

#### RATIONALE

This course provides an introduction to information systems for business and management. The objective of this course is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.

#### COURSE OUTCOMES

After undergoing this course, the student will be able to:

- CO1: Detail the concepts and technologies used in the field of management information systems.
- CO2: Describe the processes of developing and implementing information systems in Commerce.
- CO3: Familiarize with the ethical, social, and security issues of information systems.
- CO4: Develop the knowledge about latest development in digital marketing the importance of e-Commerce in global market.

#### DETAILED CONTENTS

##### UNIT I

###### **Electronic Commerce**

- 1.1 History and Framework
- 1.2 Basics and Tools of E-Commerce
- 1.3 Comparison of Web-based with Traditional Business
- 1.4 Growth of E-Commerce – Present, Future and Potential
- 1.5 Socio Economic Impacts of E-Commerce.

**UNIT II****E-Business**

- 2.1 Meaning, Importance
- 2.2 Models Based on the Relationships of Transacting Parties-B2B, B2C, C2C and C2B
- 2.3 Present Status of E-Commerce in India
- 2.4 Regulatory Aspects of E Commerce
- 2.5 The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services.

**UNIT III****Internet Resources for Commerce**

- 3.1 Introduction, Technologies for web Servers
- 3.2 Internet Tools Relevant to Commerce
- 3.3 Internet Applications for Commerce
- 3.4 Advertising on Internet: Issues and Technologies
- 3.5 Introduction, Advertising on the Web
- 3.6 Marketing creating web site

**UNIT IV****Electronic Payment System**

- 4.1 Types of Payment System
- 4.2 E-Cash and Currency Servers
- 4.3 E Cheques, Credit Cards, Smart Cards
- 4.4 Electronic Wallets and Debit Cards
- 4.5 Internet Monetary Payment & Security Requirements

**UNIT V****Electronic Data Interchange**

- 5.1 Digital Signatures
- 5.2 Cryptography
- 5.3 Interoperability and Inter-compatibility

## PRACTICAL EXERCISES

1. How to promote e -Commerce
2. Techniques in the promotion of e-Commerce
3. How to use and manage e-payments
4. How to control manage with digital technologies
5. How to manage and use E Cheques, Credit Cards, Smart Cards
6. How to use Technologies for web Servers
7. How to apply Internet Tools Relevant to Commerce

## RECOMMENDED BOOKS

1. Shapiro. E, “Macroeconomic analysis”, Galotia publications, New Delhi.
2. Eugene Diulio, “Macro economics”, Tata McGraw Hills, Publishing Col. Ltd, New Delhi.
3. Dornbusch R, Fisher, S and Startz, R, “Macro Economics”, Tata McGraw Hills Publishing Co. Ltd., New Delhi.
4. Ackley,G, “ Macroeconomics: Theory and Policy”, Macmillan, NewYork.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill-based course, so students should practice the material by learning Case Studies in order to acquire the necessary skills. The teacher may ask professionals from different groups to present extension lessons. Case studies pertaining to all case subjects should be addressed in class with the students. Students should be given a case study task by the teacher, and they may be encouraged to prepare and deliver their own case studies. The assessment of the student's performance will be based on their participation in class discussions, practical assignments, case studies, and group projects. This subject contains five units of equal weightage.

## FOURTH SEMESTER

4.1	English and Communication Skills - II	90-94
4.2	Cost Accounting	95-97
4.3	Company Law	98-100
4.4	Entrepreneurship Development and Disaster Management	101-103
4.5	Goods & Service Tax-II	104-105
4.6	Programme Elective-I	106-114
4.7	Minor Project	115-116

## **4.1 ENGLISH AND COMMUNICATION SKILL - II**

<b>L</b>	<b>P</b>
<b>2</b>	<b>2</b>

### **RATIONALE**

Communication II moves a step further from Communication Skills I and is aimed at enhancing the linguistic competency of the students. Language as the most commonly used medium of self-expression remains indispensable in all spheres of human life – personal, social and professional. This course is intended to make fresh ground in teaching of Communicative English as per the requirements of National Skill Quality Framework.

### **COURSE OUTCOMES**

After undergoing this course, the learners will be able to:

- CO1: Communicate effectively with an increased confidence; read, write and speak in English language fluently.
- CO2: Comprehend special features of format and style of formal communication through various modes.
- CO3: Write a Report, Resume, make a Presentation, Participate in GDs and Face Interviews
- CO4: Illustrate use of communication to build a positive self-image through self-expression and develop more productive interpersonal relationships.

### **DETAILED CONTENTS**

#### **UNIT I**

##### **Reading**

- 1.1 Portrait of a Lady - Khushwant Singh
- 1.2 The Doctor's Word by R K Narayan
- 1.3 Speech by Dr Kiran Bedi at IIM Indore2007 Leadership Concepts
- 1.4 The Bet - by Anton Chekov

#### **UNIT II**

##### **Effective Communication Skills**

- 2.1 Modern means of Communication (Video Conferencing, e- mail, Teleconferencing)
- 2.2 Effective Communication Skills: 7 C's of Communication

- 2.3 Non-verbal Communication – Significance, Types and Techniques for Effective Communication
- 2.4 Barriers and Effectiveness in Listening Skills
- 2.5 Barriers and Effectiveness in Speaking Skills

### **Unit III**

#### **Professional Writing**

- 3.1 Correspondence: Enquiry letters, placing orders, complaint letters
- 3.2 Report Writing
- 3.3 Memos
- 3.4 Circulars
- 3.5 Press Release
- 3.6 Inspection Notes and tips for Note-taking
- 3.7 Corrigendum writing
- 3.8 Cover Letter

### **UNIT IV**

#### **Grammar and Vocabulary**

- 4.1 Prepositions
- 4.2 Conjunctions
- 4.3 Punctuation
- 4.4 Idioms and Phrases: A bird of ill omen, A bird's eye view, A burning question, A child's play, A cat and dog life, A feather in one's cap, A fish out of water, A shark, A snail's pace, A snake in the grass, A wild goose chase, As busy as a bee, As faithful as dog, Apple of One's eye, Behind one's back, Breath one's last, Below the belt, Beat about the bush, Birds of a feather flock together, Black Sheep, Blue blood, By hook or crook, Chicken hearted, Cut a sorry figure ,Hand in glove, In black and white, In the twinkling, In full swing ,Is blind as a bat, No rose without a thorn, Once in a blue moon, Out of the frying pan in to the fire, know no bounds ,To back out, To bell the cat, To blow one's trumpet, To call a spade a spade, To cut one's coat according to one's cloth, To eat humble pie, To give ear to, To have a thing on one's finger tips, To have one's foot in the grave, To hold one's tongue, To kill two birds with one stone, To make an ass of oneself, To put two and two together, To the back bone, Turn coat, ups and downs.
- 4.5 Pairs of words commonly misused and confused: Accept-except, Access-excess, Affect-effect, Artificial- artful, Aspire-expire, Bail-bale, Bare-bear, Berth-birth, Beside-besides, Break-brake, Canvas-canvass, Course- coarse, Casual-causal, Council-counsel,

Continual-continuous, Coma-commma, Cue- queue, Corpse- corps-core, Dairy-diary, Desert-dessert, Dual-duel, Dew- due, Die-dye, Draft- draught-drought, Device-devise, Doze-dose, Eligible-illegible, Emigrant- immigrant, Envelop-envelope, Farther-further, Gate-gait, Goal-goal, Human-humane, Honorable-honorary, Hail-hale, Hair-heir-hare, Industrial-industrious, Impossible- impassable, Idle-idol-ideal, Lose-loose, Later-latter, Lesson-lessen, Main-Mane, Mental-mantle, Metal-mettle, Meter-metre, Oar-ore, Pray-prey, Plain-plan, Principal - principle, Personal- personnel, Roll- role, Route-rout- roote, Stationary-stationery, Union- unity, Urban- urbane, Vocation- vacation, Vain- vein-vane, Vary- very.

- 4.6 Translation of Administrative and Technical Terms in Hindi or Mother tongue: Academy, Abandon, Acting in official capacity, Administrator, Admission, Aforesaid, Affidavit, Agenda, Alma Master, Ambiguous, Appointing Authority, Apprentice, Additional, Advertisement, Assistant, Assumption of charge, Assurance, Attested copy, Bonafide, Bond, Cashier, Chief Minister, Chief Justice Clerical error, Commanding Officer, Consent, Contractor, corruption, Craftsman, Compensation, Code, Compensatory allowance, Compile, Confidential letter, Daily Wager, Data, Dearness allowance, Death - Cum Retirement, Dispatch, Dispatch Register, Disciplinary, Disciplinary Action, Disparity Department, Dictionary, Director, Director of Technical Education, Earned Leave, Efficiency Bar, Estate, Exemption, Executive Engineer, Extraordinary, Employment Exchange, Flying Squad, General Body, Head Clerk, Head Office, High Commission, Inconvenience, Income Tax, Indian Assembly Service, Justify, Legislative Assembly, Negligence, Officiating ,Office Record, Office Discipline, On Probation, Part Time, Performance, Polytechnic, Proof Reader Precautionary, Provisional, Qualified, Regret, Responsibility, Self-Sufficient, Senior, Simultaneous ,Staff, Stenography ,Superior, Slate, Takeover, Target Data Technical Approval, Tenure, Temporary, Timely Compliance, Under Investigation, Under Consideration, Verification, Viva-voce, Write off, Working Committee, Warning, Yours Faithfully , Zero Hour.

## **UNIT V**

### **Employability Skills**

- 5.1 Presentation Skills: How to prepare and deliver a good presentation
- 5.2 Telephone Etiquettes
- 5.3 Importance of developing employable and soft skills
- 5.4 Resume Writing: Definition, Kinds of Resume, Difference between Bio-data and Curriculum Vitae and Preparing a Resume for Job/ Internship
- 5.5 Group discussions: Concept and fundamentals of GD, and learning Group Dynamics.

## 5.6 Case Studies and Role Plays

### PRACTICAL EXERCISES

1. Reading Practice of the above lessons in the Lab Activity classes.
2. Comprehension exercises of unseen passages along with the given lessons.
3. Vocabulary enrichment and grammar exercises based on the above selective readings.
4. Situational Conversation: Requesting and responding to requests; Expressing sympathy and condolence.
5. Warning; Asking and giving information.
6. Getting and giving permission.
7. Asking for and giving opinions.
8. A small formal and informal speech.
9. Seminar.
10. Debate.
11. Interview Skills: Preparing for the Interview and guidelines for success in the Interview and significance of acceptable body-language during the Interview.
12. Written Drills will be undertaken in the class to facilitate a holistic linguistic competency among learners.
13. Participation in a GD, Functional and Non-functional roles in GD, Case Studies and Role Plays
14. Presentations, using audio-visual aids (including power-point).
15. Telephonic interviews, face to face interviews.
16. Presentations as Mode of Communication: Persuasive Presentations using multi-media aids.
17. Practice of idioms and phrases on: Above board , Apple of One's eye , At sea, At random, At large, A burning question, A child's play, A wolf in sheep's clothing, A deal, Breath one's last, Bid fair to, Beat about the bush, Blue Blood, Big Gun, Bring to Book, Cut a sorry figure, Call names, Carry weight, Dark Horse, Eat Humble pie, Feel small, French leave, Grease the palm, Go against the grains, Get One's nerves, Hard and Fast, Hue and Cry, Head and ears, In full swing, Jack of all trades, know no bounds, kiss the dust, Keep an eye on, Lion's share, learn by rote, Null and void, on the cards, Pull a long face, Run amuck, Right and Left, Rain on Shine, Small talk, Take to one's heels, Tooth and nail, to take by storm, , Wet blanket, Yearn for.

## RECOMMENDED BOOKS

1. Alvinder Dhillon and Parmod Kumar Singla, “Text Book of English and Communication Skills Vol – 1, 2”, M/s Abhishek Publications, Chandigarh.
2. J Sethi, Kamlesh Sadanand & DV Jindal, “Course in English Pronunciation”, PHI Learning Pvt. Ltd., New Delhi.
3. Wren and Martin, “High School English Grammar and Composition” .
4. NK Aggarwal and FT Wood, “English Grammar, Composition and Usage”, Macmillan Publishers India Ltd., New Delhi.
5. RC Sharma, and Krishna Mohan, “Business Correspondence & Report Writing”, (4<sup>th</sup> Edition), by Tata MC Graw Hills, New Delhi.
6. Varinder Kumar, Bodh Raj & NP Manocha, “Business Communication Skills”, Kalyani Publisher, New Delhi.
7. Kavita Tyagi & Padma Misra, “Professional Communication”, PHI Learning Pvt. Ltd., New Delhi.
8. Nira Konar, “Communication Skills for Professionals”, PHI Learning Pvt. Ltd., New Delhi.
9. Krishna Mohan & Meera Banerji, “Developing Communication Skills”, (2<sup>nd</sup> Edition), Macmillan Publishers India Ltd., New Delhi.
10. M. Ashraf Rizwi, “Effective Technical Communication”, Tata MC Graw Hills, New Delhi.
11. Andrea J Rutherford, “Basic Communication Skills for Technology”, Pearson Education, New Delhi.

## INSTRUCTIONAL STRATEGY

This is practice based subject and topics taught in the class should be practiced in the Lab regularly for development of required communication skills in the students. Emphasis should be given on practicing of communication skills. This subject contains five unit of equal weight age.

## 4.2 COST ACCOUNTING

<b>L</b>	<b>P</b>
<b>3</b>	<b>2</b>

### **RATIONALE**

This subject will make the students to learn about the use of various financial techniques for reduction of costs and preparation of budgets and its control. Cost Accountancy is required mostly in service and large production companies. Over the last few years, however, Cost Accountancy has begun to see a rise in importance owing to the economic growth being witnessed by India.

### **COURSE OUTCOMES**

After undergoing the subject, the students will be able to:

- CO1: Intelligently compute cost information, Control and manage the cost.
- CO2: Determine the cost of inventory items as recorded into stock in the accounting records.
- CO3: Adopt the fair system of wage payment and minimization of labor turnover.
- CO4: Determine at what point an organization can achieve economies of scale to optimize production and overall operation.

### **DETAILED CONTENTS**

#### **UNIT I**

##### **Basics of Cost Accounting**

- 1.1 Introduction, Concepts of Cost, costing and Cost Accounting, Nature and Scope of cost Accounting, Importance and characteristics of an ideal Cost Accounting, Advantages and limitation of Cost Accounting
- 1.2 Elements and Classification of Cost
- 1.3 Methods and technique of Costing

#### **UNIT II**

##### **Material Costing**

- 2.1 Introduction
- 2.2 Meaning of Centralized &Decentralized Purchasing
- 2.3 Meaning, Advantages & disadvantages of FIFO, HIFO, LIFO, Base Stock Method

- 2.4 Purchase Cycle
- 2.5 Issue of Material
- 2.6 Inventory Control:- Meaning, Importance, Objectives and Requirements
- 2.7 Meaning of EOQ, Maximum Level, Minimum Level, Average Level, Re-Order Level, Danger Level
- 2.8 Meaning of Waste, Scrap, Spoilage, Defectives

### **UNIT III**

#### **Labour Costing & Cost Sheets**

- 3.1 Introduction
- 3.2 Labour Turnover Costing: Meaning, causes, factors & Effect
- 3.3 Idle Time
- 3.4 Wage Payment System: Idle Wage Payment System, Methods of Remuneration
- 3.5 Preparation of Cost Sheets, Format of Cost sheets

### **UNIT IV**

#### **Marginal Costing**

- 4.1 Meaning and Definition
- 4.2 Break Even Point-Meaning, Advantages
- 4.3 Computation of Break Even Point: Contribution, P/V Ratio, B.E.P, Margin Of Safety, Sales for Desired Profit, Profit On Sales

### **UNIT V**

#### **Budgetary Control**

- 5.1 Meaning and Definition
- 5.2 Objective of Budgetary Control
- 5.3 Kinds of Budget-According to function, according to Flexibility
- 5.4 Installation of Budgetary Control System

### **PRACTICAL EXERCISES**

1. LIFO, FIFO, HIFO with illustration
2. Time and piece wage payment system with illustration
3. Simple cost sheet and cost sheet with profit with illustration

4. Contribution, P/V Ratio, B.E.P, Margin Of Safety, Sales for Desired Profit, Profit On Sales with illustration
5. Flexible Budget with illustration

## **RECOMMENDED BOOKS**

1. S.N. Maheshwari, “Advanced Problems and Solutions in Cost Accounting”, Sultan Chand & Co., New Delhi.
2. M.L. Aggarwal, “Cost Accounting”.
3. S.P. Jain, and K.L Narang, “Cost Accounting”, Kalyani, New Delhi.
4. Ashish K. Bhattacharya, “Principles and Practices of Cost Accounting”, A.H. Wheeter Publisher.
5. Horngren, Charles, Foster and Datar, “Cost Accounting - A: Managerial Emphasis”, Prentice Hall of India, New Delhi.
6. P D Oswal, Raj Purohit & Maheshwari, “Cost Accounting”, Ramesh Book Depot, Jaipur.

## **SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## **INSTRUCTIONAL STRATEGY**

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class. This subject contains five units of equal weight age.

## 4.3 COMPANY LAW

<b>L</b>	<b>P</b>
<b>3</b>	<b>-</b>

### **RATIONALE**

The course is designed to understand the formation, management and other activity of the companies. In view of the changing facts of global governance corporate governance plays a vital role in the development of an economy both national and international level. In this module, the students will learn about the relationship between a bank & a customer and how to develop and sustain a long term and profitable relationship.

### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Detail knowledge of corporate sector along with the public and private limited company
- CO2: Illustrate formation and incorporation of a company with legal requirement
- CO3: Apply the knowledge for issue of shares, risk and challenges for new companies
- CO4: Describe about appointment of directors and their power and responsibility.
- CO5: Comprehend the knowledge about Memorandum and Articles of Association

### **DETAILED CONTENTS**

#### **UNIT I**

##### **Company Law**

- 1.1 Introduction
- 1.2 Meaning
- 1.3 Characteristics
- 1.4 Types of companies
- 1.5 Differences between public and private company
- 1.6 Meaning and Appointment of Directors
- 1.7 Legal position of Directors
- 1.8 Powers & duties of Directors

**UNIT II****Promotion and Incorporation of Companies**

- 2.1 Stages of formation of a company
- 2.2 Function and legal position of a promoter
- 2.3 Right & duties of a promoter
- 2.4 Incorporation or registration of a company

**UNIT III****Memorandum and Articles of Association**

- 3.1 Meaning & Objective Memorandum of Association
- 3.2 Contents or closes of Memorandum of Association
- 3.3 Alteration in Memorandum of Association
- 3.4 Meaning nature and importance of article of Association
- 3.5 Content or subject matter of article of Association
- 3.6 The Doctrine of Ultra Virus

**UNIT IV****Prospectus**

- 4.1 Meaning nature and legal requirement regarding issue of prospectus
- 4.2 Form & Contents of Prospectus
- 4.3 Statement in lieu of prospectus

**UNIT V****Meeting and Resolutions**

- 5.1 Meaning features and kinds of company meetings.
- 5.2 Legal provision regarding annual general meeting
- 5.3 Minutes of meetings
- 5.4 Meaning and kinds of resolutions
- 5.5 Difference b/w Ordinary & special resolutions

## RECOMMENDED BOOKS

1. L.C.B. Gower, "Principles of modern Company Law", Stevens & Sons London, 2000.
2. A. Ramaiya, "Guide to the Companies Act", Wadhwa & Co, Nagpur, 2000.
3. Avtar Singh, "Company Law", Eastern Book Co., Lucknow, 2000.
4. M.C. Kuchal, "Modern India Company Law", Shri Mahavir Books, Noida, 2000.
5. Kamal Gupta, "Contemporary Auditing", Tata McGraw-Hill, New Delhi.
6. B.N. Tandon, "Principles of Auditing", S. Chand and Co., New Delhi.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class. This subject contains five units of equal weight age.

## **4.4 ENTREPRENEURSHIP DEVELOPMENT AND MANAGEMENT**

L	P
3	-

### **RATIONALE**

In the present day scenario, it has become imperative to impart entrepreneurship and management concepts to students so that a significant percentage of them can be directed towards setting up and managing their own small enterprises. This subject focuses on imparting the necessary competencies and skills of enterprise set up and its management.

### **COURSE OUTCOMES**

After undergoing this course, the learners will be able to:

- CO1: Comprehend the importance of entrepreneurship and its role in nation's development.
- CO2: Classify the various types of business and business organizations.
- CO3: Identify the various resources / sources and / or schemes for starting a new venture.
- CO4: Explain the principles of management including its functions in an organisation.
- CO5: Conduct market survey and prepare project report.

### **DETAILED CONTENTS**

#### **UNIT I**

Entrepreneurship: Concept and definitions, classification and types of entrepreneurs, entrepreneurial competencies, Traits / Qualities of entrepreneurs, manager v/s entrepreneur, role of Entrepreneur, barriers in entrepreneurship, Sole proprietorship and partnership forms of business organisations, small business vs startup, critical components for establishing a start-up, Leadership: Definition and Need, Manager Vs leader, Types of leadership

#### **UNIT II**

Definition of MSME (micro, small and medium enterprises), significant provisions of MSME Act, importance of feasibility studies, technical, marketing and finance related problems faced by new enterprises, major labor issues in MSMEs and its related laws, Obtaining financial assistance through various government schemes like Prime Minister Employment Generation Program (PMEGP) Pradhan Mantri Mudra Yojna (PMMY) , Make in India, Start up India, Stand up India , National Urban Livelihood Mission (NULM); Schemes of assistance by

entrepreneurial support agencies at National, State, District level: NSIC, NRDC, DC:MSME, SIDBI, NABARD, Commercial Banks, SFC's TCO, KVIB, DIC, Technology Business Incubator (TBI) and Science and Technology Entrepreneur Parks (STEP).

### **UNIT III**

Nature and Functions of Management: Definition, Nature of Management, Management as a Process, Management as Science and Art, Management Functions, Management and Administration, Managerial Skills, Levels of Management; Leadership.

PLANNING AND DECISION MAKING: Planning and Forecasting - Meaning and definition, Features, Steps in Planning Process, Approaches, Principles, Importance, Advantages and Disadvantages of Planning, Types of Plans, Types of Planning, Management by Objective. Decision Making-Meaning, Characteristics.

### **UNIT IV**

Organising and Organisation Structure: Organising Process - Meaning and Definition, Characteristics Process, Need and Importance, Principles, Span of Management, Organisational Chart - Types, Contents, Uses, Limitations, Factors Affecting Organisational Chart.

STAFFING: Meaning, Nature, Importance, Staffing process. Manpower Planning, Recruitment, Selection, Orientation and Placement, Training, Remuneration.

CONTROLLING AND CO-ORDINATION Controlling - Meaning, Features, Importance, Control Process, Characteristics of an effective control system, Types of Control. Co-ordination - characteristics, essentials.

### **UNIT V**

Market Survey and Opportunity Identification, Scanning of business environment, Assessment of demand and supply in potential areas of growth, Project report Preparation, Detailed project report including technical, economic and market feasibility, Common errors in project report preparations, Exercises on preparation of project report.

### **RECOMMENDED BOOKS**

1. BS Rathore and Dr JS Saini, "A Handbook of Entrepreneurship", Aapga Publications, Panchkula (Haryana).

2. Entrepreneurship Development, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. CB Gupta and P Srinivasan, “Entrepreneurship Development in India”, Sultan Chand and Sons, New Delhi.
4. Poornima M Charantimath, “Entrepreneurship Development - Small Business Enterprises”, Pearson Education, New Delhi.
5. David H Holt, “Entrepreneurship: New Venture Creation”, Prentice Hall of India Pvt. Ltd., New Delhi.
6. PM Bhandari, “Handbook of Small Scale Industry”.
7. L M Prasad, “Principles and Practice of Management”, Sultan Chand & Sons, New Delhi.

## SUGGESTED WEBSITES

1. <https://ipindia.gov.in/>

## INSTRUCTIONAL STRATEGY

Some of the topics may be taught using question/answer, assignment or seminar method. The teacher will discuss stories and case studies with students, which in turn will develop appropriate managerial and entrepreneurial qualities in the students. In addition, expert lecturers may also be arranged from outside experts and students may be taken to nearby industrial organisations on visit. Approach extracted reading and handouts may be provided. In addition, different activities like conduct of entrepreneurship awareness camp extension lecturers by outside experts, interactions sessions with entrepreneurs and industrial visits may also be organised. This subject contains 6 units of equal weight age.

## 4.5 GOODS & SERVICE TAX -II

<b>L</b>	<b>P</b>
-	<b>6</b>

### **RATIONALE**

GST has replaced multiple taxes like sales tax, service tax, etc., which made India more of an integrated national market and brought more people into the taxation net is the need for GST. By improving efficiency, it can add substantially to finances as well as the growth of the country. This subject will make the students understand practical Training of G.S.T. and use the accounting software.

### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Comprehend the implication of GST on the taxable capacity consumers, and dealers.
- CO2 Generate invoice and E-Way Bill input tax credit.
- CO3: Acquire practical knowledge to generate different GSTR Table.
- CO4: Detail the liability of Electronic Commerce Operator.

### **PRACTICAL EXERCISES**

#### **1. Payment of Tax**

- 1.1 Payment of Tax.
- 1.2 Payment of Interest, Penalty and other amounts.
- 1.3 Order of Utilization of ITC.
- 1.4 TDS.
- 1.5 TCS.

#### **2. ITC**

- 2.1 Eligibility and Conditions.
- 2.2 Apportionment of Credit & Blocked Credits.
- 2.3 Availability of Credit in Special Circumstances.

**3. Invoice and E-Way Bill**

- 3.1 Section 33 Amount of Tax to be indicated in Tax Invoice and other Documents.
- 3.2 Section 34 Credit and Debit Notes.
- 3.3 Section 68 Inspection of Goods in Movement.

**4. Return**

- 4.1 Furnishing Details of Outward Supplies in the form of GSTR Tables.
- 4.2 Furnishing Details of Inward Supplies in the form of GSTR Tables.
- 4.3 Returns in the form of GSTR Tables.
- 4.4 Annual Return in the form of GSTR Tables.
- 4.5 Final Return in the form of GSTR Tables.

**5 Charge of GST**

- 5.1 Reverse Charge under notified cases.
- 5.2 Reverse Charge from unregistered to Registered.
- 5.3 Liability of Electronic Commerce Operator (ECO).

**RECOMMENDED BOOKS**

1. Arun Gupta, “Student Notes of GST”.
2. CA. Rajkumar Aggarwal, “GST”, V.K. Global Publication.
3. Alvin A. Arens, and D. Dewey Ward, “Computerized Accounting Using Microsoft Great Plains Dynamics”.
4. Annette Bigham Terry Duke, “Computerized Accounting With Peachtree Complete Accounting Release 7.0”.

**INSTRUCTIONAL STRATEGY**

Teacher should lay emphasis on explaining concepts, definition, meaning, importance of various terminologies used in the subject. They should arrange expert lectures by Chartered Accountants, Advocates and GST Officers. They should also arrange Industrial Visits to understand the Taxpaying procedures and getting refund thereof. Teacher should give exercises to the students and motivate students for Independent Study and Newspapers to gain the knowledge of latest amendments and modification in GST. This subject contains five units of equal weight age.

## **4.6 PROGRAMME ELECTIVE-I**

### **4.6.1 MANAGEMENT ACCOUNTING**

<b>L</b>	<b>P</b>
<b>3</b>	-

#### **RATIONALE**

The objective of this subject is to acquaint the students with the basic concepts of Management Accounting and Finance to enable them in taking decisions in their jobs. This exercise will be used to develop computational ability and analytical skill in this field.

#### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Figure out the detailed concept of management accounting by applied different techniques.
- CO2: Provide different parameters for checking of short term and long term financial health of business organization.
- CO3: Detail Knowledge about present and future time value of money.
- CO4: Comprehend movement and circulation of fund in business organization.

#### **DETAILED CONTENTS**

##### **UNIT I**

###### **Management Accounting**

- 1.1 Meaning
- 1.2 Nature
- 1.3 Scope
- 1.4 Objective
- 1.5 Function

##### **UNIT II**

###### **Ratio Analysis**

- 2.1 Meaning
- 2.2 Objective
- 2.3 Importance
- 2.4 Techniques & Method

**UNIT III****Time Value of Money**

- 3.1 Meaning and objective
- 3.2 Importance
- 3.3 Techniques
- 3.4 Methods

**UNIT IV****Fund Flow statement**

- 4.1 Meaning of Fund flow statement
- 4.2 Source, uses and usefulness of fund flow statement
- 4.3 Preparation of fund flow statement with imaginary figure.

**UNIT V****Cash Flow statement**

- 5.1 Meaning of Cash flow statement
- 5.2 Source, uses and usefulness of Cash flow statement
- 5.3 Preparation of Cash flow statement with imaginary figure.

**RECOMMENDED BOOKS**

1. H.V Jhamb, “Fundamental of Cost Accounting”, Ane Books Pvt. Ltd., New Delhi.
2. M.N. Arora, “Cost Accounting-Principles and Practice”, Vikas Publishing House, New Delhi.
3. M.C. Shukla, T.S. Grewal and M.P Gupta, “Cost Accounting Text and Problems”, S. Chand & Co. Ltd. New Delhi.
4. R.K Sharma and Shashi K. Gupta, “Management Accounting Theory and Practices”.
5. P.K. Jain, “Management Accounting”.

**SUGGESTED WEBSITES**

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class. This subject contains five units of equal weight age.

## **4.6.2 FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT**

<b>L</b>	<b>P</b>
3	-

### **RATIONALE**

Human Resource Management (HRM) typically covers a range of topics related to managing people within an organization. This will prepare students to understand the importance of managing human capital, and to equip them with the knowledge and skills needed to effectively manage people in the workplace.

### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO 1: Comprehend the meaning, function and evolution of HRM in management studies.
- CO 2: Analyse Job, Job design, methods of job analysis and job design?
- CO 3: Understand the various concepts of recruitment & selection and methods.
- CO 4: Detail the meaning of training & Development, Needs of training, Types of training.

### **DETAILED CONTENTS**

#### **UNIT I**

##### **Nature and Scope of Human Resource Management**

- 1.1 Meaning of Human Resource Management
- 1.2 Nature of Human Resource Management
- 1.3 Scope of Human Resource Management
- 1.4 Objectives of Human Resource Management
- 1.5 Importance of Human Resource Management
- 1.6 Functions of Human Resource Management

#### **UNIT II**

##### **Human Resource Planning**

- 2.1 Concept of Human Resource Planning
- 2.2 Objectives of Human Resource Planning
- 2.3 Need and Importance of Human Resource Planning

- 
- 2.4 Process of Human Resource Planning
  - 2.5 Levels of Human Resource Planning

## UNIT III

### **Job Analysis and Job Design**

- 3.1 Concept of Job Analysis
- 3.2 Objectives of Job Analysis
- 3.3 Significance of Job Analysis
- 3.4 Job Description and Job Specification
- 3.5 Concept of Job Design
- 3.6 Approaches to Job Design
- 3.7 Methods of Job Design

## UNIT IV

### **4. Recruitment and Selection**

- 4.1 Meaning of Recruitment
- 4.2 Process of Recruitment
- 4.3 Sources of Recruitment
- 4.4 Techniques of Recruitment
- 4.5 Meaning of Selection
- 4.6 Steps in Selection Process

### **5. Training and Development**

- 5.1 Concept of Training
- 5.2 Need for Training
- 5.3 Importance of Training
- 5.4 Types of Training
- 5.5 Development: Concept, Objectives & Importance
- 5.6 Methods of Development

## **RECOMMENDED BOOKS**

- 1. Neeru Vashisth & Vibhuti Vashisth, “Fundamentals of Human Resource Management”.
- 2. K. Aswathappa, “Human Resource Management Texts & Cases”.
- 3. David Lepak, “Human Resource Management”.

4. Pravin Durai, “Human Resource Management”.
5. C B Gupta, “Human Resource Management”, Sultan Chand & Sons.
6. Shashi K Gupta, “Human Resource Management”, Kalyani Publishers, New Delhi.
7. VSP Rao, “Human Resource Management”, Excel Books.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teacher should focus on helping students to develop the knowledge, skills, and competencies needed to effectively manage people in the workplace. This can involve a combination of classroom lectures, case studies, group discussions, and hands-on activities. To be effective, the teaching strategy should also emphasize the importance of staying up-to-date with the latest HR trends and best practices, and provide opportunities for students to gain practical experience through internships, capstone projects, or other real-world experiences. Overall, an effective teaching strategy for HRM should help students develop the skills and knowledge they need to succeed as HR professionals in a dynamic and ever-changing business environment. This subject contains five units of equal weight age.

### **4.6.3 MARKETING FUNDAMENTALS**

<b>L</b>	<b>P</b>
<b>3</b>	-

#### **RATIONALE**

Marketing management is a critical subject in the field of business and management. The course aims to provide students with a comprehensive understanding of the marketing concept, its evolution, and its role in contemporary business. It also equips students with skills and knowledge required to manage marketing activities effectively, including identifying and assessing customer needs, developing marketing strategies, managing the marketing mix, and evaluating marketing performance.

#### **COURSE OUTCOMES**

After undergoing the subject, student will be able to:

- CO1: Comprehend the marketing concept, marketing mix, and marketing environment.
- CO2: Analyze market opportunities and develop effective marketing strategies.
- CO3: Evaluate the effectiveness of marketing programs and marketing mix.
- CO4: Apply marketing research techniques to gather and analyze data to make informed marketing decisions.
- CO5: Develop critical thinking and problem-solving skills to manage marketing challenges in a dynamic business environment.

#### **DETAILED CONTENTS**

##### **UNIT I**

###### **Introduction to Marketing Management**

- 1.1 Introduction to Marketing Concepts, Meaning & Definitions
- 1.2 Marketing Mix and its elements
- 1.3 Marketing Environment and its impact
- 1.4 Marketing Segmentation

## UNIT II

### Product Mix

- 2.1 Concept of Product
- 2.2 Product Mix
- 2.3 Product Development
- 2.4 Product Life Cycle
- 2.5 Concept of Branding

## UNIT III

### Pricing

- 3.1 Meaning & Concept
- 3.2 Importance & Objectives of Pricing
- 3.3 Factors affecting price determination
- 3.4 Pricing Methods

## UNIT IV

### Distribution

- 4.1 Meaning & Definition of channel,
- 4.2 Importance, levels of channels,
- 4.3 Factors influencing the choice of channel,

## UNIT V

### Promotion

- 5.1 Meaning & Concept
- 5.2 Importance & Objectives of Promotion
- 5.3 Promotion Mix and Advertising Sales Promotion and Public Relations
- 5.4 Personal Selling and Direct Marketing

## RECOMMENDED BOOKS

1. Philip Kotler and Kevin Lane Keller, "Marketing Management".
2. T. N. Chhabra, "Brand Management: Strategy, Measurement and Yield Analysis".
3. Kevin Lane Keller, Abraham Koshy, and Mithileshwar, "Marketing Management: A South Asian Perspective".
4. Michael R, "Consumer Behaviour: Buying, Having, and Being".
5. Naresh K. Malhotra, "Marketing Research: An Applied Orientation".

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teaching marketing management by using lecture method as well as assignments and industry integrated project is beneficial for learner to get skills and exposures of real world. To teach marketing management effectively, it is important to start with the fundamentals, use real-world examples, encourage critical thinking, emphasize the importance of data, incorporate technology, foster collaboration, and stay up-to-date with the latest marketing trends and best practices. By providing a strong foundation, challenging students to think critically, and encouraging collaboration and innovation, you can help your students develop the skills and knowledge they need to succeed in today's dynamic marketing landscape. This subject contains five units of equal weight age.

## 4.7 MINOR PROJECT WORK

<b>L</b>	<b>P</b>
-	<b>6</b>

### RATIONALE

Minor project work will help in developing the relevant skills among the students as per National Skill Qualification Framework. It aims at exposing the students to the present and future needs of various relevant industries. It is expected from the students to get familiar with industrial environment. For this purpose, students are required to be involved in Minor Project Work in different establishments.

### COURSE OUTCOMES

After undergoing this course, the students will be able to:

- CO1: Define the problem statement of the minor project according to the need of industry.
- CO2: Work as a team member for successful completion of minor project.
- CO3: Write the minor project report effectively.
- CO4: Present the minor project report using PPT.

### GUIDELINES

Depending upon the interest of the students, they can develop minor projects as per present and future demand of the industry. The supervisors may guide the students to identify their minor project work and chalk out their plan of action well in advance. As a minor project activity each student is supposed to study the operations at site and prepare a detailed project report of the observations/processes/activities. The supervisor may create a group of 4-5 students as per their interest to work as a team for successful completion of the minor project.

The supervisor shall evaluate the students along with one external expert by considering the following parameters:

	<b>Parameter</b>	<b>Weightage</b>
i	Defining problem statement, focus and approach	20%
ii	Innovation / creativity	20%
iii	Report Writing	20%
iv	Power Point Presentation	20%
v	Viva - voce	20%

# **THIRD YEAR**

## **NSQF LEVEL - 5**

**FIFTH SEMESTER**

Sr. No.	SUBJECTS	STUDY SCHEME		Credits (C)L + P  = C	MARKS IN EVALUATION SCHEME						Total Marks of Internal & External		
		Periods/Week			INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT					
		L	P		Th	Pr	Total	Th	Pr	Total			
5.1	Industrial Training - II	-	2	<b>0+1=1</b>	-	40	40	-	60	60	100		
5.2	Financial Management	4	-	<b>4+0=4</b>	40	-	40	60	-	60	100		
5.3	**Auditing	4	-	<b>4+0=4</b>	40	-	40	60	-	60	100		
5.4	Direct Tax Law	3	4	<b>3+2=5</b>	40	40	80	60	60	120	200		
5.5	Multidisciplinary Elective (MOOCs <sup>+</sup> /Offline)	2	-	<b>2+0=2</b>	40	-	40	60	-	60	100		
5.6	Programme Elective-II	3	-	<b>3+0=3</b>	40	-	40	60	-	60	100		
5.7	Computerized Accounting	-	8	<b>0+4=4</b>	-	40	40	-	60	60	100		
# Student Centered Activities (SCA)		-	5	-	-	-	-	-	-	-	-		
Total		<b>16</b>	<b>19</b>	<b>23</b>	<b>200</b>	<b>120</b>	<b>320</b>	<b>300</b>	<b>180</b>	<b>480</b>	<b>800</b>		

\*\* Common with diploma programme of OMCA and Business Management

Programme Elective-II 5.6.1 Fundamentals of Insurance 5.6.2 Office Procedures

# Student Centred Activities will comprise of co-curricular activities like extension lectures, games, hobby clubs, seminars, declamation contests, educational field visits especially focusing on Personality Development.

**SIXTH SEMESTER**

Sr. No.	SUBJECTS	STUDY SCHEME Periods/Week		Credits (C) (L+P=C)	MARKS IN EVALUATION SCHEME						Total Marks of Internal & External		
		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT								
		L	P		Th	Pr	Tot	Th	Pr	Tot			
6.1	Project Oriented Professional Training	-	35	<b>0+17=17</b>	-	200	200	-	300	300	500		
	<b>Total</b>	-	<b>35</b>	<b>17</b>	-	<b>200</b>	<b>200</b>	-	<b>300</b>	<b>300</b>	<b>500</b>		

## 18. HORIZONTAL AND VERTICAL SUBJECTS ORGANISATION

<b>Sr. No.</b>	<b>Subjects/Areas</b>	<b>Hours Per Week</b>	
		<b>Fifth Semester</b>	<b>Sixth Semester</b>
1.	Industrial Training - II	2	-
2.	Financial Management	4	-
3.	Auditing	4	-
4.	Direct Tax Law	7	-
5.	Multidisciplinary Elective	2	-
6.	Programme Elective-II	3	-
7.	Computerized Accounting	8	-
8.	Project Oriented Professional Training	-	35
9.	Student Centered Activities	5	-
<b>Total</b>		<b>35</b>	<b>35</b>

## 19. COMPETENCY PROFILE & EMPLOYMENT OPPORTUNITIES

Government and private sectors related to Finance, Accounts and Auditing require supervisors having well developed skills with clear choice of procedures. Employees at this level apply accounting principles and practices to a variety of responsible accounting, budgeting, cost accounting, and/or other fiscal functions. Work may include: account report preparation and reconciliation, or supervising the performance of this function; development and implementation of control systems for determining costs and the distribution of costs; supervising accounting staff and other personnel.

They shall be able to communicate clearly with others. Diploma holders after passing level 5 shall have understanding of desired skills and understanding of social and natural environment. They are expected to collect, organize and communicate information effectively.

Work requiring knowledge, skills and aptitudes at level 5 will also be carried out in familiar situations, but also ones where problems may arise. Job holders will be able to make choices about the best procedures to adopt to address problems where the choices are clear. Individuals in jobs which require level 5 qualifications will normally be responsible for the completion of their own work and expected to learn and improve their performance on the job. They will require well developed practical and cognitive skills to complete their work. They may also have some responsibility for others' work and learning.

There is a broad scope for a candidate pursuing this diploma. Students can get top roles such as Bookkeeping Clerk, Billing Clerk, Tax Accountant, Financial Advisor, Finance Assistant and Accountant, Finance Manager, etc. A candidate can join in market research firms, public accounting firms, corporations, consulting services, investigation organizations, banking organizations, financial firms, etc. Students get opportunities to explore many career paths like investment and portfolio management, Accountant Auditor stock market, security analysis, accounting field, financial field etc. The pass out students can work in various industries, including corporate, government, nonprofit, and consulting sectors, and they have the flexibility to pursue further education and specialization. With strong analytical skills, financial expertise, and knowledge of computerized accounting systems.

## 20. PROGRAMME OUTCOMES

The program outcomes are derived from five domains of NSQF Level – 5 namely Process, Professional Knowledge, Professional Skill, Core Skill, Responsibility. After completing this level, the student will be able to:

**PO1:** Perform task that require well developed skills of Finance and Accounts with clear choice of procedures.

**PO2:** Acquire knowledge of facts, principles and processes related to Accounting and Auditing.

**PO3:** Demonstrate cognitive and practical skills of Finance and Account to solve problems

**PO4:** Develop skills to collect, organize and communicate information.

**PO5:** Accomplish Accounting and Auditing works and supervise other's work.

**PO6:** Select online multidisciplinary electives of own interest to promote self-learning.

## 21. ASSESSMENT OF PROGRAMME AND COURSE OUTCOMES

<b>Programme Outcomes to be assessed</b>	<b>Assessment criteria for the Course Outcomes</b>
<p><b>PO1:</b> Perform task that require well developed skills of Finance and Accounts with clear choice of procedures</p>	<ul style="list-style-type: none"> <li>• Comprehend the knowledge about the concept of financial management</li> <li>• Elaborate the various sources of finance and capital structure</li> <li>• Develop understanding about the cost of capital and its use in capital budgeting decision</li> <li>• Illustrate concept of Auditing and Auditors functions.</li> <li>• Detail the Process and Audit programme</li> <li>• Acquire knowledge on the concept internal check and Internal Control</li> <li>• Comprehend the knowledge of basic terms of income tax</li> <li>• Assess the residential status of Individual, HUF and Companies</li> <li>• Familiarize with the concept of insurance and its various types.</li> <li>• Illustrate knowledge about General insurance and Life Insurance.</li> <li>• Identify the concepts related to office &amp; its functions.</li> <li>• Detail the concepts of Planning and controlling of office functions</li> <li>• Handle the office correspondence effectively.</li> <li>• Apply knowledge to maintain and arrange office records</li> </ul>

<p><b>PO2:</b> Acquire knowledge of facts, principles and processes related to Accounting and Auditing.</p>	<ul style="list-style-type: none"> <li>• Comprehend the knowledge about the concept of financial management</li> <li>• Develop understanding about the cost of capital and its use in capital budgeting decision</li> <li>• Imbibe the knowledge about dividend decision taken in any of the business organization</li> <li>• Detail the Process and Audit programme</li> <li>• Acquire knowledge on the concept internal check and Internal Control</li> <li>• Elaborate the concept of Vouching and its roles in Verification of assets and liabilities.</li> <li>• Imbibe the knowledge about the types and preparation of audit report</li> <li>• Comprehend the knowledge of basic terms of income tax</li> <li>• Familiarize with the concept of insurance and its various types.</li> <li>• Illustrate knowledge about General insurance and Life Insurance.</li> <li>• Acquaint process of Fire and Motor Insurance</li> <li>• Identify the concepts related to office &amp; its functions.</li> <li>• Comprehend the knowledge about the computerised accounting.</li> <li>• Develop knowledge and understanding of Vouchers and its processing</li> </ul>
<p><b>PO3:</b> Demonstrate cognitive and practical skills of Finance and Account to solve problems</p>	<ul style="list-style-type: none"> <li>• Elaborate the various sources of finance and capital structure</li> <li>• Imbibe the knowledge about dividend decision taken in any of the business organization</li> <li>• Detail the Process and Audit programme</li> <li>• Acquire knowledge on the concept internal check and Internal Control</li> <li>• Elaborate the concept of Vouching and its roles in Verification of assets and liabilities.</li> </ul>

	<ul style="list-style-type: none"> <li>• Imbibe the knowledge about the types and preparation of audit report</li> <li>• Computation of income from Salary and its relevant.</li> <li>• Acquire knowledge and understand about Income from House Property, Business &amp; Profession and Capital Gain</li> <li>• File the returns specifically ITR-1 and ITR-2</li> <li>• Familiarize with the concept of insurance and its various types.</li> <li>• Illustrate knowledge about General insurance and Life Insurance.</li> <li>• Detail regulatory framework of IRDA</li> <li>• Handle the office correspondence effectively.</li> <li>• Apply knowledge to maintain and arrange office records</li> <li>• Elaborate the various taxes and filling returns</li> <li>• Develop understanding about the Payroll and its preparation</li> <li>• Imbibe the knowledge various accounting reports.</li> </ul>
<b>PO4:</b> Develop skills to collect, organize and communicate information.	<ul style="list-style-type: none"> <li>• Familiarize with the working environment of industries</li> <li>• Comprehend about present and future requirement of industries.</li> <li>• Work in team for solving industrial problems</li> <li>• Develop writing, speaking and presentations skills.</li> <li>• Comprehend the knowledge of basic terms of income tax</li> <li>• Identify the concepts related to office &amp; its functions.</li> <li>• Detail the concepts of Planning and controlling of office functions</li> <li>• Handle the office correspondence effectively.</li> <li>• Comprehend the knowledge about the computerised accounting.</li> </ul>

<p><b>PO5:</b> Accomplish Accounting and Auditing works and supervise other's work own</p>	<ul style="list-style-type: none"> <li>• Comprehend about present and future requirement of industries.</li> <li>• Develop competencies and skills required by relevant industries.</li> <li>• Develop writing, speaking and presentations skills.</li> <li>• Develop importance of time value of money</li> <li>• Elaborate the various sources of finance and capital structure</li> <li>• Develop understanding about the cost of capital and its use in capital budgeting decision</li> <li>• Imbibe the knowledge about the types and preparation of audit report</li> <li>• Detail regulatory framework of IRDA</li> <li>• Identify the concepts related to office &amp; its functions.</li> <li>• Detail the concepts of Planning and controlling of office functions</li> <li>• Handle the office correspondence effectively.</li> <li>• Apply knowledge to maintain and arrange office records</li> <li>• Comprehend the knowledge about the computerised accounting.</li> <li>• Develop knowledge and understanding of Vouchers and its processing</li> <li>• Develop understanding about the Payroll and its preparation.</li> </ul>
<p><b>PO6:</b> Select online multidisciplinary electives of own interest to promote self-learning.</p>	<ul style="list-style-type: none"> <li>• Apply critical thinking in problem solving.</li> <li>• Demonstrate self and time management.</li> <li>• Display analytical and research abilities.</li> <li>• Integrate multiple knowledge domains.</li> <li>• Enhance the scope and depth of learning.</li> </ul>

## **24. SUBJECTS & CONTENTS**

### **(THIRD YEAR)**

**FIFTH SEMESTER**

5.1	Industrial Training - II	126-127
5.2	Financial Management	128-130
5.3	Auditing	131-133
5.4	Direct Tax Law	134-136
5.5	Multidisciplinary Elective	137-138
5.6	Programme Elective-II	139-145
5.7	Computerized Accounting	146-148

## 5.1. INDUSTRIAL TRAINING- II

L	P
-	2

### RATIONALE

Industrial training will help the students to understand the working environment of relevant industries. The student will learn to work in team to solve the industrial problems. It will also give exposure about the present and future requirements of the relevant industries. This training is very important for development of required competencies and skills for employment and start-ups.

### COURSE OUTCOMES

After undergoing the training, the students will be able to:

- CO1: Familiarize with the working environment of industries
- CO2: Apply necessary safety precautions and measures.
- CO3: Comprehend about present and future requirement of industries.
- CO4: Work in team for solving industrial problems
- CO5: Develop competencies and skills required by relevant industries.
- CO6: Develop writing, speaking and presentations skills.

### PRACTICAL EXERCISES

1. Report writing based on industrial training.
  2. Preparation of Power Point Slides based on industrial training and presentation by the candidate.
  3. Internal Evaluation based on quality of Report, PPT preparation, PPT presentation and answer to queries.
  4. External Evaluation based on quality of Report, PPT preparation, PPT presentation and answer to queries.
-

## GUIDELINES

Students will be evaluated based on Industrial training report and their presentation using Power Point about the knowledge and skills gained during the training. The Head of the Department will depute faculty coordinators by assigning a group of students to each. The coordinators will mentor and guide the students in preparing the PPTs for final presentation. The following performance parameters are to be considered for assessment of the students out of 100 marks:

	<b>Parameter</b>	<b>Weightage</b>
i	Industrial assessment of the candidate by the trainer	40%
ii	Report Writing	20%
iii	Power Point Presentation	20%
iv	Viva-voce	20%

## 5.2 FINANCIAL MANAGEMENT

L P  
4 -

### RATIONALE

The objective of this course is to introduce the students to the major decisions taken in the field of corporate finance like as investing decision, financing decision and dividend decision. In today's dynamic world, it is important for the students to understand the impact of these financial decisions in the survival and growth of the any business organization.

### COURSE OUTCOMES

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

- CO1: Comprehend the knowledge about the concept of financial management
- CO2: Develop importance of time value of money
- CO3: Elaborate the various sources of finance and capital structure
- CO4: Develop understanding about the cost of capital and its use in capital budgeting decision
- CO5: Imbibe the knowledge about dividend decision taken in any of the business organization

### DETAILED CONTENTS

#### UNIT I

##### **Overview of Financial management**

- 1.1 Introduction
  - 1.2 Meaning and scope
  - 1.3 Functions of financial management
  - 1.4 Objectives of financial management.
  - 1.5 Functions of Finance Manager
-

**UNIT II****Time Value of Money**

- 2.1 Meaning
- 2.2 Importance and objectives
- 2.3 Methods – compound value, present value, net present value (Theoretical Concepts)

**UNIT III****Sources of Finance and Capital Structure**

- 3.1 Short Term Sources of Finance
- 3.2 Long term Sources of Finance
- 3.3 Meaning and importance of Capital Structure
- 3.4. Factors influencing Capital Structure.

**UNIT IV****Cost of Capital and Capital Budgeting**

- 4.1 Meaning and Importance of Cost of Capital
- 4.2 Factors determining Cost of capital
- 4.3 Meaning and importance of Capital Budgeting
- 4.4 Methods of appraisal – Traditional and Modern Methods
- 4.5 Methods: Pay back, average rate of return, NPV, IRR and Profitability Index

**UNIT V****Dividend Decisions**

- 5.1 Relevance and irrelevance of Dividend decision
  - 5.2 Determinants of Dividend policy
-

5.3 Dividend Policy in practice

5.4 Types of dividend: Cash and stock dividend, their merits and demerits

## RECOMMENDED BOOKS

1. Financial Management by I.M. Pandey, Vikas Publishing.
2. Financial Management by Rajiv Srivastava and Anil Misra, Oxford University Press.
3. Financial Management A Step-by-Step Approach, N. R. Parasuraman
4. Financial Management by M Y Khan and P K Jain, Tata McGraw Hill
5. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill.

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill based subject and topics taught in the class should be practiced by studying overview of financial management for development of the required skills in the students. The assessment of the student's performance will be based on their participation in class discussions, practical assignments, case studies, and group projects. This subject contains five units each having equal weightage in terms of contact hours and marks distribution.

## 5.3 AUDITING

L P

4 -

### RATIONALE

This subject will make the students learn about the importance of auditing for all types of business concerns. This whole process will impart the knowledge to the student regarding the preparation of audit program, relevance of internal check and internal control along with vouching and verification of assets and liabilities. Students should be able to write audit reports.

### COURSE OUTCOMES

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

CO1: Illustrate concept of Auditing and Auditors functions.

CO2: Detail the Process and Audit programme

CO3: Acquire knowledge on the concept internal check and Internal Control

CO4: Elaborate the concept of Vouching and its roles in Verification of assets and liabilities.

CO5: Imbibe the knowledge about the types and preparation of audit report

### DETAILED CONTENTS

#### UNIT I

##### **Auditing**

1.1 Introduction, Meaning and Definition

1.2 Scope and Objectives of Auditing

1.3 Types of audits

1.4 Audit and Investigation

1.5 Functions of an Auditor

1.6 Auditors responsibilities and duties

1.7 Qualities of an Auditor

## 1.8 Advantage and Limitations of auditing

### **UNIT II**

#### **Audit Process and Audit programme**

- 2.1 Meaning and Definition
- 2.2 Audit Programme
- 2.3 Audit Notebook
- 2.4 Audit files
- 2.5 Audit Evidence
- 2.6 Procedure of Audit work

### **UNIT III**

#### **Internal Check & Control**

- 3.1 Internal Check – Meaning, Definition
- 3.2 Objectives and Essentials
- 3.3 Advantages & disadvantages of internal check
- 3.4 Internal control- Meaning, Definition,
- 3.5 Objectives of Internal Control
- 3.6 Difference between Internal check and Internal control

### **UNIT IV**

#### **Vouching and Verification of assets and liabilities**

- 4.1 Definition and Features of Vouching
- 4.2 Meaning & Definition of Verification
- 4.3 Objectives and importance of Verification
- 4.4 Procedure of verification of assets
- 4.5 Procedure of Verification of liabilities

### **UNIT V**

#### **Audit Reports**

- 5.1 Meaning and Definition
  - 5.2 Features of audit report
-

- 5.3 Purpose of audit report
- 5.4 Types of audit report
- 5.5 Format of audit report

## RECOMMENDED BOOKS

1. Auditing, by Ashok Sharma, VK Global Publications.
2. Principles of Auditing by Tandon, B.N., S. Chand & Co., New Delhi.
3. Principles of Auditing by Pagare, Dinkar: S. Chand & Co., New Delhi.
4. Principles & Practice of Auditing by Pagare, Dinker:, Sultan Chand, New Delhi.
5. Auditing Principles & Problems Sharma, T.R. Sahitya Bhawan, Agra Jain, Khandelwal & Pareek: Auditing, Ramesh Book Depot, Jaipur

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

This is a skill based subject and topics taught in the class should be practiced by studying Auditing for development of the required skills in the students. The assessment of the student's performance will be based on their participation in class discussions, practical assignments, case studies, and group projects. This subject contains five units each having equal weightage in terms of contact hours and marks distribution.

## 5.4 DIRECT TAX LAW

<b>L</b>	<b>P</b>
<b>3</b>	<b>4</b>

### RATIONALE

This subject will make the students to learn about direct tax laws and specific income computation of Salary head. Further, the knowledge about various head heads under this act, along-with calculation of tax liability and filling of returns.

### COURSE OUTCOMES

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

- CO1: Comprehend the knowledge of basic terms of income tax
- CO2: Assess the residential status of Individual, HUF and Companies
- CO3: Computation of income from Salary and its relevant.
- CO4: Acquire knowledge and understand about Income from House Property, Business & Profession and Capital Gain
- CO5: File the returns specifically ITR-1 and ITR-2

### DETAILED CONTENTS

#### UNIT 1

##### Introduction

- 1.1 Define income
- 1.2 Features of income tax
- 1.3 Gross total income
- 1.4 Total income
- 1.5 Taxable income

- 1.6 Assesses, deemed assesses, assesses in default
- 1.7 Assessment year and previous year
- 1.8 Agricultural Income

## **UNIT II**

### **Residential Status**

- 2.1 Concept
- 2.2 Types of residents –Individual, HUF, Companies
- 2.3 Scope and incidence of Tax Liability

## **UNIT III**

### **Income from Salary**

- 3.1 Meaning of salary
- 3.2 Arrear of salary
- 3.3 Meaning and Type of Allowances: Fully Taxable, Partial Taxable and Exempted
- 3.4 Meaning and Type of Perquisites: Taxable for all, Taxable for specific employees and Exempted Perquisites

## **UNIT IV**

### **Income from House Property, Business and Profession and Capital Gain**

- 4.1 Basis of Charge
- 4.2 Annual value and its computation
- 4.3 Treatment of unrealized rent
- 4.4 Admissible and inadmissible expenses and income in business and profession
- 4.5 Basics of Short term and long term capital gain

## **UNIT V**

### **Income from Other Sources and Return of Income**

- 5.1 Income taxable under the head other sources
  - 5.2 Due Dates of furnishing return of income
  - 5.3 Forms for filing returns: ITR-1(SAHAJ) and ITR-2
-

## PRACTICAL EXERCISES

1. Compute Gross total income and Total income of an individual
2. Compute Taxable Income of an individual
3. Calculate Income from various resources as House Property, Business and Profession
4. Calculate Short term and Long term Capital Gain
5. Calculation of Exempted and taxable Allowances
6. Study of type of Perquisites and their calculations for filling the returns of employees
7. Income from Other Sources and Return of Income
8. Study and filling of various Forms: ITR-1(SAHAJ) and ITR-2 and Challans
9. Case study on filing returns

## RECOMMENDED BOOKS

1. Income Tax Law and Practice by Prasad, Bhagwati, Sultan Chand & Sons, New Delhi
2. Systematic Approach to Income Tax by Dr. Girish Ahuja and Dr. Ravi Gupta, , Bharat Law House Pvt. Ltd., New Delhi.
3. Income Tax Law and Practice by Chandra, Mahesh and Shukhla, D.C., Pragati Publication, New Delhi
4. Income Tax Law and Practice by Bhattacharya Lal
5. Income Tax by Dr. Vinod K. Singhania and Monica Singhania Taxmann Publication
6. Dr. H.C. Mehrotra, Income Tax Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003

## SUGGESTED WEBSITES

3. <http://swayam.gov.in>
4. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in this subject. They should extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class. This subject contains five units each having equal weightage in terms of contact hours and marks distribution.

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## 5.5 MULTIDISCIPLINARY ELECTIVE

L	P
2	-

### RATIONALE

Multidisciplinary electives are very important and play major role in implementation of National Education Policy. Multidisciplinary is a subject which is useful for two or more disciplines in which students are asked to understand the concept of multidisciplinary or interdisciplinary. It will help the students to gain an arsenal of skills that are easily transferable across work environments.

### COURSE OUTCOMES

At the end of the multidisciplinary elective, the students will be able to:

- CO1: Apply critical thinking in problem solving.
- CO2: Demonstrate self and time management.
- CO3: Display analytical and research abilities.
- CO4: Integrate multiple knowledge domains.
- CO5: Enhance the scope and depth of learning.

### LIST OF MULTIDISCIPLINARY ELECTIVES

(The list is indicative and not exhaustive)

1. Introduction to Internet of Things
  2. Introduction to Robotics
  3. Introduction to Embedded System Design
  4. Fundamentals of Artificial Intelligence
  5. Introduction to Machine Learning
  6. The Joy of Computing Using Python
  7. Cloud Computing
  8. Introduction to Industry 4.0
  9. Industrial Internet of Things
  10. Object Oriented System Development using UML, Java and Patterns
-

11. Digital Marketing
12. Artificial Intelligence Marketing Professional

## GUIDELINES

Multidisciplinary Elective shall be offered preferably in online mode. Online mode multidisciplinary elective shall preferably be through Massive Open Online Courses (MOOCs) from Swayam, NPTEL, Upgrad, Udemy, Khan Academy or any other online portal to promote self-learning. A flexible basket of large number of multidisciplinary electives is suggested which can be modified depending upon the availability of courses at suggested portals and requirements. For online multidisciplinary electives, department coordinators shall be assigned to monitor and guide the group of students for selection of minimum 20 hours duration online course of their choice. For offline multidisciplinary electives, a suitable relevant subject shall be offered by the respective department to the students with minimum 40% of the total class strength as per present and future requirements.

Assessment of MOOCs multidisciplinary elective shall be based on continuous evaluation by the respective coordinator. The coordinator shall consider the submitted assignments by the students from time to time during the conduct of MOOCs. The MOOCs assessment shall be conducted by the coordinator along with one external expert by considering submitted assignments out of 100 marks.

In case, no suitable multidisciplinary elective is available online, only then the course may be conducted in offline mode. The assessment of offline multidisciplinary elective shall be internal and external. The offline multidisciplinary elective internal assessment of 40 marks shall be based on internal sessional tests, assignments etc. and external assessment of 60 marks shall be based on external examination at institute level.

## SUGGESTED WEBSITES

1. <https://swayam.gov.in/>
  2. <https://www.udemy.com/>
  3. <https://www.upgrad.com/>
  4. <https://www.khanacademy.org/>
-

**5.6 PROGRAMME ELECTIVE - II****5.6.1 FUNDAMENTALS OF INSURANCE**

<b>L</b>	<b>P</b>
<b>3</b>	<b>-</b>

**RATIONALE**

This subject will make the students learn about the importance of various type of insurance. The whole process will impart the knowledge to the student regarding process of insurance and applicability of IRDA Act for insurance sector.

**COURSE OUTCOMES**

Upon completion of this subject, students will be able to:

- CO 1: Familiarize with the concept of insurance and its various types.
- CO 2: Illustrate knowledge about General insurance and Life Insurance.
- CO 3: Acquaint process of Fire and Motor Insurance
- CO 4: Detail regulatory framework of IRDA

**DETAILED CONTENTS****UNIT I****Introduction of Insurance**

- 1.1 Meaning, Importance and Nature
- 1.2 Purpose and need of insurance
- 1.3 Insurance as a social security tool
- 1.4 Insurance and economic development
- 1.5 Principle of Insurance: Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

**UNIT II****Life insurance**

- 2.1 Main Elements and Importance
- 2.2 Types of life Insurance Policies
- 2.3 Joint Life Policies, Children's Plans, Term Assurance and Postal Life Insurance Annuities
- 2.4 Premium Determination under life Insurance.

**Unit- III****General Insurance**

- 3.1 Marine Insurance- Main Elements and Marine Losses
- 3.2 Types of Marine Insurance policies
- 3.3 Agriculture Insurance: History and Meaning
- 3.4 Main problems and Policies of Agriculture Insurance

**Unit-IV****Fire Insurance**

- 4.1 Elements
- 4.2 Premium Determination
- 4.3 Types of Policies.
- 4.4 Important Provisions of Motor Insurance

**UNIT V****IRDA Act 2000**

- 5.1 Salient features
- 5.2 Role and importance of the ACT
- 5.3 Powers
- 5.4 Main functions of IRDA and Insurance Councils

**RECOMMENDED BOOKS:**

- 1 Fundamentals of INSURANCE – Alok Goyal and Mridula Goyal, V K publications
  - 2 Insurance - Law and Practice, C.L. Tyagi & MadhuTyagi 2007
  - 3 Elements of Banking and Insurance, Jyotsana Sethi & Nishwan Bhatia 2007
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- 4 Emerging Trends in Banking, Finance and Insurance Industry, Prof. Anand M.Agrawal & KrishnA.Goyal (Eds.) 2009
- 5 Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class. This subject contains five units each having equal weightage in terms of contact hours and marks distribution.

## 5.6.2 OFFICE PROCEDURES

L	P
3	-

### RATIONALE

This subjects is to make the students understand the concepts of office procedures and develop skills in performing various office operations. This subject aims at making the students well conversant with the services provided by a modern office and helps them to perform efficiently and effectively.

### COURSE OUTCOMES

Upon completion of this subject, students will be able to:

- CO1: Identify the concepts related to office & its functions.
- CO2: Detail the concepts of Planning and controlling of office functions
- CO3: Handle the office correspondence effectively.
- CO4: Apply knowledge to maintain and arrange office records

### UNIT I

#### Office

- 1.1 Introduction of Modern Office
- 1.2 Lay Out and Management
- 1.3 Elements of the Office Management
- 1.4 Environment of an Office, Interior, Security of the Office
- 1.5 Knowledge of Stationery Items and Maintenance

### UNIT II

#### Planning of Office Functions

- 2.1 Planning of Office System and Routines
  - 2.2 Work Flow
  - 2.3 Need of Office System and Routine
  - 2.4 Difference between office system and routine.
-

**UNIT III****Office Correspondence**

- 3.1 Handling Office Mail.
- 3.2 Incoming mail procedure.
- 3.3 Outgoing mail procedure.
- 3.4 Centralised file management system.
- 3.5 Ordinary post, speed post, registered post, parcel, courier, email etc.

**UNIT IV****Office Filing and Indexing**

- 4.1 Meaning and importance.
- 4.2 Classifications of files.
- 4.3 Traditional v/s modern filing methods.
- 4.4 Indexing

**UNIT V****Office Records**

- 5.1 Meaning and Importance.
- 5.2 Types of record.
- 5.3 Principles of record making.

**RECOMMENDED BOOKS**

1. Office Procedure by Dr. Ram Chandra Singh Sagar – Publication-Atma Ram & Sons , New Delhi
2. Office Management by Shashi Gupta and Sushil Nayya, Kalyani Publications, New Delhi
3. Office Management by P.K. Gupta, Kalyani Publications, New Delhi
4. Office Management by Ghosh and Aggarwal, Office Management by Ghosh and Aggarwal.
5. Office Management by Gupta, Bansal, Jain, Malik,

**SUGGESTED WEBSITES**

3. <http://swayam.gov.in>
  4. <http://nptel.ac.in>
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## INSTRUCTIONAL STRATEGY

The teacher of this subject should supplement the classroom teaching with industrial/field visits. Experts from various organizations should be invited to deliver expert lectures. And students may be given live experiences/environment/ culture to enable them appreciate the real life situation. This subject contains five units each having equal weightage in terms of contact hours and marks distribution.

## 5.7 COMPUTERIZED ACCOUNTING

<b>L</b>	<b>P</b>
-	<b>8</b>

### RATIONALE

This subject is designed to make the students aware and competent about computerised accounting. The role of Computerised accounting is increasing day by day in all business concern. The contents of this subject make the students aware and competent to use computer accounting software for simple accountancy problems for getting better employment.

### COURSE OUTCOMES

Upon completion of this subject, students will be able to:

- CO1: Comprehend the knowledge about the computerised accounting.
- CO2: Develop knowledge and understanding of Vouchers and its processing
- CO3: Elaborate the various taxes and filling returns
- CO4: Develop understanding about the Payroll and its preparation
- CO5: Imbibe the knowledge various accounting reports

### PRACTICAL EXERCISES

#### UNIT I

##### Fundamentals of Computerised Accounting

- 1.1 Company Features, Configuration, Getting functions
- 1.2 Creation / setting up of Company in Accounting Software
- 1.3 Chart of Groups, Groups, Multiple Groups, Ledgers, Multiple Ledgers
- 1.4 Stock Groups, Multiple Stock Groups, Stock Categories, Multiple Stock Categories

#### UNIT II

##### Vouchers

- 2.1. Types of Vouchers, Chart of Vouchers
  - 2.2 Accounting Vouchers, Inventory Vouchers
-

2.3 Bill-wise details, Order Processing

2.4 Batch-wise details

### **UNIT III**

#### **Taxes**

3.1 TDS, TDS Reports, TDS Online Payment

3.2 TDS Returns filing, TDS Certificate issuing, 26AS Reconciliation

3.3 TCS, TCS Reports, E-Way Bill & Cancellation procedure

3.4 GST-Basic Concepts, GST Returns & Forms (in brief)

### **UNIT IV**

#### **Payroll**

4.1 Company Setup Employee Setup, Monthly attendance Entry

4.2 Minimum Wage Rate Setup

4.3 Pay Register

4.4 ESI, EPF

### **UNIT V**

#### **Generating Reports**

5.1 Trail balance, Day Book. List of Accounts

5.2 Financial Statements, Trading Account, Profit & Loss Account, Balance Sheet

5.3 Accounts Books and Reports, Inventory Books and Reports, Exception Reports, Statutory Reports & Payroll Reports

5.4 Stock Summary, Outstanding Statement

### **RECOMMENDED BOOKS**

1. Computer Based Accountancy by Chawla, Juneja and Garg : Kalyani Publishers, New Delhi.
  2. Computerized Accounting with Peachtree Accounting 6.0 Version by Hermanson.
  3. Payroll Accounting 2013 (with Computerized Payroll Accounting Software CD-ROM) by Bernard J. Bieg.
  4. Computerized Accounting by Arens and Ward.
  5. Computerized Accounting Using Microsoft Business Solutions Great Plains 8.0 by Alvin A. Ward Dewey Arens.
-

## SUGGESTED WEBSITES

1. <http://swayam.gov.in>
2. <http://nptel.ac.in>

## INSTRUCTIONAL STRATEGY

The emphasis should be given on maximum practice to do accountancy exercises/problems, using latest software such as Tally, and Busy etc. This subject contains five units each having equal weightage in terms of contact hours and marks distribution.

## SIXTH SEMESTER

6.1	Project Oriented Professional Training	149-151
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## 6.1 PROJECT ORIENTED PROFESSIONAL TRAINING

L P  
- 35

### RATIONALE

Project Oriented Professional Training is aimed at the application of knowledge and competencies gained in the previous semesters in an integrated manner towards addressing an issue in the industry/field, as per the interest and choice of both the industry and student. It also provide opportunities to the students to work relatively independently over extended and comprehensive periods of time. It is expected from the students to get acquainted with desired attributes for industrial/field environment. For this purpose, students are required to work in different establishments of world of work, and develop competencies.

### COURSE OUTCOMES

After undergoing this course, the students will be able to:

CO1: Define the problem statement of the Industrial training as per industry need.

CO2: Develop the problem-solving skills in finding solutions to the problems in the world of work.

CO3: Acquire interpersonal skills and work as a team member.

CO4: Demonstrate the competence to apply knowledge and skills learnt earlier in the context of the project.

CO5: Apply the communication skills in writing and presenting the technical report.

### GUIDELINES

The purpose of this project oriented professional training is to expose the students to the world of work and provide professional experience in real life situation. It is suggested that during the training, the student should remain attached with the various sections of industry/field for 3-4 weeks. The student will have to maintain a daily/weekly/monthly diary/work book and submit detailed reports of their activities periodically to their supervisor/teacher. These reports will be certified by the concerned/ authorized officer of the organization where the student is undergoing professional training and doing his/her project.

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Each student is required to undergo one Professional Oriented Project according to his/her area of interest and the project report is to be submitted at the end of project. The concerned teacher will guide and supervise the students on work stations (as far as possible) at regular intervals. A systematic plan of action is required to be prepared, well in advance, by the polytechnic in consultation with the organizations where professional training and project is going to be executed. The teacher should clearly specify the expected learning outcomes and schedule on periodic basis, preferably weekly or fortnightly basis, for the whole of the professional project/training period of students. Performa may be developed by the polytechnic Training and Placement Officer in consultation with the teachers and personnel from industry to monitor the progress of the students. The performa should be filled by the students on daily, weekly and monthly basis, and should be duly countersigned by the personnel from industry and concerned teacher/supervisor attached to the particular student. Each teacher is supposed to guide and supervise about 5 – 8 students, depending upon the strength of the students and teachers in the department.

A criteria for assessing student performance by the internal examiner (personnel from industry and supervisor) and external examiner (teachers and experts) are given in table below:

S. No.	Performance criteria for Internal Assessment	Weightage of marks (in %age)
1.	Punctuality and regularity	10%
2.	Initiatives taken by the student in learning at training workplace	10%
3.	Defining problem statement, approach and schedule (Planning)	20%
4.	Level /proficiency of new practical skills acquired	20%
5.	Preliminary Action Plan and Report	40%
<b>TOTAL</b>		<b>100</b>

S. No.	Performance criteria for External Assessment	Weightage of marks ( in %age)
1.	Project Report	60%
2.	Presentation & Viva voce	40%
<b>Total marks</b>		<b>100</b>

**Important Notes:**

1. This criteria must be followed by the faculty and they may see the daily, weekly and monthly progress/reports, while awarding awards as per the above criteria.
2. Students may visit websites as their learning tool during industrial training, Search videos, animations, text material on internet for preparation of training report during the training period.
3. The external examiner, preferably, may be the person from different industry/organization/institution, who is well versed with the discipline/branch of project-oriented -professional training of the students, so that she/he can properly evaluate the students on the above criteria.

## 26. ASSESSMENT TOOLS AND CRITERION

The assessment is carried out by conducting:

1. Formative assessments
2. Summative assessments

### 1. FORMATIVE ASSESSMENT

The **formative assessment** will be evaluated on the basis of the internal assessments for theory subjects and practical by the concerned teachers for evaluating the knowledge and skill acquired by students and the behavioral transformation of the students. This **internal assessment** is primarily carried out by collecting evidence of competence gained by the students by evaluating them at work based on assessment criteria, asking questions and initiating formative discussions to assess understanding and by evaluating records and reports, and sessional marks are awarded to them.

### 2. SUMMATIVE ASSESSMENT

The **summative assessment** will include end semester examination for theory part for each candidate and practical examination with viva voice. Each Performance Criteria will be assigned marks proportional to its importance and proportion of marks for Theory and Skills Practical for each subject should be laid down.

The following assessment tools are used for effective student evaluation:

1. Theory Examinations
2. Practical Work
3. Internships
4. Professional Industrial Training
5. Project Work (Minor & Major)
6. Massive Open Online Courses (MOOCs)
7. Viva Voce
8. Case Studies

## 1. Theory

Evaluation in theory aims at assessing students' understanding of concepts, principles and procedures related to a course/subject, and their ability to apply learnt principles and solve problems.

The **formative evaluation** for theory subjects may be caused through

- i. Sessional /class-tests,
- ii. Quizzes,
- iii. Assignments,
- iv. Seminars/ Presentations
- v. Attendance
- vi. Case Studies

For **Summative evaluation** of theory, the question paper may comprise of three sections.

- i. It should contain objective type question and multiple choice questions. The objective type items should be used to evaluate students' performance in knowledge, comprehension and at the most application domains only.
- ii. It should contain short answer questions.
- iii. Descriptive type questions, with some internal choice of the questions set may be given in this section

## 2. Practical Assessment

Evaluation of students performance in practical work (Laboratory experiments, Workshop practical /field exercises) aims at assessing students ability to apply or practice the concepts, principles and procedures, manipulative skills, ability to observe and record, ability to interpret and draw conclusions and work related attitudes. This will comprise of a creation of mock environment, wherever applicable in the skill lab which is equipped with all required equipment for development of desired skills. Candidate's soft skills, communication, aptitude, safety consciousness, quality consciousness etc. will be ascertained by observation and will be marked in observation checklist along with the assessment of Job carried out in labs and maintenance of Lab Record files.

Formative and summative evaluation may comprise of weightages to performance on task, quality of product, general behavior and it should be followed by viva-voce of the relevant subject. The end product will be measured against the specified dimensions and standards to gauge the level of his skill achievements

### **3. Internship**

The two mandatory internships after I Year and II Year of the programme are to be assessed in 3rd and 5th semester subsequently. The internships should be preferably done in the field/ in the industry, can be in house depending upon the stream and availability of resources in and around the institute.

Every faculty should be assigned the students and made responsible for the evaluation and assessment of the internship. Formative assessment should be taken from the industry/institute/ department on the basis of performance, behavior and learning capabilities. Summative evaluation may comprise of weightages on the basis of report submission/ presentation followed by viva-voce of the relevant subject.

### **4. Professional Industrial Training**

Evaluation of professional industrial training report and viva-voce/ presentation aims at assessing students' understanding of industrial processes, practices in the industry/field and their ability to engage in activities related to problem-solving in industrial setting as well as understanding of application of learnt knowledge and skills in real life situation. Formative and summative evaluation may comprise of weightages to performance on task, quality of product, general behavior and it should be followed by viva-voce of the relevant subject.

The formative assessment should include the evaluation from the employer where the student is doing his training or Project work in the ratio of 40:60. The final assessment will be the combination of the employer assessment and evaluation by the faculty of the institute which shall include report submission/ presentation/ seminar followed by viva-voce of the relevant subject.

### **5. Project Work Assessment**

The purpose of evaluation of project work is to assess student's ability to apply, in an integrated manner, knowledge and skills in solving real life problems, manipulative skills, ability to observe, record, creativity and communication skills. The project work assigned should be of

relevance to the core skill, state of the art topics and the project areas that are pertaining to enhance job skill and enhance occupational opportunities. For both, minor and major project, Formative and summative evaluation may comprise of weightages to performance on task, quality of product, nature and relevance of project and general behavior.

The formative assessment should include the continuous assessment based on the work allocated and mid semester viva voice or presentation. The final assessment will be the combination of the project undertaken, report submission and should be followed by viva-voce of the relevant subject.

In case of the assessment of this component, the team of examiners should be constituted on 50 – 50 % basis. i.e. half of the examiners in the team should be invited from outside the institute conducting examination.

## **6. MOOC COURSES (Open Elective and Multi-Disciplinary Elective)**

Massive Open Online Courses (MOOCs) platforms promise open, online courses to massive numbers of students as they are free to join, they provide a wide range of courses, they allow for space and time flexibility and their participants can benefit from various online communication tools and access to quality content.

The coordinating Department/Centre/Office shall monitor every student to adopt the courses online of their choice and preference on Swayam portal. The duration of courses will vary depending on the level and credit points. Courses offered in the duration of 4-10 weeks for 2 to 3 credits at diploma level are to be opted. Students, after they have registered, can get a certificate after attending the classes and submitting the assignments/quizzes and qualifying nationwide exam conducted written exam at the institute close to the one where the student is enrolled.

On successful completion of each course, the institution offering the MOOCs course would issue the certificate, along with the number of credits and grades, through which the student can get credits transferred into his marks certificate issued by his parent institution. Guidelines for credit sharing will be issued by concerned Regulators such as UGC, AICTE, etc. for consideration by various Institutes. There may be standard norms for the host Institution to conduct the course that may include continuous evaluation through assignments, online quizzes, case studies, online writing exercises, term examinations, student feedback, online forum management, etc.

The coordinating Department/Centre/Office of the respective department shall monitor every student and submit to the Office of Examinations, a score sheet (marks card) during the last 10 days prior to the close of the even semester.

## **7. Viva Voce**

This tool will be used to assess the conceptual understanding and the behavioral aspects as regards the job role and the specific task at hand. It will also include questions on safety, quality, environment and equipment's etc. Ask questions on non-prescribed tasks to ensure that the learners have complete knowledge on the assessment

### **Computation of SGPA and CGPA**

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- i. The SGPA is the ratio of sum of the product of the number of credits with the marks scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

$$\text{SGPA (Si)} = \frac{\sum(Ci \times Gi)}{\sum Ci}$$

where Ci is the number of credits of the ith course and Gi is the marks scored by the student in the ith course.

- ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \frac{\sum(Ci \times Si)}{\sum Ci}$$

where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.

- iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

## 27. TEACHING LEARNING TOOLS FOR EFFECTIVE IMPLEMENTATION

For effective implementation of curriculum, the faculty and staff of institutions have to play a vital role in planning instructional experiences for the courses in four different environments viz. class-room, laboratory, library and field and execute them in right perspective. It is emphasized that only a proper mix of different teaching methods in all these places of instruction can bring the changes in students behavior as stipulated in the curriculum document. It is important to understand curriculum document holistically and further be aware of intricacies of Teaching-Learning Tools for achieving curriculum objectives. Given below are certain recommendations which may help in carrying out teaching-learning effectively:

### PROGRAMME LEVEL RECOMMENDATIONS

1. Curriculum implementation takes place at programme, course and class-room level respectively and synchronization among them is required for its success. The first step towards achieving synchronization is to read curriculum document holistically and understand its rationale and philosophy.
2. An academic plan needs to be prepared at institute level. The Head of the institute have a great role to play in its dissemination and percolation up to grass-root level.
3. Head of Department are required to prepare academic plan at department level referring to institutional academic plan.

### COURSE LEVEL RECOMMENDATIONS

Teachers are educational managers at class room level and their success in achieving course level objectives lies in using course plan and their judicious execution which is very important for the success of programme by achieving its objectives. Teachers are required to plan various instructional experiences viz. theory lecture, expert lectures, lab/workshop practicals, guided library exercises, field visits, study tours, camps etc. In addition, they have to carry out progressive assessment of theory, assignments, library, practicals and field experiences. Teachers are also required to do all these activities within a stipulated period which is made available to them in the academic plan at Board level. With the amount of time to their credit, it is essential for them to use it judiciously by planning all above activities properly and ensure execution of

the plan effectively. Following is the gist of suggestions for subject teachers for effective utilization of Teaching Learning Tools to achieve the course objectives:

1. Teachers need to ensure attainment of course outcomes so as to help the students achieve program outcomes and also meet the desired learning outcomes in five domains of NSQF i.e. Process, Professional knowledge, Professional skills, Core skills and Responsibility.
2. Teachers are required to prepare a course plan, taking into account number of weeks available and courses to be taught.
3. Teachers are required to prepare lesson plan for every theory class. This plan may comprise of contents to be covered, learning material for execution of a lesson plan.
4. Teachers are required to plan for expert lectures from field/industry. For this, necessary steps need to be taken such as planning in advance, identifying field experts, making correspondence to invite them, taking necessary budgetary approval etc.
5. Teachers are required to plan for guided library exercises by identification of course specific experience requirement, setting time, assessment, etc. The assignments and seminars can be thought of as terminal outcome of library experiences.
6. Concept based industrial/field visits may be planned and executed for such contents of course which are abstract in nature and no other requisite resources are readily available in institute to impart them effectively.
7. Lot of focus needs to be laid on skill development. There is need for planning practical experiences in right perspective. These slots in a course are the avenues to use problem based learning and experiential learning effectively. The development and use of lab manuals will enable the institutes to provide lab experiences effectively.
8. Emphasis should be laid on developing soft skills like communication skills, personality Development, self-learning, inter personal skills, problem solving, and creativity etc.
9. Where ever possible, it is essential to use activity based learning rather than relying on delivery based conventional teaching all the time. While teaching, the teacher should make

extensive use of audio visual aids such as video films, power point presentations and IT tools.

10. Teachers may take initiative in establishing liaison with industries and field organizations for imparting field experiences to their students.
11. Students be made aware about issues related to ecology and environment, safety, concern for wastage of energy and other resources etc.
12. To enhance digital learning, open electives and multi-disciplinary electives have been provided in the curriculum to be taken up in the form of MOOCs. For Open electives, some courses may be identified out of the prescribed list given in the curriculum keeping in mind the interest of students. Similarly, for multi-disciplinary electives, courses to be offered may be identified by considering their relevance and utility. Every year SWAYAM is notifying the list of courses which are going to be offered in forthcoming even and odd semester. The institute needs to select the courses that are offered on SWAYAM platform or any other online platform.
13. For effective implementation of Massive Open Online Courses (MOOCs), a faculty member in the department may be identified and given the responsibility to coordinate various activities related to MOOCs. The concerned faculty member will facilitate in registration of students for MOOCs. The faculty member will also be responsible for compiling the result of students on the completion of MOOCs and pass on the information to the concerned authority.
14. Flexibility has been provided in the curriculum for the students to choose a course related to the discipline as per their interest. For effective implementation of discipline-specific electives, the institute should identify some courses from the list of courses prescribed in the curriculum. The courses should be selected and offered keeping in mind the interest of students, infrastructure and expertise available in and around the institute related to the courses. Option for discipline-specific elective may be taken from students through a form and a course, with more than 10 students opting for it, may be run.
15. Where ever possible, it is essential to use activity based learning rather than relying on delivery based conventional teaching all the time. While teaching, the teacher should make extensive use of audio visual aids such as video films, power point presentations and IT tools.

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16. Teachers may take initiative in establishing liaison with industries and field organizations for imparting field experiences to their students.
  17. Students be made aware about issues related to ecology and environment, safety, concern for wastage of energy and other resources etc.
  18. To enhance digital learning, open electives and multi-disciplinary electives have been provided in the curriculum to be taken up in the form of MOOCs. For Open electives, some courses may be identified out of the prescribed list given in the curriculum keeping in mind the interest of students. Similarly, for multi-disciplinary electives, courses to be offered may be identified by considering their relevance and utility. Every year SWAYAM is notifying the list of courses which are going to be offered in forthcoming even and odd semester. The institute needs to select the courses that are offered on SWAYAM platform or any other online platform.

## 28. LIST OF EXPERTS

1. Controller of Examination, Haryana State Board of Technical Education, Panchkula.
2. Controller of Finance, Haryana State Board of Technical Education, Panchkula.
3. Joint Secretary, Haryana State Board of Technical Education, Panchkula.
4. Deputy Secretary Training & Placement Haryana State Board of Technical Education, Panchkula,
5. Deputy Secretary (Examination), Haryana State Board of Technical Education, Panchkula,
6. Deputy Secretary (Acd.), Haryana State Board of Technical Education, Panchkula.
7. Assistant Secretary, Academic, Haryana State Board of Technical Education, Panchkula.
8. Dr. Meera Siwach, Lecturer, Finance Accounts and Auditing Department, Government Polytechnic, Hisar, Haryana.
9. Dr. Labh Singh Nain, HOD, Finance Accounts and Auditing Department, Government Polytechnic, Ambala City, Haryana.
10. Sh. Ramesh Mittal, Lecturer, Finance Accounts and Auditing Department, Government Polytechnic, Hisar, Haryana.
11. Ms. Chhavi Dagar, Lecturer, Finance Accounts and Auditing Department, Government Polytechnic, Faridabad, Haryana.
12. Dr. Bimal Anjum, Assistant Professor, Commerce Department, Dayanand Anglo-Vedic College, Chandigarh.
13. Dr. Lipika Guliani, Assistant Professor, University Institute of Hotel and Tourism Management, Panjab University, Chandigarh.
14. Dr. SP Chauhan, Lecturer, Commerce Department, Government Polytechnic College for Women, Sector 10-D, Chandigarh.
15. Dr. Rajesh Jhamb, Head of Department, Commerce Department, Government Polytechnic College for Women, Sector 10-D, Chandigarh.
16. Ms. Sarvjeet Kaur, Lecturer, Finance Accounts and Auditing Department, Government Polytechnic, Ambala City, Haryana.

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17. Dr. Anshu, Lecturer, Finance Accounts and Auditing Department, Government Polytechnic, Hisar, Haryana.
  18. Dr. Puneet Bhushan, Assistant Professor, Himachal Pradesh University Business School HPU, Shimla.
  19. Sh. Arun Sharma, Leader, Global Govt. Relations & Public Policy Procter & Gamble Health Limited Godrej One, Pirojshahnagar, Eastern Express Highway, Vikroli East, Mumbai-400079.
  20. Dr. Mahavir Sehrawat, Lecturer, Business Management Department, Government Polytechnic, Mandi, Adampur, Hisar, Haryana.
  21. Dr. Vishnu Kumar, Lecturer, Business Management Department, Government Polytechnic, Adampur, Haryana.
  22. Dr. Harsh Wardhan, Associate Professor, Entrepreneurship Development & Industrial Coordination Department, NITTTR, Chandigarh.
  23. Smt. Pushpa Rani, Senior Lecturer, Applied Science Department, Government Polytechnic, Sonipat, Haryana.
  24. Smt. Krishna Bhoria, Lecturer, Applied Science Department, Government Polytechnic, Ambala, Haryana.
  25. Smt. Preetpal Kaur, Guest Faculty, Applied Science Department, Government Polytechnic, Ambala, Haryana.
  26. Ms. Monika, Lecturer, Applied Science Department, Seth Jai Parkash Polytechnic, Damla, Haryana.
  27. Dr. Neena Sharma, English Department, MCM College, Chandigarh.
  28. Mr. KG Srinivasa, Professor, Information Management & Emerging Engineering, NITTTR, Chandigarh.
  29. Dr. Vidhi Grover, Lecturer, Applied Science Department, Seth Jai Parkash Polytechnic, Damla.
  30. Mr. Tavinder Singh, Lecturer, Applied Science Department, Government Polytechnic, Sirsa.
  31. Ms. Sunita Rani, Lecturer, Applied Science Department, Government Polytechnic, Ambala.
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32. Dr. Rajesh Mehra, Professor and Head, Curriculum Development Centre, NITTTR, Chandigarh.
33. Dr. AB Gupta, Professor and Head, Education & Educational Management Department, NITTTR, Chandigarh.
34. Sh. PK Singla, Associate Professor, Curriculum Development Centre, NITTTR, Chandigarh.
35. Dr. SK Gupta, Associate Professor, Curriculum Development Centre, NITTTR, Chandigarh.
36. Dr. Meenakshi Sood, Associate Professor, Curriculum Development Centre, NITTTR, Chandigarh.

Coordinator

## 27. APPENDIX

<b>Sr. No.</b>	<b>LIST OF EQUIPMENT</b>
1.	Printer/Scanner/ Photocopier with advanced features
2.	Internet Facility with Router and Wi-Fi system
3.	Computer System (updated configuration) Core i3/i5/i7, 8 GB/16GB of RAM 512GB or larger Hard Disk, SSD drive, USB Port, TFT Screen
4.	White Board
5.	Display board
6.	Projector / Electronic board
7.	Modern filing system
8.	Furniture for labs
9.	Lecture stand
10.	Fire / security alarms
11.	CCTV
12.	Public address system
13.	Metal/gas/smoke detector
14.	Relevant and latest Accounting software



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