



Kavikulaguru Kalidas Sanskrit University, Ramtek

University established by State Government of Maharashtra and UGC Recognized u/s 2f and 12B

Ramtek Office: Administrative Building, Mauda Road, Ramtek - 441106, Dist. Nagpur

Nagpur Office: 05 Floor, NIT Commercial Complex, Near Morbhavan, Sitabuldi, Nagpur 44001



Program Curriculum (Syllabus)

Program Name: - Bachelor of Commerce (B.Com)
(NEP-2020)

Choice Based Credit System (CBCS Pattern)

Approved by the Academic Council Meeting Dt.09.11.2023 Item no.3
(AS 2024-2025 onwards)

Sr.no.		
1.	Name of the Program	Bachelor of Commerce (B.Com.)
2.	Name of the Faculty	Faculty of Commerce and Management
3.	Name of the Board of Study	BoS for Commerce & Business Administration
4.	Program Pattern (CBCS/Annual/)	Semester (CBCS)
5.	Program Duration	03 years (06 Semesters)
6.	Program Type (Master/Bachelor)	Bachelor
7.	Program Level (PG/ UG/ PG Diploma/ Diploma/ Certificate etc.)	UG
8.	Evaluation system (Grade System) Yes/No	Yes
9.	Follow credit System (Yes/No)	Yes
10.	Program total credits	130 Credits
11.	Total Courses (Papers)	37 + Optional Papers
12.	Program total marks	3700 Marks
13.	Mode of Learning (Regular/ Distance learning)	Regular
14.	External Students (Yes/No)	No
15.	Medium of Instructions	English/Marathi/ Hindi
16.	Medium of Examination	English/Marathi/ Hindi
17.	Eligibility	HSSC or Equivalent
18.	Program Description	Bachelor of Commerce (B.Com) is a undergraduate degree program that allows to gain a

		wide variety of skills in the commerce and trade domain.
19.	Program Objectives	<ul style="list-style-type: none"> ➤ To make students understand the importance of nature of trade and activities in trade, commerce and business. ➤ To help the students to determine a proper balance between saving and expenditure. ➤ To enable the students to be able to serve in various sectors of trade, commerce and business.
20.	Program Outcome	Degree in Bachelor of Commerce
21.	Subject (under which subject the program is included in the Faculty as per the University Notification no. 131 dtd 11.03.2020)	Bachelor of Commerce
22.	Program Code	BOC
23.	Program Abbreviation	B.Com
24.	Internship duration / field work	1 Month (4 Weeks)

Year	Internal		Theory		Other		Total		Credits	Remarks
	Max	Passing	Max	Passing	Max	Passing	Max	Passing		
First Year (Sem I & II)	240	84	960	336	-	-	1400	490	44	
Second Year (Sem III & IV)	220	77	880	308	-	-	1200	420	42	
Third Year (Sem V & VI)	200	70	800	280	-	-	1100	385	44	
Final Total	660	231	2640	924	-	-	3700	1295	130	

Course Code	Course name	Course Type	Teaching hours per week	Tutorial (*T)/ Practical (*P) per week	Internal		Theory		Other		Subject Total		No. of Credits
					(Practical/ Diss. / Viva/ Oral/ Test/ Sessional etc.)								(in case of joint passing)
					A		B		C		A + B + C		
				T	P	Max	Passing	Max	Passing	Max	Passing	Max	Passing

First Year - Semester I

BOC-1-I-L1	Sanskrit	AEC	2	2	-	20	07	80	28	-	-	100	35	02
BOC-1-I-L2	English	AEC	2	2	-	20	07	80	28	-	-	100	35	02
BOC-1-I-03	Financial Accounting-I	Major-DSC-1	5	5	-	20	07	80	28	-	-	100	35	04
BOC-1-I-04	Business Economics	Major-DSC-2	5	5	-	20	07	80	28	-	-	100	35	04
BOC-1-I-05	Digital Marketing	Minor	5	5	-	20	07	80	28	-	-	100	35	04
BOC-1-I-06	Yoga/ Jyotish /Communication in English /Sanskrit /Vyakaran/ Music / MOOCs / MS-Word / Yoga & Health / Skill Development	Open Elective	2	2	-	20	07	80	28	-	-	100	35	04
BOC-1-I-07	NCC/NSS/Sports/ Cultural		4	-	4	-	-	-	-	-	-	100	35	02
	Semester Total		25	21	4	120	42	480	168	-	-	700	245	22

First Year - Semester II														
BOC-1-II-L1	Sanskrit	AEC	2	2	-	20	07	80	28	-	-	100	35	02

BOC-1-II-L2	English	AEC	2	2	-	20	07	80	28	-	-	100	35	02
BOC - 1-II- 03	Financial Accounting-II	Major-DSC-1	5	-	5	20	07	80	28	-	-	100	35	04
BOC - 1-II- 04	Principles of Business Management	Major-DSC-2	5	5	-	20	07	80	28	-	-	100	35	04
BOC - 1-II- 05	Monetary Economics	Minor	5	5	-	20	07	80	28	-	-	100	35	04
BOC - 1-II- 06	Yoga/ Jyotish /Communication in English /Sanskrit /Vyakaran/ Music/ MOOCs / Environmental Management / Yoga & Meditation/Basics of Ms- Excel/ Principles & Practices of Banking	Open Elective		02	2	20	07	80	28	-	-	100	35	04
BOC - 1-II- 07	Environmental Studies(Ability Enhancement Course)	AEC	02	02	-	-	-	-	-	-	-	100	35	02
	Semester Total		23	18	5	120	42	480	168	-	-	700	245	22
	First Year Total		48	39	9	240	84	960	336	-	-	1400	490	44

Exit option with Certificate. Additional one course out of two to be completed

➤ **Communication Skill/MS-Excel**

Course Code	Course name	Course Type	Teach ing hours per week	Tutorial (*T)/ Practical (*P) per week	Internal		Theory		Other	Subject Total		No. of Credits (if Credit System is applicable)		
					(Practical/ Diss. / Viva/ Oral/ Test/ Sessional etc.)					(in case of joint passing)				
					A		B			C		A + B + C		
					T	P	Max	Passing	Max	Passing	Max	Passing	Max	Passing

Second Year - Semester III

BOC - 2-III-L1	English	AEC	2	2		20	07	80	28	-	-	100	35	02
BOC - 2-III-02	Cost Accounting	Major-DSC-1	5	-	5	20	07	80	28	-	-	100	35	04
BOC - 2-III-03	Indian Economy	Major-DSC-2	5	5	-	20	07	80	28	-	-	100	35	04
BOC - 2-III-04	Business Law	Minor	5	5	-	20	07	80	28	-	-	100	35	04
BOC - 2-III-05	Yoga/ Jyotish/ Communication in English /Sanskrit Vyakaran/ Music/ MOOCs Environment Management/Advertising, sales Promotion & Sales management	Open Elective	2	2	-	20	07	80	28	-	-	100	35	04
BOC-2-III-06	NCC/NSS/Sports/ Cultural		4	-	4	-	-	-	-	-	-	100	35	02
	Semester Total		23	14	9	100	35	400	140	-	-	600	210	20

Second Year - Semester IV																
BOC - 2-IV-01	Management Accounting	Major-DSC-1	5	5	-	20	07	80	28	-	-	100	35	04		
BOC - 2-IV-02	Company Law & Secretarial Practice	Major-DSC-2	5	5	-	20	07	80	28	-	-	100	35	04		
BOC - 2-IV-03	Entrepreneur--ship Development	Minor	5	5	-	20	07	80	28	-	-	100	35	04		
BOC - 2-IV-04	Yoga/ Jyotish /Communication in English /Sanskrit /Vyakaran/ Music/ MOOCs / Hospitality & Tourism / Principles & Practice of Insurance	Open Elective	2	2		20	07	80	28	-	-	100	35	04		
BOC - 2-IV-05	Computerized Accounting	VSC	5	-	5	20	07	80	28	-	-	100	35	04		
BOC-2-IV-06	Constitution of India 02	AEC	2	2	-	20	07	80	28	-	-	100	35	02		
			Second Year Total		24	19	5	120	42	480	168	-	-	600	210	22
			Second Year Total		47	33	14	220	77	880	308	-	-	1200	420	42
Exit option with diploma. Additional two subjects to be completed ➤ Basic GST/ ITR (Income Tax Return)																

Course Code	Course name	Course Type	Teaching hours per week	Tutorial (*T)/ Practical (*P) per week	Internal		Theory		Other	Subject Total		No. of Credits (if Credit System is applicable)				
					(Practical/ Diss. / Viva/ Oral/ Test/ Sessional etc.)											
					A		B		C		A + B + C					
T	P	Max	Passing	Max	Passing	Max	Passing	Max	Passing	Max	Passing					
Third Year - Semester V																
BOC - 3-V- 01	Marketing Management	Major-DSC-1	5	5	-	20	07	80	28	-	-	100	35	04		
BOC - 3-V- 02	Direct Tax [Income Tax]	Major-DSC-2	5	-	5-	20	07	80	28	-	-	100	35	04		
BOC - 3-V- 03	Financial Markets Operations / Human Resources Management	DSE	5	-	5	20	07	80	28	-	-	100	35	04		
BOC - 3-V- 04	Fundamentals of Statistics	Minor	5	-	5	20	07	80	28	-	-	100	35	04		
BOC - 3-V- 05	MOOCs / Web Designing / E-Commerce	Open Elective	5	5	-	20	07	80	28	-	-	100	35	04		
BOC-3-V-06	Internship (4 Weeks) & Industrial Visit		-	-	-	-	-	-	-	-	-	100	35	04		
			Semester Total		25	10	15	100	35	400	140	-	-	600	210	24

Third Year - Semester VI														
BOC - 3-VI-01	Auditing	Major-DSC-1	5	-	5	20	07	80	28	-	-	100	35	04
BOC - 3-VI-02	Indirect Tax	Major-DSC-2	5	-	5	20	07	80	28	-	-	100	35	04
BOC - 3-VI-03	Financial Management / Industrial Law	DSE	5	5	-	20	07	80	28	-	-	100	35	04
BOC - 3-VI-04	Business Communications	VSC	5	5		20	07	80	28	-	-	100	35	04
BOC-3-VI-05	Project/ Field Work		5	-	5	20	07	80	28	-	-	100	35	04
	Semester Total		25	10	15	100	35	400	140	-	-	500	175	20
	Third Year Total		50	20	30	200	70	800	280	-	-	1100	385	44

Name of the Program – Bachelor of Commerce

Internal Assessment **20marks.**

1. Seminar and Assignment **10_+10**

Paper Pattern	Question out of	Per Question Marks
Q. 1 Long Answer	5 Out of 8	$5 \times 10 = 50$ Marks
Q. 2 Short Answer	5 Out of 8	$5 \times 5 = 25$ Marks
Q. 3 Objectives/MCQs	5 Out of 8	$5 \times 1 = 5$ Marks



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Semester – 01

Course Code – BOC-1-I-L1

Course Name – Sanskrit (AEC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

1. Neetishatakam (Complete)

Reference Books:

Neetishatakam – ChaukhambaPrakashan, Varanasi. Neetishatakam – Prasad Prakashan, Pune. SuyogPrakashan – Amravati.



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-L2

Course Name – English (AEC-2)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Unit- I:

20 Mark

Comprehension, Enriching Vocabulary, Single Word For a Group of Words, Words Frequently Misspell.

Unit- II:

20 Mark

Business Letter Writing, Getting to the point, Choice of Words, Punctuation, E-mail etiquette. Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume.

Unit- III:

20 Mark

Nature, Scope, and Functions of Communication: Definition, Objectives, Purpose of Communication, Communication Process, Sender's Thoughts, Encoding, Decoding, Feedback Loop, Noise Channels of Communication, Informal Channels Of Communication, Barriers to Effective communication.

Unit- IV:

20 Mark

Textbook entitled 'Prism: Spoken and Written Communication, Prose & Poetry' published by Orient Longman

- 1) The Bet – Anton Chekov
- 2) Socrates and the Schoolmaster – F. L. Brayne
- 3) An Astrologer's Day – R. K. Narayan
- 4) The Gift of the Magi – O' Henry
- 5) With the Photographer – Stephen Leacock

Reference Books:

1. Oxford Practice Grammar – John Eastwood (Oxford)
2. Basic Business Communications – Rober M. Archer
4. English Grammar – Wren in & Martin
5. Effective Business Communication – Herta Murphy Chorles Perk (Tata McGraw Hill)
6. Business Communication: Urmila Rai, S.M. Rai- (Himalaya Publishing House)
7. Business Correspondence & Communication Skill- Kapur (S. Chand Co.)
8. A Guide to Business Correspondence – Kapoor A. (S. Chand & Co.)



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Semester – 01

Course Code – BOC-1-I-03

Course Name – Financial Accounting-I (Major- DSC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To familiarize students with the mechanics of preparation of financial statements and to equip the students with fundamental principles of accountancy for sole trading, Co-operative society and Branch account.

Course Learning Outcomes (CLO):

Student will be able to:

1. Identify the nature of transaction/ events and will be able to record the financial transaction in the books of accounts i.e., Journal, Ledger, personal, Real, Nominal Account and Subsidiary Books etc. by applying a double entry book system of accounting.
2. Understand the role of Ind-AS in accounting discipline. And will be able to prepare the financial statement of a Sole Trader.
3. Prepare Branch Account, cash and Credit sales, debtors & stock, and debtor method of accounting.
4. Prepare Financial Statements of Co-operative Society As per State Co-operative Societies Act, 1960.

Module Details with Marks –

Unit 1 Basic of Financial Accounting

20 Mark

An overview of the basic of bookkeeping and accountancy. Objective, Importance, Advantages, Limitations and Functions of Accounting. Double Entry System, Branches of Accounting. Capital and Revenue Receipt & Expenditure. Preparation of Journal, Ledger's, Simple Cash book, Trial Balance. **(Theory & Numerical)**

Unit 2 Accounting Concepts **20 Mark**
Meaning, Objectives and Principles of Accounting, Accounting concepts & conventions, Indian Accounting Standards- AS 1 to AS 10. Basic concept of Profit & Loss A/c and Balance Sheet. Preparation Final accounts of Sole Traders (Excluding Manufacturing A/c). (Theory & Numerical)

Unit 3 Final Accounts of Co - Operative Societies **20 Mark**
(As per Maharashtra Co-Operative Societies Act 1960) Introduction, Types of Co-operative societies. Preparation of Trading A/c, Profit and Loss A/c, P & L Appropriation A/c and Balance Sheet. (Theory & Numerical)

Unit 4 Branch Accounting (Excluding Foreign Branch) **20 Mark**
Meaning of Branch Objective of Branch Accounting, Type of Branches, Mentioned of Accounting Records, Transactions relating to Branch, Accounting procedure of Branch. (Theory & Numerical)

Reference Books and Links –

1. S. N. Maheshwari: - Financial Accounting – Vikas Publishing House, New Delhi.
2. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons.
3. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
4. Sr. K. Paul: Accountancy, Volume –I and II (New Central Book Agency, Kolkata).
5. Advanced Accounts (volume –I), M. C. Shukla, T.S. Grewal, Revised by S. C. Gupta. S, Chand Publishing.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-04

Course Name – Business Economics (Major- DSC-2)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the students with the basic concepts of economic laws/theories relevant to business.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the knowledge about the nature and scope of Business Economics.
2. Understand the concept of demand analysis, apply various demand forecasting techniques, measure, and comment on elasticity of demand for given data.
3. Develop the understanding of cost and revenue concepts, Law of Supply and differentiate between various Market structures.
4. Evaluate and determine the pricing and output decisions under different market structures.

Module Details with Marks –

Unit 1 Nature & Scope of Business Economics

20 Mark

Meaning, Scope and objectives of Business Economics, Nature & types of business decisions. Role & Responsibility of a business economist. Micro & Macro Economics – Definition, Scope, merits and demerits.

Unit 2 Theory of Consumption

20 Mark

Law of Demand, Demand determinants, Changes in Demand, Exceptions to the law of Demand, Giffen's Paradox. Law of Diminishing Marginal Utility & Law of Equi Marginal Utility – Assumptions, Importance, Limitations and Criticisms. Elasticity of Demand – Concept, Types, Definition, Measurement of Elasticity of Demand, Factors influencing Elasticity of Demand, Importance of Elasticity of Demand. Demand Forecasting – Meaning, Need, Importance, Methods of Demand Forecasting.

Unit 3 Theory of Cost & Revenue & Markets

20 Mark

The concept of Cost – Accounting cost, Economic cost, Opportunities cost, fixed cost, Variable cost, Direct & Indirect cost, Real cost, Explicit & Implicit cost, Money cost, Total cost, Average cost, Marginal cost, Selling cost.

The concept of Revenues – Total Revenues, Average Revenues, Marginal Revenues and Relationship and Time element.

Law of Supply & Criticisms, influencing factors of Supply.

Markets – Concept, Meaning, Definition, Classifications of market structure. Concept of Firm & Industry and its distinction between.

Unit 4 Pricing of Products

20 Mark

Perfect Competition – Definition, Properties, Price determination under Perfect Competition. Monopoly - Definition, Properties, Types, Price determination under Monopoly.

Monopolistic Competition – Meaning, Concepts, Properties and Price determination under Monopolistic Competition.

Oligopoly – Meaning, Price and Output determination under Oligopoly, Price and Output leadership, Collusive Oligopoly, Kinked Demand Curve.

Reference Books and Links –

1. Business Economics, V.G. Mankar, Himalaya Publication House.
2. Business Economics, H.L.Ahuja, S.Chand Publishing
3. Micro Economics, P.N.Chopra, Kalyani Publishers.
4. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
5. Modern Economic Theory, K.K.Dewett, S.Chand & Co Ltd.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-05

Course Name – Digital Marketing (Minor)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To acquire knowledge about digital marketing for business applications

Course Learning Outcomes (CLO):

The students will be able to:

1. Understand the concept and develop the knowledge of Digital Marketing, E-Commerce and M-Commerce; Blogs, Websites & Portals.
2. Equipped with the knowledge of various important Digital Marketing Platforms.
3. Understand the concept & equipped with the knowledge of Search Engine Optimization (SEO) & Social Media Optimization (SMO).
4. Understand the concept & equipped with the knowledge of Social Media Marketing (SMM) & Search Engine Marketing (SEM).
5. Develop the knowledge about usage of Website Traffic Analysis, Affiliate Marketing and Ad Designing.

Module Details with Marks –

Unit 1. Digital Marketing

20 Mark

Introduction, meaning, importance and benefits of Digital Marketing. Traditional marketing Vs Digital Marketing. Digital marketing process, Meaning & features of E-Commerce and M-Commerce. Meaning of Blogs, Websites, Portal and Their Differences.

Unit 2. Search Engine Optimization & Social Media Optimization.

20 Mark

Search Engine Optimization (SEO): On page Optimization Techniques, Off Page Optimization Techniques, Preparing Reports. Social Media Optimization (SMO): Introduction to Social Media Marketing (SMM), Advanced Facebook Marketing, WordPress blog creation, Twitter marketing, LinkedIn Marketing, Instagram Marketing, Social Media Analytical Tools.

Unit 3. Search Engine Marketing (SEM)**20 Mark**

Search Engine Marketing (SEM): Introduction, Tools used for Search engine Marketing, Tools used — Pay Per Click (PPC) advertising, Google AdWords, Display Advertising Techniques, Report Generation.

Unit 4. Website Traffic Analysis, Affiliate Marketing and Ad Designing.**20 Mark**

Google Analytics, Online Reputation Management, E-Mail Marketing, Affiliate Marketing, Social Media Analytics, Understanding AdWords Algorithm, Advertisement Designing.

Reference Books and Links —

1. Fundamentals of Digital Marketing, Puneet Bhatia, Pearson Education; second edition (June 2019)
2. Digital Marketing, Seema Gupta, McGraw Hill Education; Second edition (August 2020)
3. Digital Marketing: Complete Digital Marketing Tutorial, Kailash Chandra Upadhyay, Notion Press; 1st edition (August 2021)
4. Digital Marketing, Moutusy Maity, Oxford University Press (June 2022)
5. The Essential Social Media Marketing Handbook, Gail Z. Martin, Rupa Publications India (20 June 2018)
6. Social Media Marketing 2021, by Michael Branding, Notion Press; 1st edition (June 2021)

NEP Implementation Points —



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – MS-Office (Open Elective-01)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To familiarize students with the knowledge and use of MS-Office.

Course Learning Outcomes (CLO):

Student will be able to:

1. Create and manage word documents with required formatting. Students will be able to compose word documents and operate relevant features and tools of MS Words.
2. Perform operations like creating, storing, and formatting data using different Excel formatting tools and features.
3. Perform calculations using functions, and present the data visually using charts and graphs.
4. Create and design professional presentations using different features & tools of PowerPoint.
5. Prepare and appraise professional business data, document and presentation.

Module Details with Marks –

Unit 1: MS- Word Processing

20 Mark

Introduction, starting word, creating document, Structure of MS-Word window, and its application, Mouse & keyboard operations, designing a document, formatting - selection, cut, copy, paste, Toolbars, operating on text; Printing, saving, opening, closing of document; creating a template; Tables, borders, textbox operations; Spelling & grammar check, Mail merge, Envelope and Label, Protection of document, Change the view of document.

Unit 2: MS- Excel

20 Mark

Introduction to MS-Excel, Navigating, Excel, Toolbars and operations, Formatting Features-Copying Data Between, worksheets; Entering and Editing Cell Entries, Creation of charts, Editing & Formatting charts, Goal Seek, Auditing, Linking, workbook, Database

in Excel (Auto Filter, Advanced filter, sort, Form), Mathematical, Statistical, and Financial Functions in MS-Excel.

Unit 3: Power Point Presentation

20 Mark

Working with Power Point Window, Standard Toolbar, Formatting Toolbar, Drawing Toolbar, Moving the Frame, Inserting Clip Art, Picture, Slide; Text Styling, Send to Back, Entering Data to Graph, Organization Chart, Table, Design Template, Master Slide, Animation Setting, Saving and Presentation, Auto Content wizard, Package for CD.

Unit - IV MS – Access

20 Mark

Introduction to database management System, DBMS vs RDBMS, Database Administrator (DBA) and its role. Introduction to Microsoft Access, Creating a database in access, using database wizards and blank database, Creating table, database view and design view, Creating queries, Forms, reports and macros in MS - access.

Reference Books and Links –

1. Introduction to Information Technology, Renu Vashishth & Dr. Neeru Mudra, Himalaya Publishing House
2. Computer course —Prof. Satish Jain, Shashi Singh, M. Geetha, BPB Publication
3. Office 16 in easy steps, Michael Price Mike Mc Grath, BPB Publications
4. Office 2016 for beginners- Steven Weikler, Alpha Lifestyle Productions
5. Microsoft office 2016 Word, Excel, One Note Book - Vol 1-Lalit Mali, Notion Press

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – Yoga (Open Elective-02)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To prepare the students physically and mentally for the integration of their physical, mental, and spiritual faculties so that the students can become healthier, saner and more integrated members of the society and of the nation.

Course Learning Outcomes (CLO):

Student will be able to:

1. Understand the definitions and the concepts of yoga and the historical development of yoga in India.
2. Understand and practice various types of Yoga and Asanas.
3. Gain knowledge about the introduction of Yoga according to various texts.
4. Equip with basic knowledge about one's personality, to learn to handle oneself well in all life situations, to learn techniques of gaining good health.

Module Details with Marks –

Unit I- Bhagvadgeeta Chapter-14 (Gunatrayavibhaga)

Unit II- Practical

1. Sukshma Vyayama:-

1. Kapola Shakti Vikasaka	5. Manibandha Shakti Vikasaka,
2. Karna Shakti Vardhaka	6. Purna Bhuja Shakti Vikasaka,
3. Greeva Shakti Vikasaka ,	7. Vakshasthala- Shakti Vikasaka
4. Karatala Shakti Vikasaka,	8. Jangha-shakti vikasaka

2. Loosening Exercises –

1. Twisting	3. Forward-backward bending
2. Side Bending	4. Twisting and bending

3. Breathing Exercises –

1. Hands in and out breathing
2. Tadasan-shwasan
3. Rabbit- breathing
4. Shwan-shwasanaengli
5. Shashankasana- shwasana

4. Suryanamaskara-

1. Should be practised as Physiological, Psychological and Spiritual practice.
2. 12 repetitions with the chanting of mantras.

5. Asanas (Cultural Asanas)

A. Standing: 1. Ardha-katichakrasana 2. Padahastasana 3. Ardha-chakrasana 4. Trikonasanaa 5. Parivrutta-Trikonasana

B. Sitting-Position: - 1. Paschimottanasana 2. Ushtrassana 3. Vakrasana 4. Ardhamatsyendrasana 5. Shashankasana 6. Suptavajrasana

C. Position: - 1. Bhujangasana 2. Ardhshalabhasana 3. Shalabhasan 4. Dhanurasana.

Supineposition 1. Viparitakarani 2. Sarvangasana 3. Matsyasana 4. Halasana 5. Shirshasana

D. Relaxative Asanas- 1. Shavasana 2. Makarasana

E. Meditative Asanas :- 1. Padmasana 2. Vajrasana 3. Swastikasana 4. Siddhasana 5. Sukhasana

6. Pranayama:-

1. Sectional Breathing
2. Suryabhedan Pranayam
3. Chandrabhedan Pranayam
4. Nadishodhan Pranayam
5. Shitali Pranayam
6. Sitkari Pranayam
7. Bhramari Pranayam
8. Bhastrika Pranayam

7. Meditation :- (Different techniques such as)

1. Omkar Japa
2. Sakshibhava
3. Breath- Awareness

Practical - As referred by Teachers

Reference Books:-

1. पातञ्जलयोगसूत्रम् करंबेळकर, कैवल्यधाम प्रकाशन, लोनावळा, 1990.
2. योगसूत्र, डॉ. दिनेश रसाळ, क.का.सं.वि.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – Jyotish (Open Elective-03)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

1. Laghujatkam

Reference books:

Laghujatakam by Dr.Kamlakant Pandey and Dr.Brahmanand Tripathi



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – Communication in English (Open Elective-04)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 5 Units

Medium of Instruction – English / Marathi / Hindi

Unit I:

Parts of Speech: Nouns and Pronouns Correct usage: Adjectives and Degrees of Comparison: Verbs -kinds; Tenses; Tense forms; Adverbs: Agreement of the subject with the verb, Phrasal verbs, voice change: Auxiliaries; prepositions -common errors; conjunctions - their correct uses, Clauses kinds usage; Articles -determiners, question, tags: Direct and Indirect speech, correction of sentence; Punctuation.

Unit II:

Vocabulary Building: Idioms different kinds. Phrases. Fixed Expressions, common foreign words and expressions (eg. adhoc) -Word for formation different processes: spelling: one-word substitutes; word often confused and misused.

Unit III:

B. Spoken English Pronunciation Drills (Identifying problem areas), vowels consonants, IPA. Phonetic Notations-how to look up a word Dictionary for correct pronunciation.

Unit IV:

Conversational English (both theory and practical) stress. Tonal Variations, their importance; what is an interview? How to face an interview? How to participate in a debate? What is a Meeting? Procedures -How to convene? Discussion -How to participate

Unit V: Process of writing

Sentence Patterns and Paragraph writing. Logical writing topical sentences arrangement of facts-supporting materials.

Text Books:

1. Tickoo and Subramanian. "Functional Grammar
2. Pink and Thomas," English Grammar. Composition and Commercial Correspondence"
3. Hema Srinivasan, Alamelu Ramakrishna, Valli Arunachalam "Communication Skills -A Practical Approach", Frank Bros. and Co.
4. Dr. V. Ayothi and Dr. R. Vedavali." English for competitive examination". New century book house, 2002



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – Sanskrit Vyakaran (Open Elective-05)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Laghusiddhant (Kaumudi Sangyaprakaran)

Reference books:

- 1) Siddhant Kaumudi by Dr.Bhattoji Dikshit .
- 2) LaghusiddhantKaumudi by P .ShreeGomti Prasadshastri Mishra



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – Music (Open Elective-06)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Unit (I) - General Knowledge

1. General note on Sangeet.
2. General note on Natyashastra and other music related texts
3. Note on Traditional Carnatic Vocal Recital.
4. History, growth, development and schools of Indian Music & Western Music.
5. Contribution of Nattuvnar & Devadasi Tradition in Carnatic music.
6. Biography of Thyagaraja, Dikshitar & Purandara Das.
7. Guru-Shishya Parampara.
8. Content of Narada Samhita.
9. Indian music: i) Region, ii) Music, iii) Costume, iv) Language.
10. Present status of music with reference to classical dance styles only.
11. Moral Shlokas with explanation (Any 5) & 3 stotras in Sanskrit
12. Folk Music of India (Maharashtra and Gujarat).

Unit (II) - Music, Journalism and other art forms

1. Carnatic Tala System.
2. Swara: i) Sapta Swara, ii) Swarotpatti, iii) Aarohana and Aavarohana, iv) Trisaptaka
3. Terms: i) Sangita, ii) Laya, iii) Tala, iv) Talangas, v) Dashatalaprana,
4. Note on Sangita Saar Sangraha with reference to Music
5. Comparative study: i) Margi-Deshi, ii) Lokadharmi - Natyadharmi. iii) Carnatic-Hindustani music
6. Brief note and sketches of Carnatic and Hindustani Instruments and their experts.

7. Role of a Journalist in the life of an artiste: Reviews by art critics on Music
8. 2 reviews of performances/festivals you have witnessed on Music.
9. Relation between music and other art forms in general.
10. Music in Traditional dance-drama theatre in India.



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 01

Course Code – BOC-1-I-06

Course Name – Skill Development (Open Electives-07)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip and make the students well versed with various Skill Development avenues.

Course Learning Outcomes (CLO):

Students will be able to:

1. Relate the concept of skill development and its importance
2. Interpret the problem-solving technique and multiple approaches to creativity.
3. Understand the importance of skills for interpersonal communication.
4. Analyze team behavior and impact of empowerment and delegation.
5. Explore various skill development avenues.

Module Details with Marks –

Unit 1: Introduction

20 Marks

Introduction to skills & personal skills, developing self-awareness on the issues of emotional intelligence, self-learning styles, values, attitude towards change, learning of skills and applications of skills, skill development and employment.

Unit 2: Problem solving and building relationship

20 Marks

Problem solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity, conceptual blocks, conceptual blockbusting. Skills development and application for above areas.

Unit 3**20 Marks**

Building relationship Skills for developing positive interpersonal communication, importance of supportive communication, coaching and counseling, defensiveness and disconfirmation, principles of supportive communications. Personal interview management. Skill analysis and application on above areas.

Unit 4**20 Marks**

Team building: Developing teams and team work, advantages of team, leading team, team membership. Empowering and delegating: Meaning of empowerment, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works. Skills development and skill application on above areas.

Reference Books and Links –

1. V.S.P. Rao Managerial Skills Excel Books, 2010, New Delhi
2. David A Whetten, Cameron Developing Management skills, PHI 2008
3. Ramnik Kapoor Managerial Skills Path Makers, Bangalore
4. Kevin Gallagher, Skills development for Business and Management Students, Oxford, 2010
5. Monipally, Muttthukutty Business Communication Strategies Tata McGraw Hill.
6. McGrath E.H. (9th Ed., 2011), Basic Managerial Skills, Prentice Hall India Learning Private Limited
7. Whetten D. (8th Ed., 2011), Developing Management Skills, Prentice Hall India Learning Private Limited
8. Gulati S. (2001), Corporate Soft skills, Rupa Publication Pvt Ltd
9. Gallagher (2010), Skills Development for Business & Management Students, Oxford University Press

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-L1

Course Name – Sanskrit (AEC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

1. Swapna Vasavadattam (Complete)

Reference Books:

1. Swapna Vasavadattam – Chaukhamba Prakashan, Varanasi.

2. Swapna Vasavadattam – Prasad Prakashan, Pune. Suyog Prakashan – Amravati



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-L2

Course Name – English (AEC-2)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

UNIT- I: **20 Mark**
Basic Grammar – Tense, Forms of the Verb, Preposition, Articles, Punctuation, Single Word for a Group of Words, Sentence Construction, Comprehension.

UNIT- II: **20 Mark**
Business Letter Writing- Enquiries and replies, Placing and fulfilling orders , Complaints and follow-up letters , Sales letters, Circular letters, Application for employment and Resume.

UNIT- III: **20 Mark**
Business Manners- Body Language, Gestures, Telephone etiquette, E-mail etiquette. Textbook: 1) The Bet – Anton Chekov 2) Socrates and the Schoolmaster – F. L. Brayne

UNIT- IV: **20 Mark**
1) An Astrologer's Day – R. K. Narayan 2) The Gift of the Magi – O' Henry 3) With the Photographer – Stephen Leacock

Reference Books:

1. Textbook entitled 'Prism: Spoken and Written Communication, Prose & Poetry' published by Orient Longman

2. Orient Longman, Raj N Bakshi 2003-2007.
3. The grammar Tree, MridulaKaul, BeenaSugathan, ArchanaGilani- Oxford university press 2011
4. Grammar for All, N Ramalingam, Himalaya Publishing House, 2nd Edition 2014.

5. John Eastwood, Oxford Practice Grammar with answers
6. High School English Grammar & Composition, Wren & Martin Revised by NDV Prasad Rao, S Chand Publication
7. Business Correspondence & Report Writing, R C Sharma &Krisha Mohan, 3rd Edition, Tata Mcgrall Hill
8. Communication, C S Rayudu, Himalaya Publication July 2008
9. Business Communication, UrmilaRai, S M Rai, Himalaya Publication 9th Edition



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-03

Course Name – Financial Accounting-II (Major- DSC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To enable the students to make use of financial accounting applications in the real-life situation.

Course Learning Outcomes (CLO):

Student will be able to:

1. Understand the concept of Hire Purchase and Instalment System. And Prepare Hire Purchase Accounts.
2. Prepare Final Accounts of Joint Stock Companies in the format prescribed Company Act, 2013, Schedule III.
3. Understand Methods and Accounting of issue of shares, Forfeiture of Shares & Reissue of Forfeited Shares.
4. Understand concept of liquidation of company. And prepare Liquidator's Final Statement of Account.

Module Details with Marks –

Unit 1: Hire Purchase Accounts

20 Mark

Meaning of Hire Purchase Accounts, Features, Merits & Demerits of Hire Purchase System, Distinction between Hire Purchase and Instalment System. (Theory & Numerical Excluding Instalment System and Repossession of Assets)

Unit 2: Final Accounts of Joint Stock Companies (As per Companies Act, 2013 as per Schedule III) 20 Mark

Introduction, Statutory provisions regarding preparation of companies' final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend. [Prepare its statement of

Profit & Loss and Balance Sheet in the format prescribed Company Act, 2013, Schedule III (excluding Managerial remuneration)] (Theory & Numerical)

Unit 3: Flotation of Joint Stock Companies and their Capital Structure.

20 Mark

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of Shares & Reissue of Forfeited Shares. (Theory & Numerical)

Unit 4: Liquidation of Company.

20 Mark

Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only. (Theory & Numerical)

Reference Books and Links –

1. S. N. Maheshwari: - Financial Accounting – Vikas Publishing House, New Delhi.
2. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons.
3. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
4. Sr. K. Paul: Accountancy, Volume –I and II (New Central Book Agency, Kolkata).
5. Advanced Accounts (volume –I), M. C. Shukla, T.S. Grewal, Revised by S. C. Gupta. S, Chand Publishing.
6. Robert Anthony, D. F. Hawkins & K. A. Merchant: Accounting Text & Cases (Tata McGraw Hill)
7. Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-04

Course Name – Principles of Business Management (Major- DSC-2)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To familiarize the students with the nature and types of business and its management.

Course Learning Outcomes (CLO):

Student will be able to:

1. Classify different forms of business and business activities; and the Social Responsibility of Business towards different groups.
2. Differentiate between management and administration, formulate a plan for a given activity and decide actions for a given situation.
3. Demonstrate the roles, skills and functions of management required for a business activity.
4. Select leadership skills in a group and demonstrate direction skills to achieve objectives.

Module Details with Marks –

Unit 1: Introduction

20 Mark

Meaning and Definition of Business, Characteristics, Objectives of Business, Classification of Business activities, Industry, Service, Commerce and Trade, Social Responsibility of Business towards different groups.

Unit 2 Management & Administration

20 Mark

Meaning and Definition of Management, Characteristics, Scope, Importance, Management and Administration, Management – A science or Art.

Planning – Meaning, Nature, Characteristics, Objects, Process and Importance.

Decision Making – Meaning, Characteristics, Importance, Process and Types of Decisions.

Unit 3: Organizing & Co-Ordination**20 Mark**

Organizing – Concept, Principles, Types – Line, Functional, Line & Staff, Modern types of Organizations – Project, Matrix, Formal & Informal Organization, Advantages & Disadvantages. Direction – Meaning, Nature, Importance and Techniques. Co-Ordination – Meaning, Principles, Methods of Achieving Effective Co-Ordination.

Unit 4: Delegation of Authority**20 Mark**

Meaning & Definition, Elements of Delegation of Authority, Advantages, Obstacles in the process of Delegation.

Direction – Meaning, Nature, Importance. Co-Ordination – Meaning & Principles.

Leadership – Concept, Characteristics, Types and Qualities of a good leader. Control – Meaning, Characteristics, Need and Procedure.

Reference Books and Links –

1. Business Environment, Raj Agrawal & Parag Diwan, Excel Books
2. Management Theory & Practice, J.S. Chandan, Vikas Publishing House
3. Principles of Management R.N. Gupta S. Chand & Co. Ltd.
4. Principles of Management, P.C. Tripathi, P.N. Reddy, Tata Mcgraw Hill
5. Principles of Business Management, Prof. S.A. Sherlekar, Dr. V.S. Sherlekar, Himalaya Publishing House.
6. Principles of Management, T. Ramasamy, Himalaya Publishing House.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-05

Course Name – Monetary Economics (Minor)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the students with the concepts of Monetary Economics and to be familiar with how monetary policy decisions are implemented and transmitted to the economy.

Course Learning Outcomes (CLO):

Students will be able to:

1. Define and understand the different concepts of Monetary Economics.
2. Understand the role of money in the economy, the links between monetary policy, financial markets and the real economy.
3. Elaborate concept of inflation & deflation in the economy.
4. Understand Role of Banking in a developing economy.
5. Understand the role of the central bank and strategies implemented by the main central banks.

Module Details with Marks –

Unit 1 Money & Money Market 20 Mark

Meaning, Definition, Nature and Functions of Money. Paper Currency & Methods of Note Issue – Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

Money Market – Concept, Objectives & Importance of Money Market, Instruments of Money Market.

Unit 2 Inflation & Deflation 20 Mark

Inflation – Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation.

Role of Monetary Policy & Fiscal Policy in controlling Inflation & Deflation.

Unit 3 Banking

20 Mark

Meaning, Functions & Role of Commercial Banks in a developing economy. Process of Credit Creation by Commercial Banks & its Limitations, Investment Policy of Commercial Banks. Non-Performing Assets – Meaning, Criteria and Causes.

E-Banking & Core Banking – Meaning, Features, Advantages & Disadvantages of ATM (Automated Teller Machines) Meaning, Features, Merits & Demerits of Credit Cards, Plastic Cards, Smart Cards, e-purse. EFT (Electronic Fund Transfer), ECS (Electronic Clearing System)

Unit 4 Central Bank

20 Mark

Meaning, Objectives, Functions & Role of Central Bank. Credit Control – Meaning, Objectives & Methods: Quantitative – Bank Rate, Open Market Operations, Cash Reserve Ratio (CRR), Statutory Liquid Ratio (SLR), Repo Rate. Qualitative – Varying margin requirement, Regulation of consumer's credit, Issuing directives, Publicity measures, Moral suasion, Credit Rationing and Limitations.

Reference Books and Links –

1. Principles of Macro Economics, Dr. H.L. Ahuja, S.Chand & Co. Pvt. Ltd.
2. Macro Economics, Dr. D.M. Mithani, Himalaya Publishing House.
3. Macro Economics, Suman Kalyan Chakraborty, Himalaya Publishing House
4. Macro Economics, Mankiw, N. Gregory Macmillan Worth Publishers
5. Kings Macro Economics, M.M. Varma & Agrawal, Kings Books
6. Macro Economics, Deepashree, ANE Books Pvt. Ltd.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Basics of MS-Excel (Open Elective-01)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To familiarize students with the knowledge and use of MS-Excel.

Course Learning Outcomes (CLO):

Student will be able to:

1. Perform operations using Excel tabs and tools effectively.
2. Reorganize the data with the help of Excel and compute various statistical parameters using Formulas and Functions
3. Demonstrate ability to work effectively on a data sheet with the knowledge of Excel.
4. Demonstrate the ability to construct Pivot Tables and perform operations on given data.
5. Demonstrate the ability to present data in charts and graphs using Excel skills.

Module Details with Marks –

Unit 1: Introduction to Excel

20 Mark

About Excel, Features of MS-Excel, The Excel Environment; Quick Access Toolbar, Title Bar, Ribbon Tabs, Name Box, Formula Bar, Scroll bars, Status bar, Page views, Zoom Tool. Ribbon Display Options button, Excel Workspace, Cells. Creating Worksheets and Workbooks — Creating and Renaming Worksheets, saving workbook, Copying and moving a worksheet. Inserting and deleting rows and columns, Inserting header and footer in a worksheet.

Formatting Cells; Selecting cells, entering text and numeric data into the cells, applying fonts and background colour, aligning data, merging cells, text wrapping, Number Formatting-Text, Percentage, Currency, Dates. Creating series, resizing columns width and rows height. Excel Shortcuts — Using Keyboard Shortcuts.

Unit 2: Excel Formulas and Functions**20 Mark**

Performing basic mathematical operations using formula, applying formulas using cell names and range, Formatting text using different text functions, Performing calculation using Numerical and Mathematical functions. If function, Logical functions-AND, OR, NOT.

Tables-Creating a Table, Applying styles to tables, Adding and Editing Records, Inserting Records and Fields, Deleting Records and Fields.

Unit 3: Filters, Grouping and Charts in Excel**20 Mark**

Filtering records, Sorting data by single and multiple columns, Custom sort, Changing sort order, Eliminating duplicate records. Chart Preparation - Creating Charts, Selecting Charts and Chart Elements, Moving and Resizing Charts, Changing the Chart Type. Apply Custom Data Formats and Layouts- Changing the Data Range, Switching Column and Row Data, Choosing a Chart Layout, Choosing a Chart Style, Printing Charts, Deleting Charts, Applying Word art Styles to Chart Elements.

Unit 4: Introduction to Pivot Tables**20 Mark**

Creating Pivot Tables and Pivot Charts, manipulating a PivotTable, Changing Calculated Value Fields, Applying PivotTable Styles, creating a PivotChart, Setting PivotTable Options.

Reference Books and Links –

1. Excel 2019 All in one By Lokesh Lalwani, BPB Publications ISBN 9789388511582
2. Microsoft® Excel® 2016 Bible Published by John Wiley & Sons, Inc., ISBN: 978-1-119-06751-1
3. Microsoft Official Academic Course Microsoft excel 2013, 2014 by John Wiley & Sons, ISBN 978-0-470-13308-8
4. Statistics for Managers: Using Microsoft Excel, Fifth Edition by David M. Levine, David F. Stephan, Timothy C. Krehbiel, and Mark L. Berenson, ISBN 0-536-04080 X
5. Microsoft Excel 2016 Step by Step - Curtis Frye, Microsoft Press, ISBN: 978-0-7356-9880-2

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Yoga (Open Elective-02)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: For creating consciousness among the students towards health, fitness & wellness and to take care of their own physical, mental, emotional, social, and spiritual health.

Course Learning Outcomes (CLO):

Students will be able to:

1. Understand the concepts of yoga and yogic practices.
2. Equip with basic knowledge about Breathing Practices and Pranayama.
3. Understand the concept of yoga practices leading to Meditation.
4. Understanding the role of yoga for maintaining physical and mental health and personality development by stress management techniques.

Module Details with Marks –

Unit I- Bhagvadgeeta Chapter-14 (Gunatrayavibhaga)

Unit II- Practical

1. **Sukshma Vyayama:-** 1. Kapola Shakti Vikasaka 2. Karna Shakti Vardhaka 3. Greeva Shakti Vikasaka 4. Karatala Shakti Vikasaka, 5. Manibandha Shakti Vikasaka, 6. Purna Bhuja Shakti Vikasaka 7. Vakshasthala- Shakti Vikasaka 8. Jangha-shakti vikasaka

2. **Loosening Exercises** - 1. Twisting 2. Side Bending 3. Forward-backward bending 4. Twisting and bending

3. **Breathing Exercises** - 1. Hands in and out breathing 2. Tadasan-shwasan 3. Rabbit-breathing 4. Shwan-shwasana engli 5. Shashankasana-shwasana

4. **Suryanamaskara-**

1. Should be practised as Physiological, Psychological and Spiritual practice.
2. 12 repetitions with the chanting of mantras.

5. **Asanas (Cultural Asanas)**

A. Standing : 1. Ardha-katichakrasana 2. Padahastasana 3. Ardha-chakrasana 4. Trikonasanaa 5. Parivrutta-Trikonasana

B. Sitting-Position:- 1. Paschimottanasana 2. Ushtrassana 3. Vakrasana 4. Ardhamatsyendrasana 5. Shashankasana 6. Suptavajrasana

C. Position:- 1. Bhujangasana 2. Ardhshalabhasana 3. Shalabhasan 4. Dhanurasana.

D. Supine position:- 1. Viparitakarani 2. Sarvangasana 3. Matsyasana 4. Halasana 5. Shirshasana

E. Relaxative Asanas- 1. Shavasana 2. Makarasana

F. Meditative Asanas :- 1. Padmasana 2. Vajrasana 3. Swastikasana 4. Siddhasana 5. Sukhasana

6. Pranayama :- 1. Sectional Breathing 2. Suryabhedan Pranayam

3. Chandrabhedan Pranayam 4. Nadishodhan Pranayam

5. Shitali Pranayam 6. Sitkari Pranayam 7. Bhramari Pranayam

8. Bhastrika Pranayama

7. Meditation :- (Different techniques such as) 1. Omkar Japa 2. Sakshibhava

3. Breath- Awareness

Practical - As referred by Teachers

Reference Books

1. पातञ्जलयोगसूत्रम् करंबेल्कर, कैवल्यधाम प्रकाशन, लोनावळा, 1990.

2. योगसूत्र, डॉ. दिनेश रसाळ, क.का.सं.वि.,

Reference Books and Links –

1. Singh S. P & Yogi Mukesh: Foundation of Yoga, Standard Publication, New Delhi, 2010.
2. Swami Dharendra Brahmchari: Yogasana Vijnana, Dharendra Yoga Publication, New Delhi, 1966.
3. Saraswati, Swami Satyanand: Asana, Pranayama, Mudra, Bandha (APMB), Yoga Publication Trust, Munger, 2013.
4. H. R. Nagendra: Asana, Pranayama, Mudra, Bandha, Swami Vivekananda Yog Prakashan, Bangalore, 2002.
5. Ishwar Bhardwaj: Saral Yogasana, Satyam Publishing House, New Delhi, 2018.
6. Shri Rai Singh Chouhan: Mudra Rahasya, Bhartiya Yog Sansthan, New Delhi, 2014.
7. Dr. Vishwanath Prasad Sanha: Dhyan Yoga, Bhartiya Yog Sansthan, New Delhi, 1987.
8. Shri Deshraj: Dhyan Sadhana, Bhartiya Yoga Sansthan, New Delhi, 2015.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Jyotish (Open Elective-03)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

1. Laghujatkam

Reference books:

Laghujatakam by Dr.Kamlakant Pandey and Dr.Brahmanand Tripathi



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Communication in English (Open Elective-4)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Unit I:

Parts of Speech: Nouns and Pronouns Correct usage: Adjectives and Degrees of Comparison: Verbs -kinds; Tenses; Tense forms; Adverbs: Agreement of the subject with the verb, Phrasal verbs, voice change: Auxiliaries; prepositions -common errors; conjunctions - their correct uses, Clauses kinds usage; Articles -determiners, question, tags: Direct and Indirect speech, correction of sentence; Punctuation.

Unit II:

Vocabulary Building:

Idioms different kinds. Phrases. Fixed Expressions, common foreign words and expressions (eg. adhoc) -Word for formation different processes: spelling: one-word substitutes; word often confused and misused.

Unit III:

Spoken English:

Pronunciation Drills (Identifying problem areas), vowels, consonants, IPA. Phonetic Notations-how to look up a word Dictionary for correct pronunciation

Unit IV:

Conversational English (both theory and practical) stress. Tonal Variations, their importance; what is an interview? How to face an interview? How to participate in a debate? What is a Meeting? Procedures -How to convene? Discussion -How to participate

Unit V:

Process of writing: Sentence Patterns and Paragraph writing. Logical writing topical sentences arrangement of facts-supporting materials.

Text Books:

1. Tickoo and Subramanian. "Functional Grammar
2. Pink and Thomas," English Grammar. Composition and "Commercial Correspondence"
3. Hema Srinivasan, Alamelu Ramakrishna, Valli Arunachalam "Communication Skills - A Practical Approach", Frank Bros. and Co.
4. Dr. V. Ayothi and Dr. R. Vedavali." English for competitive examination". New century book house, 2002



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Sanskrit Vyakran (Open Elective-05)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Laghusiddhant (Kaumudi Sangyaprakaran)

Reference books:

- Siddhant Kaumudi by Dr.Bhattoji Dikshit .
- LaghusiddhantKaumudi by P .ShreeGomti Prasadshastri Mishra



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Music (Open Elective-06)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Unit (I) - General Knowledge

1. General note on Sangeet.
2. General note on Natyashastra and other music related texts
3. Note on Traditional Carnatic Vocal Recital.
4. History, growth, development and schools of Indian Music & Western Music.
5. Contribution of Nattuvnar & Devadasi Tradition in Carnatic music.
6. Biography of Thyagaraja, Dikshitar & Purandara Das.
7. Guru-Shishya Parampara.
8. Content of Narada Samhita.
9. Indian music: i) Region, ii) Music, iii) Costume, iv) Language.
10. Present status of music with reference to classical dance styles only.
11. Moral Shlokas with explanation (Any 5) & 3 stotras in Sanskrit
12. Folk Music of India (Maharashtra and Gujarat).

Unit (II) - Music, Journalism and other art forms

1. Carnatic Tala System.
2. Swara: i) Sapta Swara, ii) Swarotpatti, iii) Aarohana and Avarohana, iv) Trisaptaka
3. Terms: i) Sangita, ii) Laya, iii) Tala, iv) Talangas, v) Dashatalapranas,
4. Note on Sangita Saar Sangraha with reference to Music
5. Comparative study: i) Margi-Deshi, ii) Lokadharmi - Natyadharmi. iii) Carnatic – Hindustani music
6. Brief note and sketches of Carnatic and Hindustani Instruments and their experts.

7. Role of a Journalist in the life of an artiste: Reviews by art critics on Music
8. 2 reviews of performances/festivals you have witnessed on Music.
9. Relation between music and other art forms in general.
10. Music in Traditional dance-drama theatre in India.



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Environment Management (Open Elective-07)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction –

8

Introduction/Objectives to the course: To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating a sustainable lifestyle.

Course Learning Outcomes (CLO):

Students will be able to:

1. Recognize the importance of environmental studies and various natural resources.
2. Illustrate various types of pollution and its causes and their control measures.
3. Point out the reasons for population growth and its impact on the environment.
4. Identify and explain the Social issues affecting the environment.
5. Give information about the environment and the resources to act at our own level to protect them.

Module Details with Marks –

Unit 1: Introduction to Environment Management

20 Marks

Introduction to Environment Management: Definition, Scope importance, Need for public awareness, sustainable development, Natural Resources- renewable and non- renewable resources, role of Individual in conservation of natural resources (Forest, water, land, energy, mineral)

Unit 2: Environment Pollution

20 Marks

Environment Pollution: Types of pollution- air, water, soil, noise, thermal and Nuclear, causes effects a control measures, Global warming, greenhouse effect, Ozone layer depletion, Acid rains

Unit 3: Human Population**20 Marks**

Human Population: Global population growth, variations among nations, Population explosion-causes and impact, Family welfare Programs-methods of sterilization; Infectious diseases, water related diseases, risk due to chemicals in food, Cancer and environment

Unit 4: Social Issues in Environment**20 Marks**

Social Issues in Environment: Construction of dams: problems and concerns of resettlement, rehabilitation of affected people; Environmental ethics– issues and possible solutions, resource consumption patterns and need for equitable utilization; Equity disparity in western and eastern countries; Urban and rural equity issues; Need for gender equity.

Reference Books and Links --

1. A text book of environmental by K M Agrawal, P K Sikdar, S C Deb”, published by Macmillan
2. Environment management by N K Uberoi”, published by Excel Books
3. Environment management by Dr. Swapan Deb”, published by Jaico Publishing House.
4. Environmental Management by S K Agrawal”, published by A.P.H. publishing Corporation.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 02

Course Code – BOC-1-II-06

Course Name – Principles and Practices of Banking (Open Elective-08)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the students with the fundamental knowledge about banking principles and practices.

Course Learning Outcomes (CLO):

Students will be able to:

1. Understand the concept of Banking, its Origin & Growth and Banking Regulation Act.
2. Understand the concepts of Relationship between a banker and a customer.
3. Understand Analysis the different types of Deposit Products available to a customer.
4. Analysis the different types of Lending (loans and advances) available to a customer.
5. Acquire the basic knowledge of E-Banking transactions and Mode of payments (NEFT, EFT, RTGS, SWIFT, E-WALLET).

Module Details with Marks –

Unit 1: Introduction **20 Marks**

Introduction, Origin of Banking, Banker A Customer Relationship, General and Special Types of Customers, Origin and Growth of Commercial Banks In India, Financial Services offered By Banks, Types of Banks, Need and importance of banking regulations in India, banking Regulation act 1949, KYC and AML guidelines, banking fraud, Banking code, Basel norms.

Unit 2: Deposits**20 Marks**

Banker, Customer Relations, Different Deposit Products, Mandate and Power of Attorney, Banker's Lien, Right off Set off, Payment and Collection of Cheques, Duties and Responsibilities of Paying and Collecting Banker, Protection available to Paying and Collecting Banker under NI Act, Endorsements, Forged Instruments, Bouncing of Cheques and their implications.

Unit 3: Bank Lending**20 Marks**

Principles of Lending, Various Credit Products/Facilities, Working capital and Term Loan, Credit Appraisal Techniques, Approach to lending, Credit Management, Credit Monitoring, NPA Management, Priority Sector Lending, Factoring, Ancillary Services, Remittances, Safe Deposit Lockers.

Unit 4: Electronic Banking**20 Marks**

E Banking, Meaning, Benefits, Home Banking, Mobile Banking, Internet Banking, Virtual Banking, E- Payments, Atm Card /BioMetric Card, Smart Card, Mode of payments (NEFT, EFT, RTGS, SWIFT, E-WALLET).

Reference Books and Links –

1. Modern Banking, Vaish, M.C, Oxford & IBH Publishing Co., New Delhi
2. Principles & Practices of Banking 2021, IIBF, Macmillan Education; 5th edition
3. Principles & Practices of Banking, Abinash Kumar Mandilwar, Ramesh Publishing House
4. Principles & Practices of Banking, Adda247 Publications; 1st edition (3 December 2021)
5. Information Technology, Data Communications and Electronic Banking; Indian Institute of Banking and Finance; Macmillan Publishers India Private Limited;

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Exit Option with Certificate

Course Code –

Course Name – Communication Skill (Exit Option-1)

Total Credits – 04

Total Marks – 100

Internal - 30

External - 70

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To understand the different aspects of communication using the four macro skills – LSRW (Listening, Speaking, Reading, Writing) for professional success.

Course Learning Outcomes (CLO):

Students will be able to:

1. Apply Verbal and Non-Verbal Communication Techniques in the Professional Environment
2. The students should be able to write correctly and properly with special reference to Letter writing.
- 3.

Module Details with Marks –

UNIT- I:

(a) Communication

Communication Process: Sender, Channel, Message, Receiver and Response, Types of Communication:

a. According to mode:

a. Oral b. Written

b. According to Medium:

a. Electronic b. Print

C. According to number of participants:

a. Dyadic b. Group

d. According to Direction:

- a. One-way b. Two-way
- e. According to Purpose:
 - a. General b. Business (Specific)

(B) Communication

- i) Business Manners- Body Language. Gestures. Telephone etiquette, E-mail etiquette.

UNIT- II: Listening Skills

1. Purpose of Listening
2. Listening to Conversation (Formal and Informal)
3. Active Listening-an Effective Listening Skill
4. Benefits of Effective Listening
5. Barriers to Listening
6. Listening to Announcements-(railway/bus stations/airport/sports announcement/commentaries etc.)

UNIT- III:

A. Business Correspondence: Business Letter Writing-

1. Application for Employment, Enquiries and replies, Placing and fulfilling box
2. Complaints and follow-up letters. Sales letters, Circular letters. Claim and Adjustment Letters,

B. Language Study

1. **Grammar**-Use Correct Tense Font of the Verh. Preposition. Articles, Punctuation,
2. **Enriching Vocabulary:**
 - a. Synonyms and Antonyms,
 - b. Change of Word from Noun to Adjective & vice-verse.

UNIT- IV: Soft Skills for Leadership and Team Management

1. Qualities of a Good Leader
2. Leadership Styles
3. Decision Making
4. Intrapersonal skills
5. Interpersonal skills
6. Problem solving
7. Critical thinking
8. Negotiation skills

Reference books:

1. Business Communication and Management. Dr.K.R.Dixit (Vishwa Publishers. Nagpur)
2. Business Communication: Urmila Rai. S.M. Rai- (Himalaya Publishing House)
3. Business Correspondence and Report Writing - R. C. Sharma& Krishna Mohan (Tata McGraw-Hill)
4. Deceloping Communication Skills Krishna Mohan & Meera Banerji (UP . A Course in English Grammar by R.N.Bakshi - Orient Longman, 2003-2007
5. Grammar for All. N Ramalingam, Himalaya Publishing House, 2nd Edition 2014.
6. English Grammar - N.D.V. Prasada Rao (S Chand)
7. Developing Communication Skills Krishna Mohan & MeeraBanerji Macmillan

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Exit Option with Certificate

Course Code –

Course Name – MS- Excel (Exit Option-2)

Total Credits – 04

Total Marks – 100

Internal - 30

External - 70

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: A major goal is to develop better computation skills. Improved critical thinking, decision making, and problem-solving skills will also be emphasized.

Course Learning Outcomes (CLO):

Students will be able to:

1. Use Microsoft Excel to create personal and/or business spreadsheets following current professional and/or industry standards.
2. Use critical thinking skills to design and create spreadsheets.
3. Communicate in a business setting using spreadsheet vocabulary.

Module Details with Marks –

UNIT I: INTRODUCTION TO MS EXCEL

Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks, Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents, Clearing Cell Contents - Insert/Edit Comments - Working with Undo and Redo - Closing a Workbook

UNIT 2: USING FORMULAS

Entering Formulas with Addressing Methods (Relative/Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, H lookup) - Using Formula Error Checking - Cutting/Copying and Pasting Constant Values and Formulas - Copy/Pasting using Transpose option Using Format Painter.

UNIT 3: WORKING ON MULTIPLE WORKSHEETS

Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells, Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height, Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal/ External)

UNIT 4: WORKING WITH HUGE DATASET

Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts, Using multilevel Sort - Using Filters - Fetching Unique Records Pie/Bar/Column/Line Charts - Titles/Legends / Data labels Copy/Pasting in Word/PowerPoint Printing Worksheets, Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet, Exiting Excel

REFERENCE BOOKS:

1. Learning MS-Word and MS-Excel, by Rohit Khurana
2. Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
3. Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
4. Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman

NEP Implementation Points



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-L-01

Course Name – English (AEC)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Unit I: Mechanics of writing and drafting skills

Writing process, Objectives of writing, audience recognition, basic grammar and mechanics: articles, prepositions, capitalization, punctuations, abbreviations

Unit II: Report and Proposal writing, Format and general contents of a report, event/trip report, progress report, feasibility, report, meeting minutes, technical propose

Unit III: Group Discussion

Developing skill to initiate a discussion [How to open], Snatching initiative from others [Watch for weak points, etc.

Unit IV: Communication Skills

Various Strategies to overcome oral communication apprehension, Presentation Skills-Visual aid and public speaking skills, Mock Presentation



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-02

Course Name – Cost Accounting(Major-DSC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To enable the students to acquire knowledge about cost accounting concepts and methods.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, Allocation of overhead and Methods of costing.
2. Understand the objectives and analyses the methods of preparation of reconciliation statement.
3. Understand the difference between job costing and process costing, normal loss, Abnormal loss and Abnormal effectiveness and evaluate various methods of costing.
4. Evaluate the Treatment of profits in Contract costing.

Module Details with Marks –

Unit 1: Cost Accounting 20Marks

Meaning, Importance, Element of cost, cost - Absorption, Allocation of overhead and Methods of costing, Difference between cost Accounting and Financial Accounting. Simple problems on cost sheet. Tender and Quotations.

(Theory and Numericals)

Unit 2: Reconciliation of Profit / Loss shown by cost and Financial Accounts 20 Marks

Need for reconciliation of profit, reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement. (Theory and Numerical)

Unit 3: Process Cost Accounting**20 Marks**

Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, normal loss, Abnormal loss and Abnormal effectives. (Theory and Numerical)

Unit 4: Contract Costing**20 Marks**

Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract - completed contract, incomplete contract. (Theory and Numerical).

Reference Books and Links –

1. A Textbook of Cost & Management Accounting M.N. Arora Vikas Publishing House Pvt. Ltd.
2. Cost Accounting, Prof. M.L. Oswal, Prof. B.S.Rajpurohit, Prof.N.K. Maheshwari, Prof. S.S. Modi, R.B.D. Publishing House
3. Advanced Costing Problems, Prof. M.L. Oswal, Dr.S.K. Mangal R.B.D. Publishing House
4. Introduction to Cost Accounting, Dr. P.C. Tulsian, S. Chand & Co. Pvt. Ltd.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-03

Course Name – Indian Economy(Major-DSC-2)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To give in-depth knowledge of comprehensive understanding of Indian Economy.

Course Learning Outcomes (CLO):

Students will be able to:

1. Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.
2. Understand the Role of Agriculture in Indian Economy and Sources of Agriculture Finance.
3. Understand Industrial Policy 1991, Privatization Policy, Industrial Sickness and Indian Trade Union Movement.

Module Details with Marks –

Unit 1: Indian Economy & Policy 20 Marks

Concept of Economic Growth & Economic Development. Characteristics of underdeveloped / developing countries. Broad features of Indian economy.

Natural resources - Land, Soil, water, forest, Mineral. Infrastructure - Sources of Energy in India, Power, Coal, Oil and Gas, Atomic, Non-conventional sources, Indian Energy Strategy. Transport System in India - Railways, Road, Water & Air Transport.

Unit 2: Indian Agriculture

20 Marks

Nature, Role of Agriculture in Indian Economy. Cropping Pattern in India and its Determining Factors. Land Reforms. Co-operative Farming & Marketing, Green Revolution: Impact and constraints. Causes and Remedies to Low Agricultural Production and Productivity. Agricultural Marketing - Problems and Remedies Agricultural Labour - Problems and Remedies.

Sources of Agriculture Finance. NABARD (National Bank for Agriculture and Rural Development). Financial Inclusion. Agricultural Price Policy - Objectives and Constituents. Agricultural Subsidies in India. Crop and Livestock Insurance - Problems and Remedies.

Unit 3: Indian Industry **20 Marks**

Industrial Policy 1991. Small scale and cottage industries - Role, Performance, Problems and Remedies. Public Sector Industries - Role, Performance, Problems and Remedies. Privatization Policy in India. Arguments in Favor and against privatization. Policy of Disinvestment Industrial Sickness in India - Definition, causes, Effects, Remedial Measures. Indian Trade Union Movement - Role, Functions, Strength and weakness.

Unit 4: Indian Service Sector **20 Marks**

Growth of Service Sector in India. Nature, Scope, Trends and Importance of Service Sector in current scenario. Share of service sector in India's Employment Generation Contribution of service sector to India's GDP. Government's reforms in various services. IT and ITES Sector - Trend, Role and Importance. Challenges and Opportunity in IT and ITES Sector. Banking and Insurance Sector - Importance of Banking and Insurance Industry in India's Service Sector, Challenges and Opportunities.

Reference Books and Links --

1. Indian Economy: Issues And Problems H.L. Bhatia
2. Indian Economy Datt&Sundaram S. Chand
3. Agriculture & Rural Development Dr. K. Venkata Reddy Himalaya Publishing House
4. Fundamentals of Agricultural Economics A.N. Sadhu, Amarjit Singh, Prof. Jasbir Singh Himalaya Publishing House
5. Indian Economy Misra & Puri Himalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-04

Course Name – Business Law (Minor)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To make the students to acquire the knowledge on the legal provisions relating to business law.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration and Remedies.
2. Understand the basic rules regarding the Negotiable Instrument Act, 1881 and Prevention of Money Laundering Act, 2002.
3. Understand the basic rules regarding The Sale of Goods Act, 1930 and Consumer Protection Act, 1986.
4. Understand the basic rules regarding Information Technology Act, 2000 and Right to Information Act, 2005.

Module Details with Marks –

Unit 1: Indian Contract Act 1872

20 Marks

Definition, Kinds & Concept of Contracts, Offer and Acceptance consideration, Capacity of parties. Free Consent – Legality & objects of consideration. Void Agreements – Performance of contract, Discharge of contract and Remedies.

Unit 2: Negotiable Instrument Act, 1881**20 Marks**

Meaning & Definition of Negotiable instruments, Promissory Notes, Bills of Exchange & its types, Cheques and its types, Crossing of Cheques.

Endorsements – Meaning and Types, Holder & Holder in due course & its rights, Discharge of Negotiable Instruments. Parties to a Negotiable Instrument – Duties, rights and Liabilities.

Prevention of Money Laundering Act, 2002 – Objectives, Important Definitions & Salient features.

Unit 3: Sale of Goods Act, 1930 & Consumer Protection Act, 1986**20 Marks**

The Sale of Goods Act, 1930 – Contract of sale of Goods – conditions & warranties – transfer of property – Performance of contract of sale – Rights of unpaid seller.

Consumer Protection Act, 1986 – Definition of Consumer, Importance of Consumer, Problems faced by consumers, Consumer Protection – Need & Importance, Rights & Responsibilities of Consumer, Procedure to file complaints, ways & means of consumer protection, consumer redresser agencies & procedure followed by redresser agencies.

Unit 4: Information Technology Act, 2000 & Right to Information Act, 2005 20 Marks

Information Technology Act, 2000 – Meaning, Objective and Scope, offences & penalties adjudicating – Digital Signature & Electronic Governance – Offences & Penalties.

Right to Information Act, 2005 – Important Definitions, Aims & Objects of Right to Information Act – Request for acquiring Information & Procedure regarding Information, Charges for supply of Information – Appeal officers, Consequences of non-supply of information, Format of complaint application.

Reference Books and Links –

1. Mercantile Law Dr. V.K. Jain Seth Publications
2. Mercantile Law M.C. Kuchhal Vikas Publishing House
3. Lectures on Business and Corporate Laws, C.K. Kapoor, VidyaSadan
4. Business and Coroprate Laws, V.S. Datey, Taxman
5. Business Law for Management, K.R.Mulchandani, Himalaya Publication House

NEP Implementation Points



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Yoga (Open Elective-01)

Total Credits – 04

Total Marks – 100 Internal - 20 External - 80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Module Details with Marks –

Unit I- Bhagvadgeeta Chapter-14 (Gunatrayavibhaga)

Unit II- Practical

1. Sukshma Vyayama:-

1. Kapola Shakti Vikasaka	5. Manibandha Shakti Vikasaka,
2. Karna Shakti Vardhaka	6. Purna Bhuja Shakti Vikasaka,
3. Greeva Shakti Vikasaka ,	7. Vakshasthala- Shakti Vikasaka
4. Karatala Shakti Vikasaka,	8. Jangha-shakti vikasaka

2. Loosening Exercises –

1. Twisting	3. Forward-backward bending
2. Side Bending	4. Twisting and bending

3. Breathing Exercises –

1. Hands in and out breathing	3. Rabbit-breathing
2. Tadasan-shwasan	4. Shwan-shasanaengli

5. Shashankasana-shwasana

4. Suryanamaskara-

1. Should be practised as Physiological, Psychological and Spiritual practice.
2. 12 repetitions with the chanting of mantras.

5. Asanas (Cultural Asanas)

A. Standing :

1.	Ardha-katichakrasana	4.	Trikonasanaa
2.	Padahastasana	5.	Parivrutta-Trikonasana
3.	Ardha-chakrasana		

B. Sitting-Position:-

1.	Paschimottanasana	4.	Ardhamatsyendrasana
2.	Ushtrassana	5.	Shashankasana
3.	Vakrasana	6.	Suptavajrasana

C. Position:-

1.	Bhujangasana	3.	Shalabhasan
2.	Ardhshalabhasana	4.	Dhanurasana.

Supine position 1. Viparitakarani 2. Sarvangasana 3. Matsyasana 4. Halasana 5. Shirshasana

D. Relaxative Asanas-

1.	Shavasana	2.	Makarasana
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E. Meditative Asanas :-

1.	Padmasana	4.	Siddhasana
2.	Vajrasana	5.	Sukhasana
3.	Swastikasana		

6. PRANAYAMA :-

1. Sectional Breathing	5. Shitali Pranayam
2. Suryabhedan Pranayam	6. Sitkari Pranayam
3. Chandrabhedan Pranayam	7. Bhramari Pranayam
4. Nadishodhan Pranayam	8. Bhastrika Pranayama

7. MEDITATION :- (Different techniques such as)

1. Omkar Japa
2. Sakshibhava
3. Breath- Awareness

Practical - As referred by Teachers

1. पातञ्जलयोगसूत्रम् करंबेलकर, कैवल्यधाम प्रकाशन, लोनावळा, 1990

2. योगसूत्र, डॉ. दिनेश रसाळ, क.का.सं.वि.,



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Jyotish (Open Elective-02)

Total Credits – 04

Total Marks – 100 Internal - 20 External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

1. Laghujatkam

Reference books:

Laghujatakam by Dr.Kamlakant Pandey and Dr.Brahmanand Tripathi



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Communication in English (Open Elective-03)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 5 Units

Medium of Instruction – English / Marathi / Hindi

Unit I:

Parts of Speech: Nouns and Pronouns Correct usage: Adjectives and Degrees of Comparison: Verbs -kinds; Tenses; Tense forms; Adverbs: Agreement of the subject with the verb, Phrasal verbs, voice change: Auxiliaries; prepositions -common errors; conjunctions - their correct uses, Clauses kinds usage; Articles -determiners, question, tags: Direct and Indirect speech, correction of sentence; Punctuation.

Unit II:

Vocabulary Building:

Idioms different kinds. Phrases. Fixed Expressions, common foreign words and expressions (eg. adhoc) -Word for formation different processes: spelling: one-word substitutes; word often confused and misused.

Unit III:

Spoken English

Pronunciation Drills (Identifying problem areas), vowels consonants, IPA. Phonetic Notations- how to look up a word Dictionary for correct pronunciation.

Unit IV:

Conversational English (both theory and practical) stress. Tonal Variations, their importance; what is an interview? How to face an interview? How to participate in a debate?. What is a Meeting? Procedures -How to convene?: Discussion -How to participate

Unit V:

Process of writing Sentence Patterns and Paragraph writing. Logical writing topical sentences arrangement of facts-supporting materials.

Text Books:

1. Tickoo and Subramanian. "Functional Grammar"
2. Pink and Thomas," English Grammar. Composition and Commercial Correspondence"
3. Hema Srinivasan, Alamelu Ramakrishna, Valli Arunachalam "Communication Skills -A Practical Approach", Frank Bros. and Co.
4. Dr. V. Ayothi and Dr. R. Vedavali." English for competitive examination". New century book house, 2002



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Sanskrit Vyakaran (Open Elective-04)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Laghushiddhant (Kaumudi Sangyaprakaran)

Reference books:

1. Siddhant Kaumudi by Dr.Bhattoji Dikshit .
2. LaghusiddhantKaumudi by P .ShreeGomti Prasadshastri Mishra



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Music (Open Elective-05)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Unit (I) - General Knowledge

1. General note on Sangeet.
2. General note on Natyashastra and other music related texts
3. Note on Traditional Carnatic Vocal Recital.
4. History, growth, development and schools of Indian Music & Western Music.
5. Contribution of Nattuvnar & Devadasi Tradition in Carnatic music.
6. Biography of Thyagaraja, Dikshitar & Purandara Das.
7. Guru-Shishya Parampara.
8. Content of Narada Samhita.
9. Indian music:
i) Region, ii) Music, iii) Costume, iv) Language.
10. Present status of music with reference to classical dance styles only.
11. Moral Shlokas with explanation (Any 5) & 3 stotras in Sanskrit
12. Folk Music of India (Maharashtra and Gujarat).

Unit (II) - Music, Journalism and other art forms

1. Carnatic Tala System.
2. Swara:
i) Sapta Swara, ii) Swarotpatti, iii) Aarohana and Avarohana, iv) Trisaptaka
3. Terms: **i) Sangita, ii) Laya, iii) Tala, iv) Talangas, v) Dashatalaprana,**
4. Note on Sangita Saar Sangraha with reference to Music
5. Comparative study:

i) Margi-Deshi, ii) Lokadharmi - Natyadharmi. iii) Carnatic - Hindustani music

6. Brief note and sketches of Carnatic and Hindustani Instruments and their experts.
7. Role of a Journalist in the life of an artiste: Reviews by art critics on Music
8. 2 reviews of performances/festivals you have witnessed on Music.
9. Relation between music and other art forms in general.
10. Music in Traditional dance-drama theatre in India.



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Environmental Management (Open Elective-06)

Total Credits – 04

Total Marks – 100 Internal - 20 External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle.

Course Learning Outcomes (CLO):

Students will be able to:

1. Recognize the importance of environmental studies and various natural recourses.
2. Illustrate various types of pollution and its causes and their control measures.
3. Point out the reasons of population growth and its impact on environment.
4. Identify and explain the Social issues affecting environment.
5. Give information about the environment and the resources to act at our own level to protect them.

Module Details with Marks –

Unit 1: Introduction to Environment Management

20 Marks

Introduction to Environment Management: Definition, Scope importance, Need for public awareness, sustainable development, Natural Resources- renewable and non- renewable resources, role of Individual in conservation of natural resources (Forest, water, land, energy, mineral)

Unit 2: Environment Pollution

20 Marks

Environment Pollution: Types of pollution- air, water, soil, noise, thermal and Nuclear, causes effects a control measures, Global warming, greenhouse effect, Ozone layer depletion, Acid rains

Unit 3: Human Population

20 Marks

Human Population: Global population growth, variations among nations, Population explosion-causes and impact, Family welfare Programs-methods of sterilization; Infectious diseases, water related diseases, risk due to chemicals in food, Cancer and environment

Unit 4: Social Issues in Environment

20 Marks

Social Issues in Environment: Construction of dams: problems and concerns of resettlement, rehabilitation of affected people; Environmental ethics— issues and possible solutions, resource consumption patterns and need for equitable utilization; Equity disparity in western and eastern countries; Urban and rural equity issues; Need for gender equity.

Reference Books and Links –

1. A text book of environmental by K M Agrawal, P K Sikdar, S C Deb”, published by Macmillan
2. Environment management by N K Uberoi”, published by Excel Books
3. Environment management by Dr. Swapan Deb”, published by Jaico Publishing House.
4. Environmental Management by S K Agrawal”, published by A.P.H. publishing Corporation.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 03

Course Code – BOC-2-III-05

Course Name – Advertising, Sales Promotion And Sales Management (Open Elective-07)

Total Credits – 04

Total Marks – 100 Internal - 20 External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: The aim of this subject is to equip the learners to give exposure in advertising and sales promotion to become a successful salesman.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge on Advertising, Role of advertising in the marketing mix, Personal Selling, Sales Promotion and Publicity.
2. Understand the concept of Legal Ethical and social Aspects of Advertising, concept of Integrated Marketing communication (IMC) and Ethics of advertising.
3. Evaluate the concept of Sales Promotion, skills for salesmen and planned selling system.
4. Understand the objective of Advertising and DAGMAR Approach of RH Colley.

Module Details with Marks –

Unit 1: Introduction

20 Marks

Meaning of advertising, importance of advertising from the viewpoint of marketing and communication, role of advertising in the marketing mix – inter-relationship with product decisions, Pricing Decision, Channels Decision. Personal Selling, Sales Promotion and Publicity.

Unit 2: Advertising Role

20 Marks

Advertising Role in the Marketing Process: Legal Ethical and social Aspects of Advertising. Functions and types of advertising. Integrated Marketing communication (IMC). Brand management, Brand Image, Brand Equity and Brand Building. Ethics of advertising.

Unit 3: Sales Promotion**20 Marks**

Introduction to Sales Promotion; Role and growth of Sales Promotion; its Features and Purpose; Tools and Techniques of Sales promotion, Sales promotion campaign, Developing a logic for sales promotion programmes. Tips and suggestions to improve personal ability, skills for salesmen, product knowledge, planned selling system.

Unit 4: Advertising objectives**20 Marks**

Advertising objectives: Meaning and importance, Difference between objective, goals and strategy, possible Ad objectives, Sales as an objective, communication objectives, DAGMAR Approach of RH Colley.

Reference Books and Links –

1. Luick, John F and Siegler, William Lee, Sales promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968)
2. Still, Richard, Edward W & Govoni Norman AP, Sales management Decisions, Strategies and cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981)
3. Stanton, William J & Buskrit, management of Sales Force (Richard D, Irwin, Inc. Homewood, 1987).
4. Russell, Frederic A. Beach, Frank H & Buskrit, Richard H, Selling principles and Practices (Mcgraw Hill, International Book Co.1982)
5. David Aaker, Advertising management (Prentice Hall India Pvt. Ltd., New Delhi)
6. Rajiv BAttra, Myers, David Aaker, Advertising Management (Prentice Hall India Pvt. Ltd., New Delhi)

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-01

Course Name – Management Accounting (Major-DSC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the knowledge in management accounting in the aspects of scope, importance, limitations, and Break - Even Point Analysis.
2. Understand the concept of budget and to evaluate cash Budget and Flexible Budget.
3. Analyze the financial statement using short-term, long-term, profitability ratios.
4. Prepare cash flow and fund flow statement to evaluate cash and fund flow of the company.

Module Details with Marks –

Unit 1: Management Accounting 20Marks

Meaning, Scope, Importance, and limitations of Management Accounting. Difference between cost Accounting and Management Accounting, Role of Management Accounting. Break - Even Point Analysis. (Theory and Numerical)

Unit 2: Business Budget and Budgetary Control 20 Marks

Meaning, Characteristics, Objectives, Advantages, Limitations. Classification and types of Budgets. Problems on cash Budget and Flexible Budget Only. (Theory and Numerical)

Unit 3: Ratio Analysis**20 Marks**

Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to current Ratio, Acid Test / Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt - Equity Ratio, Working Capital Ratio, Earnings per share Ratio.

(Theory and Numerical)

Unit 4: Fund Flow Analysis**20 Marks**

Meaning, sources of Fund, Uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of statement showing changes in working capital, profit from operation, fund flow statement. (Theory and Numerical)

Reference Books and Links –

1. Management Accounting (Text, Problems & Cases); M.Y. Khan & P.K. Jain; Tata McGraw Hill Publishing Co. Ltd.
2. Advanced Management Accounting; Dr. Pradeep Wath, Dr. R.D. Mehta, Dr. D.C. Gotmare; Payal Prakashan
3. Management Accounting; R.S.N. Pillai, Bhagvathi; S.Chand & Co. Pvt. Ltd.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-02

Course Name – Company Law & Secretarial Practice (Major-DSC-2)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To make the students to acquire the knowledge on the basic provisions relating to company law & Secretarial Practice.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge on important terms and to develop the application skill on the structure of company, Incorporation & Promotion of a company.
2. Understand the concept of Memorandum of Association, Articles of Association and Prospectus.
3. Understand the concept of Share Capital & Allotment of Shares.
4. Analyze the role of secretary, Qualifications, Duties & Responsibilities of Secretary. And Secretary Correspondence.
5. Understand the concept of company meetings, and to develop the application skill on preparation of agenda, notice and reports.

Module Details with Marks –

Unit 1: Corporate Personality / Company

20Marks

Meaning of a company, Characteristics of a company, Kinds of Company, Formation, Incorporation & Promotion of a company.

Unit 2: Memorandum of Association & Articles of Association**20Marks**

Meaning and Definition of Memorandum of Association (MOA), Importance of MOA, Contents of MOA, Alterations in MOA.

Meaning and Definition of Articles of Association (AOA), Contents of AOA, Alterations in AOA. Prospectus – Definition of Prospectus, Statutory requirements of Prospectus, Contents of Prospectus.

Unit 3: Share Capital & Allotment of Shares**20Marks**

Share Capital – Classification of Share Capital, Meaning of Shares, Kind of Shares, Issue of Shares. Allotment of Shares – Statutory restrictions & Procedures on Allotment of Shares.

Secretary – Meaning of Secretary, Definition of Secretary, Qualifications of Secretary, Duties & Responsibilities of Secretary.

Unit 4: Secretary Correspondence, Company Meeting & Report Writing**20Marks**

Secretary & Correspondence – Correspondence with members about Allotment, Call, Forfeiture of Shares. Company Meeting – Statutory meeting, Annual meeting, Extra Ordinary meeting – Meaning, Agenda & Notice of meeting. Report Writing – Essentials of good report, Contents of Statutory report, Progress report, Importance of reports.

Reference Books and Links –

1. Company Law By Ashok K. Bagrial:, Vikas Publication House
2. Company Law And Practice, Ratan Nolakha: Vikas Publication House
3. Business Law Including Company Law, Gulshan, S S and Kapoor, G K , New Age International (P) Ltd., Publishers.
4. Company Law - A comprehensive Textbook on New Companies Act 2013, Kapoor G.K. and Dhamija Sanjay: Taxman Publication
5. Company Law & Secretarial Practice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
6. Secretarial Practice & Company Law- Arunkumar, Rachana Sharma- Atlantic Publishers and Distributors

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-03

Course Name – Entrepreneurship Development (Minor)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the students to acquire entrepreneurial skill to start up a business venture.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the fundamental knowledge of entrepreneurs and entrepreneurship.
2. Understand the Stages in the entrepreneurial process and Barriers to Entrepreneurship.
3. Understand the Qualities of a successful Entrepreneur and Theories of Entrepreneurship.
4. Analyze the significance contribution of women entrepreneurs.

Module Details with Marks –

Unit 1 Entrepreneurship 20 Marks

Evolution of the concept of Entrepreneur, Definitions of Entrepreneurship and Entrepreneur, Types of Entrepreneurships, Functions of Entrepreneur, Socio – economic origins of Entrepreneurship.

Unit 2 20 Marks

Stages in the entrepreneurial process, Barriers to Entrepreneurship, Environmental factors affecting entrepreneurship, Entrepreneurial Structures.

Unit 3**20 Marks**

Qualities of a successful Entrepreneur, Distinction between an Entrepreneur and a Manager, Role of Entrepreneurship in Economic Development. Theories of Entrepreneurship – Theory of Achievement Motivation, Conceptual model of Entrepreneurship.

Unit 4**20 Marks**

Women Entrepreneurship – Concept of Women Entrepreneurs, Functions of Women Entrepreneurs, Growth of Women Entrepreneurship and problems of women Entrepreneurs, Development of Women Entrepreneurship, Recent Trends.

Reference Books and Links –

1. Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
2. Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
3. A Complete guide to successful entrepreneurship G.N. PandeyVikas Publishing House
4. Entrepreneurial Development S.S. Khanka S. Chand Publishing
5. Entrepreneurial Development Dr.Nuzhath Khatoon Himalaya Publishing House
6. Fundamentals of Entrepreneurship Dr. K.K. Patra Himalaya Publishing House
7. Small Scale Industries and Entrepreneurial Development Mr. C.S.V. MurthyHimalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Hospitality & Tourism (Open Elective-01)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the students to acquire fundamental knowledge about Hospitality & Tourism and equip the students about tourism marketing.

Course Learning Outcomes (CLO):

Students will be able to:

1. Classify different types of hotels and hotel rooms.
2. Identify different departments in hospitality industry and their functions.
3. Formulate various travel plans.
4. Analyze role of tourism development corporations.
5. Plan his / her career as a tour operator or travel agent.

Module Details with Marks –

Unit 1: 20 Marks

Structure of Hospitality Industry, Customer care in Hospitality Industry, Departmentalization in Hotels, Classifications of Hotels & Hotel Rooms, Basis for Classification of Hotels, Distribution Channel in Hospitality.

Unit 2: 20 Marks

Departments in Hospitality Industry, Food & Beverage Service department — Menu, Beverages; Housekeeping department — Roles and Procedures, Front Office Department- Organization and Functions, Quality Control Department Environmental and Food safety standards.

Unit 3:**20 Marks**

Constituents of Tourism Industry and tourism organizations, Tourism Regulations, Tourism Services and Operations, Modes of Transport, Tourism Accommodation, Informal and Subsidiary Services Categories and Roles, Travel Agency, Tour Operator, Tourism Information: Sources

Unit 4:**20 Marks**

Tourism Marketing - Advertising, Publicity, Selling, Tourism Policy and Planning, Infrastructure Development, Local Bodies, Officials and Tourism, ITDC and other state tourism development corporations. Manila Declaration on world tourism.

Reference Books and Links –

1. Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
2. Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
3. A Complete guide to successful entrepreneurship G.N. PandeyVikas Publishing House
4. Entrepreneurial Development S.S. Khanka S. Chand Publishing
5. Entrepreneurial Development Dr.Nuzhath Khatoon Himalaya Publishing House
6. Fundamentals of Entrepreneurship Dr. K.K. Patra Himalaya Publishing House
7. Small Scale Industries and Entrepreneurial Development Mr. C.S.V. MurthyHimalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Principles & Practice of Insurance (Open Elective-02)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the students with the basic principles and practices of Insurance and to enhance skill of insurance business.

Course Learning Outcomes (CLO):

Students will be able to:

1. Understand Concept of insurance, its need, importance & benefit, principles of insurance and History & Development of insurance.
2. Understand various duties, powers, and functions of IRDA.
3. Understand the Concept, Principles and Classification of Life Insurance.
4. Analyze the Procedures of taking Life Insurance and guidelines for settlement of claims.
5. Understand the concept of General Insurance, its functions, importance & principles of general insurance.
6. Understand the concept of Settlement of Claim of Fire Insurance and Marine Insurance.
7. Understand the concept of Miscellaneous Insurance and concept of National Agricultural Insurance Scheme.

Module Details with Marks –

Unit 1: Introduction

20 Marks

Concept of Insurance: Meaning, Definition, Need, Importance and Scope of Insurance, Benefits of Insurance, History and Development of Insurance. Types of Insurance, Meanings of Terms used - Premium, Compensation, Cover note, Claim, Peril, actor affecting premium calculation

Reinsurance: Important concepts, characteristics, types of reinsurance, double cover, external and internal insurance. Role of IRDA – Insurance regulatory and development authority – Constitution, objectives, duties and powers, Role of IRDA in appointing agents.

Unit 2: Life Insurance 20 Marks

Life Insurance: Meaning and definition of Life Insurance, Organization, Management, regulation, role and functions of life insurance, Insurance Contract, Essentials of Insurance Contract, Principles of Life Insurance, Classification of Life Insurance Policies. Procedure of Taking of Fire Policy, Settlement of Claim of Fire Insurance, rate of fixation in fire insurance.

Unit 3: General Insurance 20 Marks

General Insurance: Meaning Definition, Functions, Importance of General Insurance. Principle of General Insurance, Life Insurance Vs. General Insurance. Silent features of General Insurance Business (Nationalization) Act,1972. Procedure of taking out Marine Policy and Settlement of claim of Marine loss.

Unit 4: Miscellaneous Insurance 20 Marks

Introduction to miscellaneous insurance, nature and utility of miscellaneous insurance, progress of miscellaneous insurance, general insurance business in India. Introduction to National Agricultural Insurance Scheme, property, motor vehicle, health, cattle and engineering insurance, public liability insurance.

Reference Books and Links –

1. Fundamental of Insurance, R.K. Gupta, Himalaya Publishing House.
2. Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
3. Insurance Principle and Practice, M.M. Mishra and Dr. S.B. Mishra, S. Chand Publication
4. Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Yoga (Open Elective-03)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Unit I- Bhagvadgeeta Chapter-14 (Gunatrayavibhaga)

Unit II- Practical

1. Sukshma Vyayama:-

1. Kapola Shakti Vikasaka	5. Manibandha Shakti Vikasaka,
2. Karna Shakti Vardhaka	6. Purna Bhuja Shakti Vikasaka,
3. Greeva Shakti Vikasaka ,	7. Vakshasthala- Shakti Vikasaka
4. Karatala Shakti Vikasaka,	8. Jangha-shakti vikasaka

2. Loosening Exercises –

1. Twisting	3. Forward-backward bending
2. Side Bending	4. Twisting and bending

3. Breathing Exercises –

1. Hands in and out breathing	4. Shwan-shwasana
2. Tadasan-shwasan	5. Shashankasana-shwasana
3. Rabbit-breathing	

4. Suryanamaskara-

1. Should be practised as Physiological, Psychological and Spiritual practice.
2. 12 repetitions with the chanting of mantras.

5. Asanas (Cultural Asanas)

A. Standing :

1. Ardha-katichakrasana
2. Padahastasana
3. Ardha-chakrasana
4. Trikonasanaa
5. Parivrutta-Trikonasana

B. Sitting-Position:-

1. Paschimottanasana
2. Ushtrassana
5. Shashankasana
3. Vakrasana
4. Ardhamatsyendrasana
6. Suptavajrasana

C. Position:-

1. Bhujangasana
2. Ardhshalabhasana
3. Shalabhasan
4. Dhanurasana.

Supine position

1. Viparitakarani
2. Sarvangasana
3. Matsyasana
4. Halasana
5. Shirshasana

D. Relaxative Asanas-

1. Shavasana
2. Makarasana

E. Meditative Asanas :-

1. Padmasana
2. Vajrasana
3. Swastikasana
4. Siddhasana
5. Sukhasana

6. PRANAYAMA :-

1. Sectional Breathing
2. Suryabhedan Pranayam
3. Chandrabhedan Pranayam
4. Nadishodhan Pranayam
5. Shitali Pranayam
6. Sitkari Pranayam
7. Bhramari Pranayam
8. Bhastrika Pranayam

7. MEDITATION :- (Different techniques such as)

- 1. Omkar Japa
- 2. Sakshibhava
- 3. Breath- Awareness

Practical - As referred by Teachers

1. पातञ्जलयोगसूत्रम् करबेळकर, कैवल्यधाम प्रकाशन, लोनावळा, 1990.

2. योगसूत्र, डॉ. दिनेश रसाळ, क.का.सं.वि.,

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Jyotish (Open Elective-04)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Laghujatkam

Reference books:

- 1) Laghujatakam by Dr.Kamlakant Pandey and Dr.Brahmanand Tripathi

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Communication in English (Open Elective-05)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 5 Units

Medium of Instruction – English / Marathi / Hindi

Unit I: Parts of Speech: Nouns and Pronouns Correct usage: Adjectives and Degrees of Comparison: Verbs -kinds; Tenses; Tense forms; Adverbs: Agreement of the subject with the verb, Phrasal verbs, voice change: Auxiliaries; prepositions -common errors; conjunctions - their correct uses, Clauses kinds usage; Articles -determiners, question, tags: Direct and Indirect speech, correction of sentence; Punctuation.

Unit II: Vocabulary Building: Idioms different kinds. Phrases. Fixed Expressions, common foreign words and expressions (eg. adhoc) -Word for formation different processes: spelling: one-word substitutes; word often confused and misused.

Unit III: B. Spoken English Pronunciation Drills (Identifying problem areas), vowels consonants, IPA. Phonetic Notations-how to look up a word Dictionary for correct pronunciation.

Unit IV: Conversational English (both theory and practical) stress. Tonal Variations, their importance; what is an interview? How to face an interview? How to participate in a debate? What is a Meeting? Procedures -How to convene? Discussion -How to participate

Unit V: Process of writing Sentence Patterns and Paragraph writing. Logical writing topical sentences arrangement of facts-supporting materials.

Text Books:

1. Tickoo and Subramanian. "Functional Grammar
2. Pink and Thomas," English Grammar. Composition and Commercial Correspondence"
3. Hema Srinivasan, Alamelu Ramakrishna, Valli Arunachalam "Communication Skills -A Practical Approach", Frank Bros. and Co.
4. Dr. V. Ayothi and Dr. R. Vedavali." English for competitive examination". New century book house, 2002

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Sanskrit Vyakaran (Open Elective-06)

Total Credits – 04

Total Marks – 100

Internal - 20

External -

80

Total Teaching Hours – 60

No. of Modules – 1 Units

Medium of Instruction – English / Marathi / Hindi

Laghushiddhant (Kaumudi Sangyaprakaran)

Reference books:

1. Siddhant Kaumudi by Dr.Bhattoji Dikshit .
2. LaghusiddhantKaumudi by P .ShreeGomti Prasadshastri Mishra

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-04

Course Name – Music (Open Elective-07)

Total Credits – 04

Total Marks – 100

Internal - 20

External -

80

Total Teaching Hours – 60

No. of Modules – 2 Units

Medium of Instruction – English / Marathi / Hindi

Unit (I) - General Knowledge

1. General note on Sangeet.
2. General note on Natyashastra and other music related texts
3. Note on Traditional Carnatic Vocal Recital.
4. History, growth, development and schools of Indian Music & Western Music.
5. Contribution of Nattuvnar & Devadasi Tradition in Carnatic music.
6. Biography of Thyagaraja, Dikshitar & Purandara Das.
7. Guru-Shishya Parampara.
8. Content of Narada Samhita.
9. Indian music: i) Region, ii) Music, iii) Costume, iv) Language.
10. Present status of music with reference to classical dance styles only.
11. Moral Shlokas with explanation (Any 5) & 3 stotras in Sanskrit
12. Folk Music of India (Maharashtra and Gujarat).

Unit (II) - Music, Journalism and other art forms

1. Carnatic Tala System.
2. Swara:
 - a. Sapta Swara,
 - b. Swarotpatti,
 - c. Trisaptaka
- Aarohana and Avarohana,
3. Terms:
 - a. Sangita,
 - b. Laya,
 - c. Tala,
 - d. Talangas,
 - e. Dashatalapranas,

4. Note on Sangita Saar Sangraha with reference to Music
5. Comparative study:
 - a. Margi-Deshi
 - b. Lokadharmi - Natyadharmi.
 - c. Carnatic - Hindustani music
6. Brief note and sketches of Carnatic and Hindustani Instruments and their experts.
7. Role of a Journalist in the life of an artiste: Reviews by art critics on Music
8. 2 reviews of performances/festivals you have witnessed on Music.
9. Relation between music and other art forms in general.
10. Music in Traditional dance-drama theatre in India.
- 11.

NEP Implementation Points -



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-05

Course Name – Computerized Accounting (VSC)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To develop the skill of the students about the fundamental and practical knowledge of computerized accounting using Tally software.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire knowledge of Basic of Accounts and the usage of Tally for accounting purpose.
2. Work with well-known accounting software i.e. Tally is an accounting package which is used for learning to maintain accounts.
3. Create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and print financial statements, etc. in Tally software.
4. Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements.
5. Demonstrate an understanding of Accounting Report Display, Inventory report Display and MIS Report Display. Printing Reports, Export of Data.

Module Details with Marks –

Unit 1: 20 Marks

Introduction - Computerized Accounting, Advantages of Computerized Accounting, Manual v/s computerized Accounting, Need of Computerized Accounting, Accounts Organization, Accounts group, Loans, Liabilities, Assets and Budget.

Unit 2: Accounting Software**20 Marks**

Introduction to tally software, features of Tally, Tally Screen, Company Information, Creating new company, Gateway, Selection of Company, Selection of options, Buttons at Gateway, Working with multiple companies, Company Features, Configuration - General, Numeric Symbols, Voucher Entry, Invoice order Entry, Printing.

Unit 3:**20 Marks**

Accounts Info Menu, Account Groups - Create new group, creation of Primary group, Normal & Advance Information, Ledger Accounts, cost categories, cost centers. Creation of Budget, Types of Budgets, Voucher - Voucher Entry, Creation of Voucher screen, Types of voucher, selection of voucher types, Post Dated voucher, Printing of vouchers, Cheque Printing, advance Features of account voucher.

Unit - IV**20 Marks**

Inventory Info, Features of Inventory Info. Configure. Inventory Info, Balance sheet, Audit trail, Ratio Analysis, Display - Accounting Report Display, Inventory report Display and MIS Report Display. Printing Reports, Export of Data.

Practical: Practical will be based on Tally S/W

Tally Software – All Accounting Problems Viz. Balance sheet, Profit & Loss, Cash Book, Loans, Cost Accounting, Vouchers, Budget, Sales and Purchase, Assets & Liabilities, Inventory Management, Financial Statements, Books of accounts, Ledger, etc.

Reference Books and Links –

1. Accounting with Tally: K.K. Nadhani, BPB Publication
2. Tally Tutorial: K.K. Nadhani and A.K. Nadhani, BPB Publication.
3. Advances Accounts Vol-I: M.C. Shukla, T.S.Grewal and S.G.Gupta, S.Chand & Company, Delhi.
4. Accounting Principles: Anthony R.N. and J.S. Richard, Irwin Inc.
5. Advanced Accountancy By P.C. Tulsian, Tata McGraw HILL Publication.
6. Fundamentals of Computers – ITL Education Solutions Ltd. (Pearson)

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 4

Course Code – BOC-2-IV-06

Course Name – Constitution of India (AEC)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Unit 1:

Regulating Act of 1773 , Pitts India Act 1784 , Charter Act 1833 , Charter Act 1853 , Government of India Act 1858 ,Indian Councils Act 1861 , Indian Council Act 1892 ,Indian Councils Act 1909 ,Government of India Act 1919 , Simon Commission ,Communal Award ,Government of India Act 1935 , Indian Independence Act 1947 ,

Making of Constitution: Constituent Assembly ,Composition of constituent assembly, historical background making of Indian Constitution.

Unit 2:

Committees of Constituent assembly, Constitution ,Preamble ,Elements of Preamble ,Union and its Territory , Citizenship, Fundamental rights, Directive Principles of State Policy Articles 37 to 51, Fundamental Duties Part IV-A Article 51 A The President , The Vice-President, Council of Minister, Duties of the Prime Minister.

Unit 3

Parliament: Supreme Court, Comptroller and Auditor-General ,The Governor ,Council of Ministers of state ,Advocate-General ,The State Legislature .

Panchayatraj: Gram panchayat ,Nagar parishad ,zilha Parisha ,Nagar palika , Mahanagar Palika

Unit 4

Constitutional Bodies : Elections Commission, National Commission for SC's and ST's, National human rights commission, State human rights commission, Right to Information Act 2005 (RTI), Lokpal and Loka yukta

Reference Books:

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Exit Option with Diploma

Course Code –

Course Name – Basic GST (Exit Option-1)

Total Credits – 04

Total Marks – 100

Internal - 30

External - 70

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: This Course helps students, professional or just Someone who interested to understand GSTs Key Concept.

Course Learning Outcomes (CLO):

Students will be able to:

1. List and identify what instruments are taxable under GST.
2. Examine the process of implementation of GST.
3. understand the role and decision making authority of the GST council.
4. List and state the procedure the for registration under GST

Module Details with Marks –

UNIT I :-

Conceptual framework of GST, Concept of VAT: Meaning, Variants and Methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST and IGST); GST Council; GST Network; Valuation for GST, Valuation rules; Exemption from GST.

UNIT II:-

Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes. InputTax Credit.

UNIT III :-

Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of tax, Interest and Levy of Late fees.

UNIT IV:-

Assessment:Self-assessment;Summaryandscrutiny;Taxabilityofe-Commerce,e-waybills;Zero-rated supply.

Reference Books

1. Ahuja,Girish and Gupta,Ravi.*Systematic Approach to GST*.Wolters Kluwer
2. Sekhon,Shailinder.,GSTUnlockingthecomplexitiesofIndirecttaxes.Published by Sumirat publication and Bookman, New delhi.
3. Bansal,K. M.,*GST&Customs Law*,Taxman Publication.
4. MehrotraH.C.andAgarwal,V.P.*GoodsandServices TaxandCustoms*.Sahitya Bhawan Publications.
5. Datey,V. S.*All about GST,A Complete Guide to Model GST Law*. Taxman Publications

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Exit Option with Diploma

Course Code –

Course Name – Income Tax Return(ITR)- (Exit Option-2)

Total Credits – 04

Total Marks – 100

Internal - 30

External - 70

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: This course helps students to work with well-known accounting software i.e. Tally ERP.9.

Course Learning Outcomes (CLO):

Students will be able to:

1. To collect the basic concepts and definitions of Income Tax Act 1961.
2. To familiar with the computation of income from salary.
3. To familiar with the computation of income from house property.
4. To familiar with the computation of income from business and profession.

Module Details with Marks –

UNIT I :-

Introduction of Income Tax, Computation of income from five heads:

1. Salary
2. House property

UNIT II:-

Computation of income from five heads

1. Business Profession
2. Capital Gains
3. Income from other Resources

UNIT III:-

Deductions from Gross Total Income, Set Off & Carry Forward of Losses, Penalties & Prosecution.

UNIT IV:-

Computation and E Filing of ITR Administration of income tax , income tax authorities.

Recommended Books:

1. Singhania, Vinod K. and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Mehrotra H.C., Income Tax Law and Accounts, Sahatya Bhawan Academy , Agra

Websites:

1. <https://www.incometax.gov.in>
2. www.incometaxindiaefiling.gov.in
3. / <https://cleartax.in>
4. www.taxguru.com



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 5

Course Code – BOC-3-V-01

Course Name – Marketing Management(Major-DSC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire fundamental knowledge of Marketing Functions & Segmentation.
2. Understand the concept of Market and can analyze the pricing policies.
3. Gain the knowledge of Product Planning and its distribution.
4. Understand the concept of consumer behavior and factors affecting consumer behavior.
5. Apply Promotional techniques in Marketing.

Module Details with Marks –

Unit 1: Marketing function 20 Marks

Evolution of Modern concept of Marketing, Market Segmentation, Basis for Segmenting consumer and industrial market, product planning & development, pricing policies and strategies, channels of Distribution.

Unit 2: Market and Pricing Policies 20 Marks

Meaning, concept& characteristics of consumer market, Industrial Market & Service Market, their difference, government & reseller market, online market: - issues & challenges. Pricing Policies: - Meaning, types and factors governing them.

Unit 3: Product Planning & Distribution 20 Marks

Product Planning - New Product Development, Product life cycle, Branding & Packaging, Distribution channels for consumer product, Industrial product & service product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

Unit 4: Consumer behavior & Promotion 20 Marks

Consumer behavior - Meaning, concept and factors affecting consumer behavior, customer satisfaction, measurement of customer satisfaction, After Sales services and its role in modern business.

Promotion: Techniques of promotion, Personal selling, Advertising, Direct Marketing, E Marketing.

Reference Books and Links –

1. Marketing Management, Philip Kotler and Kevin Lane Keller: Prentice Hall of India / Pearson Education, New Delhi.
2. Marketing Management, V. J. Ramaswami and S. Namakumari:, Macmillan Business Books, Delhi.
3. Services Marketing; S M Jha; Himalaya Publishing House.
4. Industrial Marketing Practices in India- S.L. Gupta, Sanjeev Bahadur and Hitesh Gupta Excel Books, New Delhi.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 5

Course Code – BOC-3-V-02

Course Name – Direct Tax (Income Tax) (Major-DSC-02)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To make the students to acquire the fundamental knowledge and application of Direct Tax (Income Tax) system in India.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge of Direct taxation (Income Tax), Income exemptions from Tax and Residential Status & its effects on Tax incidence.
2. Familiarize and understand the concept of Income from Salary and provisions related to Allowance & Provident fund.
3. Compute Salary Income/Taxable Salary and tax liability.
4. Familiarize and understand the concept of Income from House Property and provisions related to deduction from income from house property.
5. Compute income from house property.
6. Understand the concept of Income Tax Slab Rates and Deduction under section 80.
7. Compute income from other sources.

Module Details with Marks –

Unit I: Introduction of Income Tax

20 Marks

i) Basic Concepts of Income Tax, Meaning & Definition of Assesses, Assessment Year, Previous Year, Gross Total Income, Types of Assesses, Income Exempt from tax, Capital & Revenue Expenditure. Agricultural Income.

Residential Status

ii) Residential Status and its effects on Tax incidence: Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions. (Theory)

Unit II: Income from Salary **20 Marks**

- i) Definition of Salary, Allowances, Types of Allowances, Taxable Allowances, Tax Free Allowances, Partly Taxable Allowances,
- ii) Perquisites, Types of Perquisites, Taxable Perquisites, Tax Free Perquisites,
- iii) Types of Provident Fund, Tax treatment of P.F, E.P.F., Superannuation Fund and Computation of Salary Income/Taxable Salary and tax liability. (Theory & Numerical)

Unit II Income from House Property **20 Marks**

- i) Meaning of Annual Value, Fully exempted income of house property, deemed owner.
- ii) Deduction from income from house property, unreleased rent, computation of income from house property. (Theory & Numerical)

Unit IV: **20 Marks**

- i) Income Tax Slab Rates, Rebates, Income which do not form part of total Income
- ii) Deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U
- iii) Income from Other Sources Income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources. (Theory & Numerical)

Reference Books and Links –

1. Ahuja G. K. and Ravi Gupta:- Systematic Approach to Income and Central Sales tax, Bharat law house, New Delhi.
2. Singhania V. K.: - Direct taxes :- Law and Practice, Taxman's publication, Delhi.
3. Jain K. C., Gour V. P., Narang D. B.: - Direct taxes Kalyani Publishers, Delhi.
4. Direct & Indirect Taxes; Dr. H.C.Mehrotra & Dr. S.P. Goyal; SahityaBhavan.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-V-03

Course Name – Financial Markets Operation (Major- Discipline Specific Elective- 01)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To familiarize and equip the students with the functioning of financial markets in India.

Course Learning Outcomes (CLO):

The student will be able to:

1. Understand the importance of financial Institutions.
2. Interpret the structure of Financial Regulations in India.
3. Understand the importance of Financial Markets.
4. Distinguish between primary and secondary capital markets.
5. Identify the Components of money markets.

Module Details with Marks –

UNIT 1: Financial institutions and regulatory bodies 20 Marks

Institutions: (Meaning and functions) Merchant Banks, Investment companies, Management Investment companies, Development banks, Mutual Funds. Regulators: (functions, scope, roles and responsibilities) RBI, SEBI, IRDA, PFRDA (Functions, Scope, Roles and responsibilities)

UNIT 2: Capital Markets- Primary Markets 20 Marks

Meaning, Role and importance, Composition, instruments, New Issue Market: Features, objectives and functions, Constituents or players, Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement.

UNIT 3: Capital Markets - Secondary Markets 20 Marks

Meaning, Role and Importance. Functions of the stock exchange, Listing of securities and its benefits, Stock market indices, Types of dealings, types of securities traded on the Indian stock exchanges, Comparison of the three exchanges (BSE, NSE, OTCEI)

UNIT 4: Money Markets 20 Marks

Meaning, features of organized and unorganized money markets Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money Commercial bills, Inter-corporate deposits, Inter-bank participation certificates. Credit Rating Agencies: Meaning and role of such agencies. A brief idea about: CRISIL, ICRA.

Reference Books and Links –

1. Financial Market Operations by Alok Goyal, Mridula Goyal; VK Global Publications.
2. Financial Market Operation by Dr. I.M. Sahai; SBPD Publishing House.
3. Financial Institutions and Markets: Structure, Growth and Innovations by L M Bhole and Jitendra Mahakud; McGraw Hill Publishing Co. Ltd.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 5

Course Code – BOC-3-V-03

Course Name – Human Resource Management (Major- Discipline Specific Elective- 02)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: The subject facilitates an insight into the effective management of employees that will guide the budding managers through the principles and practices of HRM and the core models of best practices.

Course Learning Outcomes (CLO):

The student will be able to:

1. Develop an understanding about the functions of HRM.
2. Understand the competency to recruitment, selection, and training.
3. Develop an understanding about Labour Welfare & collective bargaining.
4. Evaluate Human Resource Planning & accounting.

Module Details with Marks –

Unit 1: Introduction

20Marks

Human Resource Management, Definition, Objectives, Functions, Scope, Importance. Quality of an ideal Human Resource Managers.

Unit 2: Recruitment, Selection& Training

20 Marks

Recruitment - Meaning, source, Selection - process and importance, Placement and induction, career, Planning v/s manpower planning. Training - meaning method, training and development.

Unit 3: Labour Welfare & collective bargaining

20 Marks

Labour welfare - Safety & Health measures, workers Participation in Management, objectives for wage Incentive - Fringe Benefits.

Collective Bargaining - Features - Pre - requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

Unit 4: Human Resource Planning & accounting **20 Marks**

Human Resource Planning- Human Capital Investment - Expenditure v/s Productivity.

Meaning & definition of Human Resource Accounting, Importance; Human Resource Accounting - Measurement of Human value addition into money value.

Reference Books and Links –

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
3. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd.
4. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL.
5. Human Resource Management Treat & Cores; V.S.P. Rao; Excell Books
6. Human Resource Management Garry Dersler Prentice Hall

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 5

Course Code – BOC-3-V-04

Course Name – Fundamentals of Statistics (Minor)

Total Credits – 06

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 90

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To enable the students to have an insight into the basic statistical techniques those are essential for professional courses.

Course Learning Outcomes (CLO):

The student will be able to:

1. Acquire the knowledge about the basic concepts of statistics, data collection, Tabulation and classification, frequency distribution.
2. Understand the methods of computation of measures of central tendency and measures of dispersion.
3. Understand the methods of computation of Absolute Measures of skewness.
4. Understand the methods of computation of Co-efficient of Correlation.

Module Details with Marks –

Unit 1: 20Marks

Meaning, Scope, Importance, Functions, and Limitations of Statistics. Collection of data, Tabulation and classification, frequency distribution.

Measures of Central Tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean. (Theory and Numerical)

Unit 2: 20 Marks

Measures of Dispersion: - Meaning of Significance of dispersion, Methods of measuring dispersion, Mean deviation, Standard Deviation, Quartile Deviation, Co-efficient of Variation. (Theory and Numerical)

Unit 3: 20 Marks

Skewness:- Absolute Measures of skewness, Relative measures of skewness, Karl Pearson's Coefficient of skewness, Bowley's Coefficient of Skewness. (Theory and Numerical)

Unit 4: 20 Marks

Co-efficient of Correlation: - (Probable Error, Test of Significance) (Simple Series - Two-way series), Rank correlation. (Theory & Numerical)

Reference Books and Links –

1. Statistics V.K. Kapoor S. Chand & Sons
2. Fundamentals of statistics : D. V. Elhance & Veena Elhance
3. Statistics : B. New Gupta – Sahitya Bhavan Agra
4. Business Statistics A Self Study Text Book, Dr. P. C. Tulsian & Bharat Jhunjhunwala, S. Chand Publishing
5. Fundamental of Statistics : S. C. Gupta – Himalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 5

Course Code – BOC-3-V-05 (Open Elective-01)

Course Name – Web Designing

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course:

- Understand the principles of creating an effective web page
- Develop skills in analyzing the usability of a web site.
- Understand how to plan and conduct user research related to web usability.
- Learn the language of the web: HTML and CSS.

Course Learning Outcomes (CLO):

Students will be able to:

1. Discover how does web works really, what makes web sites work.
2. Employ fundamental computer theory to basic programming techniques.
3. Create an Information Architecture document for a web site.
4. How to and where to start research, planning for website
5. Use fundamental skills to maintain web server services required to host a website.

Module Details with Marks –

Unit 1: Web Design Principles

20 Marks

Basic Principles involved in developing a web site, Planning process, Five Golden rules of Web Designing, World Wide Web, Why create a web site, Web Standards.

Unit 2: Introduction to HTML

20 Marks

What is HTML, HTML Documents, Basic structure of an HTML document, Creating an HTML document, Mark up Tags, Heading-Paragraphs, Line Breaks, HTML Tags. Elements of HTML: Introduction to elements of HTML, Working with Text, Working with Lists, Tables

and Frames; Working with Hyperlinks, Images and Multimedia; Working with Forms and controls.

Unit 3: Introduction to Cascading Style Sheets

20 Marks

Concept of CSS, Creating Style Sheet, CSS Properties, CSS Styling (Background, Text Format, Controlling Fonts), Working with block elements and objects, Working with Lists and Tables, CSS Id and Class, Box Model(Introduction, Border properties, Padding Properties, Margin properties), CSS Color, Creating page Layout and Site Designs.

Unit 4: Java Script Introduction

20 Marks

What is JavaScript, Understanding Events, JavaScript Example, External JavaScript.

Reference Books and Links –

1. Sams Teach Yourself HTML, CSS And JavaScript All In One Paperback – 1, Pearson Education of India.
2. Satish Jain, Ambrish K. Rai and M. Geetha, Web Designing and Development, BPB Publications.
3. Hirdesh Bhardwaj, Web Designing.
4. Jon Duckett, HTML & CSS: Design and Build Web Sites

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 5

Course Code – BOC-3-V-05 (Open Elective-02)

Course Name –E-Commerce

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules –

Medium of Instruction –

Introduction/objectives to the course: To acquire knowledge about electronic commerce for business applications.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge of the concepts of E-commerce.
2. Acquire skill of Designing, building, and launching ecommerce website.
3. Understand the important provisions of IT Act 2000 and Cyber Crimes.
4. Understand the various Models & methods of e-payments and risks involved in e-payments.
5. Enrich the analytical skill on E-commerce applications in various industries.

Module Details with Marks –

Unit 1: E-Commerce Introduction

20 Marks

E-Commerce: Introduction, Definition, Benefits of E-Commerce, Impact of E-Commerce on business models, Traditional Commerce Vs E-Commerce, Advantages and Disadvantages of ECommerce, Electronic Commerce and the Trade Cycle. Types of E-Commerce, Technology used in E-commerce; Designing, building and launching ecommerce website (Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.)

Unit 2: IT Act 2000 and Cyber Crimes

20 Marks

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities,

Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 3: E-payment System 20 Marks

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, emoney), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 4: E-commerce applications in various industries 20 Marks

E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Reference Books and Links –

1. Electronic Commerce, Greenstein and Feinman (TMH)
2. E-Commerce, Bhushan Dean – S. Chand
3. Web Publishing, MonicD'souza and J D'souza
4. Complete HTML, BPB
5. Cyber law , E-commerce & M-Commerce – Ahmand Tabrez
6. Handbook of Cyber and E-commerce laws – Bakshi P M & Suri R K
7. <http://www.tkdl.res.in>
8. www.wipo.int
9. eSecurity and You - Sandeep Oberoi (Tata McGraw-Hill)
10. Vishwanathan Suresh T., "The Indian Cyber Law" Second Edition 2001:- Bharat Law House.
11. Prasad T.V.R. Satya, : "Law Relating to Information Technology (Cyber Laws)" 1st edition 2001:- Asia Law House.

NEP Implementation Points



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-VI-01

Course Name – Auditing (MajorDSC-1)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge of auditing, objectives, scope, limitations, and types of auditing.
2. Understand the concept of Internal Control, Internal Audit System and EDP Audit.
3. Gain practical exposure in preparation of audit programme and understand the concept of Audit Documentation & Evidence.
4. Develop the analytical skills in conducting Vouching & Verification and verification & valuation of assets and liabilities.

Module Details with Marks –

Unit 1: Auditing 20 Marks

Nature of Auditing, Meaning & Definition, Objectives, Advantages, Principles, Scope and Limitations of Auditing. Types of Auditing - continuous Audit, Annual, Periodical Audit.

Unit 2: 20 Marks

Internal Control & Internal Audit System Meaning, definition, advantages & disadvantages of Internal Control, Internal Check, Internal Audit, EDP Audit: Meaning of EDP Audit, Control in EDP (Electronic Data Processing) Environment - General EDP Control, Application Control.

Unit 3: Audit Working & Procedure**20 Marks**

i) Audit Planning, Evidence,

Audit Programme: Meaning & Definition, objective, Advantages & Disadvantages of Audit Programme, Formulation of Audit Programme, Precaution to be taken for preparation of audit programme.

ii) Audit Documentation & Evidence: Meaning, definition, content, advantages of audit note book, audit working paper, essential of good audit working paper, ownership & custody of audit working paper, Audit evidence, method of obtaining audit evidence.

Unit 4: Vouching & Verification**20 Marks**

Vouching: Meaning & definition of Vouching, Objective, importance & limitation of vouching, Vouching procedure & precaution to be taken for vouching of - cash book, purchase book, Sales book. Verification of Assets & Liabilities: Meaning, Object, importance & limitation of Verification. Audit of Fixed assets, current Assets, General Principle regarding Verification of assets, Audit of Liabilities, General principle of regarding verification of liabilities.

Reference Books and Links –

1. Auditing S.K. Mehta Diamond Publication, Pune
2. Auditing Dr. K.R. Dixit Vishwa Publishers & Distributors
3. Auditing Principles & Practice S.D. Sharma Taxman Publication, New Delhi
4. Practical Auditing B.N. Tandon, S. Sudharsanam S. Chand & Co. Ltd.

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-VI-02

Course Name – Indirect Tax (Major-DSC-02)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic & practical knowledge of Indirect taxation, Input Tax Credit, Output Tax Payable and Registration of GST.
2. Familiarize and understand the concept of types of GST: CGST, SGST, IGST.
3. Develop skill for Computation of Net Input Tax Credit/Output Tax Payable.
4. Compute Liability of GST of every supplier and Utilization of Input Tax Credit by every supplier.
5. Understand the concept of Customs Act, Assessable Value of Imported goods, and Computation of Customs Duty.

Module Details with Marks –

Unit1: Introduction of GST

20 Marks

Introduction of GST-Meaning of GST, One Nation One Tax. Input Tax Credit, Output Tax Payable. Registration of GST - Compulsory Registration and voluntary Registration of GST (Theory and Problems on Registration of GST).

Unit 2: Types of GST

20 Marks

Types of GST- State Goods and Service Tax, Central Goods and Service Tax. Integrated Goods and Service Tax and Union Territories Goods and Service Tax. Advantages and Disadvantages,

Computation of Net Input Tax Credit/Output Tax Payable. (Theory and Problem on computation of Input Tax / Output Tax on purchase and Sales made by Single Person only).

Unit 3: Liability of GST Payable 20 Marks

Liability of GST Payable- Purchase and Sales of Goods and Services in Intra state & Inter State, Computation of Liability of GST of every supplier, Utilization of Input Tax Credit by every supplier and revenue generated by State and Central Government. (Theory and Problems on computation of Net GST payable/ Carried Forward by every supplier).

Unit 4: Customs Act 20 Marks

Customs Act- Introduction of Customs, Definitions, Valuation under Customs, Transaction Value, Export Value, FOB Value, CIF Value, Assessable Value of Imported goods and Computation of Customs Duty (Theory and Problems on Computations of Customs Duty)

Reference Books and Links –

1. Direct Taxes Law & Practice Dr. Vinod K.Singhania, Dr. Kapil Singhania; Taxmann
2. Indirect Taxation (Goods and Services Tax and Customs Law); Balachandran V., Sultan Chand And Sons
3. GST Ready Reckoner [2023], V.S. Datey, Taxmann
4. Goods and Services Tax (G.S.T), Dr. H.C. Mehrotra, Prof. V.P. Agarwal; Sahitya Bhawan Publications; 10th edition

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-VI-03

Course Name – Financial Management (Major- Discipline Specific Elective- 01)

Total Credits – 06

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 90

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To enable the students to make use of financial management tools for effective financial decision making.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the basic knowledge of the terms finance, financial management and Financial Market in India.
2. Understand the concept & calculation of Working Capital.
3. Enrich the analytical skill in Inventory Management, Debtors Management & Creditors Management.
4. Understand the concept of Dividend Policies & Determination of Dividend Policy.
5. Understand the concept of Capital Budgeting and Enrich the analytical skill in calculation of leverages.
6. Gain practical exposure to become a financial management consultant.

Module Details with Marks –

Unit 1 **20Marks**
Meaning, Significance, objects & scope of financial Management. Functions & role of financial Manager. Financial Market in India - Significance of Financial markets, objectives and functions of the financial system, Types of financial markets. Primary Market - Meaning, functions, scope & significance of Primary Market Intermediaries. Secondary Market - Meaning, Difference between Primary Market & Secondary Market, Products dealt in Secondary Market, Stock Exchange, Secondary Market Intermediaries. (Theory)

Unit 2 **20 Marks**
Meaning of working capital, Types, Determinants, Assessment of Working capital Requirement, Operating cycle. Inventory Management, Debtors Management & Creditors Management. (Theory & Numerical)

Unit 3 **20 Marks**
Dividend Policies Essentials of sound dividend Policy, Determination of Dividend Policy and its types, Surplus and Reserve Policy. (Theory & Numerical)

Unit 4: Capital Budgeting **20 Marks**
Meaning, Nature & Importance of Capital Budgeting, Investment Appraisal Techniques, Pay Back period method. Rate of return method, Net Present value Method, Discounted cash Flow Method. Leverages concept of Leverages, Operating & Financial Leverages. (Theory & Numerical)

Reference Books and Links –

1. Financial Management Problems & Solutions: Kishore Ravi M, Taxman
2. Fundamentals of Financial Management; Chandra Prasanna, Tata McGraw Hill Publishing Co. Ltd.
3. Financial Management M.R. Agrawal Garima Publication
4. Financial Management P.V. Kulkarni, B.G. Sathyaprasad Himalaya Publishing House
5. Management Accounting & Financial Management, M.N. Arora Himalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-VI-03

Course Name – Industrial Law (Major- Discipline Specific Elective- 02)

Total Credits – 06

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 90

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To make the students to acquire the knowledge on the legal provisions relating to Industrial law.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire knowledge of Factories Act, Provision regarding Safety of Workers, and Rules regarding Labour Welfare.
2. Understand the concept of Powers and Duties of authorities during Industrial disputes.
3. Understand the concept of Law relating to Wages, Law Relating to Bonus and Gratuity, Law Relating to Employee State Insurance and Provident Fund and Law Relating to Workmen Compensation and Maternity Benefits.
4. Understand the concept & application of Child Labour (Prohibition and Regulation) Act, Trade Union Act, Contract Labour Act and International Labour Organization.

Module Details with Marks –

Unit 1 20 Marks

- (i) Indian Factories Act-1948: Important Definitions, Object & Scope, Provision regarding workers Health, Provision regarding Safety of Workers,
- (ii) Rules regarding Labour Welfare, Provision regarding Adults, women workers and Young Workers.

Unit 2 20 Marks

- (i) Industrial Dispute Act-1947: Concept, Objectives and Significance, Authorities for settlement of Industrial Dispute-their work procedure & Powers,
- (ii) Concept and Distinction between Strike, Lockouts, Layoff & Retrenchments

Unit 3 **20 Marks**

- (i) Law relating to Wages: Object, Scope and Application of Minimum Wages Act-1948 and Payment of Wages Act 1936
- (ii) Law Relating to Bonus and Gratuity: Object, Scope and Application of Payment of Bonus Act 1965 and Payment of Gratuity Act 1972
- (iii) Law Relating to Employee State Insurance and Provident Fund: Object, Scope and Application of The Employee's State Insurance Act 1948 and Employee's Provident Fund & Miscellaneous Provision Act 1952
- (iv) Law Relating to Workmen Compensation and Maternity Benefits: Object, Scope and Application of Workmen Compensation Act-1923 and Maternity Benefits Act 1961

Unit 3 **20 Marks**

- (i) Child Labour (Prohibition and Regulation) Act 1986: Object Scope and Application.
- (ii) Trade Union Act 1926: Object Scope and Application. Registration of Trade Union.
- (iii) International Labour Organization (ILO): Background and Importance of ILO and its impact on Indian Labor Laws
- (iv) Contract Labour Act: Object Scope and Application.

Reference Books and Links –

1. Business Law Including Company Law, Gulshan, S S and Kapoor, G K: , New Age International (P) Ltd., Publishers
2. Business and Corporate Laws, V.S. Datey, Taxman, New Delhi
3. Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.
4. Mercantile Law, M.C. Kuchhal, Vikas Publishing House New Delhi
5. Lectures on Business and Corporate Laws, C.K. Kapoor, Vidya Sadan
6. Business and Coroprate Laws, V.S. Datey, Taxman
7. Business Law for Management, K.R. Mulchandani, Himalaya Publication House

NEP Implementation Points



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-VI-04

Course Name – Business Communications (VSC)

Total Credits – 04

Total Marks – 100

Internal - 20

External - 80

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Introduction/objectives to the course: To enrich knowledge about business communications and acquire skill to draft business correspondence effectively.

Course Learning Outcomes (CLO):

Students will be able to:

1. Acquire the knowledge of Communication, Functions, Types and Barrier in Communication.
2. Acquire the knowledge of Business Communication, Principles of effective business communication and Customer care communication in business.
3. Understand the concept of Technology and Business communication.
4. Enrich the analytical skills on drafting of various business letter.

Module Details with Marks –

Unit 1: Introduction

20 Marks

Meaning, Definition and concept of communication, objectives of communication, Functions of Communication, Written communication, oral communication, Visual Communication, Audio Visual Communication, interpersonal communication, Supervisory Communication, grapevine communication, barrier in communication.

Unit 2: Business Communication

20 Marks

Business communication: Concept, objectives, elements, purpose, importance, salient feature, Principles of effective business communication. Customer care communication in business - Types of business communication - Company manual, house journal, placement brochure, leaflets, E-Mail.

Unit 3: 20 Marks

Technology and Business communication concept of Management Information Systems (MIS), Role of computer in communication, Barriers of computerized communication - Use of internet, website and electronic media in business communication. Social media as a mean of communication.

Unit 4: Business Correspondence 20 Marks

A Good Business Letter, commercial correspondence, format of Business Letters, Circular Letters, Sales Letters, Flow up Letters, offers and Quotations, Trade order, Status Enquiry, confirmation of orders, Complaints and their Adjustments, Collection Letters, Making Payments.

Reference Books and Links –

1. A guide to Business Correspondence, A. Kapoor, S. Chand & Co.
2. Essentials of Business Communications, D. Gopala Krishna, Dr. P.N. Reddy & Prof. H.R. Appannaiah, Himalaya Publishing House
3. Effective Business Communication, Herta Murphy Chorles, Perk Tata McGraw Hill
4. Business Communication, Dr. V.K. Jain & Omprakash Biyani S. Chand & Co.
5. Effective Communication, Urmila Rai & S.M. Rai, Himalaya Publishing House

NEP Implementation Points –



Kavikulaguru Kalidas Sanskrit University, Ramtek

Semester – 6

Course Code – BOC-3-VI-05

Course Name – Project

Total Credits – 04

Total Marks – 100

Total Teaching Hours – 60

No. of Modules – 4 Units

Medium of Instruction – English / Marathi / Hindi

Project on any one : 100 Marks

- Financial Management
- Human Resource management
- Marketing Management

1. Project shall carry 100 marks as follows:

Particulars	Marks
Project Report Evaluation	25
Project Viva voce	25
Assessment by External Expert	25
Assessment by Internal Expert	25
Total	100

2. For Project work a batch of Twenty students per guide /supervisor has to be allotted by the Institute.

3. A copy of Project work (Printed or Type Written) shall be submitted to college, at Fifteen Days prior to the date of commencement of Semester-IV Examination, which will be retained by the college/Department for internal evaluation purpose.

4. A Candidate shall submit with his/her project work, a certificate from the Supervisor to the effect- That the candidate has satisfactorily completed the Project work for not less

than one session and That the Project work is the result of the candidates own work and is of sufficiently high standard to warrant its presentation for examination.