



**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 140 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.

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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
PO1	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.	1, 2, 3, 5
PO2	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.	2, 3, 4, 5
PO3	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.	1,2,3, 4, 5
PO4	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.	1, 2, 3
PO5	Ethics: Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.	3, 4, 5
PO6	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.	1, 2, 3, 4
PO7	Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.	3,5
PSO 1	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.	1,2, 3, 4, 5
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.	1, 2,4, 5
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.	2, 3, 4, 5

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 **140 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 100 credits** required to be earned under "**Compulsory Courses Basket**" and **40 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
Total						20

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
Total						17

Electives

Discipline Elective	O4.5COM204E02	Corporate Laws	30	70	100	3
	O4.5COM205E02	Digital Banking				
	O4.5COM206E02	Consumer Behaviour				
Total						20

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
	O5.0COM104E02	Strategic Business Reporting*				
Ability Enhancement (any one)	O5.0COM105E04	Basics of Entrepreneurship	30	70	100	4
	O5.0COM106E04	Performance Management*				
Audit Pass	O5.0CDC176C04	Placement Competency Enhancement-I	30	70	100	1
Total						17

Electives

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

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	Strategic Business Leader*				
Discipline Specific	O5.0COM204E02	Financial Markets	30	70	100	3
	O5.0COM205E02	Financial Reporting				
Audit Pass	O5.0SAHS100C09	Sports and Yoga	30	70	100	0
Skill Enhancement	O5.0CDC276C05	Placement Competency Enhancement-II	30	70	100	1
Total						14

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				
Total						20

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	Financial Management	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
	O5.5COM104E05	Audit and Assurance*				
Total						15

Electives

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

****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	O5.5COM204E02	Advanced Taxation UK*	30	70	100	4
	O5.5COM203E02	Consumer Affairs and Customer Care				
	O5.5COM204E02	Advanced Taxation UK	30	70	100	4
Skill Enhancement (Any One)	O5.5COM206E05	Corporate Governance and Social Responsibility	30	70	100	4
	O5.5COM205E05	Advanced Financial Management*	30	70	100	
	O5.5COM207E05	Fundamentals of Investments	30	70	100	
Total						16

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

***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 140 credits. The break-up of the credits is minimum 103 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:

CO STATEMENT O4.5COM103C01	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM103C01.1	-	-	2	-	-	-	2	3	2	3
O4.5COM103C01.2	1	2	-	-	-	1	1	2	2	-
O4.5COM103C01.3	3	-	1	2	-	1	-	2	2	3
O4.5COM103C01.4	-	2	2	3	-	2	1	1	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

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)

O4.5COM104C01: 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:

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

04.5COM104C01.4	3	-	-	2	2	-	3	2	3	-
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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 Bhāratīya 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:

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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

CO Statements	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3
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

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O4.5CDC176C05: 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:

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

