



UNIVERSITY DEPARTMENT OF COMMERCE & MANAGEMENT

(B. R. AMBEDKAR BIHAR UNIVERSITY, MUZAFFARPUR)

Ref No _____

Date _____

A meeting of the syllabus committee for modification in the syllabus of M.Com 1st and 4th semester (B.A.B.S.) was held on 22/03/2019 at 11 a.m. under the chairmanship of Prof. Premanand, H.O.D. P.G. Dept. of Commerce and Management, B.R.A Bihar University, Muzaffarpur.

The following members were present:-

- | | |
|--------------------------|-----------------|
| 1. Prof. Premanand | Chairman |
| 2. Prof. S. Alay Mujtaba | Dean, Member |
| 3. Prof. Shikhi Singh | Member |
| 4. Prof. R.K. Srivastava | Member |
| 5. Prof. Ajit Kr. Singh | External Expert |
| 6. Prof. I.C. Verma | External Expert |

Premanand
22/3/19
Mujtaba
22/3/19
Shikhi
22/3/19
R.K. Srivastava
22/3/19
Ajit Kr. Singh
22/3/19
I.C. Verma
22/3/19

The following resolutions were passed:-

- In the 1st Semester, Paper Statistical Analysis units -III & IVth were replaced as under

Unit - III Probability Theory : Concept of Probability, Probability Theory - Addition theory, Multiplication Theory and Baye's Law; Simple Cases related to these theories.
Unit - IV Probability Distributions : Concept, Normal Distribution, Binomial Distribution, and Poisson Distribution - Simple Cases.

Unit - III Moment : Meaning, Objectives, Calculation of Moment about Arbitrary Mean, Calculation of Moment about Arbitrary Origin, Calculation of Central Moment by Arbitrary Origin, Conversion of Central Moment into Moment about Arbitrary Origin.
Unit - IV Association of Attributes : Methods of determining Association, Meaning, Classification, Notation, Determination of Unknown Class Frequencies from 3rd order 1. Form of Association of Attributes.

In the 4th Semester, unit -V was replaced by Goods and Services Tax Act-2017. The content includes Overviews of GST, Implementation of GST, Liability of the tax payers, GST Network and GST Council.

- Papers of other Subjects were remain unchanged.

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I.C. Verma
22/3/19

Shikhi
22.03.2019

Mujtaba
22-03-2019
Premanand
22/3/19

A. K. Verma
Premanand
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B.R.A. B.S.O. MUZAFFARPUR

**Description of Papers for M.Com. Degree in the Faculty of Commerce under CBCS for
Session : 2018-2020**

Semester	Course/ Paper Code	Nature of Course/ Paper	Marks	Marks of CIA	Marks of ESE	Passing Criterion	Qualifying Criterion
SEMESTER - I	COMCC-1	Management Concept	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-2	Statistical Analysis	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-3	Managerial Economics	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-4	Business Finance	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	ABCC-1	Ability Enhancing Compulsory Elective	100	50	50	40% in CIA 40% in ESE	Qualifying
SEMESTER - II	COMCC-5	Human Resource Management	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-6	Marketing Management	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-7	Financial Management	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-8	Corporate Legal Framework	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-9	Management Accounting	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	ABCC-1	Ability Enhancing Elective paper *	100	50	50	40% in CIA 40% in ESE	Qualifying
SEMESTER - III	COMCC-10	Entrepreneurship Development in India	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-11	Research Methodology	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-12	Corporate Direct Tax	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-13	Advance Accountancy	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-14	Security Analysis and Portfolio Management	100	30	70	40% in CIA 40% in ESE	Marks decide class/CGPA
	ABCC-2	Ability Enhancing Compulsory Course	100	50	50	40% in CIA 40% in ESE	Qualifying
SEMESTER - IV	COMCC-1	Corporate Tax Planning and Management	100	Will be decided by the BOCSS	Will be decided by the BOCSS	40% in CIA 40% in ESE	Marks decide class/CGPA
	COMCC-2	Advance Cost Accounting	100	Will be decided by the BOS	Will be decided by the BOS	40% in CIA 40% in ESE	Marks decide class/CGPA
	DSE - 1	Discipline Specific Elective	100	30	70	40% in CIA 40% in ESE	Qualifying
	or GE-1	Generic Elective - may be unrelated to subject / across the faculty	100	30	70	40% in CIA 40% in ESE	Qualifying

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SEMESTER - IV




Course Code	Course Name	Credits	Theory	Practical	Exam Type	Passing Criteria	Enrollment	Practical	Remarks
Specialization: Accounting and Finance									
COMEC-1	Corporate Tax Planning and Management	100	70+30	5	Do		50		
COMEC-2	Advance Cost Accounting	100	70+30	5	Do		50		
DSE-1 or GE-1	DSE-1 Le. CC-5 of Other Discipline and GE-1 from the basket of GE Course **	100	50+50	5	Do		50		
	Total	300		15			150		

COMEC-1	Services Marketing	100	70+30	5	Do		50		
COMEC-2	Retail Management	100	70+30	5	Do		50		
DSE-1 or GE-1	DSE-1 Le. CC-5 of Other Discipline and GE-1 from the basket of GE Course **	100	50+50	5	Do		50		
	Total	300		15			150		

COMEC-1	Industrial Relations in India	100	70+30	5	Do		50		
COMEC-2	Labour Welfare and Social Security	100	70+30	5	Do		50		
DSE-1 or GE-1	DSE-1 Le. CC-5 of Other Discipline and GE-1 from the basket of GE Course **	100	50+50	5	Do		50		
	Total	300		15			150		

**** Basket of GE Courses**

- Music
- Dramatics
- Film Arts
- Graphic Design
- Inclusive Policies
- Human rights
- Any courses run by the department



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FIRST SEMESTER

(COMCC-1) MANAGEMENT CONCEPT

- Unit - I** The Basics : Concept, Nature, Scope, Significance, Levels, Delegation, Delegation, Delegation, Management by Objectives.
- Unit - II** The Management Thought : Taylor, Fayol, Mayo, Conceptual Framework and Critical Evaluation.
- Unit - III** The Management Function : Planning, Organizing, Staffing, Directing, Leading, Coordinating, Communicating and Control - An Introductory Idea.
- Unit - IV** The Functional Areas of Management : Production, Finance, HRD and Marketing Function, - A Brief Overview.
- Unit - V** Management Information System : Concept, Functional Information System and Their Role in Decision Making.

BOOKS RECOMMENDED :

1. Lillian F. L. & S.S. Gulshan : Management Principles & Practice -S.Chand, New Delhi.
2. L.L. Mair Essentials of Management, Prentice Hall India.
3. Elton, Harold & Other- Essentials of Management Tata Mc Graw Hill, New Delhi.
4. Robbins, Stephen P.& Others-Management-Prentice Hall, New Delhi
5. Sharma & Varma-Prakash, Bangalore Even Vyasar, Ramesh Book Depot, Indor

(COMCC-2) STATISTICAL ANALYSIS

- Unit - I** Business Forecasting - Types of Business Forecasting Techniques, Forecasting Methods.
- Unit II** Correlation and Regression Analysis : Meaning, Importance, Types of Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Regression Analysis - Concepts, Importance, Difference between Correlation and Regression, Linear Simple
- Unit - III** Moment : Meaning, Objectives, Calculation of Moment about Arbitrary Mean, Calculation of Moment about Arbitrary Origin, Calculation of Central Moment by Arbitrary Origin, Conversion of Central Moment into Moment about Arbitrary Origin.
- Unit - IV** Association of Attributes : Methods of determining Association, Meaning, Classification, Notion, Determination of Unknown Class Frequencies from 2^2 table, Form of Association of Attributes
- Unit - V** Chi-Square Test : Test of Independence and Test of Goodness of Fit.

BOOKS RECOMMENDED :

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| 1. | Hooda, S.P. | Statistics For Business And Economics, Macmillan, New Delhi. |
| 2. | Gupta, S.P. | Statistical Method, Saitan Chand, New Delhi. |
| 3. | Anshu, S.N. | Elements of Statistics, Chaitanya Pub. House, Allahabad. |
| 4. | Silvan, D.N. | Fundamentals of Statistics Kitab Mahal, Allahabad. |
| 5. | S.P. Singh | Statistics Theory And Practice, S. Chand, New Delhi. |
| 6. | Gupta S.N. | Statistics, Sahitya Bhawan, Agra |

SECOND SEMESTER

(COMCC-5) HUMAN RESOURCE MANAGEMENT

- Unit - I** Introduction : Concept of Human and Humanity, Concept and Dimensions of Human Resource Management, Objectives and Significance.
- Unit - II** Selection, Training and Development : Man Power Planning, Sources of Recruitment, Selection Procedures, Training Methods, Development of H.R.
- Unit - III** Employee Relations : Concept and Importance of Departmental Relationship, Trade Union and Collective Bargaining, Social Responsibility of Trade Unions
- Unit - IV** Human Resource Appraisal : Concept and Significance, Criteria of Performance Appraisal.
- Unit - V** Human Resource Accounting and Auditing : Concept and Methods.

BOOKS RECOMMENDED :

1. G.R. Rao, Labour Problems in Public Sector. 15th Publication of LN Mittal University.
2. Subba Rao P, Personnel and Human Resource Management, HPH, Bombay.
3. Greer R.C. Strategic Human Resources Management, Pearson Publication
4. Aravamudan, K. Human Resource Management, TMH, New Delhi.
5. Cary Dooler, Human Resource Management, Prentice Hall India, New Delhi.
6. Menappa, A Q Saiyadin M - Personnel Mgt. TMH.

(COMCC-6) MARKETING MANAGEMENT

- Unit - I** The Fundamentals : Concept, Nature, Scope, Buyer's and Seller's market, Consumer and Industrial Markets, Market Segmentation.
- Unit - II** Marketing Environment : Micro and Macro Environment : the components and their role in making the marketing decisions.
- Unit - III** Marketing Information System : Concept, Sub-systems, Management of Inputs, Importance of MIS
- Unit - IV** Consumer Behaviour : Understanding Consumer Behaviour, Factors Influencing Consumer Behaviour.
- Unit - V** Marketing Mix : The Concept, The Sub-mixes of Marketing Mix :
Product - Concept, Product Life Cycle, product Innovation, Product Line, Pricing and Packaging, Branding, product Development.
Promotion - Concept, Components Advertising, Publicity, Sales Promotion, Personal Selling, Cause related and Sponsorship Marketing, Word of mouth Promotion
Pricing - Policy, Objectives, Strategies
Place - Levels of Distribution and Physical Distribution

BOOKS RECOMMENDED :

1. Kotler Philip & Gary Armstrong - Principles of Marketing, Prentice Hall, New Delhi.
2. Ramaswamy, V. S. & Other - Marketing Management, MacMillan India, New Delhi.
3. Stanton Victor, L. & Other - Fundamentals of Marketing, MacGraw Hill, New York.
4. Sell Richard R & Other - Sales Management Decision, Prentice Hall, New Delhi.
5. Srivastava, R. - Case Study in Marketing, Prentice Hall New Delhi.
6. Jha Anil Singh - Marketing Management in Indian Perspective, Himalya Publishing House, Mumbai

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(COMCC-7) FINANCIAL MANAGEMENT

Unit-I	Financial Management : Concept, Objectives and Significance.
Unit-II	Cost of Capital and Capital Budgeting : Meaning and Significance of Cost of Capital, Computation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Combined (Weighted) Cost of Capital, Meaning and Significance of Capital Budgeting, Methods of Evaluating Investment Opportunities - Payback Period, Net Present Value, Internal Rate of Return.
Unit-III	Capital Structure: Traditional Approach of Capital Structure; MM Hypothesis; Factors Affecting Capital Structure; Leverage - Operating Leverage, Financial Leverage, Combined Leverage, Measurement of Leverage.
Unit-IV	Management of Income: Retained Earnings - A Source of Internal Financing, Concept and Types of Dividend; Determinants of Dividend Policy; Dividend Policy - Walter's Model and MM Hypothesis.
Unit-V	Management of Working Capital: Meaning, Significance and Types of Working Capital; Sources of Working Capital, Determinants of Working Capital

BOOKS RECOMMENDED :

1. Pandey, I.M. - Financial Management, Vikas Publishing, Delhi.
2. Khan, M.Y. & Durrani - Financial Management, Tata McGraw, New Delhi.
3. Chandra, Prasanna - Financial Management, Tata McGraw, New Delhi.
4. Ekibere, Femi M. - Financial Management, Thomson, New Delhi
5. Bhattacharya, H. - Working capital Management: Prentice Hall, New Delhi

(COMCC-8) CORPORATE LEGAL FRAMEWORK

Unit - I	The Indian Companies Act, 2013 : Nature and Types of Companies, Memorandum and Articles of Association and Prospectus.
Unit - II	Share Capital : Share and Share Capital, Membership and Transfer of Shares.
Unit - III	Meetings and Management : Kinds of Meeting, Annual General Meeting and Board Meetings, Role and Responsibilities of Directors and Managing Director of a Company.
Unit - IV	Accounts and Audit : Annual Accounts, Statutory Audit, Special Audit and Cost Audit, Corporate Social Responsibility
Unit - V	Other Legislations : Introductory ideas of SEBI, FEMA, IRDA and Consumer Protection Act.

BOOKS RECOMMENDED :

1. Jain, Vinod - Student Guide to Companies Act, Taxmann, New Delhi
2. Majumdar and Kapoor - Company Law and Practice, Taxmann, New Delhi
3. Kapoor, N.D. - Company Law, Sultan Chand, New Delhi
4. The Companies Act, 1956 (Bare Act)
5. Ramaiya - A Guide to Companies Act, Wadhwa Comp. Nagar
6. Bare Act - SEBI, FEMA, IRDA and Consumer Protection Act

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(COMCC-9) MANAGEMENT ACCOUNTING

- Unit - I** Introduction to Accounting: Management Accounting As An Area of Accounting Objectives, Nature And Scope of Management Accounting, Cost Accounting And Management Accounting, Difference between Management Accounting and Financial Accounting and Cost Accounting
- Unit - II** Budgeting: Definition of Budget, Essential of Budgeting, Types of Budget Flexible Budget, Functional Budget, Sales Budget, Production Budget.
- Unit - III** Standard Costing and Variance Analysis: Standard Costing as a Control Technique, Variance Analysis Meaning and Importance, Kinds of Variance and Their Uses, Material and Labour variance.
- Unit - IV** Break Even Analysis : Concept of Cost Volume, Profit Analysis, Break Even Point, Margin of Safety and Break Even Chart
- Unit - V** Management Reporting : Financial Information System-Need and Importance, Essentials of Good Reporting System

BOOKS RECOMMENDED :

1. S. N. Maheswari - Accounting for Management, Sultan Chand, New Delhi
2. Kappasally - Accounting for Managers, PHI, New Delhi
3. Arora, M.N. - Accounting for Management, Himalaya Publishing House, Mumbai
4. H. Chakravarty & S. Chakravarty - Management Accounting, Oxford University Press, New Delhi
5. Sahgal and Sahgal - Accounting for Management, Tatasons, New Delhi

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THIRD SEMESTER

(COMCC-10) ENTREPRENEURSHIP DEVELOPMENT IN INDIA

- Unit - I** Entrepreneur : The Concept, Characteristics, Entrepreneurial Traits, Types of Entrepreneurs, Role of Entrepreneur in Economic Growth.
- Unit - II** Entrepreneurship Theories and Development : Theories of Entrepreneurship, Entrepreneur Development Programme, Promotional Policies and Strategies.
- Unit - III** Motivation and Behaviour : Entrepreneurial Behaviour and Motivation, Entrepreneurial Success in Rural Areas, De-motivating Factors of entrepreneurial Development.
- Unit - IV** Ideas and Inputs : Sources of ideas, Idea Processing, Input Requirements, Financing Criteria, Technical Assistance, Marketing Assistance, Stickiness and Remedial Assistance, Preparation of Feasibility Reports.
- Unit - V** Women Entrepreneurs : Segments of Women Entrepreneurs, Profile of a Women Entrepreneur of India, Thrust areas in the Development of Women Entrepreneurs in India.

BOOKS RECOMMENDED :

1. Gupta and Krishnasen - Entrepreneurship Development in India, Sultan Chand, New Delhi
2. Gupta and Mittal - Entrepreneurship Development, International Book House Pvt. Ltd., New Delhi
3. Lal and Sahai - Entrepreneurship, Excel Books, New Delhi
4. Khanna - Entrepreneurship Development, S. Chand, New Delhi
5. Yassar Dossal - Entrepreneurial Development, Himalaya Publishing House, Mumbai.

(COMCC-11) RESEARCH METHODOLOGY

- Unit - I** Introduction
Concept and Types of Research, Steps in Research Process, Formulation of Research Problem, Hypothesis Development, Research Design.
- Unit - II : Collection and Presentation of Data**
Types of Data - Primary and Secondary; Scaling of Parametric and non-Parametric Quality, Collection, Classification, Tabulation and Pictorial Presentation; Questionnaire and Schedule, Case Study Method and Field Study
- Unit - III : Sampling Methods and Techniques**
Meaning and Methods of Sampling, Probability and non-probability methods, Random and Non-random techniques, Stratification
- Unit - IV : Hypothesis Testing**
Hypothesis Testing, Tests of Significance - t Test, F Test, χ^2 Test and ANOVA
- Unit - V : Report Writing**
Types of Report, Steps in Report Writing, Research Report Format - Contents and Style, Documentation - Footnotes and Bibliography, Paper Writing for a Journal / Seminar Presentation.

BOOKS RECOMMENDED :

1. GR Krishnaswami & M. Rangaswami - Methodology of Research in Social Science, HPH, Mumbai
2. J.K. Saxena - Business Research Methodology, HPH, Mumbai
3. C.R. Kothari - Research Methodology - Methods and Techniques, New Age International Publishers.
4. Shashi K. Gupta & Prakash Ranaj - Research methodology - methods Tools and Techniques, Kalpana Publishers.

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(COMCC-12) ADVANCED ACCOUNTANCY

- Unit - I** Investment Accounting : Concept of Investment, Types of Investment, trading in Securities, Investment Ledger, Accounting for Investments
- Unit - II** Voyage Accounting : Introduction, Meaning of Voyage Accounting, Expenses and Income Related to Voyage, Preparation of Voyage Account
- Unit - III** Social Accounting : Social Responsibility of Business, Meaning of Social Accounting, Approaches to Social Accounting, Measurement of Social Cost Benefit
- Unit - IV** Accounting for Price Level Changes (Inflation Accounting) : Introduction, Limitations of Historical Accounting, Meaning of Accounting for Changing prices; Approaches to Price level Accounting (or Inflation Accounting); Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).
- Unit - V** Financial Reporting for Corporate Sector : Introduction; Objectives of Corporate Reporting, Users of Accounting Information, External Users and Internal Users, Disclosure Requirements, Director's Report, Auditor's Report, Internal Financial Reporting.

BOOKS RECOMMENDED :

1. Shukla and Grewal - Advanced Accounts, S Chand, New Delhi
2. Jain and Narang - Advanced Accountancy, Kalyani Publications, Jaipur
3. Shukla and Gupta - Advanced Accounting, S.P. Agar
4. Rao, M E Theakarem - Advanced Accountancy, New Age International Pab., New Delhi
5. Maheshwari, S N. - Advanced Accountancy - Vikas Publication, New Delhi

(COMCC-13) CORPORATE DIRECT TAX

- Unit - I** Direct Taxation - Concept and objectives of Income tax scheme, Corporate Tax, Meaning and Objectives, Types of Companies Assesed
- Unit - II** Computation of Total Income of a Company- Income from House Properties, Income From Business and Profession, Capital Gains, Income from Other Sources
- Unit - III** Computation of Corporate Tax- Rebate on Income Tax for Companies, Set off and carry forward of losses, Computation tax liabilities on Total Income of Company
- Unit - IV** Special Tax Provisions - Tax provisions in Respect of Free Trade Zone, Tax Provisions in Respect of Infrastructure Development, Tax Provision respect of backward Areas, Tax Provisions in Respect of Tax Incentives to Exporters
- Unit - V** Tax payment - Tax Deduction at Source, and Tax collection at source

BOOKS RECOMMENDED :

1. V. K. Singhania - Direct Tax - Law and Practice, Taxmann, New Delhi
2. H.C. Mehta - Income Tax, Sahitya Bhawan, Agre
3. H. C. Mehta - Wealth Tax, Sahitya Bhawan, Agre
4. Chawla & Gupta - Wealth Tax.

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(COMCC-14) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

1. Investment Management - Concept of Investment Management, Investment Management Functions, Investment Management Organisations.
2. Concept of Investment - Investment Process Investment Outlook, Investor, Investment Environment, Portfolio, Selecting the Best Portfolio.
3. Risk & Return - Security Returns Risk, Systematic Risk, Unsystematic Risk-Return Relationships.
4. Security Analysis - Approaches of Security Analysis, Technical Analysis, Fundamental Analysis, Efficient Market Hypothesis.
5. Portfolio Analysis and Revision - Markowitz theory, sharp Index Model, Optimum Portfolio, Portfolio Revision

BOOKS RECOMMENDED

1. Fundian P., Security Analysis and Portfolio Management, Vikash Publishing House, New Delhi
 2. Bhalla, V.K. : Investment Management, Englewood cliffs, New Jersey, Prentice Hall Inc.
 3. Fischer, Donald & Jordan, Ronald J Security analysis and Portfolio Management. New Delhi, Prentice Hall of India.
 4. Sharpe, William F etc: Investment, New Delhi, Prentice Hall of India.
 5. Fuller, Russell J and Farrell James, L - Modern Investment and Security Analysis - New York, Mc Graw Hill, 1993.
 6. Huang, Stanley, S.C. and Randall Maury R - Investment Analysis and Management, London Alyn and bacon, London 1987.
1. (The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.)

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FOURTH SEMESTER

SPECIALIZATION / BC: ACCOUNTING AND FINANCE

(COMEC-1) CORPORATE TAX PLANNING AND MANAGEMENT

- Unit - I** Introduction - Concept of Tax Planning and Management, Tax Planning vs Tax Management, Tax Planning and Financial Management, Tax Avoidance and Evasion.
- Unit - II** Tax Planning for Setting up of a new business - Tax Planning with reference to setting up of a new business - Tax Provisions in respect of nature and area of business establishment.
- Unit - III** Tax Planning and Financial Management Decision - Tax Planning with Reference to Capital Structure, Capital Structure Decisions and Dividend Policy.
- Unit - IV** Tax Planning with reference to forms of Business Organization - Tax Planning with Reference to Sole Proprietary Business, HUF, Partnership Firm and Joint Stock Company - a comparative study.
- Unit - V** Tax Planning for Employer's Remuneration - Mode of Remuneration Payment for Tax Planning.

BOOKS RECOMMENDED :

1. Lakshmi, B. N. - Corporate tax planning, vision publications, Delhi.
2. Singhania V. K. - Direct taxes, Taxman Publications.
3. Singhania and Sethi - Direct Tax Planning and Management, Taxman, New Delhi.

(COMEC-2) ADVANCED COST ACCOUNTING

- Unit-I** Introduction : Meaning, Definition and Need for Cost Accounting; Classification of Cost; Installation of a Costing System.
- Unit-II** Services costing : Cost collection, transport costing, stand, running and maintenance charges, Log sheet - The Related Numerical problems.
- Unit-III** Marginal Costing : Meaning, Significance and Applications of Marginal Costing. Determination of Profit under Marginal Costing - The Related Numerical problems.
- Unit-IV** Differential Costing: Meaning and Uses; Difference between Marginal Costing and Differential Costing; The Related Numerical problems.
- Unit-V** Recent Developments in Cost Accounting : A Brief Idea of Activity Based Costing, Cost Control, Cost Reduction and Cost Audit.

BOOKS RECOMMENDED :

1. Suresh and Vaidya - Cost Accounting, Sultan Chand, New Delhi
2. Horngren, Sundaram and Datar - Advanced Management Accounting, PHI, New Delhi
3. Kishore, Ravi M. - Cost Accounting, Taxman, New Delhi
4. Dhar, B. K. - Cost Accounting, Academic Publishers, Kolkata
5. Maheshwari - Cost and Management Accounting, Sultan Chand, New Delhi
6. Khan and Jain - Cost Accounting, TMS, New Delhi

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SPECIALIZATION / IC: MARKETING

(COMEC-1) SERVICES MARKETING

- Unit - I** The Fundamentals : Services – the concept, Salient Features, Marketing Concept in Services, Services Marketing and the services sector, Role of Services Sector in the National economy of India, Impact of Technology on Services Marketing, Marketing Mix for Services.
- Unit - II** Some Important Aspect in Services Marketing : Demand Supply Management, Service Product Development, Service Encounter, Service Consumer Behaviour, Service Quality, Service Recovery, Marketing Services of Profit and Non-Profit Organizations.
- Unit - III** Application in Selected Profit Making Organizations : Bank, Insurance, Tourists, Hotel.
- Unit - IV** Application in Selected Non-Profit Organizations : Education, Health, Politics and Religion.
- Unit - V** Emerging Challenges : Trends in Indian Economy, Aspects of Globalization, Strategic Areas.

BOOKS RECOMMENDED :

1. Lovelock - Services Marketing, Prentice Hall, New Delhi
2. Zeithaml & Bitner - Services Marketing, Tata Mc Graw Hill, New Delhi
3. S. M. Jain - Services Marketing, IIPA, Mumbai
4. Donald W. Cowell - The Marketing of Services, CAM Foundation London
5. Kotler Bloom - Marketing Professional Services, Prentice Hall, New Delhi

(COMEC-2) RETAIL MANAGEMENT

- Unit - I** Introduction to Retail management : Concept of Retail and Retailing, Types of Retailers, Retailing in India, Retail Outlets – the Formats, Retail Organization, Design and Structure, Rural Retailing.
- Unit - II** Planning and Merchandising Management : Sales Forecasting for Retailing, Determining the Planning Process, Merchandising Management the Concept, Merchandising Plan.
- Unit - III** Finance and Location : Strategic Profit Model, Activity Based Costing, Factors Influencing Retailers Choice of Location, Retail Location Strategies.
- Unit - IV** HRM in Retail : Importance of HRM in Retailing, Competitive Advantages of Effective HRM, Developing Employees Skills, Motivational Factors
- Unit - V** Retail Marketing : Retail marketing the concept, Retail Market Strategy, Ethics in Retail Marketing Emerging Trends in Indian retail Market, FDI in Retail.

BOOKS RECOMMENDED :

1. Michael Levy, Burton, A. Weitz - Retail Management; Tata Mc Graw Hill, New Delhi
2. David Gilbert - Retail Marketing Management, Pearson Education, Singapore
3. Suja S. Nair - Retail Management, IIPA, Mumbai
4. Vedantini - Retail Management, Jaico Publishing House

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SPECIALIZATION / EC: HUMAN RESOURCE MANAGEMENT

(COMEC-1) INDUSTRIAL RELATIONS IN INDIA

- Unit-I** Industrial Relation in India and Emerging Challenges: Industrial Relations; The Concept - Evolution of Industrial Relations; Emerging Trends in Industrial Relations in an Era of Globalization.
- Unit-II** Trade Unionism and Collective Bargaining : Trade Unions, Growth and Development of Unions; Functions of Unions; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining, Concept, Collective Bargaining Process.
- Unit-III** Grievance Redressal and Discipline Mechanisms : Discipline Mechanism-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Penishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Redressal Mechanisms.
- Unit-IV** Industrial Conflict and Regulations of Industrial Disputes : Industrial Conflict-Nature of Conflicts; Strikes; Lockouts; Arbitration; Conciliation; Adjudication; Settlement of Disputes.
- Unit-V** Workers Participation : Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Successful Participation; Limitations of Participation;

BOOKS RECOMMENDED :

1. Kochan, T. A. & Katz Henry :Collective Bargaining and Industrial Relations, 2nd ed. Homewood, Illinois, Richard D Irwin, 198.
2. Manikotam, K. - Trade Unions, Myth and Reality, New Delhi, Oxford University, Press.
3. Nisand, I. R. etc. - The Future of Industrial Relations, New Delhi, Sage, 1994
4. Ramaswamy, K.A. - The Open Spinners - The Strategic Management of Industrial Relations, New Delhi, Oxford University Press, 1994.
5. Jha G. E. - Labour Problems in Public Sector L.N. Mittal University, Darbhanga Mittal university, Darbhanga, Publication.

(COMEC-2) LABOUR WELFARE AND SOCIAL SECURITY

- Unit-I** Labour Welfare : Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.
- Unit-II** Labour Welfare in India: Labour Welfare under Constitution of India; Main Provisions of the Factories Act, 1948, Regarding Labour Welfare;
- Unit-III** International Labour Organization in Pursuit of Labour Welfare : Structure Functions and Role.
- Unit-IV** Social Security : Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social Insurance.
- Unit-V** Social Security in India : Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees' Provident Funds and Misc. Provisions Act, 1952; the Workmen's Compensation Act, 1923 and the Maternity Benefit Act, 1961 with regard to Labour Welfare.

BOOKS RECOMMENDED :

1. Shankaran, Pankar and Dandekar - Trade Union, Industrial Relation and Labour Welfare, HPH, Mumbai
2. Malik, P.L. - Hand Book of Industrial Law, Eastern Book, Lucknow
3. Arun Muzappa - Industrial Relation, TMH

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AECC-1

- A- Environmental Sustainability (3 Credit)
- B- Swachha Bharat Abhiyan Activities (2 Credits)

Each credit requires 10 hours of teaching- learning for theory and 20 hours for practical assignment field work.

A-Unit-1 Environmental ethics & ecosystem: Concept of sustainable development with reference to human values in western and Indian perspective, sustainable development & conservation of natural resources (Nature, factors, structure, development and people participation) development, environment- rural and urban, concept of Ecosystem.

A-Unit-2 Development and its effect on environment: Environment Pollution - water, air, noise etc. due to Urbanisation, Industrial civilization, Concept of Global Warming , Climatic Change, Green House Effect, Acid rain, Ozone layer depletion. Menace of encroachment of exotic plants particularly parthenium and trees with special reference to impact on habit & habitat on indigenous flora & fauna.

A-Unit-3 Concept of Bio-diversity and its conservation: Environmental Degradation and conservation. Govt. Policies, Social effects and role of social reforms in this direction. Role of science in conservation of environment concept of Three 'R' (reduce, reuse, recycle). Need of environmental education and awareness programme and ecological economics.

B-Unit-4 Swachha Bharat Abhiyan: The concept of Swachhata as personal, Gandhian approach towards social and environmental moral values & concept of swachhata and its relation to moral upgradation of society and freedom struggle. Awareness Programme related to Swachhata. Role of 'Swachhagrahis' in Swachha Bharat Abhiyan.

Sanitation and hygiene, why sanitation is needed, sanitation and human rights, plantation, value of nature, concept of community participation and role of state agencies. Case study of Sanitation, effects of cleanliness, diseases - infectious and vector - born Idea of spread of diseases through body and other biological fluids and excreta.

B-Unit-5 Assignment/Practical/field work based on unit-4

Alternative to unit-4 and unit-5 a student can also enrol for Swachha Bharat Internship programme of MHRD.

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Human Values and Professional Ethics (3 Credits)**Gender Sensitization (2 Credits)**

(One credit requires ten hours of theory and twenty hours of practical/assignment/field work)

Unit - 1: Variety of Moral Issues, Principles of Ethics and Morality:-

Understanding the Harmony in the Society (society being an extension of family), Integrity, Work Ethic, Courage, Empathy, Self Confidence, Professional Ideas and Virtues, Ethics as a Subset of Morality, Ethics and Organizations, Duties and Rights of employees and employers.

Unit - 2: Holistic approach to corporate ethics:-

Vedantic Ethics – Tagore, Vivekanand, Gandhi and Aurobindo on Ethics, Ethics in Finance, Business and Environment, Professional Rights, Intellectual Property Rights, Corporate Responsibility, Social Audit and Ethical Investing, Computer and Ethics.

Unit - 3: Professional Ethics:-

Augmenting Universal Human Order, Characteristics of people-friendly and eco-friendly production, Strategy for Transition from the Present State to Universal Human Order, At the Level of Individual- as Socially and Ecologically Responsible Technologists and Managers, At the Level of Society- as Mutually Enriching Institutions and Organizations, Case studies of typical holistic technologies and management patterns.

Unit - 4: Gender - An Overview:-

Gender: Definition, nature and evolution, culture, tradition, historicity; Gender spectrum: biological, sociological, psychological conditioning; Gender based division of labour – domestic work and use value.

Unit - 5: Gender - Contemporary perspectives

Gender justice and human rights: international perspectives, Gender : constitutional and legal perspectives, media & gender, Gender: emerging issues and challenges.

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Generic Elective (GE) course	
Course title: Graphic Designing	
Course code: GE-1	Credit 5 (There shall be 5 units each consisting of one credit)
Course offered in: Semester- IV	
Course content:	
Unit	Topics
I	HTML5 and CSS3: General Introduction to Internet and WWW, Text tags, Graphics, Video and Sound Tags, Link and Anchor Tags, Table Tags, Form Tags, Miscellaneous tags (Layers, Image maps etc), Events, Web sockets, CSS3, APL, Example Applications, etc.
II	PHP Programming and MySQL: Programming constructs, Variable/Constants, GET & POST, Files, User defined Functions, Built-in Functions, Cookies, Sessions, Error Handling, MySQL, PDO and its integration, AJAX, XML, Object Orientation, Form, Facebook and Paypal Integration, Example Applications.
III	Java script and JQuery: Java script – Basic data types, control structures, functions, arrays and objects, events, Event DOM, cookies, error handling, multimedia, animation, Example Applications. JQuery – Basics, Selectors, Attributes, DOM Events, AJAX, CSS, UI, Plug-ins.
IV	Content Management and SEO: WordPress – Installation, Settings, Categories, Posts, Media, Pages, Tags, Links, Comments, Plugins, theme. SEO – Introduction, search rules, methods, keyword & title optimization.
V	Assignment / Field Work based on Unit I, II, III and IV.

Note: Students who enrolled for WEB DESIGNING as AEC in Semester II will not be allowed to take Graphic Design as a GE course in Semester IV


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Generic Elective (GE) course	
Course title: Inclusive Policies	
Course code: GE-1	Credit: 5 (There shall be 5 units each consisting of one credit)
Course offered in: Semester- IV	
Course content:	
Unit	Topics
I	Concept of Inclusive Policy: a. Meaning and Nature of Inclusive policy b. Exclusion and Inclusion Controversy, caste based Exclusion
II	Right of Individual and their Redressal a. State Policies and the Rights of Individual b. Obstacles in the fulfillment of Individual Rights, Poverty, Illiteracy, Under Development, Government Policies
III	Sources of Inclusive Policies a. Constitutional Provisions and Inclusive Policies b. Idea of Amartya Sen.
IV	Inclusive Policies and Human Rights a. Social, Economic, Political and Legal Structure of the Country. b. Barrenness corruption, police Atrocities and criminal judicial process.
V	Assignment / Field Work based and Unit I, II, III and IV.

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Generic Elective (GE) course	
Course title: Human Rights	
Course code: GE-1	Credits: 5 (There shall be 5 units each consisting of one credit)
Course offered in: Semester- IV	
Course content:	
Unit	Topics
I	Conceptual Aspects of Human Rights a. Meaning and Concept of Human Rights; b. Human Rights, Natural Rights, Civil Rights, Political Rights and Legal Rights.
II	Evolution of the Concept of Human Rights a. Magna Carta, The united state declaration of Independence; The French Declaration of the Rights of Man and the Citizen; United state Bill of Rights; Geneva Convention of 1864; Universal declaration of Human Rights, 1948. b. International Bill of Rights, Significance of Universal Declaration of Human Rights International Covenant on Civil and political Rights, International Covenant on Economic, Social and cultural Rights.
III	Diversity, Multiculturalism and Human Rights a. Value of Diversity: Collective Cultural Rights and the Idea of Universal Human Rights; Multiculturalism and Minority Rights; protection and promotion of Human Rights in Multicultural Societies. b. Beyond Universal Human Rights: Universalism of human Rights; Nation-State and the Right to national Self-Determination: state Sovereignty and the Politics of Universal Human rights.
IV	Theoretical aspects of Human rights. a. Theories of Human rights-Liberal Perspective-Locke, Rousseau, J.S. Mill; Marxian Perspective-Marx, Gramsci b. Feminist Perspective of Human Rights.
V	Assignment / Field Work based on Unit I, II, III and IV.

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Generic Elective (GE) Course

Credit - 5

Family Management

(One credit requires ten hours of theory and twenty hours of practical/assignment/field work)

Unit 1: Concept of typical Indian family:

Indian society and Indian family, importance of relationship within family, similarities and dissimilarities in between Indian and western family, definite role of family members.

Unit 2: Food production and cleanliness:

Cooking - art or science, personal grooming, hygiene & uniform, Do's and don'ts while working in the kitchen, Domestic Food Production, nutrition- Balanced Diet and its function, effect of heat on fat, carbohydrates, proteins, vitamins and minerals. Cholesterol and trans fats and related diseases. Disease producing microbes.

Unit 3: House keeping:

Equipment handling, care & cleaning & identification of cleaning equipments, Care, cleaning & polishing of surfaces - metals, glass, floor, carpets; Paints, daily cleaning of rooms and bath rooms.

Unit 4: Safety & health care:

Psychology - child care and care of the elderly, Basic human anatomy and physiology (skeleton, respiratory, circulatory, excretory, nervous & reproductive systems). First aid care in different accidents (hemorrhage, asphyxia, shock & unconsciousness, cardiac arrest, burns, insect bite, snake bite, poisoning, injury etc.). Nursing, first aid box, importance of group practice of yoga and exercise.

Unit 5: Importance of communication and care in family:

Leadership in family, communication gap between generations, significance of soft-skill, Indian laws related to family problems, understanding and misunderstanding within the family members and among close relatives, in-laws etc. Necessity of small investments for family members.


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Ability Enhancement Course (AEC) / Skill Enhancement Course (SEC)	
Course title: Computers & ICT	
Course code: AEC-1	Credit 5
Or SEC-1	(There shall be 5 units each consisting of one credit)
Course offered in: Semester- II	
Course content:	
Unit	Topics
I	Basis of 'Computer System': What is a computer? Computer System components – Hardware and Software. Introduction to the terms - Motherboard, SMPS, Processor, RAM, ROM, Ports and Cards. Broad overview of different makes of these components, their availability in the market and their prices.
II	Basis of 'Operating Systems': Introduction to Unix/Linux Operating System. Introduction to Windows Operating System. Basic operations on Unix/Linux and Windows Operating Systems.
III	Information Management: Document Processing and e-Documentation-using Word processor like open office. Statistical and Graphical data analysis using spread sheet and statistical packages. Data / Information communication and presentation using PowerPoint.
IV	SSD (Special Skill Development) Detailed study on any one of the following three using Spoken Tutorial: a. Linux b. Accounting software c. Spread sheet using Spoken tutorial d. Matlab/Scilab
V	Networking Basic - Network topologies, LAN, MAN, WAN, TCP/IP, Knowledge of Networking hardware, Service/Client, Interface, Internet Connectivity
VI	Assignment / Field Work based and Unit I, II, III and IV.

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Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)	
Course title : Web Designing	
Course code: AEC/ASEC-1	Credit 5 (There shall be 5 units each consisting of one credit)
Course offered in: Semester- II	
Course description: This paper is designed to enable student to learn basic components required to design and manage a website. The emphasis is given on hands-on training so as to enable students to design their own website.	
Course objectives: To expose students to the technology of web site design and to introduce various tools and languages required for dynamic and creative design of state-of-the-art web sites.	
Course content:	
Unit	Topics
I	HTML5 and CSS3: General Introduction to Internet and WWW, Text tags, Graphics, Video and Sound Tags, Link and Anchor Tags, Table Tags, Form Tags, Miscellaneous tags (layers, image maps etc), Events, Web sockets, CSS3, API, Example Applications, etc.
II	PHP Programming and MySQL: Programming constructs, Variable/Constants, GET & POST, Files, User defined Functions, Built-in Functions, Cookies, Sessions, Error Handling, MySQL, tools and its integration, AJAX, XML, Object Orientation, Form, Facebook and Paypal Integration, Example Applications.
III	JavaScript and JQuery: JavaScript – Basic data types, control structures, functions, arrays and objects, events, HTML DOM, cookies, error handling, multimedia, animation, Example Applications, JQuery – Basics, Selector, Attributes, DOM, Events, AJAX, CSS, UI, Plug-ins.
IV	Content Management and SEO: WordPress – Installation, Settings, Categories, Posts, Media, Pages, Tags, Links, Comments, Plug-in, Theme. SEO – Introduction, thumb rules, methods, keyword & title optimization.
V	Lab/Assignment/hand-on training based on Unit I, II, III and IV
Learning outcomes: On completion of this course, the students would: 1. Have a strong foundation to undertake specialized courses in the field of web designing. 2. Develop their own website and manage it.	
The laboratory work will consist of 9-15 Experiments:	
<ol style="list-style-type: none"> 1. Practicing basic HTML tags, text tags text styles, paragraph styles, headings, lists, Forms, Tables, Link and Anchor Tags etc. 2. Including graphics, video and sound in web pages, Layers & Image Maps 3. Creating animated GIFs, simple flash animations 4. Cascading Style sheets 5. Creating and browsing XML database 6. Installing web server, setting PHP, Creating client and back end scripts with GET & POST methods (connecting HTML) 7. MySQL commands/tools and this integration with PHP 8. Exercises covering basic introduction to JavaScript and JQuery 9. Development of a web site using Word Press involving a variety of tools practiced above. 	

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Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)

Course title : Derivatives and Risk Management		
Course code:	AEC-1/SEC-1	Learning Hours- 50
Course offered by: Semester 3		
<p>Course description: Every investment activity entails an element of risk, even bank fixed deposits once considered to be free from risk are subject to risk like interest rate, inflation and default risk. Therefore, managing risk is one of the Prime Concern for every investor. At the same time, Speculators feel the requirement of such a financial instrument that can help in having gain at a low cost. The answer to all these is understanding and practicing DERIVATIVES.</p> <p>The derivatives are most modern financial instruments in hedging risk. The individuals and firms who wish to avoid or reduce risk can deal with the others who are willing to accept the risk for a price. A common place where such transactions take place is called the 'derivative market'.</p>		
Course objectives:		
1.	To develop skills among the students who are planning to pursue their career in Finance and Banking Sector.	
2.	To develop knowledge among the students to enable them to take decision under the most difficult situation led by uncertainties in the competitive business world.	
Course content:		
Sl. No.	Topics	No. of Periods
1.	Introduction - Risk as an investment strategy- managing risk in the corporate world- credit Risk Vs Market Risk- Default Risk- Foreign Exchange Risk- Interest rate Risk- Systematic Risk and Non-Systematic Risk- Hedging Scheme-Delta-Theta-Gamma-vega-Rho	10
2.	Risk and Derivatives based Hedging Strategies Risk Associated with Investment <ul style="list-style-type: none"> • Systematic Risk • Non Systematic Risk Hedging- Risk Management <ul style="list-style-type: none"> • Strategy of Diversification of portfolio • Strategy of Active Portfolio Management Hedging/Risk Management Through Derivatives: <ul style="list-style-type: none"> • Short Hedge • Long Hedge 	10
3.	Financial Markets and Derivatives. Financial Markets: <ul style="list-style-type: none"> • Money Market • Capital Market Order-Driven Market and Types of Orders Tenders in Derivatives Market- <ul style="list-style-type: none"> • Hedge • Speculator • Arbitrageur 	10
4.	Derivatives: A Birds eye view Introduction Different derivative transactions: option contract Pay offs from option contract Futures transaction- <ul style="list-style-type: none"> • Features of Futures transaction 	10

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	<ul style="list-style-type: none"> • Margin Deposit-initial margin and mark-to-market margin <p>Forward transaction-</p> <ul style="list-style-type: none"> • Features of forward transaction • Difference of between options, futures and forward contracts 	
5	<p>SWAP</p> <ul style="list-style-type: none"> • Foreign Exchange Swap • Interest Rate Swap (Plain Vanilla SWAP) • Cross Currency SWAP (Total Loan SWAP) • Derivatives Trading at NSE-Commodity Derivatives Trading in India <p>CASE STUDIES</p>	10

Learning outcomes:
 By the end of the course students should be able to understand the mechanisms of managing and handling risk which explicitly addresses the uncertainties of the competitive corporate world of 21st century.

A Few Topics for Case Studies:
 Risk management as Decision-making Process in the Banking sector-Risk and Uncertain business world-managing risk under the conditions of uncertainty- investment strategy and Risk- Impact of Systematic risk in project-management-importance of the knowledge of various types of risk associated with the investment-Hedging Strategy for Portfolio-delta Hedging-static delta Hedging and Dynamic delta Hedging-theta gamma, Vega and Rho Hedging.

Assignments:
 Each student has to prepare a dissertation on any topic related to any of the Unit. The dissertation should include the following heads:

1. Preface
2. Definition
3. Review of Literature
4. Methodology
5. Observations/Case Study
6. Relevance
7. Decisions
8. Conclusions
9. Reference

List Of Books:

1. Derivatives and Risk Management by Dhanesh Kumar Shetri-Macmillan Publishers India Limited, Delhi.
2. The Essentials of Risk Management by Michel Crosty, Dun Gulu ISBN: 001181850978-0071818513
3. Credit Risk management for Indian Banks by K. Vaidyanathan-Sage Publishing.
4. Risk Management by Indian Institute of Banking
5. Risk Management and Financial Institutions by John C. Hull-Published by John Wiley and Sons, New Jersey.
6. Risk Management by Paul Hopkin-Published on Amazon.com
7. Fundamentals of Risk Management: Understanding Evaluating an implementing effective Risk Management by Paul Hopkin-Published on Amazon.Com.Uk, Publisher Kogan Page.
8. Essentials of Risk Management by Michel Crosty-Publisher MCGraw Hill Education.
9. Essentials of Financial Risk Management by Fischer-Publisher Wiley Bartlett-Publisher Ruffledge.

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	<ul style="list-style-type: none"> • Margin Deposit-initial margin and mark-to-market margin <p>Forward transaction-</p> <ul style="list-style-type: none"> • Features of forward transaction • Difference of between options, futures and forward contracts 	
5	<p>SWAP</p> <ul style="list-style-type: none"> • Foreign Exchange Swap • Interest Rate Swap (Plain Vanilla SWAP) • Cross Currency SWAP (Total Loss SWAP) • Derivatives Trading at NSE-Commodity Derivatives Trading in India <p>CASE STUDIES</p>	10

Learning outcomes:

By the end of the course students should be able to understand the mechanism of managing and handling risk which explicitly addresses the uncertainties of the competitive corporate world of 21st century.

A Few Topics for Case Studies:

Risk management as Decision-making Process in the Banking Sector-Risk and Uncertain business world-managing risk under the conditions of uncertainty- investment strategy and Risk- Impact of Systematic risk in project-management-importance of the knowledge of various types of risk associated with the investment-Hedging Strategy for Portfolio-delta Hedging-static delta Hedging and Dynamic delta Hedging-theta, gamma, Vega and Rho Hedging.

Assignments:

Each student has to prepare a dissertation on any topic related to any of the Unit. The dissertation should include the following heads:

1. Preface
2. Definition
3. Review of Literature
4. Methodology
5. Observations/Case Study
6. Relevance
7. Decisions
8. Conclusions
9. Reference

List Of Books:

1. **Derivatives and Risk Management** by Dhanesh Kumar Khatri-Macmillan Publishers India Limited, Delhi.
2. **The Essentials of Risk Management** by Michel Couvly, Dan Galai ISBN: 9971818510/93-9971818513
3. **Credit Risk management for Indian Banks** by K. Vaidyanathan-Sage Publishing.
4. **Risk Management by Indian institute of Banking**
5. **Risk Management and Financial Institutions** by John C. Hull-Published by John Wiley and Sons, New Jersey.
6. **Risk Management** by Paul Hopkins-Published on Amazon.com
7. **Fundamentals of Risk Management: Understanding Evaluating an implementing effective Risk Management** by Paul Hopkins-Published on Amazon.com ISBN, Publisher Kogan Page.
8. **Essentials of Risk Management** by Michel Couvly-Publisher McGraw Hill Education.
9. **Essentials of Financial Risk Management** by Harchar-Publisher Wiley Bantek-Publisher Forledge.

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Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)	
Course title: Solid Waste Management	
Course code: AEC-ISEC-1	Credit 5 (three shall be 3 units each consisting of one credit)
Course offered in: Semester-II	
Course description: The course would cover-general introduction including definition of solid waste-municipal waste, biomedical waste, hazardous waste, e-waste; legal issues and requirements for solid waste management; sampling and characterization of solid waste.	
Course objectives: 1. Understanding of problems of municipal waste, biomedical waste, hazardous waste, e-waste, Industrial waste etc. 2. Become aware of Environment and health impacts of solid waste mismanagement	
Course content:	
Unit	Topics
I	General introduction including definitions of solid waste including municipal, hospital and industrial solid waste; E-waste; legal issues and requirements for solid waste management; Solid waste management rules, 2016.
II	Health and environmental issues related to solid waste management
III	Methods of waste collection, collection techniques, waste container compatibility, waste storage requirements, transportation of solid waste
IV	Treatment and disposal techniques for solid wastes-composting: Composting, Vermicomposting, Autoclaving, Microwaving, Incineration, Non-incineration thermal techniques, Landfilling
V	Source Reduction, Product Recovery and Recycling Recovery of Biological Conversion Products: Compost and Biogas Incineration and Energy Recovery Integrated Waste Management (IWM)
Learning outcomes: After completion of the course students should be able to characterize solid waste; analysis of hazardous waste constituents; understand health and environmental issues related to solid waste management; apply steps in solid waste management-waste reduction at source, collection techniques, materials and resource recovery/recycling, transport, optimization of solid waste transport, treatment and disposal techniques	
Practical: 1. Awareness about disposal of different wastes in waste-bin (Concept of disposal of Biodegradable, Non-biodegradable and bio hazardous wastes in different coloured bins) 2. Method of composting 3. Method of vermicomposting 4. Autoclaving 5. Bio-gas production	

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Assignments:

1. Global and Indian issues related to Solid wastes
2. Health issues related to solid waste management
3. Environmental issues related to solid waste management
4. Disposal methods for biodegradable wastes
5. Disposal methods for Non-biodegradable wastes
6. Disposal methods for Recyclable wastes
7. Biomedical wastes and their disposal methods
8. E-wastes and their disposal
9. Landfilling method of solid waste disposal
10. Vermicomposting method of solid waste disposal etc.

Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)	
Course title : Mushroom Technology	
Course code: AEC-I/SEC-1	Credit 5 (There shall be 5 units each consisting of one credit)
Course offered in: Semester- II	
Course description: This course would cover general introduction about fungi including a general life cycle of Mushroom, Edible and Poisonous mushrooms, Different aspects of mushroom cultivation in relation to environment, Nutritional value of mushrooms, Economic importance and health benefits of mushroom, Identification of mushroom by spore print method, Production method of edible mushrooms - Button and oyster mushroom; Preservation method for mushroom fruiting body- drying, Diseases of mushroom caused by bacteria, fungi and viruses and its control.	
Course objectives:	
<ol style="list-style-type: none"> 1. Cultivation methods for edible varieties of mushrooms. 2. Preservation method for mushrooms fruiting body as well as its spore and mycelium. 3. Awareness of health benefits of mushroom consumption. 	
Course content:	
Unit	Topics
I	General introduction about fungi including a general life cycle of Mushroom; Edible and Poisonous mushrooms; Different aspects of mushroom cultivation in relation to environment; Economic importance and health benefits of mushroom.
II	Production method of some edible mushrooms - Button mushroom (<i>Pleurotus ostreatus</i>), oyster mushroom (<i>Pleurotus ostreatus</i>).
III	Preservation method for mushroom fruiting body-drying; Diseases on mushroom caused by bacteria, fungi and viruses and its control.
IV	Isolation and culture of spores, culture media preparation, Production of mother culture, mother spores, commercial spores.
V	Different methods of maintenance of mushroom culture and its strain preservation
Learning outcomes:	
After completion of the course students should be able to understand the cultivation methods for the production of mushrooms viz. Button, Oyster; diseases on mushroom and its remedial measure; preservation method for mushroom fruiting body and its spore as well as mycelium; social, economical, environmental and health benefits of mushroom consumption.	
Practical:	
<ol style="list-style-type: none"> 1. Production of mother culture by spore culture. 2. Cultivation of Oyster mushroom. 3. Spore print and microscopic examination of mushroom spore and mycelium. 4. Preservation of mushroom by drying. 	
Assignments:	
<ol style="list-style-type: none"> 1. Edible mushrooms cultivated in India 2. Poisonous mushrooms. 3. Cultivation method for Button and Oyster mushrooms. 4. Nutritional and other health benefits of mushrooms. 5. Mushroom spore production methods etc. 	

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Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)	
Course title : Environmental Law and Policy	
Course code: AEC-18EC-1	Credit 5
(there shall be 5 units each consisting of one credit)	
Course offered in: Semester- II	
<p>Course description: Law and policy plays a major role in the conservation and management of natural resources as well as pollution control. This course intends to introduce the students to the vast field of Environmental Law and Policy. The course would be divided into three broad areas. The first part would cover the basic concepts and principles of Environmental Law. This would include judicial precedents, which now forms an essential part of environmental jurisprudence. The second part would be divided into specific introductory modules on forests and wild life including bio-diversity related laws; Air and Water related laws, including ecga projects and marine laws; and laws relating to hazardous substances. The third part would discuss the role of judiciary including the National Green Tribunal in protecting the environment.</p>	
<p>Course objectives:</p> <ol style="list-style-type: none"> 1. To provide an overview of the law and policies relating to environment both at the national and international level. 2. To critically analyze the implementation of these laws and the role of adjudicatory bodies in the field of environment. 	
Course content:	
Unit	Topics
I	<p>Introduction: Environment: meaning and components Environment or Development debates, trigger events, business and environmental law, a brief introduction to SNGs. Introduction to environmental laws in India; Constitutional provisions, an overview of the laws General principles in Environmental law: Precautionary principle; Polluter pays principle; Sustainable development; Public trust doctrine.</p>
II	<p>Forest, Wildlife and Biodiversity related laws: Evolution and Jurisprudence of Forests and Wildlife laws; Colonial Forest policies; Forest policies after independence. Statutory framework on Forests, Wildlife and Biodiversity: IPA, 1927, WLPA, 1972; FCA, 1980; Biological Diversity Act, 2002; Forest Rights Act, 2006. Strategies for conservation—Dolphin, Tiger, Elephant, Rhino</p>
III	<p>Air and Water Laws National Water Policy Laws relating to prevention of pollution, access and management of water and institutional mechanism: Water Act, 1974; Water Cons Act, 1977, EPA, 1986. Pollution Control Boards Ground water and law Legal framework on Air pollution: Air Act, 1981; EPA, 1986 as amended to date including rules and notifications issued under it.</p>
IV	<p>Environment protection laws and large Projects Legal framework on environment protection-Environment Protection Act as the framework legislation—strength and weaknesses; EIA. Marine laws of India: Coastal zone regulations, Wetland conservation.</p>
V	<p>Judicial remedies and the role of National Green Tribunal Role of judiciary in environmental protection; Infrastructure projects and the Indian judiciary.</p>

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Learning outcomes:

On completion of this course, the students would:

1. Have a strong foundation to undertake specialized courses in the field of environmental law and policy
2. Develop an inter-disciplinary approach to the issues relating to environment.

Assignments:

1. Environmental laws in India
2. Evolution and Jurisprudence of Forest and Wildlife laws.
3. Legal framework on Air pollution
4. Biological Diversity law
5. Role of judiciary in environmental protection
6. Air Laws
7. Water Laws
8. Wetland conservation etc.

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Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)	
Course title : Tourism And Hospitality Management	
Course code: AEC-I/SEC-I	Credit 5 (there shall be 5 units each consisting of one credit)
Course offered in: Semester- II	
Course description: The course is designed to enable students to learn various components of tourism and hospitality industry like tour arrangements, transportation, hospitality and travel circuits. This course will enable students to earn required skills needed for self-employment and employment for others.	
Course objectives: The aim of the course is to provide elementary knowledge of tourism industry including transportation, hotel, destination and future scopes.	
Course content:	
Unit	Topics
I	Introduction: Overview of tourism industry. Concept of tourism. Why it is important to study tourism? Scope of tourism and its economic importance. Impact of Tourism.
II	Elements of Tourism: Attraction, accessibility, accommodation, tourism product, characteristics of tourism products, types of products and tourism. Hotel industry, Hotel Chains, Departments of Hotel, Tourist Guide and Escort. Public Relation.
III	Tour operations: Travel Agency and Tour Operator, Travel related documents, Passport, Visa, currency regulations, custom, health regulations, baggage regulations etc.
IV	Transportation: Role of transportation industry in tourism. Indian railways and its special trains (Palace on Wheels, Royal orient), airlines operating in India and international. Kind of Taxi and bus/coach services available.
V	Travel circuits: Some popular and important tourism circuits in India (golden triangle, desert circuit, Buddhist circuit, sun and sand, back waters etc) and international circuits.
Learning outcomes: On completion of this course, the students would:	
<ol style="list-style-type: none"> 1. Have a strong foundation to undertake specialized courses in the field of tourism and hospitality Management 2. Gain training for self employment and generate employment for others. 	
Assignments: Assignment will be based on Unit I, II, III, IV and V	

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Ability Enhancement Course (AEC) or Skill Enhancement Course (SEC)	
Course title : Life and Communication Skill Development	
Course code: AEC-ISEC-1	Credit 3 (there shall be 3 units each consisting of one credit)
Course offered in: Semester- II	
Course description: Acquisition of life skills will empower students to cope with the transitive interactions in personal and professional lives while in an age of communication the curriculum will equip students to develop expertise in the utilities of ICT in the transmission of knowledge.	
Course objectives: 1. To develop communication skill of students. 2. To develop writing skill of students. 3. To develop expertise in the utilities of ICT in the transmission of knowledge.	
Course content:	
Unit	Topics
I	Life Skills: Critical thinking, Aristotle's Law of Logic, Problem solving, Creative thinking
II	Inter personal Skills: Childhood Ethics, Coping with emotions and stress, Tactfulness and empathy, Negotiating difference of opinions
III	Communication skills: What is Communication?, Listening Skills, Speaking Skills, Reading Skills, Writing Skills, Group Discussion and Personal Interview, Barriers to Communication
IV	Specialized Writing Skills: Official letters, Business letters, Personal letters, Writing agendas, Minutes, Reports, Writing CVs, Resumes, Statements of Purpose, Sending applications through mail with attachments, Reportwriting, Documentation
V	Information and Communication Technology (ICT) Literacy: Word processor, Excel, PageMaker, Pdf conversion, Preparing PowerPoint Presentation
Learning outcomes: After completion of the course students should be able to cope with the transitive interactions in personal and professional lives. The course will equip students to develop expertise in the utilities of ICT in the transmission of knowledge.	
Assignments: Assignment will be based on Unit I, II, III, IV and V	

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Skill Enhancement Course (SEC)
Ability Enhancement Course (AEC)
Yogic Sciences

Unit - 1*

BASIC CONCEPT OF YOGA

1. **Introduction to Yoga** : Definitions of Yoga, Thinkers on yoga and their views - Patanjali, Gherand and; Goraksh; Karma Yoga, Bhakti Yoga and Gyan Yoga : Concept and Characteristics.
2. **Raja Yoga** : Eight steps of Yoga; Description and significance of Yamas and Niyamas.
3. **Asanas and Pranayamas** : Methods, advantages and limitations; Concept of Prana and Nadis; The subtle body, Chakras.
4. **Pratyahara and Dharana** : Significance and techniques; Pratyahara and Dharana - Yoga Nidra, Antar Mouna, Ajapa Jap;
5. **Hath Yoga** : Shatkarmas- their methods, benefits and limitations
6. **Body and Mind** : Body-mind relation; the conscious, subconscious and unconscious; Psychosomatic disorders.

UNIT - 2

APPLICATIONS OF YOGA

1. **Yogic Lifestyle and Health** : Medical concept and definition of health, Causes of disease according to medical science and yoga; Basic instincts and their management through yoga;
2. **Diet and Nutrition** : Medical and Yogic concept of diet; the three Gunas in relation to diet.
3. **Effect of Yoga on body systems** : The Bones and Joints, Cardiovascular, Respiratory, Digestive, Nervous, Endocrinal and Excretory systems. Preventive, Promotive and curative effects of yoga.
4. **Stress management** : Concept and types of stress, Effects of stress on body and mind, Yogic management techniques.
5. **Social Health management** : Causes and effects of crime and substance abuse on society, Role of yoga as supporting and transforming agent.

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