

**Multidisciplinary Course (MDC): Pool A  
For all disciplines (except Commerce)**

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UPOAMDC11005</b>	<b>Basics of Accounting</b>	MDC	75	3	40

**Objective:** *The objective of this course is to help students to acquire basic knowledge in accounting and to develop skills for recording various kinds of business transactions.*

**Course Outcome:** *On successful completion of the course, the students will be able to understand the theoretical framework of accounting. It will demonstrate the ability to prepare financial statements of trading concerns.*

**Contents:**

**Unit I: Conceptual Framework and Accounting Process (Lectures: 6)**

Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis of accounting; Capital and revenue expenditures and receipts.

**Unit II: Process of Recording Transactions (Lectures: 14)**

- (a) Types of Accounts, Golden Rules, Balance Sheet Approach, Journal, Ledger and Trial Balance.
- (b) Cash Book (Double Column) and Bank Reconciliation Statement.

**Unit III: Accounting for Depreciation (Lectures: 6)**

Depreciation: meaning, reasons, factors, different methods.

**Unit IV: Financial Statements (Lectures: 14)**

Preparation of Trading and Profit & Loss Account; Balance Sheet.

**Suggested Readings:**

1. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
2. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.*
3. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting. Vikas Publishing House, New Delhi.*
4. Tulsian, P.C. *Financial Accounting*, Pearson Education.
5. M. Haniff & A. Mukherjee, *Financial Accounting 2<sup>nd</sup> Edition*
6. Basu & Das, *Financial Accounting*, Rabindra Library
7. SP Jain & K.L Narang, *Financial Accounting*, Kalyani Publishers
8. Prof. Amitabha Basu & Sibasish Dutta, *Financial Accounting*, Tee Dee publications (P) Ltd.

**Multidisciplinary Course (MDC): Pool B  
For all disciplines (except Commerce)**

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
UPOBMDC12027	<b>Human Resource Management</b>	MDC	75	3	40

**Objective:** *The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.*

**Course Outcome:** *On successful completion of the course, the students will able to learn the art of management of human resources in an organization, measurement of their performance appraisal, fixation of proper compensation and peaceful settlement of disputes.*

**Contents:**

**Unit I: Introduction (6 Lectures)**

Human Resource Management: Concept, Scope and Functions; Role, Status and competencies of HR Manager; Human Resource Information System.

**Unit II: Acquisition of Human Resources (7 Lectures)**

Human Resource Planning- Concept and significance; job analysis; Recruitment – Concept and sources; Selection – Concept, process and methods.

**Unit III: Training and Development (10 Lectures)**

Training and Development -Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Career Development.

**Unit IV: Performance Appraisal (7 Lectures)**

Nature, objectives and importance; Modern techniques of performance appraisal.

**Unit V: Compensation & Maintenance (10 Lectures)**

Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits.

Maintenance: Employee health and safety; employee welfare; social security; grievance-handling and redressal.

***Suggested Readings:***

- 1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.*
- 2. DeCenzo, D.A. and S.P. Robbins, Personnel/HRM, Pearson Education.*
- 3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning*
- 4. Ivancevich, John M. Human Resource Management. McGraw Hill.*
- 5. Wreather and Davis. Human Resource Management. Pearson Education.*
- 6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.*
- 7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi*
- 8. Biswajeet Pattanayak, Human Resource Management, PHI Learning*
- 9. K. Aswathappa, Human Resource Management- Text & Cases.*
- 10. Gupta & Rosy, Human Resource Management, Kalyani Publishers*

**Multidisciplinary Course (MDC): Pool C  
For all disciplines (except Commerce)**

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UPOCMDC24046</b>	<b>Business Regulations</b>	MDC	75	3	40

**Objective:** *The objective of this course is to help students to acquire basic knowledge in business regulations and to develop skills for incorporating various kinds of legal provisions in business transactions.*

**Course Outcome:** *On successful completion of the course, the students will be able to understand the theoretical framework of business regulative acts and provisions. It will demonstrate the ability to prepare business agreements and incorporate legal provisions in business transactions.*

**Contents:**

**Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract**

**(Lectures: 10)**

- a) Contract – meaning, characteristics and types
- b) Essentials of a valid contract
- c) Discharge of a contract – modes of discharge, breach, and remedies against breach of contract.

**Unit II: The Sale of Goods Act, 1930 (Lectures: 8)**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit III: Consumer Protection Act, 1986 [Amendment 2002 & 2019] (Lectures: 8)**

- a) Salient features, purpose and basic provisions of the Act Preliminaries and Definitions
- b) Consumer Protection Council
- c) Consumer Disputes Redressal Agencies

**Unit IV: The Negotiable Instrument Act, 1881(Lectures: 7)**

- a) Nature of Negotiable Instruments
- b) Types of Negotiable Instrument
- c) Dishonour and Discharge of Negotiable Instrument

**Unit V: The Indian Partnership Act, 1932(Lectures: 7)**

- a) Nature of Partnership
- b) Relation among Partners
- c) Dissolution of a Firm

***Suggested Readings:***

1. *Datta, D.L., Tee Dee Publication (P) Ltd.*
2. *M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.*
3. *Avtar Singh, Business Law, Eastern Book Company,Lucknow.*
4. *Ravinder Kumar, Legal Aspects of Business, CengageLearning*
5. *S N Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.*
6. *Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.*
7. *Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House*
8. *Sushma Arora, Business Laws, Taxmann Pulications.*
9. *Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed*
10. *P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education*
11. *Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi*
12. *Garg, Sareen& Sharma, Business Laws, Kalyani Publishers*

**Multidisciplinary Course (MDC): Pool C**  
**For all disciplines (except Commerce)**

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UPOCMDC24049</b>	<b>E-Commerce</b>	MDC	75	3	40

**Objective:** *To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.*

**Course Outcome:** *On successful completion of the course, the students will be able to understand the applications of various models of e-commerce in the digital world. It will make them clear about the protection of the business from various security threats during exchange of sensitive information.*

**Contents:**

**Unit I: Introduction (10 Lectures)**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Applications of E-Commerce.

**Technology used in E-commerce:** The dynamics of world wide web (www) and internet (meaning, evolution and features).

**Unit II: Security and Encryption (10 Lectures)**

Need and concepts, the e-commerce security environment: dimension, definition and scope of e-security, security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

**Unit III: IT Act 2000 and Cyber Crimes (10 Lectures)**

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 IV: E-payment System (10 Lectures)**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), 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.

#### ***Suggested Readings:***

- 1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.*
- 2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education*
- 3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education*
- 4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning*
- 5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education*
- 6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.*
- 7. Sushila Madan, E-Commerce, Taxmann*
- 8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co*