# SEMESTER-I

## Semester I

Calegory

Mayor 1. COM-100

Minor 1. COM-III

MC ECO -131

AEC 1 ENG-151

SEC COM- 145

VAC VAC-100

VAC-110

Paper

Financial Accounting

Principals and Practice of management

sustainable Development

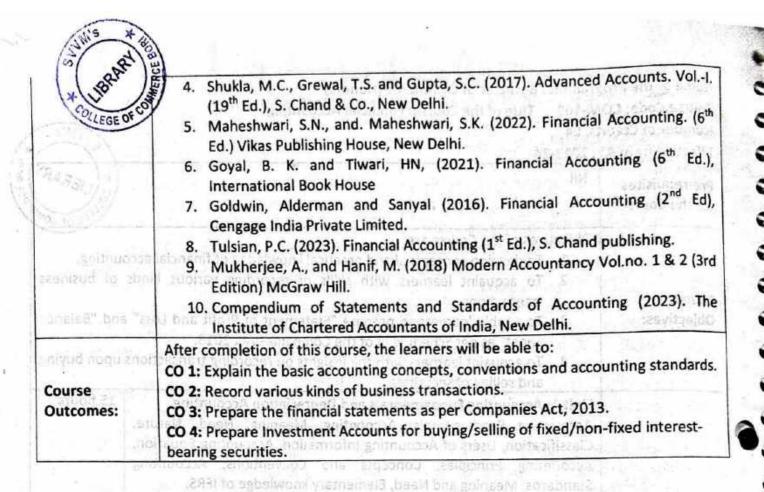
Communicative English spoken &

Innovation and start-ups

Environmental studies -1
Indian Economics Thought



Name of the Programme: Bachelor of Commerce (Honors) Course Code: COM-100 Title of the Course: Financial Accounting Number of Credits: 04 Effective from AY: 2023-24 Pre-requisites for the Course: and Samuel (2025) Ferancia Objectives of the Course are: 1. To develop conceptual and practical knowledge of financial accounting. 2. To acquaint learners with skills of recording various kinds of business Course 3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Objectives: Sheet" as per Schedule III of the Companies Act 2013. 4. To acquaint learners with the insights on recording transactions upon buying and selling of securities. 15 hours Unit 1: Accounting Fundamentals and Depreciation Accounting Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation - Sinking Fund Method and Insurance Policy Method. Unit 2: Accounting from Incomplete Records 15 hours Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet Content: under Conversion Method. Unit 3: Company Final Accounts 15 hours Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013. Unit 4: Investment Accounting 15 hours Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Ex-interest/dividend; Cuminterest/ transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment. Pedagogy: Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities 1. Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education. 2. Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting Reference/ (11th Ed.), Pearson Education. Readings: 3. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi.



Depreciation Accounting Meaning, Causes, Need for providing depreciation AS 5, Mulhods of Depreciation - Sinking Fund Method

Single Entry System: Meaning, Features, Advantages, Confortumes

Preparation of Trading, Profit & Loss Account and Salance Sheet

Preparation of "Statement of Profit and Cost" and "Enlarge She"t"

Meaning and types of investments. Fixed returns (Debentules and Bonds) and Sluctuating returns (Equity shares), AS-13 Acceptant for

cayenkes, pur chase and sale of investment. Bonus aliares and first to

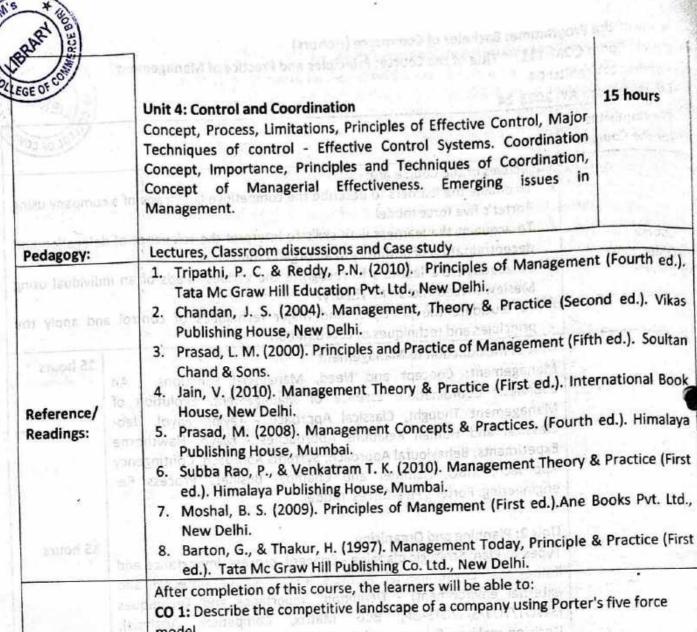
Cases (18th Ed), Mr. Graw Hill Education

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July 2: Accounting from Incomplete Secords

mental valuation of investments

Name of the Programme: Bachelor of Commerce (Honors) JVM's Course Code: COM-111 Title of the Course: Principles and Practice of Management Number of Credits: 04 Effective from AY: 2023-24 Pre-requisites for the Course: Objectives of the Course are: To enable the learners to describe the competitive landscape of a company using Porter's five force model. Course 2. To acquaint the learners with skills to interpret the relevance of delegation and Objectives: decentralization of authority in an organization. 3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination. Unit 1: Introduction to Management 15 hours Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Reengineering, Porter's Five-forces' Model. Unit 2: Planning and Organising 15 hours Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of Content: management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types. Unit 3: Staffing and Leading 15 hours Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.



Course **Outcomes:** 

model. CO 2: Interpret the relevance of delegation and decentralization of authority in an

organization. CO 3: Recognise the various needs of an individual using Maslow's Need-Hierarchy

Itali 3: Dia fine and Leading

Emerging trends to communication,

Theory.

CO 4: Euclidate the principles and major techniques of control and apply the principles and techniques of coordination.

Motivician & Leadership: Concept, Imperative, curings and rapidate metivation; Major Motivation theusis - Masjow's Need Historichy Theory, Herrsberg's Two-tarion Theory, World's Sopiestanicy Theory, Largerships Concept and Imperiances Contensed

Communication Concept, purpose, process Gret and wrightn administration, format and informal communication networks Name of the Programme: BA Economics

Course Code: ECO-131

Title of the Course: Sustainable Development

Number of Credits: 3

Effective from AY: 2022-23



#### B.A ECONOMICS (Semester I )

Course Code:ECO-131 Number of Credits: 3

Title of the Course: Sustainable Development

**Total Contact Hours: 45 hrs** 

Effective from AY		uisites for the course:	NIL		
justice, enhance educatio	erstand global challenge on and awareness, and ac ations sustainably.				
Topic	Syllabus	Extended Syllabus	References	No of lectu -res	Marks
1. Introduction to Sustainable Development	Definition and concept of sustainable development, objectives of Sustainable development, three pillars of sustainable development, sustainable development: process or end results? dimensions of sustainable development-social, economic and environmental, The Millennium Development Goals, Tools for Sustainable growth.	-Definition and concept of sustainable development -detailed objectives of sustainable development -outline of three pillars of sustainable development-environmental, economic, and socialoutline of dimensions of sustainable development -millennium development Goals -tools for sustainable growth, Introduction to Sustainable Development Goals	-C1. Jonathan M. Harris and Brian Roach (2018) Environmental and Natural Resource Economics A Contemporary Approach,Lynne Lewis, Thomas H. Tietenberg (2020) Environmental Economics and Policy -The Principles of Sustainability By Simon Dresner	15	25

			* LIBRAN	A NOW Y	
2. Sustainable Development and Climate Change	Causes and impact of climate change, Link between Sustainable Development and Climate Change, Implementation of Sustainable Development and Climate Change Policies, Sustainability Assessment Methods - Indicators and Indices, Conceptual Framework and System Dynamics, Multi-Criteria Analysis, Vulnerability Analysis, Climate change and migration, impact of climate change on cities, strategies adopted for climate change.	-causes of climate change -impact of climate change -link between sustainable development and climate change -implementation of sustainable development and climate change policies -Assessment methods -Indicators and Indices -Conceptual Framework and System Dynamics, -Multi-criteria a Analysis -Vulnerability Analysis, -Climate change and migration Impact of climate change on cities -strategies adopted for climate change -	. Lynne Lewis, Thomas H. Tietenberg (2020) Environmental Economics and Policy  Tietenberg, T (2003). Environmental and Natural Resource Economics, Pearson Education.  Hanley, N., Shogren, J. F. and White, B., (2001). Introduction to Environmental Economics, Oxford University Press	15	25
3. Sustainable development and India	Emergence of Green Technologies towards Sustainable Growth, Transforming millennium development goals to sustainable development goals with reference to India, Environment	-Green Technologies towards Sustainable Growth. - Transforming millennium development goals to sustainable development goals with reference to India	Emergence of Green Technologies Towards Sustainable Growth- By Tapan Chakraborthy Partha Dasgupta	15	25

	and Sustainable development with reference to India- state of India's environment, Strategies for sustainable development, Sustainable agriculture and climate change, Industrial development and environmental pollution., Sustainable management of water and sanitation, Environment management and sustainable development ares/ case analysis/assign	- Environment and Sustainable development - Strategies for sustainable development, - Sustainable agriculture and climate change, - Industrial development and environmental pollution - Sustainable management of water and sanitation - Environment management and sustainable development	(2021), The Economics of Biodiversity:	(*(	UM'S A BOB ST
Pedagogy: Lectu practical References/Rea dings	References: Core Reading C1. Jonathan M. Har Environmental and N. Resource Economics Edition, Taylor and Francis, New York C2. Partha Dasgupta The Dasgupta Review Treasury) https://assets.publishing	ris and Brian Roach (20 atural A Contemporary Appro (2021), The Economics C. Abridged Version. (Lo	oach, Fourth  of Biodiversity: ondon: HM		
practical References/Rea	References: Core Reading C1. Jonathan M. Har Environmental and N. Resource Economics Edition, Taylor and Francis, New York C2. Partha Dasgupta The Dasgupta Review Treasury) https://assets.publishinstem/uploads/attachme-Abridged Version.pd	ris and Brian Roach (20 atural A Contemporary Appro (2021), The Economics Abridged Version. (Long. service.gov.uk/governent data/file/957292/Df	oach, Fourth  of Biodiversity: ondon: HM  mment/uploads/sy asgupta Review		
practical References/Rea	References: Core Reading C1. Jonathan M. Har Environmental and N. Resource Economics Edition, Taylor and Francis, New York C2. Partha Dasgupta The Dasgupta Review Treasury) https://assets.publishin stem/uploads/attachm - Abridged Version.pd C3. Lynne Lewis, The Environmental Econo	ris and Brian Roach (20 atural A Contemporary Approximately (2021), The Economics Abridged Version. (Long.service.gov.uk/governent data/file/957292/Df omas H. Tietenberg (202 mics and adon	oach, Fourth  of Biodiversity: ondon: HM  mment/uploads/sy asgupta Review		

## ADDITIONAL REFERENCES:

Al. Charles D. Kolstad (2012) Intermediate Environmental Economics, Oxford University Press, New Delhi

A2. Stephen Smith (2011) Environmental Economics: A Very Short Introduction, Oxford University Press, Oxford



Name of the Programme

: Bachelor of Arts- English

Course Code

: ENG-151

Title of the Course

: Communicative English: Spoken and Written

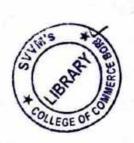
**Number of Credits** 

: 02

Effective from AY

: 2023-24

Pre-requisites for the Course:	Interest in improving spoken and written English skills		
Course Objectives:	<ul> <li>To listen, understand and convey information</li> <li>To listen and respond appropriately to the contributions of ot</li> <li>To understand others and present facts, ideas and opinions</li> <li>To articulate experience and express what is thought, felt and imagined</li> <li>To communicate clearly and fluently</li> <li>To use grammatically correct language</li> <li>To use a register appropriate to the audience and context</li> </ul>		
		No. of Hours	
Content:	<ul> <li>UNIT 1</li> <li>Verbal and non-verbal Skills: importance of pronunciation, enunciation, diction, articulation, intonation and body language.</li> <li>Group Discussion: persuasion, negotiation, leading and participating.</li> <li>Interview Skills: techniques of answering and conducting interviews.</li> <li>Delivering Speeches: balancing rhetoric and empathy to connect with the audience.</li> </ul>	15	
	<ul> <li>UNIT 2</li> <li>Communication through Letters: cover letters, letters of goodwill, complaint letters and invitation letters.</li> <li>Email Correspondence: components, format, attachments, content and language.</li> <li>Writing Reports: format and steps.</li> <li>Drafting Speeches: special occasion, motivational, informative, and extemporaneous.</li> </ul>	15	
Pedagogy:	Topics to be taught using interactive teaching and the worksho method.	p	



Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-145 Title of the Course: Innovation and Start-ups

Number of Credits: 03 (1T+2P)

Pre-requisites for the Course:	Nil Suringer	6	
Course Objectives:	Objectives of the Course are:  1. To develop an entrepreneurial mind-set.  2. To acquaint learners with skills to develop a business model.  3. To enable learners to explore funding and growth opportunities.		
	Unit 1: Introduction to Startups and Entrepreneurship Introduction to Entrepreneurship, Factors influencing Entrepreneurship, Characteristic of Entrepreneur; Process and Phases of Entrepreneurship, Types of Entrepreneurs, Barriers to entrepreneurship, Entrepreneurship Motivation Theories, Entrepreneurship Models - Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company); Skills of an Entrepreneur, Ethics and Entrepreneurship	15 hours	
Content:	Unit 2: Exploring Business Opportunity, Developing a Business Model and Starting up (Practical)  Exploring Business Opportunity: Self-Discovery, Environment Scanning for idea generation, Problem Identification and Idea Generation, Spotting Trends, Creativity and Innovation, Idea Evaluation;  Developing a Business Model: Team, Market Understanding, Product/ Market Fit, Customer Validation, Business Model Canvas Preparation, Preparation of Business model and Business Plan;  Translating Business Model into Startup: Business Planning (Finance, HR, Marketing, Distribution, Production Plan, Networking), Obtaining Business Licenses, Applicability of Regulations	30 hours	
	Unit 3: Startup Growth and Expansion (Practical) Identifying Growth Opportunities, Funding Sources of Entrepreneurship for Growth, Retention & Expansion Strategies, Expansion model, Maximizing Profits, Determine appropriate exit strategies for entrepreneurs; Identify Funding Agencies both private and government aided, Cases in various types of fundings: Debt Funding, Bootstrap, Seed, Series A; Organizational Assistance by government for startup and various policies; Incubation Centres – role, support and mentorship, prototyping and stakeholder connects, startup scaling.	30 hours	
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class	Activities	
Reference/ Readings:	<ol> <li>Ramachandran, K. (2008). Entrepreneurship Development, McGraw</li> <li>Katz, J., &amp; Green, R. (2020). Entrepreneurial Small Business (6<sup>th</sup> Ed.),</li> <li>Byrd, M. J., &amp; Megginson, L. C. (2012). Small Business Man</li> </ol>	McGraw H	

Entrepreneur's Guidebook (7th Ed.), McGraw Hill

4. Fayolle, A., & Lyon, E. M. (2007) Entrepreneurship and new value creation: The Dynamic of the Entrepreneurial Process. Cambridge University Press.

5. Hougaard S. (2005) The Business Idea: The Early Stages of Entrepreneurship. Springer

6. Lowe, R., & Mariott, S. (2006) Enterprise: Entrepreneurship & Innovation. Butterworth Heinemann

7. Dana, L. (2013). World Encyclopedia of Entrepreneurship, Edward Elgar.

8. Akhouri, M. M. P., & Mishra, S. P. Udyamita (in Hindi) MMP. By National Institute for Entrepreneurship and Small Business Development (NIESBUD),

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Course Outcomes: After completion of this course, the learners will be able to:

CO 1: Develop an entrepreneurial mind-set by learning key skills.

CO 2: Create and validate a business model and business plan.

CO 3: Explore business funding opportunities.

NSIC-PATC Campus, Okhla

CO 4: Explore business growth opportunities.





## A. Environmental Science and Education

Name of the Programme: UG General Education Programmes

Course Code: VAC-100 Y (0415 nottenange) atteW (polysested (CRC)) D.R runnur8 1

Title of the Course: Environmental Studies I 2005) H sanged at the lawrence of

Number of Credits: 02
Effective from AY: 2023-24



Pre-requisites for the Course:	Englogium JWP, Copper T.H. Connet E. B. Hackurch     Englogium JWP, Copper T.H. Connet E. B. Hackurch     B. De A.K.: Environmental Chemistry, Wiley     Daval R.J. (2003b. Environmental Sudies, Mumbal, Wigul. 6	1 %
Course Objectives:	Sensitise students to environmental conservation and sustainable use of	f resources
Objectives: 9(1) Content: 2-1/48	Module 1: Multidisciplinary nature of environmental studies Definition, scope and importance Need for public awareness. Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and	No of hours  15
	India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels. India as a mega-diversity nation IV, Hotsports of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	

Pedagogy:	Class lectures, Case Studies, Field visits
References/ Readings:	<ol> <li>Agarwal K.C. (2001): Environmental Biology, Bikaner, Nidi</li> <li>Bharucha E.: The Biodiversity of India, Ahmedabad, Mapin</li> <li>Bharucha E.: Textbook of Environmental Studies. Orient BlackSwan</li> <li>Brunner R.C. (1989): Hazardous Waste Incineration, New York, McGraw-Hill</li> <li>Chatwal G.R. &amp; Sharma H. (2005: A Textbook of Environmental Studies, Mumbai, Himalaya</li> <li>Clark R.S.: Marine Pollution, Oxford, Clanderson</li> <li>Cunningham W.P., Cooper T.H., Gorani E. &amp; Hepworth M.T. (2001): Environmental Encyclopaedia, Mumbai, Jaico.</li> <li>De A.K.: Environmental Chemistry, Wiley</li> </ol>
Control of the second s	<ol> <li>Desai R.J. (2003): Environmental Studies, Mumbai, Vipul, Goa University, Taleigao Plateau, Goa</li> <li>Gleick H.P. (1993): Water in Crisis, Stockholm Envt. Institute, OUP</li> <li>Hawkins R.E.: Encyclopedia of Indian Natural History, Mumbai, BNHS</li> <li>Heywood V.H. &amp; Watson R.T. (1995): Environment Protection and Laws, Mumbai, Himalaya</li> <li>Jadhav H. &amp; Bhosale V.M. (1995): Environment Protection and Laws, Mumbai, Himalaya</li> <li>McKiney M.L. &amp; Schoel R.M. (1996): Environment Science, Systems and Solutions, Web Enhanced Edition.</li> <li>Mhaskar A.K.: Matter Hazardous, Techno-Science Publications</li> <li>Miller T.G. Jr.: Environmental Science, Wadsworth</li> <li>Odum E.P. (1971): Fundamentals of Ecology, Philadelphia, W.B. Saunders</li> <li>Rao M.N. &amp; Datta A.K. (1986): Waste Water Treatment, Oxford &amp; IBH</li> <li>Santra S.C. (2004): Environmental Science, Kolkata, Central Book Agency</li> <li>Sharma B.K. (2001): Environmental Chemistry, Meerut, Goel Publishing House</li> <li>Townsend C., Harper J. &amp; Begon M.: Essentials of Ecology, Blackwell Science</li> <li>Trivedi R.K.: Handbook of Environmental Laws, Rules, Guidelines, Compliances and, Standards, Vol.1 &amp; 2, Enviro Media.</li> <li>Trivedi R.K. &amp; P.K. Goel: Introduction to Air Pollution, Techno-Science Publications</li> <li>Wagner K.D. (1998) Environmental Management, Philadelphia, W.B. Saunders Magazines</li> <li>Down to Earth, Centre for Science &amp; Environment, Survey of the Environment published by The Hindu</li> </ol>
	http://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf
Course Outcomes:	Students will have the ability to  1. Distinguish between renewable and non-renewable resources  2. Understand different ways to manage resources sustainability  3. Appreciate the value of bio-diversity and its management

Name of the Programme: UG General Education Programmes

Course Code: VAC-109

Title of the Course: Indian Economic Thought

Number of Credits: 02 Effective from AY: 2023-24



Pre-requisite	Nil		
Course Objectives:	To facilitate the economic thought in ancient India.     To familiarise students with the contribution of India.     Thinkers and the relevance of their contribution.	lian Economic	
Content:		No of hours	
	Module I: Economic Thought in Ancient India Kautilya's Asthashastra: The economic functions of the State Wealth, Taxation and Pricing Policy, the Land System, Trade.	15	
	<ul> <li>Module II: Economic Thought at the time of Independence</li> <li>(i) Dadabhai Naoroji – his Drain Theory, his views on the British Policy of Public Finance and Financial Administration.</li> <li>(ii) Mahadev Govind Ranade – his views on laissez-faire policy and protectionism.</li> <li>(iii) Romesh Chandra Dutt – causes of Indian Poverty, his measures for the removal of poverty in India.</li> <li>(iv) Gopal Krishna Gokhale – his views on public expenditure policy of the British – India Government.</li> <li>(v) Sir. M. Visveswaraya – his views on industrialisation and planned development of India.</li> <li>(vi) Mohandas Karamchand Gandhi – his views on village swaraj, swadeshi, use of machinery, the doctrine of trusteeship.</li> <li>(vii) Dr. B.R. Ambedkar – his views on currency money.</li> </ul>	15	
Pedagogy:	Group Discussion, Class room Presentation, Case Studies, C Assignment.	Quiz, Short	
References/ Readings:	Core reading C1. R. N. Ghosh and Rama Ghosh, Concise History of Economic Thought. Himalaya Publishing House, 1999.		
S Tree part	C2. Ajit Dasgupta, A Historty of Indian Economic Thought, Routledge history of economic thought series, 1993 [E-book] Available: Taylor & Francis e-Library, 2002		
Course Outcomes:	<ol> <li>To learn and discuss, how the economic thought has e time.</li> <li>To introduce &amp; highlight before the students about India Thinkers and their valuable contribution in the field of Economic thought has end their valuable contribution in the field of Economic the Indian Thinkers.</li> </ol>	n Economic conomics.	