

AC: 29/06/2024
Item No. :3.1



**SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
Syllabus for Approval**

B.Com. Management Accounting and Finance with CMA

Sr. No.	Heading	Particulars
1	Title of the Programme	B.Com. Management Accounting and Finance with CMA
2	Eligibility for admission	HSC or Equivalent
3	Minimum Percentage for admission	45%
4	Passing Marks	40%
5	Semesters	II
6	Level	UG
7	Pattern	03 Years and 06 Semester CBGS
8	Status	New
9	To be implemented from	From Academic year 2024-25 in a progressive manner

Date: 29.06.2024

Signature:

Dr. Koel Roychoudhury
AC Chairperson

Ms. Sugandha Jha
Head of the Department

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
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SCHEME OF MODULES

No. of Courses	Course Code	Semester II	Credits
1	<i>Major : Department Specific Course (DSC)</i>		
1	U24MAF2MJ01	Cost Accounting – II	4
2	U24MAF2MJ02	Financial Accounting – II	2
2	<i>Minor: Department Specific Course (DSC)</i>		
3	U24MAF2MI01	Internal Control-I	2
3	<i>Open Electives(OE/ Generic Electives)</i>		
4	U24MAF2OE01	Mathematics – II	2
5	U24MAF2OE02	Economics – II	2
4	<i>VSC/SEC(Vocational Course/Skill Enhancement Course)</i>		
8	U24MAF2VSC01	Human Resource Management	2
9	U24MAF2SEC01	Technology & Analytics – II	2
5	<i>AEC/VEC/TKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)</i>		
10	U24MAF2AEC01	Effective Communication -II	2
11	U24MAF2VEC01	Environment Sustainability & Development	2
6	<i>OJT, FP, RP, CEP, CC</i>		
12	U24CC2LS02	Life skill II	2
Total Credits			22



Program: B.COM (Management Accounting & Finance)			Semester : II		
Course : Cost Accounting – II			Code: U24MAF2MJ01		
Teaching Scheme			Evaluation Scheme		
Lectures	Practical	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
60	Nil	Nil	4	20 marks/40% of the total marks	30 marks/60% of the total marks

Learning Objectives :	<ul style="list-style-type: none"> To recommend the appropriate costing approach to use in each business. To calculate basic product/service cost. To co-ordinate cost collection efforts.
Learning Outcomes :	<ul style="list-style-type: none"> Implement sophisticated cost management techniques (e.g., activity-based costing, Theory of Constraints, resource consumption accounting). Demonstrate an understanding of the difference between absorption costing and variable costing. To utilize causal activity and resource management techniques, lean and agile principles, and other value chain improvement methodologies to optimize operations
Pedagogy:	Case studies Presentations Assignments Group activity

Module	Module Content	Module Wise Pedagogy Used (only pointers)	Module Wise Duration/ Lectures
I	Overhead Costs and Allocation Accounting of Overhead Activity Based Costing Allocating Costs of a Single a Single (One) Service or Support Department to Multiple Users Allocating Costs of Multiple Shared Service Departments.		15 lecs
II	Variable and Absorption Costing Fixed Factory Overheads Under Absorption Costing Fixed Factory Overheads Under Variable Costing Effects of Changing Inventory Levels Income Statement Presentation		15 lecs
III	Theory of Constraints & Business Processes Improvement Theory of Constraints (TOC) Capacity Level and Management Decisions The Value chain and Competitive Advantage Business Process Reengineering Benchmarking Process Performance Activity Based Management (ABM)		15 lecs

	The Concept of Kaizen The Cost of Quality Quality Management & Productivity Other Quality related Issues Accounting Process Redesign		
IV	Forecasting Techniques Learning Curve Regression Expected Value		15 lecs

REFERENCE BOOKS

- HOCK International (IMA Approved Content)

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 40 marks

Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question) OR	15 / 8 & 7 Marks
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60



Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.

Program: Bachelor of Commerce (Management Accounting and Finance)				Semester : II	
Course:- Financial Accounting – II				Code: U24MAF2MJ02	
Teaching Scheme			Evaluation Scheme		
Lectures	Practical	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
30	Nil	Nil	02	20 marks/40% of the total marks	30 marks/60% of the total marks

Learning Objectives :	<ul style="list-style-type: none"> To understand US GAAP & IFRS implication on valuation of assets and liabilities and its impact on Financial Statements To understand how to record the financial year end adjusting entries in respect to trade receivables, inventory, depreciation, impairment, etc
Learning Outcomes :	<ul style="list-style-type: none"> To learn the impact of changes in valuation of assets and liabilities on the overall performance of the company To evaluate the impact of US GAAP an IFRS on valuation of assets and liabilities
Pedagogy:	Presentations Case studies Assignments

I	<p>Asset Valuation</p> <p>a. identify issues related to the valuation of accounts receivable, including timing of recognition and estimation of the allowance for credit losses</p> <p>b. distinguish between receivables sold (factoring) on a with-recourse basis and those sold on a without-recourse basis, and determine the effect on the balance sheet</p> <p>c. identify issues in inventory valuation, including which goods to include, what costs to include, and which cost assumption to use</p> <p>d. identify and compare cost flow assumptions used in accounting for inventories demonstrate an understanding of the lower of cost or market rule for LIFO and the retail inventory method and the lower of cost and net realizable value rule for all other inventory methods</p> <p>f. calculate the effect on income and on assets of using different inventory methods</p> <p>g. analyze the effects of inventory errors</p> <p>h. identify advantages and disadvantages of the different inventory methods</p> <p>i. recommend the inventory method and cost flow assumption that should be used for a firm given a set of facts</p> <p>j. demonstrate an understanding of the following debt security types: trading,</p>	15 lecs
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	available-for-sale, and held-to-maturity k. demonstrate an understanding of the valuation of debt and equity securities l. determine the effect on the financial statements of using different depreciation methods m. recommend a depreciation method for a given set of data n. demonstrate an understanding of the accounting for impairment of long-term assets and intangible assets, including goodwill (US GAAP & IFRS Difference)		
II	Valuation of Liabilities a. identify the classification issues of short-term debt expected to be refinanced b. compare the effect on financial statements when using either the assurance warranty approach or the service warranty approach for accounting for warranties (US GAAP & IFRS Difference)		15 lecs

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
One Project	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10



Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.

Program: Bachelor of Commerce (Management Accounting and Finance)				Semester : II	
Course : Internal Controls – I				Code: U24MAFMI01	
Teaching Scheme			Evaluation Scheme		
Lectures	Practical	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
30	Nil	Nil	02	20 marks/40% of the total marks	30 marks/60% of the total marks

Learning Objectives :	<ul style="list-style-type: none"> To make learner understand the knowledge of internal control processes. To develop an internal audit plan for the organization and prepare internal audit reports.
Learning Outcomes :	<ul style="list-style-type: none"> To demonstrate an understanding of the purpose of internal controls for use in financial reporting, compliance and operations. To Perform internal control risk assessment using frameworks such as the Committee of Sponsoring Organisations of the Treadway Commission (COSO). Provide assurance to management and other stakeholders regarding internal controls.
Pedagogy:	Presentations Case studies Assignments

I	Governance Principle Corporate Governance Hierarchy of Corporate Governance Responsibilities of the Board of Directors Audit Committee Requirements, Responsibilities and Authority Responsibilities of the Chief Executive Officer (CEO) Election of Board of Directors	15 lecs
II	Legislative Initiatives About Internal Control Foreign Corrupt Practices Act (FCPA) Sarbanes-Oxley Act and the PCAOB External Auditor's Responsibilities and Reports Financial Statement Opinion Internal Control Opinion Review & Compilations Reports to the Audit Committee of the Board of Directors	15 lecs

REFERENCE BOOKS

- HOCK International Part 1 (Approved Content Provider of IMA)

Scheme of the Exam

- The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks



Description	Marks
Internal tests of 10 marks	10
One Project	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10

- Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.



Open Elective
COURSE NAME : MATHEMATICAL AND STATISTICAL TECHNIQUES-II

Course Code – U24MAF2OE01
1 credit- 15 lectures

Course credit : 02
1 lecture is 60 minutes

Course Objectives

- To assist learners in calculation of derivatives of function, Interest and Annuity.
- To facilitate learners to calculate Bivariate Linear Correlation and Regression, Elementary Probability Distributions Probability Distributions in the business and commercial World.

Course Outcome :

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

- Calculate financial values required in business, solve problems on their own by analyzing the topics.
- Recognize the importance and value of mathematical and statistical thinking. Recollect the connections between mathematical and statistical theory and applications.

Unit	Syllabus	Number of Lectures
	Mathematics	
1	<p>a.Functions, Derivatives and Their Applications a. Concept of real functions: constant function, linear function, x^n, e^x, a^x, $\log x$. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. b. Derivative of functions: i. Derivative as rate measure, Derivative of x^n, e^x, a^x, $\log x$. ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives. iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.</p> <p>b.Interest and Annuity : a. Interest: Simple Interest, Compound Interest (Nominal & Effective Rate of Interest),. Calculations involving upto 4 time periods. b. Annuity: Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p>	15
	Statistics	
2	<p>a.Bivariate Linear Correlation and Regression Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient and Spearman's Rank Correlation Coefficient. Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients, Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines.</p> <p>b.Elementary Probability Distributions Probability Distributions: i. Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected) ii. Continuous Probability distribution: Normal Distribution.</p>	15
	Total	30



Reference Books:-

- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996
- STATISTICS by Schaum Series. Operations Research by Gupta and Kapoor Operations Research by Schaum Ser

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
Q.1 Multiple choice questions/True or False - 05 Marks	
Q.2. Attempt 1 question out of 2 questions 05 Marks	
Presentation/Case studies/Assignments/Open book test	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 60	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note:- Q.1,2 and 3 - 10 marks may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (08 out of 20) and 40% (12 out of 40) in semester end examination.



COURSE NAME: BUSINESS ECONOMICS- II

COURSE CODE : U24MAF2OE02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To analyze the different market structures in the economy.
- To orient students with the different pricing practices and applications of capital budgeting.

Course Outcomes:

- Learners will be able to analyze the different market structures in the economy.
- Learners will be able to examine the different pricing practices and apply the principles of capital budgeting in making investment decisions.

Sr. No	Syllabus	No. of lectures
01	<p>MODULE I: Market structures: Pricing and Output Decisions under Perfect and Imperfect Competition</p> <ul style="list-style-type: none">• Market structure: Meaning of Markets, Types of Market Structures• Perfect Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm and industry.• Monopoly: Meaning, Features, Sources of Monopoly Power, Equilibrium conditions- short run and long run equilibrium of a firm and industry, Perfect competition vs Monopoly.• Monopolistic Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm, Selling costs- Role of Advertisements• Oligopoly: Meaning, Features, Collusive Oligopoly- Cartel Formation, Non-Collusive Oligopoly- Kinked demand curve. <p>Related case studies.</p>	15
02	<p>MODULE II: Pricing Practices and Capital Budgeting</p> <ul style="list-style-type: none">• Price leadership under Oligopoly- Meaning, Types, Advantages & Limitations.• Price discrimination- Meaning, Degrees, Conditions, Equilibrium of Price Discriminating Monopolist, Dumping.• Types of Pricing Practices: Marginal Cost Pricing, Cost Plus Pricing, Multiple-Product Pricing, Transfer Pricing.• Capital Budgeting: Meaning, Importance, Steps in Capital Budgeting, Techniques of Investment Appraisal- Pay-back period, Net Present Value and Internal Rate of Return, related	15



case studies and numerical sums.	
Related case studies.	

References:

- 2) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 3) Hirchey. M., Managerial Economics, Thomson Southwestern (2003)
- 4) Salvatore, D.: Managerial Economics in a global economy (Thomson Southwestern Singapore, 2001)
- 5) Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 6) Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint)
- 7) Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 8) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 9) H.L Ahuja, Principles of Microeconomics (S. Chand Publishing, 2019)

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- **Internal assessment 40% i.e. 20 marks**
 - **Semester end examination 60% i.e. 30 marks**

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each	10
Q.1. Multiple choice Questions/True or False - 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments/Class activity	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration 1 Hour	Marks 30
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks Two short notes out of four for 5 marks each or numerical or case study	10
Total	30

Note:

- Q.1, 2 - 10 marks question may be divided into sub questions if required.
Q.3 May include theory (short notes) / Numerical/Case study in one of the options.



Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.

COURSE NAME: HUMAN RESOURCE MANAGEMENT

COURSE CODE: U24MAF2VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the concept and planning of human resource management.
2. To understand the Challenges, Trends, and issues in human resource management

Course Outcome

1. Learners will gain knowledge of human resource management and the importance of human resource planning.
2. Learners will learn about Challenges, Trends, and issues in human resource management

UNIT	Topic	HRS
I	INTRODUCTION TO HRM <ul style="list-style-type: none">• Meaning, Nature, Scope, and Functions of Human Resource Management HUMAN RESOURCE PLANNING <ul style="list-style-type: none">• Meaning, nature, Need, and importance, Objectives• Process of Human Resource Management• Factors Affecting Human Resource Planning	15
II	CHALLENGES , TRENDS AND ISSUES IN HUMAN RESOURCE MANAGEMENT <ul style="list-style-type: none">▪ Strategic Human Resource management Traditional and Modern Approaches to Human Resource Management	15

Reference Books

- 1.Koontz, Weirich & Aryasri, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, NewDelhi,2004
- 2.Tripathi & Reddy, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi,2008
- 3.Laurie Mullins, MANAGEMENT AND ORGANISATIONAL BEHAVIOUR, Pearson, NewDelhi,2007
- 4.Meenakshi Gupta, PRINCIPLES OF MANAGEMENT, PHI Learning, NewDelhi, 2009
- Fred Luthans, ORGANISATIONAL BEHAVIOUR, TataMcGraw-Hill, NewDelhi
- Stephen 5.Robbins, ORGANISATIONAL BEHAVIOUR, Pearson, New Delhi
- Ricky Griffin, MANAGEMENT: PRINCIPLES & APPLICATIONS, Cengage, NewDelhi,2008

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks



Description	Marks
Internal tests of 10 marks each Q.1. Multiple choice Questions/True or False - 10 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments/Class activity	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hour
Total Marks: 30

.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks Two short notes out of four for 5 marks each or numerical or case study	10
Total	30
Note: Q.1, 2 - 10 marks question may be divided into sub questions if required. Q.3 May include theory (short notes) / Numerical/Case study in one of the options.	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



TECHNOLOGY & ANALYTICS – II

PROGRAMME: FYBMAF			SEMESTER: II		
Course: Technology & Analytics – II			Course Code: U24MAF2SEC01		
Teaching Scheme				Evaluation Scheme	
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
02	NA	NA	02	20	30
Learning Objectives:					
<ul style="list-style-type: none"> Demonstrate an understanding of processes related to a single module in a financial system (ex- accounts payable module in an enterprise resource planning system). To manage the general ledger module (ex- chart of accounts, journal entries, trial balance). Demonstrate an understanding of the potential applications of emerging technologies (ex- cloud computing, blockchain, robotic process automation, artificial intelligence). 					
Course Outcomes:					
After the end of the course, the learner will be able to:					
<ul style="list-style-type: none"> Prepare basic process flowcharts. Control and manage how and when data enters the financial systems. Document business requirements for information system design. Design ERP workflows, multilevel charts of accounts, and system integration for sound financial control. Evaluate, recommend, and implement the appropriate ERP system in a complex environment. 					

DETAILED SYLLABUS

Unit	Module	Lectures
1	Information Systems	15
	The Value Chain & Accounting Information System The Supply Chain & Accounting Information System Automated Accounting Information Systems	
2	Technology-Enabled Finance Transformation	15
	System Development Life Cycle (SDLC) Business Process Analysis Robotic Process Automation Artificial Intelligence Cloud Computing Blockchain and Smart Contracts	

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
One Project	05
Attendance and Class behavior	05



Total	20
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B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.



COURSE NAME: EFFECTIVE COMMUNICATION SKILLS-II (AEC)

COURSE CODE: U24MAF2AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To develop effective interpersonal skills among learners for corporate employability.
2. To develop effective business letter writing skills among students applicable in corporate world.
3. To develop oral employability skills among learners for better personality development.

Course Outcomes:

1. Learner will be able to apply interpersonal skills for better employability.
2. Learner will be able to utilize effective business letter writing skills required in corporate world.
3. Learner will be able to improve oral employability skills for better personality development.

Sr. No	Syllabus	No. of lectures
01	Module-1.Group Communication Interview Skills: Preparing for Interview, Types of Interviews, Group Discussion: Nature and Ingredients, Process and Preparation, Corporate Meetings: Theory, Group Dynamics, Process of Conducting Meeting, Notice, Agenda and Minutes of Meeting, Conference: Types, Organization, Advanced Methods of conducting conferences	10
02	Module-2.Business Correspondence -2 Trade Letters: Inquiry Letter, Complaint Letter, Adjustment Letter, Sales Letter, RTI and Consumer Grievance Letter ,Report Writing: Types of Report, Format of Report, Investigative Report, Feasibility Report	10
03	B) Tutorial Activities 1. Demo Interviews 2. Group Discussion 3. Presentation Skills 4. Organizing of Meeting 5. Modern Methods of Conferencing 6. Inquiry Letter. 7. Complaint Letter 8. Adjustment Letter 9. Sales Letter 10. Consumer Grievance Letter	10



Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
3. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
4. Business Communication Strategies by Monippally, Matthukutty, M, Tata Mc Graw Hill New Delhi, 2001.
5. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, Mc Graw Hill Education, 2009.
6. Effective Communication by Balan K.R. and Rayadu C.S. Beacon Publication, New Delhi, 1996.
7. Effective Technical Communication by M.Ashraf, Rizvi, Mc Graw Hill Publications, 200

The scheme of examination shall be divided into two parts:

- **Internal assessment 40% i.e. 20 marks**
- **Semester end examination 60% i.e. 30 marks**

(A) Internal Assessment 20 marks

Description	Marks
Continuous Evaluation	10
Assignments	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

A) Theory Exam, Total Marks: 30 Marks

Question no.1	A) OR B) Descriptive Question Module no.1	10 Marks
Question no.2	A) OR B) Descriptive Question Module no.2	10 Marks
Question no.3	A) Short Notes 2 out of 3 Module no.1 (5 Marks each) OR B) Short Notes 2 out of 3 Module no.2 (5 Marks each)	10 Marks

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME: ENVIRONMENT AND SUSTAINABLE DEVELOPMENT-II

Course Code: U24MAF2VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course objective

- To develop knowledge and understanding of strategies for Sustainable Economic development
- To facilitate learners about Innovative Practices for Sustainable Development

Course Outcomes

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

- Implement knowledge of sustainability for industrial development
- Apply knowledge of Innovative Practices for Sustainable Governance and Economy

Sr. No	Syllabus	No. of lectures
01	Unit I: Environmental Sustainability Interrelationship between Environment, Society, and Development. Principles of Environmental Management: Concept, need, and relevance; Concept of ISO 14000, Process of Environmental Clearance, Environmental Impact Assessment, Ecological Footprint; Environment Protection Acts; Concept and components of Geospatial Technology- Applications of GST in Environmental Management. Sustainable Agriculture Practices, Sustainable Industrial Practices – Sustainable Business and Sustainable Consumerism. Sustainable Waste Management Practices	15
02	Unit II: Introduction to Innovative Practices for Sustainable Development UN Sustainable Development Goals, The United Nations and Global Sustainability, Concept of Smart and Sustainable Cities. Life Cycle Overview and LCA Application. The Challenges of Sustainable Supply Chain Management., Corporate Social Responsibility, Sustainable products and services, Corporations and Ecological Sustainability. Introductions to ESG, Overview of recent ESG. SEBI - Framework for Business Responsibility and Sustainability Report (BRSR). Green Growth Programme of India.	15

The scheme of examination shall be divided into two parts:

Internal assessment: 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
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Internal tests of 10 marks Online/ Offline	10
One Project based on tourism development	05
Attendance and Class behavior	05
Total	20

A) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR Q.3 Long answer. (essay type)	10

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.

References

Books

1. Sustainable Development and India by Bimal N. Patel and Ranita Nagar, Publisher: OUP India, Language: English, ISBN: 9780199474622
2. Voluntary National Review Report on Implementation of Sustainable Development Goals United Nations High Level Political Forum 2017
3. SUSTAINABLE DEVELOPMENT GOALS INDIA, Mapping of Central Sector Schemes and Ministries of Government of India, AUGUST 2018 NITI AAYOG New Delhi
4. Environmental management for sustainable development, By: Barrow, Language: ENG, Publication details: Routledge 2006
5. Environmental management, By: Saxena H M, Publication details: Jaipur Rawat 2000
6. Sustainable environmental management, By: Gangawane, Language: ENG
7. Publication details: Delhi Daya 2007



COURSE NAME CO-CURRICULAR COURSE IN LIFE SKILLS II

COURSE CODE: U24CC2LS02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

- 1.To understand and achieve various states of human well-being.
2. To increase one's knowledge and awareness about yoga and pranayama.
- 3.To develop sense of gratitude amongst learners
- 4.To strengthen positive relationships within family.
5. To understand responsibilities as a social being.

Course outcomes:

After completion of the course, learners would be able to:

1. Demonstrate different states of well-being for holistic development.
2. Practice yoga and Pranayama for living healthy life.
3. Adopt gratitude as a regular practice.
4. Strengthen family relationships and achieve emotional balance.
5. Become a Responsible citizen of society

Module No	Syllabus	No. of hours
1 Integral Human Well-being	<ol style="list-style-type: none">1. Importance of well-being, inter-relatedness of different kinds of well-being and definition of well-being2. Well-being and its kinds- Physical well-being, Emotional well-being, Aesthetic well-being, Intellectual well-being, Relational well-being, Moral well-being, Spiritual Well- being3. Establish and recognize various states of well-being, embedded in different creatures, but consciously understood by humans.4. Identify the most pronounced emotions in the individual through given activities anecdotes, videos, activity to help identify different states of well-being.5. Discussion of related values to well-being: Aesthetics, ethics, gratitude, forgiveness, and spiritual health, that is, thinking beyond the senses and the self and for the welfare of others.6. Importance and practice of well-being through case study and or activity.7. Ways to attain different states of well-being.8. Activities.	10
2 Yoga and Pranayama	<ol style="list-style-type: none">1. Importance of Yoga and Pranayama: a. Yoga and pranayama for the integral well-being and balance in life. b. Yoga and pranayama: Introduction. c. Mind – Body – Intellect. d. Difference between yoga and pranayama and their interrelatedness.2. Basic Yogasanas and Pranayama for Learners: a. Every morning. b. Before bedtime. c. Before a presentation. d. Before examination. e. To fight stress3. Healthy Diet.4. Healthy Mind.	5



	5. Recommended Routine for Yoga and Pranayama.	
3 Gratitude	1. Gratitude — A great embellishment to a person's mental quality. 2. Duty versus Rights. 3. Wonderment and Simplicity. 4. Gratitude to: a. The family. b. The teachers. c. The society. d. The nation. e. The universe. 5. Activity: Count your blessings; Live in an attitude of gratitude	5
4 Relationship and Family	1. Family: Meaning and constitution. 2. Importance of family relationships 3. Characteristics of a strong family 4. Build strong family relationships	5
5 Role in Society	1. Meaning of Society. 2. Social roles — Meaning and various types. 3. Individual as a Social Being. 4. Responsibilities as Social Being 5. Role conflict versus role strain	5
	Total No of hours	30

References:

1. https://www.ugc.gov.in/pdfnews/4371304_LifeSKill_JeevanKaushal_2023.pdf

Pedagogy- Practical session / case study / experiential learning / Demonstration /Biographies /Reflection Journal

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

Evaluation Criteria	Marks
Prepare a report/presentation/movie/video	10
Roleplay /Discussions /Tests /Projects /Assignments	10
Class Participation	10
Reflective journal evaluation	20
Total	50

