



**MANAV RACHNA INTERNATIONAL INSTITUTE OF  
RESEARCH AND STUDIES  
(Deemed to be University under section 3 of the UGC Act,  
1956)**

**Centre for Distance and Online Education**

**CURRICULUM AND  
SCHEME OF EXAMINATION**

**(BACHELOR OF COMMERCE) ONLINE DEGREE**

**PROGRAMME**

**As per NEP 2020**

**BATCH: 2024-2027 & Onwards**

## **PREAMBLE**

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses. However, Online B.Com. programme of MRIIRS is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management. Our programme offers multiple synergies for mutual business association. The courses of this programme have been designed to promote understanding of the issues confronting the business world in locally and the economy as a whole.

The degree programme includes six semesters with courses focusing on employability, entrepreneurship and research skill development. The objectives of all courses are well mapped with the PO defining demonstration of technical knowledge and engagement in independent and life-long learning. The curriculum offers core, ability enhancement courses and domain specific electives. To carve the skills of students, the choice base credit system (CBCS) has been implemented in the department and open elective courses are also offered to students in each semester. This course aims to develop a holistic and multidimensional understanding of the various topics. The syllabus covers basic aspects of commerce, trade, industries, accounts, management, tax and law. This course aims to develop a holistic and multidimensional understanding of the various topics. The course includes earning of 120 credits during the 3-year duration of the programme in 6 semesters. The total credits required to be

earned are further divided as Compulsory Courses and Elective Courses. Total 100 credits are required to be earned under Compulsory Courses and at least 40 credits under Elective Courses. The choice of elective courses is open ended can be chosen from the ones offered by the parent department as well as offered by other departments of the university. The course also pays attention to holistic approach and offers various opportunities to students to participate and to complete 25xN point from Manav Rachna Life Skill Programme.

The curriculum of the programme is designed after taking inputs from industry experts, stake holders including students, parents and alumni of the department.

## **MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES**

(Deemed to be University under section 3 of the UGC Act1956)

### **Centre for Distance and Online Education**

#### **VISION**

Through online education, Manav Rachna stands tall to bring the most efficacious environment for providing higher quality academic and research-oriented education to the aspirants. Manav Rachna Online Education facilitate the goal of increasing access to enduring learning prospects to students and providing opportunities to make efficient use of scarce resources in light of the new economic realities of higher education.

#### **MISSION**

To provide an exclusive learning environment to students with flexible and meticulous online learning opportunities that will guide students to acquire the knowledge and skills as per the requirements of society at large. The aim of Manav Rachna Online Education is:

- To develop emerging skills through online learning methodologies to pursue their Academic and Professional goals.
- To impart profound knowledge and understanding of conceptual aspects of multidisciplinary learning.

#### **ABOUT THE DEPARTMENT**

The ultimate touchstone of quality education is the quality culture permeating in any education Institution. In today's world of digitization, technical education stands at the crossroads of keeping pace with the emerging needs of humankind along with fast changing trends in governance and scientific development. The global transformation, trend of learning by doing, relevance to people and nation development – Manav Rachna International Institute of Research and Studies is the right place to gear up with a world class competitive edge. We are trusted to nurture juvenile minds and prepare them to deal with challenges of their future endeavors. Continuing the Legacy of our Founder Dr. O.P Bhalla, Manav Rachna has launched "Manav Rachna Centre for Distance and Online Education" to provide quality programmes to those students who are not able to draw benefits from conventional systems of Education. Seven programmes in different streams namely Computer Applications, Management, Commerce, Business Administration and Economics will be offered by University in online mode with specialization in different domains. In Today's opportunistic world specialized education is essential for successful professional life. Manav Rachna Centre for Distance and Online Education has collaboration with prominent industry

partners to provide global career opportunities to the students and prepare the students to acquire the increased technology intensive needs of today. In addition, Manav Rachna Centre for Distance and Online Education provides a multidisciplinary approach for the students to shape their career inside and outside their domain of education and to meet the evolving needs of the society. The commitment of multidisciplinary education is to broaden the participation of students in higher education and leads to a more diverse community. In a multidisciplinary approach, students are inspired to select diverged courses from different disciplines to expand their knowledge, discover themselves through creative thinking and learn the skills of collaboration. The online programmes will help the students to achieve an academic degree along with flexibility and relaxation. These online programs hold

equal academic value to as on-campus degree and help students in developing themselves into an industry ready as equivalent to a conventional degree. Students can perfectly reshape their career and future through impeccably designed online programmes. The renowned faculty, cutting –edge advanced curriculum, technology driven and a remarkable content delivery will be helpful in the successfully implementation of online programs.

## **PROGRAM EDUCATION OBJECTIVES (PEOs)**

The Department of Commerce, in consultation with various stakeholders, has formulated the Programme Educational Objectives (PEOs) that are broad statements that describe the career and professional accomplishments that the programme is preparing the graduated to achieve in few years, subsequent to receiving the degree. The PEOs of the Online B.Com programme are as follows:

- PEO1:** The graduates will develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences;
- PEO2:** The graduates will be academically prepared to lead organizations they join or start;
- PEO3:** The graduates will get exposed to the areas of application of knowledge in business firms and industrial organisations;
- PEO4:** The graduates will be successful in higher education in commerce and allied areas and in management, if pursued, leading to masters and research programs;
- PEO5:** The graduates will acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable.

## **PROGRAM OUTCOMES (POs)**

Students will be able to:

- PO 1: Critical Thinking:** Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO 2: Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO 3: Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO 4: Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO 5: Ethics:** Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.
- PO 6: Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.
- PO 7: Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

**PROGRAMME SPECIFIC OBJECTIVES (PSO):**

**PSO 1:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO 2:** Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO 3:** Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.



## MAPPING OF PEOs WITH POs and PSOs

Program Outcome(PO)/ Program Specific Outcome (PSO)		PEOs that are attained through concerned PO / PSO
<b>PO1</b>	<b>Critical Thinking:</b> Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.	<b>1, 2, 3, 5</b>
<b>PO2</b>	<b>Effective Communication:</b> Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.	<b>2, 3, 4, 5</b>
<b>PO3</b>	<b>Social Interaction:</b> Elicit views of others, mediate disagreements and help reach conclusions in group settings.	<b>1,2,3, 4, 5</b>
<b>PO4</b>	<b>Effective Citizenship:</b> Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.	<b>1, 2, 3</b>
<b>PO5</b>	<b>Ethics:</b> Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.	<b>3, 4, 5</b>
<b>PO6</b>	<b>Environment and Sustainability:</b> Understand the issues of environmental contexts and sustainable development.	<b>1, 2, 3, 4</b>
<b>PO7</b>	<b>Self-directed and Life-long Learning:</b> Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.	<b>3,5</b>
<b>PSO 1</b>	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.	<b>1,2, 3, 4, 5</b>
<b>PSO 2</b>	Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.	<b>1, 2,4, 5</b>
<b>PSO 3</b>	Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.	<b>2, 3, 4, 5</b>

## **SEMESTER SYSTEM AND CHOICE BASED CREDIT SYSTEM**

Credit based system of study and Learner's performance/progress is measured by the number of credits that he/she has earned, i.e., completed satisfactorily. Based on the course credits and grade obtained by the Learner, grade point average is calculated.

### **(a) Course credits assignment**

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial and laboratory/clinical practice in a week. A few courses/activities are without credit (s) and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of award of degree.

### **(b) Earning of credits**

At the end of every course, a letter "Grade" shall be awarded in each course for which a Learner has registered. On obtaining a minimum Pass Grade, Learner shall accumulate the course credits as Earned Credits. A Learner's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however shall be mandatory to pass as a partial fulfillment of award of degree.

For Award of Degree of an **Online Bachelor of Commerce**, he/she has to earn minimum **120 credits** during the 3- year duration of the programme in 6 semesters.

The total credits required to be earned have been further classified under two baskets of courses: "Compulsory Courses Basket", and "Elective Courses Basket". The **total 99 credits** required to be earned under "**Compulsory Courses Basket**" and **21 credits** under "**Elective Courses Basket**".

All courses under "Compulsory Courses Basket", are required to be qualified and cleared/pass by each and every Learners enrolled under the programme and are semester-wise listed in the study scheme along with credits assigned to each course.

Under Elective Courses Basket, there will be three types of courses:

- a) Semester-wise courses offered by the department itself
- b) Open/Inter-disciplinary courses offered at the Institute/University level notified from the office of Dean- Academics.
- c) Massive Open Online Courses (MOOCs) available on SWAYAM Platform or any other

platform as recommended by UGC/AICTE and notified from the office of Dean-Academics.

Each course shall have credits assigned to it. Learner shall be required to register courses every semester for as many courses/credits specified under "Elective Courses Basket" depending upon his/her interest, capability/pace of learning and availability of time slot (without any clash in time table) so as to earn all required total credits under the "Elective Courses Basket" during the entire programme duration.

However, for registration of courses [including courses under "Compulsory Courses Basket", "Elective Courses Basket" and Previous Semester Courses (wherein he/she was declared in-eligible on the basis of attendance, or he/she could not clear the course within permissible given chances)], if any, the maximum limit in a semester shall be 30 credits.

**SEMESTER WISE STUDY SCHEME WITH ASSIGNED CREDITS & DISTRIBUTION OF MARKS  
SEMESTER-I**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Foundation	O4.5COM101C00	Business Organization & Management	30	70	100	4
Core	O4.5COM103C01	Financial Accounting	30	70	100	4
Foundation	O4.5COM102C00	Micro Economics	30	70	100	4
Core	O4.5COM104C01	Business Laws	30	70	100	4
Ability Enhancement	O4.5SBSS100C04	Indian Knowledge System	30	70	100	2
Ability Enhancement	O4.5CDC176C05	Professional Communication - I	30	70	100	2
<b>Total</b>						<b>20</b>

**Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

**SEMESTER-II**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Generic	O4.5SET100C04	Environmental Studies	30	70	100	4
Core	O4.5COM202C00	Macro Economics	30	70	100	4
Core	O4.5COM201C01	Business Statistics	30	70	100	4
Core	O4.5COM203C01	Corporate Accounting	30	70	100	4
Skill Enhancement	O4.5CDC276C05	Professional Communication-II	30	70	100	1
<b>Total</b>						<b>17</b>
<b>Elective Courses *(Choose any one)</b>						
Discipline Elective	O4.5COM204E02	Corporate Laws	30	70	100	<b>3</b>
	O4.5COM205E02	Digital Banking	30	70	100	
	O4.5COM206E02	Consumer Behaviour	30	70	100	
	O4.5COM207E02	Indian Economy- Policies and	30	70	100	

		Performances				
<b>Total</b>						<b>20</b>

Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter- disciplinary, Generic, on- line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

### SEMESTER-III

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	O5.0COM101C01	Business Mathematics	30	70	100	4
Core	O5.0COM102C01	Cost Accounting	30	70	100	4
Discipline Elective (any one)	O5.0COM103E02	Principles of Marketings	30	70	100	4
	<b>O5.0COM104E02</b>	<b>Strategic Business Reporting*</b>				
Ability Enhancement (any one)	O5.0COM105E04	Basics of Entrepreneurship	30	70	100	4
	O5.0COM106E04	<b>Performance Management*</b>				
Audit Pass	O5.0CDC176C04	Placement Competency Enhancement-I	30	70	100	1
<b>Total</b>						<b>17</b>

### Electives

Domain Specific	O5.0COM107E02	Industrial and Labour Law	30	70	100	<b>3</b>
	O5.0COM108E02	Artificial Intelligence and Machine Learning				
	O5.0COM109E02	Money and Banking				
	O5.0COM110E02	Sales and Distribution Management				
<b>Total</b>						<b>20</b>

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter- disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

**\*These courses have to be duly opted and completed by the ACCA students only**

**SEMESTER-IV**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Skill Enhancement	O5.0SBSS100C04	Universal Human Values	30	70	100	2
Core	O5.0COM201C01	Income Tax Law and Practices	30	70	100	4
Skill Enhancement (any one)	O5.0COM202E05	Digital Commerce	30	70	100	4
	O5.0COM203E05	<b>Strategic Business Leader*</b>				
Discipline Specific	O5.0COM204E02	Financial Markets	30	70	100	3
	<b>O5.0COM205E02</b>	<b>Financial Reporting</b>				
Audit Pass	O5.0SAHS100C09	Sports and Yoga	100	-	100	0
Skill Enhancement	O5.0CDC276C05	Placement Competency Enhancement-II	30	70	100	1
<b>Total</b>						<b>14</b>

**Electives**

Skill Enhancement (any one)	O5.0FLFR101E05	French - I	30	70	100	3
	O5.0FLGR101E05	German - I				
Discipline Specific	O5.0COM208E02	Business Research Methods	30	70	100	3
	O5.0COM209E02	Indian Business Environment				
	O5.0COM210E02	Advanced Cost Accounting				
	O5.0COM211E02	Technology Disruptions in FinTech				
<b>Total</b>						<b>20</b>

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on- line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

**\*These courses have to be duly opted and completed by the ACCA students**

**SEMESTER-V**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	O5.5COM102C01	Indirect Taxation	30	70	100	4
Core	O5.5COM101C01	<b>Financial Management</b>	30	70	100	4
Internship	O5.5COM151C06	Summer Internship Report	30	70	100	4
Discipline Specific	O5.5COM103E05	Fundamental of Business Analytics	30	70	100	3
	<b>O5.5COM104E05</b>	<b>Audit and Assurance*</b>				
<b>Total</b>						<b>15</b>

**Electives**

Skill Enhancement (any one)	O5.0FLFR201E05	French - II	30	70	100	3
	O5.0FLGR201E05	German - II				
Discipline Specific	O5.5COM108E02	<b>Entrepreneurship Development</b>	30	70	100	3
	O5.5COM109E02	Service Marketing				
	O5.5COM110E02	International Business				
	O5.5COM111E02	FinTech Risk Management				
<b>Total</b>						<b>21</b>

**\*These courses have to be duly opted and completed by the ACCA students only in lieu of the corresponding general courses**

### SEMESTER-VI

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	O5.5COM201CO1	Management Accounting	30	70	100	4
Core	O5.5COM251CO1	Advanced Excel for Financial Decisions	30	70	100	4
Discipline Specific	O5.5COM203E02	Consumer Affairs and Customer Care	30	70	100	4
	<b>O5.5COM204E02</b>	<b>Advanced Taxation UK</b>	30	70	100	
Skill Enhancement (Any One)	O5.5COM206E05	Corporate Governance and Social Responsibility	30	70	100	4
	<b>O5.5COM205E05</b>	<b>Advanced Financial Management*</b>	30	70	100	
	O5.5COM207E05	Fundamentals of Investments	30	70	100	
<b>Total</b>						<b>16</b>

Electives						
Discipline Specific	<b>O5.5COM209E02</b>	<b>Advanced Audit Assurance*</b>	30	70	100	3
	O5.5COM210E02	Digital Marketing				
	O5.5COM211E02	Public Finance				
	O5.5COM212E02	FinTech in Wealth Management				
<b>Total</b>						<b>19</b>

**\*These courses have to be duly opted and completed by the ACCA students only**

**To get B.Com (Hons.) Degree, the student has to earn minimum 120 credits. The break-up of the credits is minimum 99 credits in the Foundation, Discipline Specific and Core courses. Remaining credits are to be earned from Domain Specific, Generic and Interdisciplinary Electives.**



# **SEMESTER-I**

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**04.5COM101C00: BUSINESS ORGANISATION & MANAGEMENT**

Periods/week Credits

**3**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- 04.5COM101C00.1. Develop knowledge about the organization and management of a business enterprise;
- 04.5COM101C00.2. Identify the business and environment interface;
- 04.5COM101C00.3. Demonstrate handling of situations with the help of coordination and decision-making tactics;
- 04.5COM101C00.4. Implement the managerial practices in the business world.

**PART-A**

**Unit 1: Introduction of Indian Business**

- 1.1 Spectrum of business activities and objectives
- 1.2 Business and environment interface
- 1.3 Distinction between industry, trade and commerce
- 1.4 Small scale and medium enterprises
- 1.5 Emerging opportunities in business, problems
- 1.6 Franchising and outsourcing

**Unit 2: Business Enterprise**

- 2.1 Sole Proprietorship
- 2.2 Joint Hindu Family
- 2.3 Partnership
- 2.4 Limited Liability Partnership
- 2.5 Joint Stock Company
- 2.6 Cooperative societies and its types
- 2.7 Setting up a business enterprise
- 2.8 Multinational corporations

**Unit 3: Foundations of Management**

- 3.1 Nature, scope and importance
- 3.2 Principles of management
- 3.3 Levels of managerial skills – Role of managers, managerial skills
- 3.5 Departmentation – meaning, scope and types

## PART-B

### Unit 4: Functions of Management

- 4.1 Planning: features, process, approaches, principles, limitations
- 4.2 Decision Making: characteristics, types and process
- 4.3 Organization: Meaning, Importance of Sound Organizations, Organization Charts and types
- 4.4 Staffing: Elements of Staffing Process – Human Resource Planning, Job Analysis, Recruitment, Selection, Placement and Orientation, Training and Development, Performance Appraisal
- 4.5 Directing: meaning, importance, principles

### Unit 5: Leadership, Coordination and Motivation

- 5.1 Leadership concept and styles, managerial grid
- 5.2 Coordination: Need, Principles, Process, Techniques
- 5.3 Motivation: features, process, importance, Maslow need hierarchy theory, Herzberg two factor Theory

### Unit 6: Communication and Controlling

- 6.1 Concept, process and principles of communication
- 6.2 Barriers to communication
- 6.3 Control: concept and process

#### Recommended Books:

1. Rao VSP and Krishna V Hari; Management: Text and Cases; Excel Books, Delhi
2. Koontz and Weihrich, Essentials of Management, McGraw Hill Education
3. Kaul V.K., Business Organization and Management, Pearson Education
4. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
5. Talloo, Thelman J., Business Organisational and Management, Tata McGraw Hill, New Delhi
6. Bushkirk, R.H.; Concepts of Business: An Introduction to Business System, Dryden Press, NY.

Only latest available editions of the books are recommended.

#### Course Articulation Matrix:

CO Statements	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3
4.5SBSS100C04.1	3	3	3		3	3		3
4.5SBSS100C04.2	3		2	3		3	3	3
4.5SBSS100C04.3		3	2	3	2	3	3	2
4.5SBSS100C04.4	3	2	2		3	3	3	2
4.5SBSS100C04.5	2			3	2	2	2	3

Degree of Correlation: 1 – Low  
2 – Medium  
3 – High

Instructions for paper setting: Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

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**04.5COM103C01: FINANCIAL ACCOUNTING**

Periods/week Credits

Max. Marks: 100

Duration of Examination: 3 Hrs

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- O4.5COM103C01.1. Interpret the role and limitations of accounting process;
- O4.5COM103C01.2. Analyze the economic information conveyed in financial statements;
- O4.5COM103C01.3. Examine the theory and practice of accounting underlying the major categories that generally appears in published financial statements;
- O4.5COM103C01.4. Determine the economic events common in business operations and how they would be shown in published financial statements.

**PART - A**

**UNIT 1: Accounting Mechanism**

- 1.1 Meaning, objectives and limitations of accounting
- 1.2 Accounting conventions, principles and standards
- 1.3 Accounting Process: Journalising transactions and ledger posting

**UNIT 2: Accounting System**

- 2.1 Trial Balance and Errors
- 2.2 Bank Reconciliation Statement
- 2.3 Depreciation: concept, factors in measurement of depreciation, methods of computing depreciation: SLM and WDV, disposal of depreciable assets, change in method of depreciation, features of AS: 10 (ICAI)
- 2.4 Problems and their solutions.

**UNIT 3: Final Accounts-I**

- 3.1 Concept of capital and revenue expenditures and receipts
- 3.2 Preparation of financial statements of Corporate / business firms (with adjustments)
- 3.3 Problems and their solutions

**PART – B**

**UNIT 4: Final Accounts-II**

- 4.1 Introduction to Non-for-profit organizations
- 4.2 Difference between Receipts & Payments Account and Income & Expenditure Account
- 4.3 Preparation of financial statements of Not-for-profit organizations (with adjustments)
- 4.4 Problems and their solutions

**UNIT 5: Accounting For Hire Purchase System**

- 5.1 Hire purchase: concept and accounting
- 5.2 Lease and installment purchase systems (Theory)
- 5.3 Problems and their solutions

**UNIT 6: Dissolution of Partnership**

- 6.1 Insolvency of Partners (Garner Vs Murrey)
- 6.2 Sale to a Ltd company
- 6.3 Piecemeal distribution
- 6.4 Problems and their solutions

**Recommended Books:**

1. Monga, J. R, Financial Accounting, Margin Paper Bank, New Delhi
2. Gupta, R. L., Advanced Accounting, S Chand and Sons, New Delhi
3. Grewal, T. S. and Shukla, M. C., Advanced Accounting, S Chand and Sons, New Delhi
4. Maheshwari, S.N., Advanced Accounting, Vikas Publication, New Delhi

Only Latest available edition of the books are recommended.

**Course Articulation Matrix:**

<b>CO STATEMENT O4.5COM103C01</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>O4.5COM103C01.1</b>	-	-	<b>2</b>	-	-	-	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>O4.5COM103C01.2</b>	<b>1</b>	<b>2</b>	-	-	-	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	-
<b>O4.5COM103C01.3</b>	<b>3</b>	-	<b>1</b>	<b>2</b>	-	<b>1</b>	-	<b>2</b>	<b>2</b>	<b>3</b>
<b>O4.5COM103C01.4</b>	-	<b>2</b>	<b>2</b>	<b>3</b>	-	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**   **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Instructions for paper setting:** Seven questions are to be set in total. First question

will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH  
AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**O4.5COM102C00: MICRO ECONOMICS**

Periods/week Credits

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- O4.5COM102C00.1. Describe the economic behavior of the firm;
- O4.5COM102C00.2. Explain and apply supply and demand analysis to relevant economic issues;
- O4.5COM102C00.3. Apply marginal analysis to the firm under different market conditions;
- O4.5COM102C00.4. Apply tools of consumer behavior and firm theory to business situations.

**PART - A**

**Unit 1: Consumer Behavior and Elasticity of Demand**

- 1.1 Nature and scope of micro economics
- 1.2 Basic demand and supply analysis
- 1.3 Elasticity of demand: price, income and cross
- 1.4 Marginal revenue, average revenue and price elasticity of demand
- 1.5 Cardinal and ordinal utility analysis
- 1.6 Consumer equilibrium
- 1.7 Income, price and substitution effect
- 1.8 Consumer surplus and applications

**Unit 2: Production Theory**

- 2.1 Total, average and marginal product curve
- 2.2 The law of variable proportions
- 2.3 Producer's equilibrium and isoquants
- 2.4 Returns to factor and returns to scale

**Unit 3: Cost Theory**

- 3.1 Cost classification
- 3.2 Short-run v/s long-run cost curves
- 3.3 Economies and diseconomies of scale and the shape of long run average cost curve

**PART - B**



#### **Unit 4: Perfect Competition**

- 4.1 Characteristics and assumptions of perfect competition
- 4.2 Supply curve of firm and industry in the long run
- 4.3 Equilibrium of the firm and industry in the short run and long run
- 4.4 Consumer's and producer's surplus and the efficiency of the perfect competition

#### **Unit 5: Monopoly**

- 5.1 Nature and sources of monopoly
- 5.2 Monopoly short-run and long-run equilibrium
- 5.3 Measurement of monopoly power
- 5.4 Comparison of pure competition and monopoly
- 5.5 Social costs

#### **Unit 6: Imperfect Competition**

- 6.1 Price and output decision in short run and long run
- 6.2 Monopolistic competition and economic efficiency
- 6.3 Price and output decision under oligopoly; oligopolist interdependence
- 6.4 Cournot duopoly model (with reaction curves)

#### **Recommended Books:**

1. Dwivedi, D. N., Theory of Micro Economics, Tata McGraw Hill, New Delhi
2. Lipsey, Richard, Chrystal, Alec K., Principles of Economics, Oxford University Press.
3. Ahuja, H.L., Business Economics, S.

Chand, New Delhi Only latest available

editions of the books are recommended.

#### **Course Articulation Matrix:**

CO STATEMENT O4.5COM102C00	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM102C00.1	1	-	-	-	1	3	-	-	2	-
O4.5COM102C00.2	-	1	-	3	-	3	2	2	3	2
O4.5COM102C00.3	3	2	1	2	-	3	-	2	3	1
O4.5COM102C00.4	2	-	3	-	-	3	2	-	3	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**   **1 – Low**  
  **2 – Medium**  
  **3 – High**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will

be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (iii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (iv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH  
AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM104C01: BUSINESS LAWS**

Periods/week Credits

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

O4.5COM104C01.1. Describe the legal framework relating to current business scenario;

O4.5COM104C01.2. Identify and implement the knowledge of the important Acts of business laws; O4.5COM104C01.3. Provide potential solutions to the legal problems with regard to Indian business environment;

O4.5COM104C01.4. Analyze the legal constraints on business.

**PART – A**

**Unit 1: The Indian Contracts Act, 1872**

- 1.1 Contract: Meaning, essentials of a valid contract
- 1.2 Classification of contract
- 1.3 Offer and acceptance
- 1.4 Legality of objects
- 1.5 Consideration
- 1.6 Capacity to contract
- 1.7 Free consent

**Unit2: The Indian Contracts Act, 1872**

- 2.1 Discharge of contract: Modes including breach and its remedies
- 2.2 Void agreement
- 2.3 Contingent contracts
- 2.4 Contract of bailment and pledge
- 2.5 Contract of indemnity and guarantee
- 2.6 Contract of agency

**Unit 3: The Sale of Goods Act, 1930**

- 3.1 Contract of sale: Meaning, essentials of a contract of sale and difference between sale and agreement to sell
- 3.2 Goods: Meaning and kinds
- 3.3 Conditions and warranties: Meaning, implied conditions and warranties
- 3.4 Transfer of ownership

3.5 Unpaid seller: Rights and duties of Unpaid seller

## **PART – B**

### **Unit 4: Negotiable Instrument Act, 1881**

- 4.1 Negotiable instruments: Meaning, characteristics and presumptions
- 4.2 Classification of negotiable instruments
- 4.3 Holder and holder in due course
- 4.4 Presentation of negotiable instruments
- 4.5 Negotiation of negotiable instruments: Meaning and methods, endorsement

### **Unit5: The Limited Liability Partnership Act, 2008**

- 5.1 LLP: Meaning and incorporation
- 5.2 Partners and designated partners: admission and removal and their relations
- 5.3 Extent and limitation of liability of partners
- 5.4 Financial disclosures and annual return
- 5.5 Winding up and dissolution

### **Unit6: Other Laws- Overview**

- 6.1 Consumer Protection Act, 2019: salient features of the Act, consumer rights and redressal mechanism
- 6.2 The Information Technology Act, 2000: cyber-crime and legal framework

### **Recommended Books:**

1. Kapoor, N.D., Business Law, Sultan Chand, New Delhi.
  2. Kucchal, M.C., Business Law, Vikas Publishing, New Delhi.
  3. Bansal, C.L., Business Law, Taxmann Publications, New Delhi.
  4. Aggarwal Rohini, Mercantile and Commercial Laws, Taxmann Publications, New Delhi.
  5. Bansal B.L. and Raheja Rajiv, Ready Reckoner on Consumer Protection Act,1986, JainBook Agency, New Delhi.
  6. Singh Vijay Pratap, Right to Information Law and Practice, Jain Book Agency, New Delhi.
- Only latest available editions of the books are recommended.

### **Course Articulation Matrix:**

<b>CO STATEMENT</b>	<b>PO 1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>
<b>04.5COM104C01</b>										
<b>04.5COM104C01.1</b>	-	<b>3</b>	-	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>04.5COM104C01.2</b>	-	<b>3</b>	<b>2</b>	<b>2</b>	-	<b>1</b>	-	<b>3</b>	<b>1</b>	<b>2</b>
<b>04.5COM104C01.3</b>	<b>3</b>	-	-	<b>2</b>	<b>3</b>	<b>2</b>	-	<b>2</b>	<b>3</b>	<b>1</b>

<b>04.5COM104C01.4</b>	<b>3</b>	-	-	<b>2</b>	<b>2</b>	-	<b>3</b>	<b>2</b>	<b>3</b>	-
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Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (v) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (vi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## INDIAN KNOWLEDGE SYSTEM 04.5SBSS100C04: COURSE CODE

Periods/week	Credits	Maximum marks: 100
L:1 T:1 P:0	2	Continuous Assessment: 50
Duration of examination: 2Hrs		End Semester Examination: 50
Pre-requisites: NIL		
Course Type: Compulsory Courses		

### **Course Outcomes**

After completion of this course, the students will be able to:

- 04.5SBSS100C04.1: This course will provide the scientific value of the traditional knowledge of Bhārata.
- 04.5SBSS100C04.2: To sensitize the students to the contributions made by ancient Indians schools.
- 04.5SBSS100C04.3: The course will promote the youths to do research in the various fields of Bhāratiya knowledge system.
- 04.5SBSS100C04.4: It will introduce the relevance of the Indian Knowledge System to the world.
- 04.5SBSS100C04.5: Know the contribution of the Indian Knowledge system in science, engineering, and technology.

### **Module 1: Introduction to IKS**

- 1.1. What is Indian Knowledge System
- 1.2. Indian Culture & Civilization
- 1.3. Indian Architecture
- 1.4. Indian Philosophical System

### **Module 2: Kalas and Vidyas of Ancient India**

- 2.1. 64 Kalas
- 2.2. 14 Vidyas (Vedas, UpaVedas, Vedangas)

### **Module 3: Introduction to Health Regimen**

- 3.1. Understanding Swastha vritta
- 3.2. Healthy regimen to maintain state of wellbeing Dinacharya
- 3.3. Daily regimen including Daily detoxification, exercise, Intake of Food, Water, Air and Sunlight, work and ergonomics, Rest and sleep hygiene
- 3.4. Ritu charya, the seasonal regimen
- 3.5. Sadvritta and the concept of social wellbeing
- 3.6. Concept of Shadrasa in choosing appropriate nourishment to the body and mind.

### **Module 4: Introduction to Indian Psychology**

- 4.1. Concept of Manas in Ayurveda and understanding Mind Body harmony
- 4.2. Triguna based Psychology in Ayurveda and Yoga
- 4.3. Influence of Tri dosha on Mind, Mind body intellect and consciousness complex
- 4.4. Understanding Consciousness and solution to issues within Human Mind

### **Module 5: Engineering, Technology and Architecture**

- 5.1. Pre-Harappan and Sindhu Valley Civilization
- 5.2. Laboratory and Apparatus, Juices, Dyes

5.3. Paints and Cements

5.4. Glass and Pottery

**List of Suggested Textbooks/Reference Books**

- Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi.
- Pride of India: A Glimpse into India's Scientific Heritage, Samskrita Bharati, New Delhi.
- Sampad and Vijay (2011). "The Wonder that is Sanskrit", Sri Aurobindo Society, Puducherry.
- Acarya, P.K. (1996). Indian Architecture, Munshiram Manoharlal Publishers, New Delhi.
- Kapoor Kapil, Singh Avadhesh (2021). "Indian Knowledge Systems Vol – I & II", Indian Institute of Advanced Study, Shimla, H.P.
- Dasgupta,S. (1975). A History of Indian Philosophy- Volume 1, Motilal Banarsidass, New Delhi.
- P Lofker, K. (1963). Mathematics in India, Princeton University Press, New Jersey, USA"

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (vii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (viii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**End semester paper setting instructions:**

The question paper will be divided into 2 parts, with one question in Part A and four questions in Part B. The questions will be of 20 marks each. In Part A, the first question will consist of 10 conceptual questions (2 marks each) covering the entire syllabus and all the COs (up to BTL 3). There will be no choice in question 1. In Part B (question number 2 to 5), there can be an internal choice between each of the questions covering the same (set) of COs and BTL. All COs will be covered in Part B.

**Course Articulation Matrix**

<b>CO Statements</b>	<b>PO-1</b>	<b>PO-2</b>	<b>PO-3</b>	<b>PO-4</b>	<b>PO-5</b>	<b>PSO-1</b>	<b>PSO-2</b>	<b>PSO-3</b>
O4.5SBSS100C04.1	3	3	3		3	3		3
O4.5SBSS100C04.2	3		2	3		3	3	3
O4.5SBSS100C04.3		3	2	3	2	3	3	2
O4.5SBSS100C04.4	3	2	2		3	3	3	2
O4.5SBSS100C04.5	2			3	2	2	2	3



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5CDC176C05: PROFESSIONAL COMMUNICATION - I**

Periods/week Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to:

O4.5CDC176C05.1: Develop an in depth knowledge of how formal communication is done at the workplace;

O4.5CDC176C05.2: Maximize their understanding on the impact of acquiring skills to succeed in a professional scenario;

O4.5CDC176C05.3: Demonstrate their formal writing skills;

O4.5CDC176C05.4: Create impressive first impressions at the workplace by writing good business reports.

O4.5CDC176C05.5: Design a career path for himself using effective goal setting and time management techniques.

**Unit 1: Attitudinal Communication**

1.1 Attitude and its Impact on Communication

1.2 Courtesy & Politeness in Communication

1.3 Diversity & Inclusion – Bullying, Cultural Sensitivity, Stereotypes, Sexual Harassment, LGBTQ, Respect,

1.4 Chivalry, Racial & Gender Discrimination, Disability Harassment, Inclusion.

1.5 Power Dressing

**Unit 2: Syntactical Communication - I**

2.1 Common errors in communication

2.2 Identification of word class

2.3 Errors & rectifications in

2.3.1 Article usage

2.3.2. Tenses usage - Present Perfect vs. Past Simple vs. Past Perfect

2.3.2 Subject Verb Agreement

**Unit 3: Phonetics**

3.1 Impact of First Language Influence

3.2 Tone

3.3 Intonation

3.4 Rate of Speech

3.5 Pronunciation: Vowels & Consonant sounds

**Unit 4: Developing Communication Skills -I (Listening & Speaking)**

4.1 Concept of LSRW: Importance of LSRW in communication.

4.2 Listening Skills : Real Life challenges, Barriers to Listening

### 4.3 Speaking : Self Introduction, Interview, GD, Resume

#### **Recommended readings:**

1. Koneru, Arun 2014, Professional Communication, Tata McGraw Hill, New Delhi
2. Monipally, M.M., Business Communication Strategies, Tata McGraw Hill, New Delhi
3. Das, Biswajit and Satpathy, Ipseeta Business Communication and Personality Development, Excel Books, NewDelhi
4. McGrath, E.H. Basic Managerial Skills for All, Prentice Hall of India, New Delhi  
Only latest available editions of the books are recommended

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (ix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

#### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

#### **Course Articulation Matrix:**

<b>CO STATEMENT O4.5CDC176C05</b>	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
<b>O4.5CDC176C05.1</b>	3	-	2	1	-	-	-	3	2	1
<b>O4.5CDC176C05.2</b>	-	-	2	-	-	-	2	3	-	1
<b>O4.5CDC176C05.3</b>	2	1	-	-	-	-	-	-	2	-
<b>O4.5CDC176C05.4</b>	1	-	-	-	2	-	-	-	1	1
<b>O4.5CDC176C05.5</b>	2						2	2		

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

# **SEMESTER-II**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES  
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**O4.5SET100C04: ENVIRONMENTAL STUDIES**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5SET100C04.1- Explain the significance of equitable use of natural resources and will be able to utilize the knowledge biodiversity conservation and protection of environment.

O4.5SET100C04.2 - Test for atmospheric pollution and global issues related to environment like natural disasters and will be able to understand the different acts for pollution control.

O4.5SET100C04.3 - Develop an understanding to major health issues of women and children will gain knowledge of Mortality and Mortality rate.

O4.5SET100C04.4 - Combine the knowledge of different ecosystems and energy flow in ecosystem.

O4.5SET100C04.5 – Design a model of disaster management.

**PART- A**

**Unit 1: Introduction to environmental studies**

1.1 Multidisciplinary nature of environmental studies;

1.2 Scope and importance; Concept of sustainability and sustainable development.

**Unit 2: Ecosystems**

2.1 What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 3: Natural Resources: Renewable and Non-renewable Resources**

1.1 Land resources and land use change; Land degradation, soil erosion and desertification.

- 1.2 Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- 1.3 Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- 1.4 Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **Unit 4: Biodiversity and Conservation**

- 1.1 Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- 1.2 India as a mega-biodiversity nation; Endangered and endemic species of India
- 1.3 Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological Invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- 1.4 Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

### **PART-B**

#### **Unit 5: Environmental Pollution**

- 5.1 Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- 1.2 Nuclear hazards and human health risks
- 1.3 Solid waste management: Control measures of urban and industrial waste.
- 5.4 Pollution case studies.

#### **Unit 6: Environmental Policies & Practices**

- 1.1 Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- 1.2 Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- 1.3 Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

#### **Unit 7: Human Communities and the Environment**

- 7.1 Human population growth: Impacts on environment, human health and welfare.
- 7.2 Resettlement and rehabilitation of project affected persons; case studies.
- 7.3 Disaster management: floods, earthquake, cyclones and landslides.
- 7.4 Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- 7.5 Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.

7.6 Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

### **Unit 8: Chemistry for peaceful purposes**

8.1 The duality of chemistry: Chemistry for peaceful purposes versus Chemical Weapons

8.2 Dual – use nature of toxic and precursor chemicals

8.3 Weapons of mass destructions, disarmament

### **Unit 9: Field work\***

9.1 Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

9.2 Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

9.3 Study of common plants, insects, birds and basic principles of identification.

9.4 Study of simple ecosystems-pond, river, Delhi Ridge, etc.

### **Suggested Readings:**

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R.1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36---37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
10. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
11. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
12. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India. Tripathi 1992*.
13. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
14. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
15. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
16. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
17. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.

18. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

CO STATEMENT O4.5SET100C04	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5SET100C04.1	1	-	1	1	2	3	1	-	1	-
O4.5SET100C04.2	1	-	1	1	1	2	1	-	2	1
O4.5SET100C04.3	2	-	2	1	-	1	-	-	1	-
O4.5SET100C04.4	3	1	2	-	-	3	1	-	1	1
O4.5SET100C04.5	3	1	-	2	1	2	1	-	1	1



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**O4.5COM202C00: MACROECONOMICS**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM202C00.1 Identify the major macroeconomic Issues;

O4.5COM202C00.2 - Analyze the macroeconomic impacts through monetary and fiscal policies;

O4.5COM202C00.3 - Understand the importance of equilibrium level of National Output;

O4.5COM202C00.4 - Measure Macroeconomic impact of under employment and full employment on the economy.

**PART- A**

**Unit 1: Basic Concepts of Macroeconomics**

1. 1 What is Macroeconomics
1. 2 Microeconomics v/s Macroeconomics
1. 3 Origin and Growth of Macroeconomics, Macroeconomic Issues
1. 4 Importance and Limitations of Macroeconomics
1. 5 The Role of Government in Macroeconomy

**Unit 2: National Income**

- 2.1 Circular flows in a Two Sector Model, Three Sector Model:A Model with Government Income and Expenditure, Four sector Model: A Model with the Foreign Sector
- 2.2 Aggregates of national income
- 2.3 Methods of calculating national income: Value Added Method, Expenditure Method and Income Method, Real and Nominal GDP, Some Numerical Problems of Calculation of National Income
- 2.4 Green GDP, National income and economic welfare

**Unit 3: Keynesian Theory of Income Determination: A Simple Economy Model**

- 3.1 The Concept and Functions
- 3.2 Income Determination in Simple Economy Model
- 3.3 The Change in Aggregate Demand and the Multiplier
- 3.4 A Simple Model of Investment Multiplier
- 3.5 Static and Dynamic Multiplier
- 3.6 Uses and Limitations of Multiplier

**PART-B**

#### **Unit 4: Consumption and Investment**

- 4.1 The Concept of Consumption Function: Average and Marginal Propensity to Consume
- 4.2 Keynes's Theory of Consumption and Keynes's Psychological Law of Consumption
- 4.3 Basic Concept of Investment; Methods of Investment Decisions
- 4.4 The Marginal Efficiency of Investment (MEI) and Aggregate Demand for Capital
- 4.5 Stock Market and Investment: Tobin's q Theory of Investment

#### **Unit 5: Inflation and Unemployment**

- 5.1 Inflation: Types of Inflation, Methods of Measuring Inflation
- 5.2 Inflation in India: A long-Term View, Economic Effects of Inflation
- 5.3 Meaning, Measurement and the Kinds of Unemployment
- 5.4 Inflation and the Rate of Unemployment, Modification in Phillips Curve
- 5.5** Stabilization through Monetary Policy and Fiscal Policy

#### **Unit 6: Product Market and Money Market: IS-LM Model**

- 6.1 Introduction to IS-LM Model
- 6.2 The Interdependence of Product and Money Markets
- 6.3 Algebraic Version of the IS-LM Model
- 6.4 Shift in IS-LM Curve and the General Equilibrium
- 6.5 Numerical Applications (Two Sector Model)

#### **Suggested Readings:**

1. Dornbush, Fischer and Startz, *Macroeconomics*.India,: Mc. Graw Hill, New Delhi.
2. Mankiw, N. G. *Principles of Economics*.India: Cengage Learning India Private Limited.
3. Dwivedi, D.N. *Macroeconomics Theory and Policy* India: McGraw Hill Education, New Delhi.
4. Ahuja, H L, *Macroeconomics: Theory and Policy*: S. Chand and Company Ltd.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

(i) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination).  
Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (ii) For Summative assessment (End Semester Examination or End-Term Examination):  
 Minimum: 70 percent. Categorization for the same is:  
 Objective Type Questions: 30%  
 Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials  
 Sessional tests  
 Surprise questions during lectures/Class Performance  
 Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT (4.5COM202C00)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
4.5COM202C00.1	3	-	1	-	-	3	-	1	3	-
4.5COM202C00.2	-	-	-	-	2	-	3	-	2	3
4.5COM202C00.3	2	1	-	-	-	-	1	3	-	2
4.5COM202C00.4	2	2	3	-	2	-	1	-	2	-

## **MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

### **04.5COM201C01: BUSINESS STATISTICS**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

#### **Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM201C01.1 Use the techniques of statistics in business management

O4.5COM201C01.2 - Apply the statistical tools in data analysis

O4.5COM201C01.3 - Describe decisions making of business and public policy.

O4.5COM201C01.4 - Evaluate practical aspects of statistics in order to suffice business objectives

O4.5COM201C01.5 - Develop analytical and logical thinking in various aspects of business.

#### **PART- A**

##### **Unit 1: Statistics – Definition, Nature, Scope and Objectives**

1.1 Collection of data: Primary and secondary data

1.2 Classification: geographical, chronological and quantitative classification

1.3 Tabulation: Parts of a table, types of tables

1.4 Presentation of data

1.5 Diagrams: One dimensional, two dimensional and pie diagrams

1.6 Graphs: Histogram, frequency curve, frequency polygon and ogive curves

##### **Unit 2: Statistical Data and Descriptive Statistics**

2.1 Measures of central tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications

2.2 Positional averages: Mode and median (other partition values including quartiles, deciles, and percentiles)

2.3 Measures of variation: absolute and relative

2.4 Range, quartile deviation, mean deviation, standard deviation and coefficient of variation

2.5 Skewness and kurtosis

##### **Unit 3: Probability and Probability Distributions**

3.1 Theory of probability. Approaches to the calculation of probability

3.2 Calculation of event probabilities, addition and multiplication laws of probability (Proof not required)

3.3 Conditional probability and Bayes' Theorem (Proof not required)

## **PART-B**

### **Unit 4: Simple Correlation and Regression Analysis**

- 4.1 Correlation analysis: Meaning of correlation: simple, multiple and partial; linear and non-linear, correlation and causation, scatter diagram, Pearson's co-efficient of correlation; calculation and properties, rank correlation
- 4.2 Regression analysis; principle of least squares and regression lines, regression equations and estimation; properties of regression coefficients; relationship between correlation and regression coefficients

### **Unit 5: Index Numbers**

- 5.1 Meaning and uses of index numbers; construction of index numbers: fixed and chain base; univariate and composite; aggregative and average of relatives
- 5.2 Tests of adequacy of index numbers; Business forecasting, problems in the construction of index numbers
- 5.3 Construction of consumer price indices; important share price indices including BSE
- 5.4 SENSEX and NIFTY (Definitions)

### **Unit 6: Time Series Analysis**

- 6.1 Time Series Data: Components of time series, additive and multiplicative models
- 6.2 Use of time series in business and policy framing
- 6.3 Trend analysis; Fitting of trend line using principle of least squares

### **Suggested Readings:**

- 1. Gupta, S.P., Gupta, M.P., Business Statistics. Sultan Chand and Sons.
- 2. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. Statistics for Management. Pearson Education.
- 3. Thukral J. K., Business Statistics. Taxmann's Publications

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

(iii) The evaluation will include two types of assessments: Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (iv) For Summative assessment (End Semester Examination or End-Term Examination):  
Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%  
 Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials  
 Sessional tests  
 Surprise questions during lectures/Class Performance  
 Term end examination

**Course Articulation Matrix:**

<i>CO STATEMENT (O4.5COM201C01)</i>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
O4.5COM201C01	2	3			3		2	2		
O4.5COM201C01				3					3	3
O4.5COM201C01	2									
O4.5COM201C01			2		3				2	2
O4.5COM201C01			2		3				2	

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**O4.5COM203C01: CORPORATE ACCOUNTING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM203C01.1 Develop the knowledge of corporate accounting

O4.5COM203C01.2 - Develop the knowledge of corporate accounting

O4.5COM203C01.3 - Apply the concepts and standards in resolving practical problems in corporate

O4.5COM203C01.4 - Apply the concepts and standards in resolving practical problems in corporate

**PART- A**

**Unit 1: Accounting for Share Capital**

- 1.1 Issue of shares
- 1.2 Forfeiture of shares, Reissue of shares
- 1.3 Rights issue, bonus shares and buy-back of shares
- 1.4 Redemption of preference shares (including practical problems)

**Unit 2: Accounting for Debentures**

- 2.1 Concept and difference between share and debenture
- 2.2 Issue of debentures (including practical problems)
- 2.3 Sources and methods of redemption of debentures (including practical problems)

**Unit 3: Final Accounts of Companies (as per the revised schedule VI of the Companies Act)**

- 3.1 Statutory provisions regarding preparation of company's final accounts
- 3.2 Preparation of financial statement (profit and loss, balance sheet and profit and loss appropriation account)
- 3.3 Treatment of adjustments in company's final accounts (including practical problems)

**PART-B**

**Unit 4: Valuation of Goodwill and Shares**

- 4.1 Concept, need and methods of valuation of goodwill (including practical problems)
- 4.2 Concept, need and methods of shares (including practical problems)

**Unit 5: Amalgamation of Companies and Internal Reconstruction:**

- 5.1 Accounting for Amalgamation of Companies (excluding inter-company holdings)

applying AS 14/Ind AS 103.

5.2 Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme). Concept of underwriting

### **Unit 6: Corporate Financial Reporting**

6.1 Structure of financial statements: Introduction; balance sheet; income statement;

6.2 Additional disclosure statements: Need for additional statements; auditor report; director report

6.3 Segment Reporting as per AS - 17 , Sustainability Reporting, Triple Bottom Line Reporting, XBRL Reporting, CSR Reporting.

### **Suggested Readings:**

1. Bergeron, B. —Essentials of XBRL: Financial Reporting in the 21st Century|| John Wiley & Sons, New Jersey.
2. Goyal, B. K. —Corporate Accounting|| Taxmann Publication, New Delhi.
3. Goyal, V. K., & Goyal, R. —Corporate Accounting|| PHI Learning, New Delhi.
4. Jain, S. P., & Narang, K. L. —Corporate Accounting|| Kalyani Publishers, New Delhi.
5. Mukherjee, A., & Hanif, M. —Corporate Accounting|| Tata McGraw Hill Education, New Delhi.
6. Lal ,Jawahar, Corporate Financial Reporting, Taxmann Applied Services, New Delhi.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

(v) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(vi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:	
Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance



Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
O4.5COM203C01.1	3	3	-	-	-	2	1	3	2	-
O4.5COM203C01.2	2	3	-	-	-	3	3	2	2	3
O4.5COM203C01.3	2	3	1	-	-	3	2	3	-	2
O4.5COM203C01.4	2	2	-	-	-	-	2	2	2	3

## **MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

### **04.5CDC276C05: PROFESSIONAL COMMUNICATION-II**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

#### **Course Outcomes**

By the end of this course, a student should be able to:

04.5CDC276C05.1 Develop the knowledge of corporate accounting

04.5CDC276C05.2 - Develop the knowledge of corporate accounting

04.5CDC276C05.3 - Apply the concepts and standards in resolving practical problems in corporate

04.5CDC276C05.4 - Apply the concepts and standards in resolving practical problems in corporate

#### **Unit 1: Career Planning**

1.1 Career planning Process - Self Assessment,,Decision Making

1.2 Goal Setting: Relevance, SMART goals, The Dos & Don'ts

#### **Unit 2: Personality Enhancement**

2.1 Stress Management: What is Stress, Types of Stress, Stress Response Example, Vulnerability to Stress, Why do we Stress out, Stress Warning Symbols, Suggestions for Reducing Stress,

2.2 Time Management: Setting Priorities, Managing Time, Four Quadrants of Time Management

2.3. Managing Personal Finance – Budgeting, Saving and investing

2.4 Negotiation Skills

2.5 Team Building

#### **Unit 3: Effective Communication**

3.1 Situational English: Role Plays, Greetings & Introduction, Making Requests, Asking for & giving permission, Telephone Communications.

3.2 Art of Small Talk

3.3 CRM - Role plays

#### **Unit 4: Interpersonal Skills**

4.1 Team Building: Characteristics of effective Teams, Collaboration

Supportive Environment, Designing the Team, Identifying Roles and Responsibilities,

4.2 Conflict Management: Understanding & Resolution, Styles of conflict management, Aspects of conflict management,

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

(vii) The evaluation will include two types of assessments:  
 Continuous or formative assessments (in the form of end semester examination or term examination).  
 Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(viii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:
Objective Type Questions: 30%
Short/Long Questions: 70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

Course Outcome (CO)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5CDC276C05.1	3	2	2	3	2	2	3	2	1	3
O4.5CDC276C05.2	1	3	2	1	2	1	2	3	2	2
O4.5CDC276C05.3	2	3	3	2	2	1	2	1	1	1

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**O4.5COM204E02: CORPORATE LAWS**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM204E02.1 Understand the legal framework and the basic legal documents governing companies under the Companies Act 2013;

O4.5COM204E02.2 - Interpret and describe the legal obligations that companies must adhere to, including regulatory compliance, reporting requirements, corporate filings;

O4.5COM204E02.3 - Analyze the process and requisites of company formation, meetings and other corporate decisions; and

O4.5COM204E02.4 - Evaluate the legal issues and constraints prevailing in the business environment and determine potential solutions with the help of case studies

**PART- A**

**UNIT 1: Introduction to Companies Act, 2013**

1.1 Meaning and characteristics of a company

1.2 Lifting of corporate veil

1.3 Overview of administration of Company Law

1.4 MCA 21: Concept of e-Governance; MCA 21 services; registration on MCA portal

1.5 Types of companies: Private company, public company, companies limited by guarantee, companies limited by share capital, unlimited companies, one person company, small company, holding company, subsidiary company, associate company, government company, foreign company and dormant company

1.6 Privileges and exemptions of a private company

1.7 Difference between private company and public company

1.8 Conversion of private company to public company and public company to private company

1.9 Section 8 Company

1.10 Illegal association

**UNIT 2: Incorporation of Companies**

2.1 Promoters, their legal position and pre-incorporation contracts

2.2 Memorandum of Association and its alteration

2.3 Articles of Association and its alteration

2.4 Incorporation of company

2.5 Doctrine of ultra vires, Doctrine of constructive notice and Doctrine of indoor management

2.6 Difference between Memorandum of Association and Articles of Association

### **UNIT 3: Membership of Company and Share Capital**

- 3.1 Membership: Meaning, modes of acquisition, termination of membership and register of members
- 3.2 Share Capital: Meaning of share capital and its kinds
- 3.3 Prospectus, mis-statement in prospectus and its consequences
- 3.4 Allotment of shares: General principles and statutory provisions
- 3.5 Share Certificate and Demat System

## **PART-B**

### **UNIT 4: Company Meetings**

- 4.1 General meetings: Annual general meetings and extra-ordinary general meetings
- 4.2 Requisites of a valid general meeting
- 4.3 Ordinary and special business; Kinds of resolutions: Ordinary and special resolution
- 4.4 General meetings through video conference or other audio-visual means
- 4.5 Postal ballot and e-voting

### **UNIT 5: Board of Directors and its meetings**

- 5.1 Meaning of Directors, Director Identification Number (DIN), composition of Board of Directors and their powers
- 5.2 Qualifications and disqualifications of directors
- 5.3 Appointment of directors and their removal
- 5.4 Board meetings and resolution by circulation
- 5.5 Meetings of Board through video conferencing or other audio-visual means
- 5.6 Women Director, Independent director and Small Shareholders' Director
- 5.7 Key managerial personnel: Managing director, whole time director, manager, company secretary

### **UNIT 6: Dividends, Audit and Winding Up**

- 6.1 Dividend: meaning, provisions relating to payment of dividend and Investor Education and Protection Fund
- 6.2 Concept of Statutory Audit and Secretarial Audit
- 6.3 Winding up and Dissolution
- 6.4 Fast Track Exit Mode

#### **Suggested Readings:**

1. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi
2. Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.
3. Kapoor, G K, Company Law and Practice, Taxmann Publication, New Delhi.
4. Kapoor, N. D. (2022). Corporate Laws. Sultan Chand
5. Maheshwari, S. N., Maheshwari, S. K. Elements of Corporate Laws. Himalaya Publishing House Pvt. Ltd.
6. Sharma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi  
Gowar, LCB. Principles of Modern Company Law, Stevens & Sons, London.  
2. Hanningan, Brenda. Company Law, Oxford University Press, U.K.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

(ix) The evaluation will include two types of assessments:  
 Continuous or formative assessments (in the form of end semester examination or term examination).  
 Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:	
Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

CO STATEMENT (O4.5COM204E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM204E02.1	-	2	-	2	3	-	3	3	2	3
O4.5COM204E02.2	1	3	1	3	3	3	3	2	-	3
O4.5COM204E02.3	3	3	3	-	2	2	1	3	3	3
O4.5COM204E02.4	3	3	2	-	2	3	3	3	3	3

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**O4.5COM205E02: DIGITAL BANKING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM205E02.1 Understand the fundamentals of payment systems, including the roles of key stakeholders and the flow of transactions;

O4.5COM205E02.2 Identify and evaluate different types of payment solutions, such as cash, cards, digital wallets, and cryptocurrencies, assessing their advantages and limitations

O4.5COM205E02.3 - Analyze the impact of emerging technologies, such as blockchain and mobile payments, on global payment systems and financial inclusion.

O4.5COM205E02.4 - Examine regulatory frameworks governing payment systems at the national

and international levels, including compliance requirements and security standards

O4.5COM205E02.5 - Assess the role of financial institutions, payment processors, and other intermediaries in facilitating transactions and mitigating risks in the payment ecosystem.

O4.5COM205E02.6 - Explore current trends and future developments in payment solutions, including the rise of contactless payments, peer-to-peer transfers, and cross-border transactions.

**PART A**

**Unit 1: Introduction to Payment Systems**

- 1. 1 Overview of payment systems
- 1. 2 Roles of stakeholders
- 1. 3 Transaction flow and clearing processes

**Unit 2: Traditional Payment Methods**

- 2.1 Cash transactions
- 2.2 Checks and money orders
- 2.3 Credit and debit cards

**Unit 3: Digital Payment Solutions**

- 3.1 E-wallets and mobile payments
- 3.2 Online payment gateways

### 3.3 Virtual currencies and cryptocurrencies

## PART B

### Unit 4: Emerging Technologies in Payments

- 4.1 Blockchain and distributed ledger technology
- 4.2 Biometric authentication
- 4.3 Internet of Things (IoT) and connected devices

### Unit 5: Regulatory Landscape of Payment Systems

- 5.1 National and international regulations
- 5.2 Compliance and security standards
- 5.3 Anti-money laundering (AML) and know-your-customer (KYC) requirements

### Unit 6: Trends and Future Directions

- 6.1 Contactless payments and near-field communication (NFC)
- 6.2 Peer-to-peer (P2P) transfers and social payments
- 6.3 Cross-border and remittance solutions

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### Evaluation Policy:

(xi) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination).  
Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:	
Objective Type Questions:	30%
Short/Long Questions:	70%

#### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination



**Course Articulation Matrix:**

<b>CO STATEMENT (O4.5COM204E02)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
O4.5COM204E02.1	-	2	-	2	3	-	3	3	2	3
O4.5COM204E02.2	1	3	1	3	3	3	3	2	-	3
O4.5COM204E02.3	3	3	3	-	2	2	1	3	3	3
O4.5COM204E02.4	3	3	2	-	2	3	3	3	3	3

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**O4.5COM206E02: CONSUMER BEHAVIOUR**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM206E02.1 Understand the fundamentals of payment systems, including the roles of key stakeholders and the flow of transactions;

O4.5COM206E02.2 Identify and evaluate different types of payment solutions, such as cash, cards, digital wallets, and cryptocurrencies, assessing their advantages and limitations

O4.5COM206E02.3 - Analyze the impact of emerging technologies, such as blockchain and mobile payments, on global payment systems and financial inclusion.

O4.5COM206E02.4 - Examine regulatory frameworks governing payment systems at the national and international levels, including compliance requirements and security

**PART-A**

**UNIT 1: Introduction to Consumer Behaviour**

1.1 Nature, scope & application

1.2 Importance of consumer behaviour in marketing decisions; characteristics of consumer behaviour; role of consumer research

1.3 Consumer behaviour- interdisciplinary approach; Introduction to Industrial Buying Behaviour

1.4 Market Segmentation, VALS 2 segmentation profile

**UNIT 2: Internal Influences on Consumer Behaviour-I**

2.1 Consumer Needs & Motivation: Characteristics of motivation, arousal of motives

2.2 Theories of needs & motivation-Maslow's hierarchy of needs, McClelland's APA theory, Murray's list of psychogenic needs

2.3 Self-concept & its importance; types of involvement

**2.4**Consumer Personality- theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory

**UNIT 3: Internal Influences on Consumer Behaviour-II**

3.1 Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception; Perceptual Process- selection, organization & interpretation

3.2 Learning & Consumer Involvement: learning theories- classical conditioning, instrumental conditioning, cognitive learning; involvement theory

3.3 Consumer Attitudes: Formation of attitudes; functions performed by attitudes; models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model; attribution theory

## **PART- B**

### **UNIT 4: External Influences on Consumer Behaviour-I**

4.1 Group Dynamics & consumer reference groups: Different types of reference groups; factors affecting reference group influence; reference group influence on products & brands; application of reference groups

4.2 Family & Consumer Behaviour: Consumer socialisation process; consumer roles within a family; purchase influences and role played by children; family life cycle

### **UNIT 5: External Influences on Consumer Behaviour-II**

5.1 Social Class & Consumer behaviour: Determinants of social class; characteristics of social class

5.2 Culture & Consumer Behaviour: Characteristics of culture; core values held by society & their influence on consumer behaviour; introduction to sub-cultural & cross-cultural influences

5.3 Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers; interpersonal flow of communication

### **UNIT 6: Consumer Decision Making**

6.1 Diffusion of Innovation: Definition of innovation; product characteristics influencing diffusion; resistance to innovation; adoption process

6.2 Consumer Decision making process: problem recognition; pre-purchase search influences; information evaluation; purchase decision- compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule; post-purchase evaluation; Situational Influences

### **Suggested Readings**

1. Assael, Henry, Consumer Behaviour, Cengage Learning, New Delhi
2. Nair, Suja R; Consumer Behaviour in Indian perspective. Himalaya Publishing House, New Delhi.
3. S.L Gupta & Sumitra Pal, Consumer Behaviour- An Indian perspective, Sultan Chand & Sons, New Delhi

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

(xiii) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination).  
Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:	
Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

CO STATEMENT (O4.5COM206E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM206E02.1	3		3		1				3	3
O4.5COM206E02.2		2		2				2		2
O4.5COM206E02.3			3		2					
O4.5COM206E02.4	3				2	2			3	2

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**O4.5COM207E02: INDIAN ECONOMY-POLICIES AND PERFORMANCES**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

O4.5COM207E02.1 Understand the basic concepts and dimensions of Indian Economy;

O4.5COM207E02.2 Explain contribution of the agriculture, industrial and service sector in the Indian Economy-Policies and Performance;

O4.5COM207E02.3 - Analyze challenges in economic growth and development;

O4.5COM207E02.4 - Evaluate regional disparities and their implications

**PART-A**

**UNIT 1: Economic Growth and Development**

1.1 Concept of Economic Growth and Development

1.2 Growth and Development Trends in Indian Economy

1.3 Human Development Index-Dimensions and Indicators of Human Development Index

1.4 Sustainable Economic Development-Features and advantages of sustainable economic development

1.5 Determinants of Economic Development

**UNIT 2: An Overview of Indian Economy**

2.1 Overview of Indian Economy: Historical concept and evolution

2.2 Evolution of Indian Planning: from planning commission to Niti Ayog

2.3 Issues in India's Development: Population and Economic Development, growth in per capita income

2.4 Demographic Aspects of India's Population

2.5 Major Economic Indicators: GDP, Inflation Rate and Unemployment Rate

**UNIT 3: Indian Economy and Agricultural Sector**

3.1 Trends in the Indian agricultural sector-pre and post-independence

3.2 Agrarian Crisis-Land and Trade Policy

3.3 Green, white, and yellow revolution

3.4 Latest Agriculture Policy Initiatives of the Government of India

## PART- B

### UNIT 4: Industrial Sector

- 4.1 Pattern and performance of industrialization
- 4.2 Industrial Policies, Role of MSMEs, Role of special economic zone
- 4.3 Effect of Liberalization, Privatization and globalization in the industrial sector
- 4.4 Make in India `initiative, Atma Nirbhar Bharat
- 4.5 Changing structure of India's Foreign trade in the post-independence period
- 4.6 Foreign Trade Policy

### UNIT 5: Service Sector

- 5.1 Role of the services sector in India's economy- its contribution to national income
- 5.2 Employment and exports revenue from service sector
- 5.3 India's service revolution-a window of opportunity for growth
- 5.4 Digital India Mission`, Issues and challenges for India's Services sector growth
- 5.5 Circular economy in India-Case study of TATA Salt Brand (India)

### UNIT6: Challenges in Economic Growth and Development

- 6.1 Inclusive Growth: Poverty alleviation, employment generation, and social welfare schemes
- 6.2 Regional disparities and their implications
- 6.3 Emerging Challenges: Environment sustainability and demographic changes

### Suggested Readings

1. Datt G. & Mahajan A., Indian Economy, S. Chand and Company.
2. Deepashree, Indian economy, MKM Publisher, New Delhi.
3. Puri V.K. and Mishra S.K., Indian Economy, Himalaya Publishing House
4. Sundaram Rudra Dutt, S. Chand Publishing

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### Evaluation Policy:

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Continuous or formative assessments (in the form of end semester examination or term examination).  
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MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%

Projects/Group Activities etc 15%

(xvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM207E02.1	3	2	2		1	3	3	3	1	2
O4.5COM207E02.2	3	3	2		1	3	3	3	1	2
O4.5COM207E02.3	3	3	2		1	3	3	3	1	2
O4.5COM207E02.4	3	3	3	3	3	3	3	3	1	2