

**Year: 1 Semester: II**

S.N.	Subject Code	Subject	EVALUATION SCHEME								
						SESSIONAL EXAMS			ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	BCM-201	Fundamentals of Statistics	5	2	-	20	10	30	70	100	6
2.	BCM-202	Business Environment	5	2	-	20	10	30	70	100	6
3.	BCM-203	Business Laws	5	2		20	10	30	70	100	6
4.	BCM-204	Environmental Studies	2	-		20	10	30	70	100	2
		<b>Total</b>	<b>17</b>	<b>6</b>	<b>-</b>	<b>80</b>	<b>40</b>	<b>120</b>	<b>280</b>	<b>400</b>	<b>20</b>
5	BCM-205	Swachha Bharat Abhiyan (Non-CGPA)	1	2		20	10	30	70	100	2

## Semester – II

**Code-BCM-201**

### **Fundamentals of Statistics**

**Learning Objectives :** 1.To understand the concept of population and sample.  
2.To use frequency distribution to make decision.  
3.To understand and to calculate various types of averages and variation.

**Unit - I** Introduction of Statistics – Meaning, Definition, Importance and Limitation of Statistics.

**Unit - II** Measure of Central Tendency – Definition, Objectives and Characteristics of Measure of Central Tendency- Types of Averages- Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode.

**Unit - III** Measures of Dispersion and Skewness – Meaning, Definition, Properties of Dispersion – Range, Quartile Deviation - Mean Deviation, Standard Deviation. Coefficient of Variation, Karl Pearson's and Bowleys Measures of Skewness.

**Unit - VI** Indian Statistics – A General Idea of the growth of Statistics Relating to Population, Agriculture, Industry and National Income

**Learning Outcomes :-**

1. How to calculate and apply measures of location and measures of dispersion -- grouped and ungrouped data cases.
2. How to apply discrete and continuous probability distributions to various business problems.
3. Perform Test of Hypothesis as well as calculate confidence interval for a population parameter for single sample and two sample cases. Understand the concept of p-values.
4. Learn non-parametric test such as the Chi-Square test for Independence as well as Goodness of Fit

**Suggested Reading:**

Gupta, C.B. Statistical Method, Sultan Chand, Delhi.

Gupta, S.C. and Indra Gupta, Business Statistical, Himalaya Publication House, New Delhi.

Gupta, S.P. Business Statistics- S. Chand and Company, Delhi.

**Learning Objectives :**

- 1.To develop knowledge base for demographic and environmental factors affecting Business.
- 2.To make the students aware of environmental problems related to Business and Commerce.
- 3.To inculcate values of Environmental ethics amongst the students.

- Unit - I**                    Meaning , nature and importance of business environment, Components of business environment – economic, Socio- cultural, Political and legal, Economic environment of business in India.
- Unit – II**                Process and factors affecting economic development, Problems of economic development, Unemployment, Poverty , Regional Imbalances, Price rise.
- Unit - III**                Economic Planning in India, Objectives and Progress of five year plans in India. Problems and Prospects of economy of Uttarakhand.
- Unit – IV**                Role of Government in business, Monetary and Fiscal Policy, Industrial and licensing Policy, Privatization, EXIM Policy.
- Unit - V**                 International Environment, Globalization and liberalization, Major International Institution – WTO and World Bank .

**Learning Outcomes:-**At the end of the course, student should be able to:

1. Discuss the supply and demand theory and its impact on insurance.
2. Explain the effects of government policy on the economic environment and insurance industry.
3. Outline how an entity operates in a business environment.
4. Describe how financial information is utilized in business.

**Suggested Reading:**

Sinha, V.C, and Sinha Ritika, Business Environment, Sahitya Bhawan Publishers & Distributors,Agra

Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi

Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi

**Code-BCM-203****Business Law**

**Learning Objective:** This course is designed to provide the student with knowledge of the legal environment in which a consumer and businesses operates, and to provide the student with knowledge of legal principles.

**Unit I-** Indian Contract Act: Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal.

**Unit II-** Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.

**Unit III-** Sales of Goods Act: Sale contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.

**Unit IV-** Indian Partnership Act: Definition and Nature of Partnership Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.

**Unit V-** Definition Features Types Recognition And Endorsement of Negotiable Instruments.

**Course Outcomes:** On completion of this course, learners will be able to:

1. On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
2. Identify the fundamental of Formation of a Company.
3. Examine how businesses can be held liable in tort for the actions of their employees

**Suggested Reading:**

Singh, Avtar, Company Law, Eastern Book Co., Lucknow

Date, V.S. Students Guide to Corporate Laws, Taxman, New Delhi

Majumdar and Kapoor Company Law, Taxman New Delhi

**Learning Objectives:** The goal of this course is to provide students basic knowledge of environment and their role in life sustenance. The students can identify and analyze environmental problems as well as the risks associated with them.

**Unit-I**

Fundamentals of Environmental Management: Definition, principles and scope; Types and components of environment; Man- environment relationship; Causes of environment destruction; Environmental ethics; Environment Awareness Programmes.

**Unit - II**

Natural Resources - Awareness: Eco-system, Atmosphere, Land, Water, Forest, Mines & Minerals, Wetland, Bio-diversity, Conservation of natural resources.

**Unit- III**

Environmental Protection - Policies & Legislations: National environment policy, Environmental Legislations, International conventions and Agreements, GATT/WTO and environment, State Pollution Control Board, Role of NGOs.

**Unit- IV**

Environment Management System: ISO-14000, Environment Audit, Eco-Friendly products (Ecomark), Green Industry.

**Unit - V**

Environmental Impact Assessment (EIM): EIM-Methods and tools, Appraisal and clearance for industry, Evaluation Systems.

**Learning Outcomes:**

- Student can recognize the environmental problem associated with development Apply the gained knowledge for the environmental conservation and its sustainability.
- Demonstrate an integrative approach to deal with environmental issues with a focus on sustainable environmental management.
- Develop an ability to integrate the disciplines related to environmental concerns.

**References:**

1. N.K.Oberoi - Environmental Management, Excell Books.
2. G.N.Pandey - Environmental Management, Vikas.
3. K.M.Agrawal & P.K.Sikdar - Text Book of Environment, Macmillan.
4. L.W.Canter - Environmental Impact Assessment, Tata McGraw Hill.

**Code-BCM 205**

**Swachha Bharat Abhiyan**

**Learning Objectives:**

- To promote Swachhata Awareness campaign in villages adopted by the University
- To understand the importance of cleanliness and hygienic living in villages to remain healthy and fit
- To apply class room knowledge of courses to field realities and improve quality of living in villages

**UNIT: 1**

**Introduction to Swachha Bharat Abhiyan, concept, scop, objectives an mode of functioning, Unnat Bharat Abhiyan and Swachha Bharat Abhiyan – comparison and integration.**

**UNIT : 2**

**Local Self Government and Swachha Bharat Abhiyan**

Introduction to Constitution, Constitutional Amendments on Panchayati Raj, Panchayati Raj Institutions (Gram Sabha, Gram Panchayat, Standing Committee), local civil society, local administration, Municipal Corporation & its functions and Administration. Role of Local Self Government in Swachha Bharat Abhiyan, Community participation in Swachh Bharat Abhiyan, Sanitation, Personal and community hygiene.

**Assignment 2**

How effectively are Panchayati Raj institutions functioning in the village? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual).

**Field Visit – (4 Classes)**

**UNIT : 3**

**Water Management System in Village**

Water and waste water, water crisis, water conservation, climate change, rain water harvesting, reuse, borewell, recharge structures ,water disposal ,sewage system and its management, open defecation and Swachha Bharat Abhiyan.

**Smart Cities -** Concept of Smart Cities, Smart Cities and Swachha Bharat Abhiyan.

**Sustainable Development Goals** – concept, objectives and merits, UN and National intervention

**Assignment: 1**

Water Conservation – Opportunities, Mapping, Challenges & Viable Solutions.

Group discussion in class- (4)

**Field visit (4 Classes)**

Awareness on Water Conservation

**Assignment 3**

Project Report on Sustainable Development in India – Problems & Prospects.

**Field Visit –(4 Classes)**

Awareness Campaign on Swachha Bharat Abhiyan

**UNIT : 4**

**Legal Aspects**

Pollution Control Boards-Central and State, Waste Management System (Solid and Liquid), Waste disposal,

**Assignment 2**

Waste Management System in the villages – Challenges & Opportunities.

**Field Visit – (4 Classes)**

Awareness on Waste Management System in the Village

**Activities to be undertaken under Swachh Bharat Abhiyan**

- Cleanliness in the offices /Departments/surroundings and nearby areas
- Segregation of waste and proper disposal of garbage as per pollution control board norms
- Cleanliness/Bus stand/Public places and Market places
- Periodic cleaning of hostel messes
- Developing green belt on roadside of the campus to prevent aerosol pollution

- One day cleanliness awareness camp in the villages adopted under Unnat Bharat Abhiyan
- To ensure that facility of toilets fresh drinking water, first aid and basic amenities be provided by the contractor to the labourers staying in the campus
- Awareness of people about sanitation related issues and trigger a change in sanitation related behaviour
- Change of behaviour about open defecation, hygiene practices, solid/liquid waste management in campus and at village level in adopted villages.

### **Learning outcomes:**

After completing this course, student will be able to

- Gain an understanding of rural life and social realities
- Learn to understand the village problems and find solutions relating to cleanliness and hygienic living.
- Develop the spirit of community participation by involvement of common people

### **Suggested Books:**

1. Singh, Katar, Rural Development Principles, Policies and Management, Sage Publications, New Delhi, 2015.
2. A Hand book on Village Panchayat Administration, Rajiv Gandhi Chair for Panchayati Raj Studies, 2002.
3. United Nations, Sustainable Development Goals, 2015 [un.org/sdgs/](http://un.org/sdgs/)
4. M.P.Boraian, Best Practices in Rural Development, Shanlax Publishers,
5. Unnat Bharat Abhiyan Website : [www.unnatbharatabhiyan.gov.in](http://www.unnatbharatabhiyan.gov.in)



## **Semester: III**

**Code-BCM-311**

**Business Economics**

### ***Learning Objectives***

- 1. Students will demonstrate their knowledge of the fundamental and technical concepts of economics.*
- 2. Students will apply the basic theories of economics in critical thinking and problem solving.*
- 3. Students will be able to identify and use economics terminologies in oral and written communications.*

**Unit I-** Definition, Nature, Scope & Limitation of Economics as an art or Science. Relevance of Economics in Business Management, Utility analysis, Marginal Theory of utilities and Equi-Marginal theory of utility.

**Unit II-** Meaning of demand. Demand theory and objectives, Demand analysis. Demand schedule. Demand Curve and Nature of Curves, Laws of Demand Elasticity of Demand Types & Measurement, Indifference curves analysis Consumer Equilibrium & Consumer Surplus. Price, Income and substitution effect.

**Unit III-** Production-Meaning and Analysis Production function. Laws of production, Laws of increasing returns & Laws of constant returns. Equal product curves and Producer equilibrium.

**Unit IV-** Market analysis-Nature of market, Types of markets and their characteristics Pricing under different market structures-Perfect Monopoly, oligopoly and Monopolistic competition. Price discrimination under monopoly competition.

**Unit V-** Theories of factor pricing, factor pricing v/s product pricing .Theories of interest theories of wages theories of profit, Concept of profit maximization

### ***Learning Outcomes***

- 1. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.*
- 2. Understand the links between household behavior and the economic models of demand.*
- 3. Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.*

### **Suggested Books:**

1. Adhikari M Management Economics
2. Gupta G.S. Managerial Economics
3. Lal S.M. Principles of Economics
4. Vaish & Sunderm Principles of Economics

***Learning Objective:***

- 1. The main objectives of this subject to provide the knowledge of company, shares and kinds of the company.*
- 2. It also describes the features of private companies in India and development of Indian company act.*
- 3. This subject also describes the memorandum of association and article of association.*

**Unit I**

Historical Background of Company Law: Origin and Growth of Company Law in England: Commendas and Societas; Formation of East India Company; Enactment of the Bubble Act, 1719; Joint Stock Companies Act, 1844 (*Joint Stock Companies Act, 1850 in India*); Limited Liability Act, 1855; Companies Act, 1862 (*Companies Act, 1866 in India*); Companies Act, 1908 (*Indian Companies Act, 1913*); Companies Act, 1948 (*Companies Act 1956 in India*).

**Unit II**

Company and Its Formation: Lifting of corporate veil; types of companies; one person company, producer company; association not for profit; illegal association; formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts; memorandum of association; articles of association; doctrine of constructive notice and indoor management; prospectus and book building; postal ballot; issue, allotment and forfeiture of shares, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares; online registration of a company.

**Unit III**

Management and Control of Companies: Directors; classification of directors, women directors, independent directors; disqualifications, director identity number (DIN); appointment, legal positions, powers and duties, removal of directors; key managerial personnel, managing director, manager; managerial remuneration; meetings of shareholders and board- kinds, convening and conduct of meetings.

**Unit IV**

Accounts and Audit: Books of accounts; online filing of documents; dividend provisions, declaration and payment of dividend, treatment of unpaid and unclaimed dividend, transfer of unpaid and unclaimed dividend to investor education fund; auditors-appointment, resignation and removal; qualification and disqualification; auditor's report; inspection, inquiry and investigation, compromises, arrangements and amalgamations; prevention of oppression and mismanagement; concept and modes of winding up.

**Unit V**

SEBI Act, 1992: Formation and meetings of the SEBI; functions and powers of SEBI in relation to securities markets; prohibition of manipulative and deceptive devices; insider trading and substantial acquisition of securities or control; guidelines for securities issues.

**Learning Outcomes:**

1. Know about the concept of company and shares.
2. Know about the company law in the India.
3. Understand the use of the memorandum of association and article of association in a company, they also learn from this course.

**Suggested Readings:**

Hicks, Andrew & Goo S.H., *Cases and Material on Company Law*, Oxford University Press.

Kershaw, David, *Company Law in Context*, Oxford University Press, UK.

Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.

Hanningan, Brenda, *Company Law*, Oxford University Press, UK.

Sharma, J. P, *Corporate Laws*, Ane Books Pvt Ltd, New Delhi.

Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, Bharat Law House, New Delhi

Ramaiya, *A Guide to Companies Act*, Wadhwa and Company Nagpur

Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi

Course material of the Institute of Company Secretaries of India on Company Laws.

*Bharat's Companies Act 2013*, Bharat Law House, New Delhi

**Code-BCM-313**

**Principles of Accounting**

- Learning Objectives**
1. To understand the meaning accounting and accountancy.
  2. To understand the terms used in accounting system.
  3. To know how the accounting entries are posted in books.
  4. To know the accounting system for non profit organisation.

**Unit I-** Introduction of Accounting ,Types of Accounting, Accounting standards in India.

**Unit II-** Joint Venture and Consignment.

**Unit III** Royalty Accounts

**Unit VI-** Partnership Accounts: Admission, retirement and death of a partner, Dissolution of Partnership.

- Learning Outcomes**
1. To record the basic journal entries.
  2. Memorize how to calculate depreciation by applying various methods.
  3. Maintain the financial statements of a business entity.
  4. Rectify errors in accounts

**Suggested Readings:**

1. Agarwal, B.D. Advanced Accounting
2. Chawla & Jain Financial Accounting
3. Chakrawarti, K.S. Advanced Accounts
4. Shukla, M.B. Financial Analysis and Business Forecasting
5. Jain & Naranag Advanced Accounts

**Code-BCM-314****Fundamentals of Computers*****Learning Objective***

- 1. Understand the meaning and basic components of a computer system.*
- 2. To learn generation, classification and application of computers.*
- 3. Knowledge of computer equipment, including both hardware and software.*
- 4. To learn input devices and output devices in detail*

**Unit I** History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.

**Unit II** Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Reponse Devices.

**Unit III** Storage Devices : Primary and Secondary Storage devices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of sequential and direct- Access devices.

**Unit IV** Computer Software : Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.

**Unit V** Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

***Learning Outcome***

- 1. Understand the concept of input and output devices of Computers and how it works.*
- 2. Understand the concepts, structure, types and design of operating Systems.*
- 3. Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.*
- 4. Understand evolution of internet, its application and its basic services.*

**Reference Books:**

- 1.Computer Fundamental Sinha, P.K.
- 2.Fundamentals of Computers Jain, V.K.
- 3.Operating System Godbole, G.B.
- 4.Window-98 Manual
- 5.Internet Leon & Leon

**Code-BCM-315**

## **SOFT SKILLS**

### ***Learning Objectives:***

*The objectives of the Skills Soft Training is to give each student a realistic perspective of work and work expectations, to help formulate problem solving skills, to guide students in making appropriate and responsible decisions, to create a desire to fulfill individual goals, and to educate students about unproductive thinking, self-defeating emotional impulses, and self-defeating behaviors.*

**Unit I:** Soft Skills:- Positive Attitude, Body Language, SWOT/SWOC Analysis, Emotional Intelligence, Etiquette, Personality Development

**Unit II:** Paragraph Writing:- 1. Paragraph Structure 2. Development of Ideas

**Unit III:** Paraphrasing and Summarizing :-1. Elements of Effective Paraphrasing 2. Techniques for Paraphrasing 3. What Makes a Good Summary? 4. Stages of Summarizing

**Unit IV:** Letter Writing:-1. Letter Writing (Formal and Informal) 2. E-correspondence

**Unit V:** 1. Resume and CV 2. Cover Letter

### **Learning Outcome:**

## **Semester IV**

**Code-BCM-411**

**Cost Accounting**

### ***Learning Objective***

- 1. To make aware about cost structure and cost elements.*
- 2. To understand various techniques and methods of cost accounting.*
- 3. To understand various aspects of material control & wastage.*
- 4. To understand various aspects of labour control.*

**Unit - I** Introduction- Definition, Nature, Objectives, Importance, Limitations of Cost Accounting, Characteristics of an Ideal System of Cost Accounting.

**Unit - II** Elements of Cost – Direct Materials : Inventory Control, Pricing of Issue of Materials, Direct Labour: Turnover, Treatment of Idle time and over time, Overhead – nature, Collection and Classification.

**Unit - III** Unit Costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price, Tender Price.

**Unit – IV** Contract Account, Calculation of Profit on complete and incomplete Contract, Work-in-Progress and Balance sheet of a Contracting firm.

### ***Learning Outcomes***

- 1. Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.*
- 2. Use cost-sheet to compute unit cost of product.*
- 3. Determine basis for computing tender price of a product.*

### **Suggested Readings:**

Ravi M. Kishore, Cost Management , Taxmann Allied Services Pvt. Ltd., New Delhi  
M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi  
Nigam, Narang and Sharma, Advanced Cost Accounting, S. Chand Company, New Delhi  
J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi  
Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi  
Jawahar Lal, Cost Accounting, Tata McGraw Hill, New Delhi  
S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi  
Khan and Jain, Theory and Problems of Management and Cost Accounting, Tata Mc Graw Hill, New Delhi

***Learning Objective***

- 1. To make aware about provisions of direct tax with regard to IT Act, IT Rules.*
- 2. To make aware about Assessment income from salaries and charge of tax.*
- 3. To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.*

**Unit – I** Introduction and Important Definitions, Income, Previous Year and Casual Income, Residential Status and Tax Liabilities.

**Unit – II** Exemptions from Tax.

**Unit – III** Assessment of Income from Salaries.

**Unit – IV** Assessment of Income from House Properties.

**Unit – V** Assessment of Profit from Business, Capital Gains and Other Sources.

***Learning Outcomes***

- 1. Define the procedure of direct tax assessment.*
- 2. Able to file IT return on individual basis.*
- 3. Able to compute total income and define tax complications and structure.*
- 4. Able to understand amendments made from time to time in Finance Act.*

**Suggested Reading:**

1. Indian Income Tax Act 1961
2. IT Rules and Wealth Tax Rules
3. Singhanian, V.K. Direct Tax Planning and Management, Taxman New Delhi
4. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts ( Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra



***Learning Objective***

- 1. To provide knowledge about the importance of human resources management in an organization and the scope of human resource management.*
- 2. To understand the concept of recruitment, selection and training*

**Unit I** Introduction to HRM & HRD Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, Structure of HRD System, role of HRD manpower.

**Unit II** Human Resource Policies & Strategies Introduction, role of HR in strategic management, HR policies & Procedures, HR Programme., developing HR policies and strategies, Strategic control, Types of Strategic control, Operational Control System, Functional and grand strategies, Strategy factors.

**Unit III** Human Resource Procurement & Mobility Productivity & improvement job analysis & Job design, work measurement, ergonomics. Human Resource planning-objectives, activities, manpower requirement process Recruitment & Selection Career planning & development, training methods, basic concept of performance appraisal. Promotion & Transfer.

**Unit IV** Employee Compensation Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus, fringe benefits etc., Minimum Wages Act 1948.

**Unit V** Employee relations Discipline & Grievance handling types of trade unions.

***Learning Outcomes***

- 1. Learn the qualities of human resource manager in an organization.*
- 2. Analyse the importance of different methods of training given to the employees in organization.*
- 3. Memorize the difference between on the job training and off the job training.*

**Suggested Books:**

1. Human Resource Management – Dipak Kumar Bhattacharya
2. Managing Human Resource-Arun Monappa
3. Essential of HRM and Industrial Relations-P.Subba Rao
4. Personnel Management-C.B. Memoria

**Code-BCM-414**

**Mass Communication**

**Learning Objective** On completion of the course the student should be able to:

1. understand the importance, functions & scope of communication and media.
2. describe the growth and development of communication and media.
3. understand the periodic changes in the media

**Unit – I** Journalism and Mass Communication – nature – scope – mass communication – definition – process: mass media and modern society – functions – mass media and democracy.

**Unit – II:** Early efforts in printing, newspaper – types of newspaper – contents – characteristics: magazines – characteristics and types of books – book publishing in India.

**Unit– II:** Early communication systems in India, history of Indian press – from earlier days to 1880s, Tilak Era, role in freedom movement – brief history of major English and language newspapers and magazines.

**Unit– IV:** Ownership of print media – types – merits and demerits: organizational structure of newspaper functions of the staff, editorial, advertising, circulation departments, patterns of newspaper ownership and management of India – procedure to launch a publication, marketing practices in print media.

**Unit – V:** Press Commissions, Press Council, DAVP, INS, ABC, unions of media men and media women, professional organizations – PIB, other public information agencies – of both State and Central governments

**Learning Outcome:**

1. Students will acquire a functional knowledge of the underlying principles and recent emerging trends of the media industry.
2. Students will develop communication skills, appreciation for creativity, critical thinking, and analytical approach.

**Suggested Readings:**

1. Kumar, Kewal J Mass Communication in India, Jaico Books, New Delhi,
2. J.S. Yadava & Pradeep Mathur Issues in Mass Communication: The Basic Concepts, Kanishka Publishers, Delhi, 2008
3. Shymali Bhattacharjee., Media and Mass Communication: An Introduction, Kanishka Publishers, Delhi, 2005

**Code-BCM-415**

**National Service Scheme**

## Semester V

**Code-BCM-511**

### Advance Cost Accounting

#### ***Learning Objective***

- 1. Demonstrate costing methods and techniques appropriate to a variety of different businesses.*
- 2. Explain the role of standard costing within organizations and prepare and interpret standard costs and variance statements.*
- 3. Explain target costing, quality costing, service costing, operation costing and its accounting system and control.*

**Unit I:** Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques.

**Unit II:** Accounting for Material, Labour and Overheads.

**Unit III:** Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

**Unit IV:** Marginal Costing- Profit –Break – Even Point

#### ***Learning Outcomes***

- 1. Describe how cost accounting is used for decision making and performance evaluation.*
- 2. Explain the basic concept of cost and how costs are presented in financial statements.*
- 3. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.*
- 4. Analyze the basic cost flow model and be able to assign costs in a job cost system.*

#### **Suggested Books:**

J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi  
Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi  
Jawahar Lal, Cost Accounting, Tata McGraw Hill, New Delhi  
S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi  
Khan and Jain, Theory and Problems of Management and Cost Accounting, Tata Mc Graw Hill, New Delhi  
Horngren, T. Charles, George Foster and Srikant M. Datar, Advanced Cost Accounting : A Managerial Emphasis, Prentice Hall India, New Delhi

**Learning Objective**

1. *Conversant with banking law's historic development and how it shaped today's bank regulatory regime.*
2. *Familiar with and able to navigate the various overlapping legal and regulatory regimes applying to banks and bank holding companies.*

**Unit I-** Indian Banking System : Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

**Unit II-** State Bank of India: Brief History; Objectives Functions; Structure and organization; Working and progress.

**Unit III-** Banking Regulation Act, 1949: History; Social Control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.

**Unit IV-** Regional Rural and Co-operative banks in India: Functions; Role of regional rural and co-operative bank in rural India; Progress and performance.

**Unit V-** Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

**Learning Outcomes**

1. *Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.*
2. *Demonstrate an awareness of law and practice in a banking context.*

**Suggested Readings:**

1. Basu A.K. : Fundamentals of banking- Theory and Practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S. : Modern Banking; Oxford University, Press.
3. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman
4. Reserve Bank of India : Functions and Working
5. Dekock : Central Banking; Crosby Lockwood Staples, London
6. Tennan M.L.: Banking-Law and Practice in India; India law House, New Delhi.

**Learning objective**

1. Provide the learner with an in-depth understanding of the link between company decision-making and the operation of capital markets
2. Ensure the learner understands and appreciates the strong linkages between finance and globalisation

**Unit-I** Meaning, Nature and Scope of Finance, Financial Goal – Profit vs. Wealth Maximization, Finance Function – Investment, Financing and Dividend Decision.

**Unit – II** Management of Working Capital: Meaning, Significance and Types of Working capital, Estimation of Working Capital Requirements. Sources of Working Capital, Dimensions of Working Capital Management.

**Unit - III** Leverages: kinds of leverages – Financial, Operating and Combined

**Unit – IV** Capital Budgeting: Nature of Investment, Decisions, Investment Evaluation Criteria – Net Present Value Internal Rate of Return, Profitability Index.

**Unit – V** Cash Flow Statement, Funds Flow Analysis- concept, Schedule of changes in working Capital, Statement of Sources & Application of Funds.

**Learning Outcome**

1. Describe the financial environment within which organisations must operate
2. Critically evaluate the financial objectives of various types of organisations and the respective requirements of stakeholders
3. Discuss the function of capital markets

**Suggested Readings:**

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
5. J. Fred Weston and Eugene F. Brigham, Managerial Finance, The Dryden Press, Hinsdale, Illinois.
6. Ravi M. Kishore, Financial Management, Taxmann, New Delhi.

**Code-BCM-514**

**Money Banking & Foreign Exchange**

**Learning Objective** *This course will cover exchange rate analysis and corporate strategies for hedging foreign exchange risk. Furthermore, the class will also discuss international financial markets and corporate governance.*

**Unit – I** Money: Concept, Quantity theory of money.

**Unit – II** Value of money and its measurement, Inflation and deflation.

**Unit – III** Banking system in India, Different types of banks, Commercial Banks, Changing nature of banking in India after liberalization.

**Unit – IV** Central Banking and its role, credit control and its measures.

**Unit – V** Foreign Exchange market, Determination of exchange rate.

**Learning Outcome** *1. Discuss the integration of financial markets throughout the world.  
2. Demonstrate a basic understanding of how to hedge foreign exchange risk.  
3. Develop an understanding of the effect of the global financial crisis on the world*

**Suggested Reading:**

Dr. Mithani, D.M. Money & Banking, International Trade & Public Finance, Himalaya Publishing House Pvt. Ltd. New Delhi

Seth, M.L. Money & Banking, Laxmi Narain Publishing House, Loha Mandi, Agra

Vaish, M.C. Money & Banking, Vikash Publishing House, Pvt. Ltd. New Delhi

Bhasin Niti, Banking & Financial Markets in India, New Century Publication, New Delhi

**Code-BCM-515**

## **Travel & Tourism Management**

**Learning Objective** *This course introduces the concept of tourism, its, growth and development, motivations for travel, role of tourism as an economic intervention, global nature of tourism, tourism products and emerging trends in tourism industry*

### **UNIT I**

What is Tourism? Definitions and Concepts, Tourist destination, services and industry, General Tourism Trends. Types of Tourists, Visitor, Traveller, and Excursionist–Definition and differentiation. Inter–regional and intra–regional tourism, inbound and outbound tourism, domestic, international tourism. Forms of Tourism: religious, historical, social, adventure, health, business, conferences, conventions, incentives, sports and adventure, senior tourism, special interest tourism like culture or nature oriented, ethnic or ‘roots’ tourism and VFR. New Trends of travel, E- Commerce and Online communication in Tourism

### **UNIT II**

Natural Resources:Wildlife Sanctuaries, National Parks and Natural Reserves in India,World Heritage Sites of India:Ajanta &Ellora Caves, TajMahal, Agra Fort, Sun Temple, Konark, Monuments at Khajuraho, Monuments at Hampi,Fairs and Festivals: Kumbha, Pushkar,Pongal/Makar-Sankranti, Baishakhi,Holi,Onam, Durga Puja, Diwali, KartikPurnima (DevDeepawali, Guru Parb), Rathyatra, Barawafat, Id-ul-Fitr, Christmas, Carnival (Goa) and TajMahotsava

### **UNIT III**

Origin of Travel Agency. Definition and scope of Travel Agency. Definition of Tour Operator and Tour operation. Differences between Travel Agency and Tour Operator.  
Travel Agency: Functions, Organization, Tour operator functions and organizations, client handling; Income sources.

### **UNIT IV**

Hotel Cost Centres- Marketing, Engineering, Accounting, Human Resources, Security.  
Types of Hotel Rooms, Plans and Rates, Front Office and its coordination with other , Classification of Hotels – as per Location, Size, Target Markets, Levels of Service, Ownership & Affiliation, Other Lodging Establishments departments.

**Learning Outcome** *To understand the different physical dimensions of earth and its need in geography of tourism.*

*To study the different physical and political features of world geography.*

### **Suggested Readings:**

- 1 Goeldner-Tourism Principles &Philosphy(Wiley Dreamtech)
- 2 Dixit, M and Sheela, C. Tourism Products (New Royal Book, 2001)
- 3 Hospitality and Tourism – Kadam R (UDH Publishers edition 2013)
- 4 Tourism Marketing-Devashis Das Gupta-(Pearson)
- 5 Misra & Sadaul- Basic of Tourism Management (Excel Books)
- 6 Walker –Introduction to hospitality Management 2e (Prentice hall)



**Code-BCM-516**

**Sports Management**

**Learning Objective:-***This course is designed to introduce the field of Sport Management to a business student in the same nature the Accounting. The course will help prepare students for business programs and introduce them to an area of business with which they may be unfamiliar.*

**Unit I:-** Managing Sport Organizations i. History of Sport in Indian Society and the Sociological Context of Sport ii. History of the Management of Sport Organizations 1. Industry History of Sport Management 2. Academic History of Sport Management.

**Unit II:-** Sport Marketing a. Corporate Sponsorship b. Licensing c. Media's Role d. Advertising e. Promotions g. Career Opportunities.

**Unit III:-** Ethics in Sport:-  
a. Gambling Issues  
b. Fund Raising Issues  
c. Sponsorship of Alcohol and Tobacco Companies

**UnitIV:-** Sport Law Legal Issues Affecting Sport

**Corse Outcomes:-** *1. Develop and hone professional skills through classroom learning and experiential learning through a steady progression of internships with added responsibilities.  
2. Develop an understanding of the sports industry in relationship to the legal sector as well as the broader relationship between the industry and society.  
3. Develop a Marketing Plan specific to a product in the Sport Industry.*

**Code-BCM-517**

**MOCC on Accounting**

## **Semester VI**

**Code-BCM-611**

### **Management Accounting**

#### ***Learning Objective***

- 1. To develop the knowledge of business finance and management decision.*
- 2. To learn capital budgeting and different techniques*
- 3. To study effective financial planning.*

**Unit - I**      Definition , Objectives, Nature, Scope & role of Management Accounting, Difference Between Financial Accounting and Management Accounting.

**Unit - II**     Analyzing Financial Statements: Methods of Analysis and Interpretation of Financial Statements, Ratio Analysis.

**Unit - III**    Marginal Costing – Concept, Basic Characteristics and Limitations, applications of Marginal Costing, Level of Activity, Planning, Decisions regarding Sales–Mix, Make or Buy Decisions and Discontinuation of a Product Line.

**Unit – IV**     Break-Even-Analysis, Assumptions and Practical Applications of Break–Even-Analysis, Variance analysis (MCV,MPV,MUV)

#### ***Learning Outcome***

- 1. Use business finance terms and concepts when communicating.*
- 2. Explain the financial concepts used in making accounting management decision.*
- 3. Use effective communication skills to promote respect and relationship for financial deals.*

#### **Suggested Reading:**

1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra
2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana.
3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi
4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi
5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi

***Learning Objective***

- 1. Students will Learn to describe how information technology affects internal control.*
- 2. Students will Learn to Determine the appropriate audit report for a given audit situation.*
- 3. Students will Learn to explain methods used to obtain an understanding of internal control.*

**Unit I-** Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.

**Unit II-** Internal Check System: Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities.

**Unit III-** Audit of Limited Companies: Company Auditor- Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.

**Unit IV-** Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.

**Unit V-** Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

***Learning Outcomes***

- 1. Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.*
- 2. Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;*
- 3. Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques*

**Suggested Books:**

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing

**Learning objective :** *To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.*

**Unit I** Introduction to Goods and Services Tax Introduction – Stages of Evolution of Goods and Services Tax – Methodology of GST – Subsuming of taxes- constitutional background – Benefits of implementing GST- Structure of GST- Central Goods and Services Tax – State Goods and Services Tax – UTGST – Integrated Goods and Services Tax – Important concepts and definitions under CGST Act and IGST Act GSTN – HSN Code – SAC code – GST council – Structure, Power and Functions.

**Unit II** Levy, Tax Collection and Reverse Charge Mechanism Levy and Collection of Tax – Rates of GST- Scope of Supply – Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax.

**Unit III** Input Tax Credit & Payment of GST Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations – Computation – Input service distribution – Computation – Recovery of Credit – Reversal of credit – Utilization of Input tax credit

**Unit IV** Registration, Returns and Accounts and Assessment Registration – Persons Liable for Registration – Compulsory Registration – Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration – Cancellation of Registration

### **Learning Outcomes**

*1.To enable the student to learn the concepts indirect tax & GST from the Pre-GST period to post GST period.*

*2.To Understand the importance of Indirect Taxes(GST) in the India & global economy & its contribution to the economic development.*

### **Suggested Readings:**

- 1) Indirect Taxes – Vinod K Singania, Taxmann’s Publications, New Delhi
- 2) Indirect Taxes – H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 4) All About GST- V S Datey- Taxmann Publications.
- 5) Beginner’s Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
- 6) Bare Act CGST 7) Bare Act SGST 8) Bare Act IGST

***Learning Objective :***

- 1.The fundamental principles of e-Business and e- Commerce and the role of Management,*
- 2.The underlying used technologies with emphasis on Internet Technologies,*
- 3.The application of tools and services to the development of small scale e-Commerce applications.*

**Unit I-** E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.

**Unit II-** Internet: Concept & evaluation, Characteristics of Internet:email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.

**Unit III-** Electronic Payment Systems: E-Cash, e-cheque, credit cards,debit cards, smart cards, E-Banking, Manufacturing information systems.

**Unit IV-** EDI introduction, networking infrastructure of EDI, Functions &Components of EDI File types of EDI.

**Unit V-** Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

***Learning Outcome***

- 1.Recognize the impact of Information and Communication technologies, especially of the Internet in business operations.*
- 2.Recognize the fundamental principles of e-Business and e-Commerce.*
- 3. Distinguish the role of Management in the context of e-Business and e-Commerce .*
- 4.Explain the added value, risks and barriers in the adoption of e-Business and e-Commerce.*
- 5. Examine applications of e-Commerce in relation to the applied strategic.*

**Reference Books:**

1. Frontiers of E-Commerce Ravi Kalkota, TMH
2. O, Brien J Management Information System, TMH
3. Oberoi, Sundeep E-Security and You, TMH
4. Young, Margret Levine The complete reference to Internet, TMH

**Code-BCM-615****Health Care**

**Learning Objective:** *Health care administration is a profession that deals with the provision of leadership, guidance and management in health systems. With many health facilities putting professionals with advanced degrees in health care administration into top leadership positions, the pressure to deliver quality services is increasing, the Bureau of Labor Statistics reports.*

**Unit-1** Concept of Health and Disease Concept of health & disease and well being. Natural history of disease and role of hospitals to offer various levels of care Prevention aspect of diseases Dynamics of disease transmission Changing pattern of diseases Concept of health indicators

**Unit-2** Demography & Vital Statistics Demography – its concept Vital events of life & its impact on demography Significance and recording of vital statistics Census & its impact on health policy, Health scenario of India- past, present and future Population policy National Health Policy & Inter-sectoral Co-ordination, National Five year plans

**Unit-3** National Health Programme Background objectives, action plan, targets, operations,. Health planning in India including various committees Centre, State, District and Block level structures and local bodies and Panchayati Raj Organisation and functions of community health centres and Primary Health Centres (PHCs). Health Manpower, Primary Health care and concept, Alternative systems of medicine, like Ayurveda, Homeopathy, etc. Holistic Approach Non-Governmental Organisations (NGOs) and Private Voluntary Organisations (PVOs). Unorganized Sector.

**Unit-4** Healthcare of the Community Healthcare delivery system in India at Primary, Secondary and Tertiary Care Indigenous system of medicine in India Community participation in healthcare delivery system Health system in developed countries.

**Unit-5** Effects of Globalization in Health care Concept of Corporate Hospital in developing countries Infrastructure and lay out of an ideal corporate hospital Functioning of modern hospitals & changing need of patients Hospitality in Hospital Care

**Learning Outcome:**

- *Explain and compare the organizational elements, structure, performance, terminology, and delivery modalities for U.S. and global healthcare systems.*
- *Analyze the structure and interdependence of healthcare system elements and issues using critical thinking to formulate innovative system designs that improve healthcare delivery.*

**Suggested reading:**

Textbook of Preventive & Social Medicine- Dr. K. Park Textbook of community medicine: V. K. Mahajan Population studies – Asha Bhendre

**Code-BCM-616**

**Corporate Social Responsibility**

**Course Objectives:** *This course will enable students to understand the rationale behind CSR and sustainability. This course takes students through an evaluation of risks and potential impacts in decision making, enabling them to recognize the links between the success of an organization and the well-being of a community/society.*

**Unit I:** Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management.

**Unit II:** Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India.

**Unit III:** International framework for corporate social Responsibility, Millennium Development goals, Sustainable development goals, human rights.

**Unit IV:** Review current trends and opportunities in CSR. CSR as a Strategic Business tool for Sustainable development.

**Learning Outcomes:**

- *Understand and demonstrate the intrinsic interdependence between Corporate Social Responsibility (CSR), Corporate Governance*
- *Understand, analyze, rationalize (defend) and formulate CSR mandates for companies.*

**Reference Books:**

1. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
2. The World Guide to CSR - Wayne Visser and Nick Tolhurst
3. Innovative CSR by Lelouche, Idowu and Filho
4. Corporate Social Responsibility in India - Sanjay K Agarwal



***Learning Objectives:***

- 1. To help students distinguish between values and skills, and understand the need, basic guidelines, content and process of value education.*
- 2. To help students initiate a process of dialog within themselves to know what they 'really want to be' in their life and profession*
- 3. To help students understand the meaning of happiness and prosperity for a human being.*

**UNIT-1**

Course Introduction - Need, Basic Guidelines, Content and Process for Value Education Understanding the need, basic guidelines, content and process for Value Education, Self-exploration-what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration, continuous Happiness and Prosperity- A look at basic Human Aspirations, Right understanding, Relationship and Physical Facilities- the basic requirements

For fulfillment of aspirations of every human being

**UNIT-2**

Understanding Harmony in the Human Being - Harmony in Myself Understanding human being as a co-existence of the sentient 'I' and the material 'Body', Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha, Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer), Understanding the characteristics and activities of 'I' and harmony in 'I', Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail Programs to ensure Sanyam and Swasthya.

**UNIT-3**

Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship Understanding harmony in the Family- the basic unit of human interaction , Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship, Understanding the meaning of Vishwas; Difference between intention and competence, Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship, Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals, Visualizing a universal harmonious order in society- Undivided Society (AkhandSamaj), Universal Order (SarvabhaumVyawastha )-from family to world family!.

**UNIT-4**

Understanding Harmony in the Nature and Existence - Whole existence as Co-existence Understanding the harmony in the Nature, Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature, Understanding Existence as co-existence (Sah-astitva) of mutually interacting units in all-pervasive space, Holistic perception of harmony at all levels of existence.

***Learning Outcome:***

*On completion of this course, the students will be able to*

- 1. Understand the significance of value inputs in a classroom, distinguish between values and skills, understand the need, basic guidelines, content and process of value education, explore the meaning of happiness and prosperity and do a correct appraisal of the current scenario in the society*
- 2. Distinguish between the Self and the Body, understand the meaning of Harmony in the Self the Co-existence of Self and Body.*
- 3. Understand the value of harmonious relationship based on trust, respect and other naturally acceptable feelings in human-human relationships and explore their role in ensuring a harmonious society*