

<b>Semester 1<sup>st</sup></b>		<b>Contact Hrs</b>			<b>Marks</b>			<b>Credits</b>
<b>Subject Code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Int.</b>	<b>Ext.</b>	<b>Total</b>	
<b>BCOM2-101</b>	Financial Accounting	3	1	-	40	60	100	4
<b>BCOM2-102</b>	Business Organization and Management	3	1	-	40	60	100	4
<b>BCOM2-103</b>	Business Economics	3	1	-	40	60	100	4
<b>BMAT0-111</b>	Business Mathematics	3	1	-	40	60	100	4
<b>BHUM0-105</b>	Business Communications-I	2	-	2	40	60	100	3
<b>BCAP0-191</b>	Introduction to Information Technology and Office Automation	2	-	2	40	60	100	3
<b>Total</b>		<b>16</b>	<b>4</b>	<b>4</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>22</b>

<b>Semester 2<sup>nd</sup></b>		<b>Contact Hrs</b>			<b>Marks</b>			<b>Credits</b>
<b>Subject Code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Int.</b>	<b>Ext.</b>	<b>Total</b>	
<b>BCOM2-204</b>	Advanced Accounting	3	1	-	40	60	100	4
<b>BCOM2-205</b>	Mercantile Law	3	1	-	40	60	100	4
<b>BCOM2-206</b>	Programing in C	3	-	2	40	60	100	4
<b>BCOM2-207</b>	Business Statistics	3	1	-	40	60	100	4
<b>BHUM0-203</b>	Human Values and Professional Ethics	3	1	-	40	60	100	4
<b>BHUM0-206</b>	Business Communications-II	2	-	2	40	60	100	3
<b>Total</b>		<b>17</b>	<b>4</b>	<b>4</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>23</b>

# MRSPTU

**FINANCIAL ACCOUNTING**

**Subject Code: BCOM2-101**

**L T P C**  
**3 1 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To familiarize the students with the basic fundamentals of the accounting and understand the accounting mechanism necessary for the preparation of the financial statements.

**UNIT-I (12 Hrs.)**

**Basics of Accounting:** Accounting, Accountancy and Book-Keeping, Accounting Concepts, Conventions and Principles – GAAP, Branches of Accounting, Accounting Equation. Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary Books

**UNIT-II (10 Hrs.)**

Rectification of Errors, Bank Reconciliation Statement, Bills of Exchange, Promissory Notes

**UNIT-III (11 Hrs)**

**Depreciation:** Fixed Instalments Method and Diminishing Balance Method (Numerical), Provisions and Reserves. Final Accounts with Simple Adjustments (Excluding the adjustments of bad debts etc.)

**UNIT-IV (12 Hrs.)**

Average Due Date, Account Current. Self-Balancing Ledgers.

**Course Outcomes:** After studying this course, the students will be able to define bookkeeping and accounting, explain the general purposes and functions of accounting, explain the differences between management and financial accounting. Students can describe the main elements of financial accounting information – assets, liabilities, revenue and expenses and identify the main financial statements and their purposes.

**Recommended Books:**

1. P. C. Tulsian, 'Financial Accounting', Pearson Publications.
2. Mukherjee & Hanif, 'Fundamentals of Accounting', Tata McGraw Hill.
3. Khatri, 'Financial Accounting', Tata McGraw Hill.
4. Libby, 'Financial Accounting', Tata McGraw Hill.
5. Sehgal, Ashok & Deepak, 'Financial Accounting', Taxman's Allied Services.
6. S.N. Maheswari, 'Financial Accounting', Vikas Publishing House.
7. S.N. Maheshwari, 'An Introduction to Accountancy,' Vikas Publication House.

**BUSINESS ORGANIZATION & MANAGEMENT**

**Subject Code: BCOM2-102**

**L T P C**  
**3 1 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

**UNIT-I (12 Hrs.)**

**Definition of Management:** Nature and Scope, Organizational Objectives. Forms of Different Organizations: Sole Proprietorship, Partnership and Joint Stock Company. Development of Management Thoughts: Classical and New Classical Systems, Contingency Approaches. Scientific Management.

**UNIT-II (10 Hrs.)**

**Planning:** Nature, Purpose and Functions, Types, Steps in planning. Decision Making and its Process.

**Organizing:** Nature, Importance, Process, Formal & Informal Organizations, Organization Chart, Organizing principles, Span of Management, Departments by Function, Territory, Product/service, Customer group and Matrix organization.

**Authority:** Definition, Types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, Determinants of Effective Decentralization.

**UNIT-III (11 Hrs.)**

**Staffing:** Recruitment, Selection, Training, Induction, Performance Management, Manpower Management, Factors Affecting Staffing, Job Design Teamwork: Stages of Team Building, Directing,

**Motivation:** Definition, Motivation Theories – Maslow, Herzberg, McGregor and Leadership –Styles, Managerial Grid.

**UNIT-IV (12 Hrs.)**

**Controlling:** Control Process, Types, Barriers to Control Making, Control Techniques: Budget and Non- Budgetary Control Devices. Introduction to TQM and Management by Objective

**Course Outcomes:** After completing the course student will be able to understand and explain the concept of management and its managerial perspective. It will equip students to map complex managerial aspect arise due to ground realities of an organization.

**Recommended Books:**

1. Koontz & Weirich, 'Essentials of Management', Tata McGraw Hill Publishers.
2. Stephen Robbins, 'Management', Pearson Publishers.
3. Ghuman & Ashwathapa, 'Principles of Management', Tata McGraw Hill Publishers.
4. L.M. Prasad, 'Principles & Practices of Management', S. Chand Publishers.
5. V.S.P. Rao & V.H. Krishna, 'Management', Excel Books.
6. P. Subba Rao, 'Principles of Management', Himalaya Publishing.

**BUSINESS ECONOMICS**

**Subject Code: BCOM2-103**

**L T P C**

**Duration: 45 Hrs.**

**3 1 0 4**

**Course Objectives:** This course will cover the area of economics commonly defined as microeconomics which is concerned with the individual parts of the economy such as individual businesses or industries, individual consumers, and individual products. The course aims to provide a thorough introduction to economic theory starting from the basic concepts of microeconomics, utility functions, production functions, demand and supply, effect of market forces. The goal is to study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

**UNIT-I (12 Hrs.)**

**Introduction to Economics:** Nature and Scope of Economics, Micro and Macro Economics. Basic problems of an economy; Working of Price Mechanism

**Utility:** Utility Approach – Brief Outline of Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility.

**Indifference Curve:** Definition, Indifference Curve Approach, Properties of Indifference Curve, Consumer's Equilibrium and Importance of Indifference Curve Approach

**UNIT-II (11 Hrs.)**

**Elasticity of Demand:** Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticity; Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.

**Production Function:** Concept of Production Function; Law of Variable Proportions, Isoquants, Producer's Equilibrium. Expansion Path; Returns to Factor and Returns to Scale  
**Theory of Costs:** Types of costs, Short Run and Long Run Cost Curves Traditional and Modern Approaches. Internal and External Economies and Diseconomies of Scale

**UNIT-III (12 Hrs.)**

**Market Structure:** Introduction, Types of Markets and Business Decisions; Objectives of a Business Firm - Optimum Firm. Perfect Competition: Characteristics; Price determination under perfect competition, Equilibrium of Firm and Industry in the Short-run and long-run.  
**Monopoly:** Characteristics, Equilibrium of the Monopoly Firm in Short Run and Long Run, Price Discrimination, its Types and Price and Output Determination Under Discriminating Monopoly.

**Monopolistic Competition:** Meaning and Characteristics; Price and Output Determination Under Monopolistic Competition; Selling Costs; Comparison with Perfect Competition; Excess Capacity Hypothesis. Oligopoly; Characteristics; Models of Pricing and Output Determination; Price Leadership; Kinked Demand Curve

**UNIT-IV (10 Hrs.)**

**Profit:** Nature, Concepts and Theories of Profit.

**Economic Development:** Concept of Economic Development, Indicators of Economic Development, Factors affecting Economic Development, Obstacles in the Economic Development.

**Course Outcomes:** After studying the subject the students will be able to understand and explain the concept of economics and its managerial perspective including the real insight of the consumer's economic behavior leading them to estimate the demand for the new product as well as changes in the existing products.

**Recommended Books:**

1. A. Koutsoyiannis, 'Modern Microeconomics', Macmillan New Delhi.
2. H.L. Ahuja 'Business Economics', S. Chand & Co., New Delhi.
3. Browning Edger K. and Browning Jacquenlence M, 'Microeconomic Theory and Applications', Kalyani Publishers, New Delhi.
4. P.R. Ferguson and R. Rothschild and G.J. Ferguson, 'Business Economics', Macmillan.
5. Salvatore, D. Schaum's, 'Outline of Theory and Problems of Microeconomic Theory', McGraw-Hill International Edition.

**BUSINESS MATHEMATICS**

**Subject Code: BMAT0-111**

**L T P C**  
**3 1 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The course consists of instruction in the fundamentals of mathematics as applied to business situations. The course includes the study of fundamental mathematics and calculations which are commonly used in finance and accounting.

**UNIT-I (12 Hrs.)**

**Progressions:** Application of Arithmetic Progression and Geometric Progression. Arithmetic Progressions Finding the 'n'th term of an AP and also sum to 'n' terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding nth term of GP.

**UNIT-II (11 Hrs.)**

**Interest Applications:** Simple Interest, Compound Interest Including Half Yearly and Quarterly Calculation, Instalment Purchases (Cost of Instalment, Effective rates, Amortization of a loan).

**UNIT-III (10 Hrs.)**

**Percentage and Ratios' Applications:** Percents, Commissions, Discounts, e.g., Bill Discounting, Mark up and Concepts of Ratios.

**UNIT-IV (12 Hrs.)**

**Matrices and Determinants:** Definition of Matrix, Equality of Matrices, Types of Matrices, Scaler Multiplications, Operation on Matrices, Transpose of Matrices, Symmetric and Skew Symmetric Matrices, Determinants: Introduction, Minors & Cofactors, Adjoint of a Matrix, Inverse of a Matrix, Application of Matrices in Solving System of Linear Equations using Cramer's Rule and Matrix Inversion Method.

**Course Outcomes:** Upon successful completion, students should be able to appreciate business mathematics concepts that are encountered in the real world, understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.

**Recommended Books:**

1. M. Raghavachari, 'Mathematics for Management', McGraw Hill Education.
2. Cleaves, Cheryl, and Hobbs, Margie, 'Business Mathematics', 7<sup>th</sup> Edn., Prentice Hall.
3. Charles D. Miller, Stanley A. Saltzman, 'Business Mathematics', Pearson Education.
4. T.R. Jain, S.C. Aggarwal, N. Ranade and S.K. Khurana, 'Business Mathematics and Statistics', V.K. (India) Enterprises, New Delhi.

**BUSINESS COMMUNICATIONS-I**

**Subject Code: BHUM0 – 105**

**L T P C**  
**2 0 2 3**

**Duration: 45 Hrs.**

**Course Objectives:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of communications. This course is designed to make student conversant with the basic forms, formats and techniques of business communications. This course will give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

**UNIT-I (12 Hrs.)**

**Business Communication:** Its Meaning & Importance. Barriers to Effective Communication, Types of Communication: Verbal Communication and Non Verbal Communication Basic Model of Communication: History of Communication Theory, Shannon and Weaver's Model of Communication, Encoding and Decoding, Feedback, and Noise. Essentials of Effective Business Communication – 7 C's of Communication.

**UNIT-II (11 Hrs.)**

**Basic Parts of Speech:** Noun, Pronoun, Verb, Adjective, Adverb, Preposition, Article, Tenses: Introduction, Uses of Present, Past and Future Tense, Use of Prepositions Conjunctions and Interjections. Use of Punctuations

**UNIT-III (10 Hrs.)**

**Sentences:** Affirmative and Negative Interrogative and Assertive, Degree of Comparison, Conversation, Direct and Indirect Speech. Correct Word Usage – Homonyms, Antonyms and Synonyms.

**UNIT-IV (12 Hrs.)**

**Business Letter Writing:** Need, Functions and Kinds, Layout of Letter Writing.

**Types of Letter Writing:** Formal, Semi-Formal and Informal. Circulars, Agenda, Notice, Memorandums, Office Orders, Press Notes

**Business Etiquettes:** Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings.

**Course Outcomes:** After completion of the Communication Studies program, students should be able to apply appropriate communication skills across settings, purposes, and audiences, demonstrate knowledge of communication theory and application.

**Recommended Books:**

1. Boove, Thill, Chaturvedi, 'Business Communication Today', Pearson Education.
2. Murphy and Hildebrandt, 'Effective Business Communication', Tata McGraw Hill Education. Krizan, Buddy, Merrier, 'Effective Business Communication', Cengage Learning.
3. S.J. McGraw, 'Basic Managerial Skills for All', Prentice Hall of India.
4. Wren & Martin, 'English Grammar and Composition', Sultan Chand & Sons.
5. Lesikar, 'Business Communication: Making Connections in a Digital World', McGraw Hill.
6. S.C. Sharma, Shiv N. Bhardwaj, 'A Textbook of Grammar and Composition'.

**INTRODUCTION TO INFORMATION TECHNOLOGY AND OFFICE  
AUTOMATION**

**Subject Code: BCAP0-191**

**L T P C  
2 0 2 3**

**Duration: 28 Hrs.**

**Learning Objective:** This course will enable the student to gain and understanding of the core concepts and technologies which constitute Information Technology. The intention is for the student to be able to articulate and demonstrate a basic understanding of the fundamental concepts of Information Technology and Office Tools.

**UNIT-I (7 Hrs.)**

**Computer Fundamentals:** Definition and Block diagram of a computer, Characteristics of Computers, Hardware Vs Software, Generations of languages - Machine Language, Assembly Language, High Level Language, Assembler, Compiler and Interpreter.

**Computer Software:** Types of Software, Application Software and System Software.

**Input Devices:** Keyboard, Mouse, Joy tick, Track Ball, Touch Screen, Light Pen, Digitizer, Scanners, Speech Recognition Devices, Optical Recognition Devices.

**Output Devices:** Monitors, Impact Printers, Non-Impact Printers, Plotter.

**UNIT-II (7 Hrs.)**

**Memories:** Primary Memory, Secondary Memory and Storage Devices, Creating Directory, Sub Directory, and Renaming, Coping and Deleting the Directory.

**File Manipulation:** Creating a File, Deleting, Coping, Renaming File, Using Accessories such as Calculator, Paint Brush, CD player, etc.

**UNIT-III (7 Hrs.)**

**Word Processing Tool:** Salient features of Word Processing, File, Edit, View, Insert, Format, Tools, Tables, Window, Help options and all of their features, Options and Sub Options etc.

**Presentation Tool:** Making Presentations, Inserting objects and Animations.

**UNIT-IV (7 Hrs.)**

**Spreadsheet Tool:** Excel Worksheet, Data Entry, Editing, Cell Addressing Ranges, Commands, Menus, Copying & Moving cell content, Inserting and Deleting Rows and Columns, Column Formats, Cell Protection, Printing, Creating, Displaying and Printing Graphs, Statistical Functions.

**Course Outcomes:** Students will able to understand the core concepts and technologies which constitute Information Technology. Approximately half of the course emphasis is on computer concepts and half of the course emphasis is on the use of computer applications in taking the managerial decisions.

**Recommended Books:**

1. V. Rajaraman, 'Fundamentals of Computers', Prentice Hall, India
2. Satish Jain, 'Information Technology Concepts', B.P.B. Publications
3. Turban, Mclean and Wetherbe, 'Information Technology for Management', John Wiley & Sons.
4. G. Courter, 'Mastering MS Office 2000 Professional', B.P.B. Publication.
5. Steve Sagman, 'MS Office 2000 for Windows', Addison Wesley.

**ADVANCED ACCOUNTING**

**Subject Code: BCOM2 - 204**

**L T P C  
3 1 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** This course would impart knowledge to the students regarding the application of accounting principles in different situations.

**UNIT-I (12 Hrs.)**

Single Entry System, Accounts of Non- Profit Organizations; Insolvency Accounts.

**UNIT-II (11 Hrs.)**

Royalty Accounts, Hire Purchase and Instalment system, Consignment and Joint-Venture.

**UNIT-III (10 Hrs.)**

**Partnership Accounts:** Fixed and Fluctuating Capitals; Interest on Capital; Interest on Drawing; Past Adjustments and Guarantee.

**UNIT-IV (12 Hrs.)**

**Partnership Accounts:** Admission, Retirement and Death of a Partner; Dissolution of a Partnership Firm (Excluding Garner v/s Murray, Gradual Realization and Piecemeal Distribution).

**Course Outcomes:** After studying this course, the students will be able to understand accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions. The Students will also learn the knowledge of accounting policy and accounting treatment about complex business activities. Students will also able to understand the differences in accounting policies around the world.

**Recommended Books:**

1. P.C. Tulsian, 'Financial Accounting', Pearson Publication.
2. Sehgal, Ashok & Deepak, 'Financial Accounting', Taxman's Allied Services.
3. Maheshwari, S.N., 'Financial Accounting' Vikas Publishing House
4. I.M. Pandey, 'Financial Management', Vikas Publishing House.

**MERCANTILE LAW**

**Subject Code: BCOM2 - 205**

**L T P C  
3 1 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** This course would help the students in gaining knowledge of basic laws governing the business.

**UNIT-I (12 Hrs.)**

**Law of Contract:** Definition, Nature and Types of a Contract, Offer and Acceptance, Consideration, Free Consent, and Capacity of Parties, Legality of Object, Performance and Discharge of Contract, Remedies for Breach of Contract.

**UNIT-II (10 Hrs)**

Introduction to Agency, Bailment, Pledge, Guarantee.

**UNIT-III (12 Hrs.)**

**Law of Sale of Goods:** Definition of Sales, Essentials for Contract of Sale, Meaning of Conditions and Warranties, Implied Warranties: Caveat Emptor. Transfer of Ownership, Rights of Unpaid Seller and Other Remedial Measures.

**Partnership Act, 1932:** Introduction, Registration and Dissolution.

**UNIT-IV (11 Hrs.)**

**Negotiable Instruments Act:** Definition of Negotiable Instrument. Promissory Note, Bill of Exchange and Cheques. Parties to Negotiable Instrument, Discharge of Parties from Liability. Consumer Protection Act 1986.

**Course Outcomes:** After studying this course, the students are able to understand and appreciate the functioning of law and legal systems and are able to apply those principles to problem-solving exercises. The students became aware about the incompleteness of law and the continuous state of development of legal principles; and also develop critical thinking and problem solving skills.

**Recommended Books:**

1. Robert W. Emerson, 'Business Law', Barron's Educational Series
2. Chawla, Garg, and Sareen, 'Mercantile Law', 7<sup>th</sup> Edn., Kalyani Publications.
3. N.D. Kapoor, 'Elements of Mercantile Law', Sultan Chand and Sons.

**PROGRAMMING IN C**

**Subject Code: BCOM2 - 206**

**L T P C**

**Duration: 45 Hrs.**

**3 0 2 4**

**Course Objectives:** The course is designed to provide complete knowledge of C language. Students will be able to develop logics which will help them to create programs, applications in C. The development of programming skills using the fundamentals and basics of C language. To study the advantages of user defined data type which provides flexibility for application development. To teach the basics of pre-processors available with C compiler. So by learning the basic programming constructs they can easily switch over to any other language in future.

**UNIT-I (11 Hrs.)**

**Programming and C Fundamentals:** Character Set – Tokens, Identifiers and Keywords – Data Type – Constant – Variable – Expressions.

**Statements:** Arithmetic Operators – Relational and Logical Operators – Assignment Operators – Comparison Operators – Bitwise Operators – Conditional Operators – Library Functions.

**UNIT-II (12 Hrs.)**

**Input:** Output Statement – Control Statement – While, Do-While, for Nested – Loop – Break – Continue – Switch, Go To Statement – String Functions, Arrays – Single Dimension – Multi Dimension – Accessing Arrays – Pointers – Pointers and Arrays.

**UNIT-III (10 Hrs)**

**Functions:** Definition – Accessing a Function – Passing Argument to a Function – Argument Data Type – Function Prototype – Program Structure: Storage Classes – Automatic External - Static Variable – Multi File Programs – Library Functions – Recursion.

**UNIT-IV (12 Hrs.)**

**Structure and Union:** Definition of Structure – Processing a Structure – User Defined Data Type (Type Definition) - Structure and Pointers – Passing Structure to a Function – Self Referential Structure – Union – Files and File Handling in Brief.



**Course Outcomes:** After the completion of this course, the students will be able to develop applications. The knowledge about the number systems this will be very useful for bitwise operations. To develop programs using the basic elements like control statements, Arrays and Strings. To solve the memory access problems by using pointers. To develop advanced applications using enumerated data types, function pointers and nested structures.

**Recommended Books:**

1. D.N. Diwedi 'Macro Economics', Tata McGraw Hill, New Delhi.
2. Agarwal, 'Macroeconomics Theory and Policy', 1<sup>st</sup> Edn., Pearson Education.
3. H.L. Ahuja, 'Macroeconomics, Theory & Policy', S. Chand & Co. Ltd.
4. M.L. Seth, 'Monetary Economics', Lakshmi Narain Agarwal.
5. D.M. Mithani, 'Money Banking & Public Finance,' Himalaya Publishing House
6. R. Dornbusch & S. Fischer, 'Macroeconomics', McGraw Hill, New York.
7. Mankiw, 'Principles of Macroeconomics', Thomson-South-Western, New Delhi.
8. Andrew B. Abel and Ben S. Bernanke, 'Macroeconomics', Pearson Education, New Delhi.
9. Errol D'Souza, 'Macroeconomics', Pearson Education, New Delhi.

**BUSINESS STATISTICS**

**Subject Code: BCOM2 - 207**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** Statistical methods are applied in all functional areas of business: accounting, finance, management, and marketing. The main objective of the course is to enable students to understand the role and importance of Statistics in improving managerial decisions.

**UNIT-I (10 Hrs.)**

**Introductory:** Meaning, Scope, Importance and Limitations of Statistics.

**Statistical Investigation:** Planning of Statistical Investigation, Census and Sampling Methods. Collection of Primary and Secondary Data, Classification and Tabulation of Data, Frequency Distribution.

**UNIT-II (11 Hrs.)**

**Diagrammatic and Graphic Presentation:** One Dimensional. Two dimensional Diagrams Histogram, Frequency Polygon, Frequency Curve and Ogive Curves Graphs and Natural and Semi-Logarithmic Scales Graphic Location of Mode, Median and Quartiles

**Statistical Average:** Arithmetic Mean, Mode, Median. Uses and Limitations of Different Averages.

**UNIT-III (12 Hrs)**

**Dispersion and Skewness:** Range, Quartile Deviation, Mean Deviation and Their Coefficients, Standards Deviation, Coefficient of Variation, Skewness and its Coefficients.

**Correlation and Regression:** Karl Person's Coefficient of Correlation, Spearman's Rank Correlation Method. Linear Regression: Concept of Regression, Lines of Regression, Regression Coefficients, Relation between Correlation Coefficient and Regression Coefficients.

**UNIT-IV (12 Hrs.)**

**Analysis of Time Series:** Components of Time Series, Importance of Time Series, Methods of Measurement of Trend, Semi Average Method, Moving Average Method and Method of Least Square.

**Index Numbers:** Utility of Index Numbers. Problems in the Construction of Index Numbers, Simple and Weighted Index Number, Base Shifting, Fishers' Ideal Index Number and Tests of Reversibility.

**Course Outcomes:** Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC), for summarizing data, and to make data-driven decisions.

**Recommended Books:**

1. Levin & Rubin, 'Statistics for Management', Prentice Hall.
2. Beri, 'Business Statistics', Tata McGraw Hill.
3. Croucher, 'Statistics: Making Business Decisions', Tata McGraw Hill.
4. S.P. Gupta, 'Statistical Methods', S. Chand Publication.
5. C.B. Gupta, 'Introduction to Statistics'.
6. S.S. Desai, 'Business Statistics'.

**HUMAN VALUES & PROFESSIONAL ETHICS**

**Subject Code: BHUM0 – 203**

**L T P C**

**Duration: 45 Hrs.**

**3 0 0 3**

**Course Objective:** To help the students to discriminate between valuable and superficial in the life. To help develop the critical ability to distinguish between essence and form, or between what is of value and what is superficial, in life - this ability is to be developed not for a narrow area or field of study, but for everyday situations in life, covering the widest possible canvas. To help students develop sensitivity and awareness; leading to commitment and courage to act on their own belief. It is not sufficient to develop the discrimination ability; it is important to act on such discrimination in a given situation. Knowingly or unknowingly, our education system has focused on the skill aspects (learning and doing) - it concentrates on providing to its students the skills to do things. In other words, it concentrates on providing "How to do" things. The aspects of understanding "What to do" or "Why something should be done" is assumed. No significant cogent material on understanding is included as a part of the curriculum.

**UNIT-I (11 Hrs.)**

**Introduction:** Need, Basic Guidelines, Content and Process for Value Education. Self-Exploration– What is it? Its Content and Process; Natural Acceptance and Experiential Validation as the mechanism for Self Exploration. Continuous Happiness and Prosperity - A Look at Basic Human Aspirations. Right Understanding, Relationship and Physical Facilities- The Basic Requirements for Fulfilment of Aspirations of Every Human Being with Their Correct Priority. Understanding Happiness and Prosperity correctly- A Critical Appraisal of the Current Scenario. Method to Fulfil the Above Human Aspirations: Understanding and Living in Harmony at Various Levels.

**UNIT-II (11 Hrs)**

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

**UNIT-III (12 Hrs.)**

Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship. Understanding harmony in the Family- the basic unit of human interaction. Understanding values in human-human relationship; meaning of Nyaya and Program for its Fulfilment to Ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of Relationship. Understanding the meaning of Vishwas; Difference

between Intention and Competence. Understanding the meaning of Samman, Difference between respect and Differentiation; The Other Salient Values in Relationship, Understanding The Harmony in the Society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals. Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha )- from family to world family!

Understanding Harmony in the Nature and Existence - Whole Existence as Co-existence Understanding the harmony in the Nature. Interconnectedness and Mutual Fulfilment Among the Four Orders of Nature Recyclability and Self-Regulation in Nature. Understanding Existence as Co-existence (Sah-astitva) of Mutually Interacting Units in All- Pervasive Space. Holistic Perception of Harmony at All Levels of Existence.

#### UNIT-IV (11 Hrs.)

Implications of the above Holistic Understanding of Harmony on Professional Ethics. Natural acceptance of human values. Definitiveness of Ethical Human Conduct. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order. Competence in Professional Ethics: Ability to Utilize the Professional Competence for Augmenting Universal Human Order. Ability to Identify the Scope and Characteristics of People-Friendly and Eco-Friendly Production Systems, Ability to Identify and Develop Appropriate Technologies and Management Patterns for Above Production Systems. Case Studies of Typical Holistic Technologies, Management Models and Production Systems Strategy for transition from the present state to Universal Human Order: At the Level of Individual: As Socially and Ecologically Responsible Engineers, Technologists and Managers At the level of society: as Mutually Enriching Institutions and Organizations.

**Course Outcomes:** After studying this course the students are encouraged to discover what they consider valuable. Accordingly, they should be able to discriminate between valuable and the superficial in real situations in their life. It has been experimented at IITTH, IITK and UPTU on a large scale with significant results.

#### **Recommended Books:**

1. Ivan Illich, 'Energy & Equity', The Trinity Press, Worcester, and Harper Collins, USA, 1974.
2. E.F. Schumacher, 'Small is Beautiful: A Study of Economics as If People Mattered', Blond & Briggs, Britain, 1973
3. Sussan George, 'How the Other Half Dies', Penguin Press, 1976, Reprinted 1986, 1991.
4. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, Limits to Growth – Club of Rome's report, Universe Books.
5. E.G. Seebauer & Robert L. Berry, 'Fundamentals of Ethics for Scientists & Engineers', Oxford University Press, 2000.
6. R.R. Gaur, R. Sangal, G.P. Bagaria, 'A Foundation Course in Value Education', **2009.**
7. A. Nagraj, 'Jeevan Vidya ek Parichay', Divya Path Sansthan, Amarkantak, 1998.
8. P.L. Dhar, R.R. Gaur, 'Science and Humanism', Commonwealth Publishers, 1990.
9. A.N. Tripathy, 'Human Values', New Age International Publishers, 2003.

### BUSINESS COMMUNICATIONS – II

Subject Code: BHUM0 - 206

L T P C

Duration: 45 Hrs.

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**Course Objectives:** The main aim of this course is to develop the reading, listening, and writing and presentation skills of the undergraduate students. The students should be able to act with confidence, should be clear about their own personality, character and future goals.

**UNIT-I (12 Hrs.)**

**Developing Writing Skills:** Sentences Formation - Simple Compound and Complex Formation, Transformation of Sentence: Idioms, One Word Substitution. Active and Passive, Drafting, Editing, Paragraph Writing, Precise Making, Faxes, E-mails.

**Resume Writing:** Planning, Organizing Contents, Layout, Guidelines for Good Resume

**Report Writing:** Types, Formats, Drafting of Various Types of Report.

**Importance of Non Verbal Communication:** Positive Gestures, Symbols and Signs, Physical Appearance & The art of Self Presentation & Conduct. Review/Summarizing of Newspaper Articles, Features etc.

**UNIT-II (10 Hrs.)**

**Developing Reading Skills:** Identify the Purpose of Reading, Factors Effecting Reading, Learning How to Think and Read, Developing Effective Reading Habits, Reading Strategies: Training Eye, Reading

**UNIT-III (11 Hrs.)**

**Developing Listening Skills:** Importance, Purpose of Listening, Art of Listening, Factors Affecting Listening, Components of Effective Listening, Process of Listening, Principles and Barriers to Listening, Activities to Improve Listening and Difference Between Listening and Hearing.

**UNIT-IV (12 Hrs.)**

**Developing Speaking Skills:** Advantages and Disadvantages, Conversation as Communication, Extempore, Speaking, Art of Public Speaking, Meetings Preparations, Group Communication through Committees, Conference, Seminar, Symposia, Ambiguity Avoidance. Group Discussion- guidelines, Uses and Importance.

**Presentations:** Four P's of Presentation, Structuring, Rehearsing, and Delivery Methods, Effective Presentations.

**Interviews:** Types, Preparation Techniques- Dressing Etiquettes, Body Language and Facial Expression, Cross Questioning Skills, Projecting a Positive Image.

**Note:** Practical Classes Includes Framing Advertisements by Explaining its Pros and Cons. Describing Objects, Conducting Role Plays (Framing dialogues), Reading Novels and Summarizing Them with Different Vocab and Facial Expressions by Giving Demos.

**Course Outcomes:** After studying this course, the students will be able to apply communication concepts and theories to address everyday dilemmas within dimensions (ethical, social, legal, technological, relational, and cultural). Students will also be able to demonstrate oral, written, speaking and listening communication skills

**Recommended Books:**

1. Lesikar, Petit, 'Business Communications', All India Traveler Bookseller.
2. Bovee, Thill and Chaturvedi, 'Business Communications', Pearson Education.
3. Lucent's General English, Lucent Publishing.
4. Pal, Rajendra & Korlahalli, 'Essentials of Business Communication', Sultan Chand & Sons.
5. Lillian, Chaney, 'Intercultural Business Communication', Pearson Education.
6. Chaturvedi, Mukesh, 'Business Communication: Concepts, Cases & Applications', Pearson Education.