



Shri Rawatpura Sarkar University, Raipur

Department of Commerce

Scheme of Examination

Outcome Based Education (OBE) and Choice Based Credit System (CBCS)

Bachelors of Commerce

B.Com.

Semester-I

Applicable Batch 2023-24 to 2025-26

Applicable Semester-- From July 2023 to December 2023

S.No.	Course Code	Theory/ Practical	Course Name	Nature of Course	Teaching Hours Per Week				Total Credit	Examination Scheme				Total Max. Marks
					Lecture	Practical	Tutorial	Total		Theory		Practical		
										End Semester Max. Marks	Continuous Evaluation Max. Marks	End Semester Max. Marks	Continuous Evaluation Max. Marks	
1	23BC1.1	Theory	Financial Accounting	C-1	5	NA	1	6	6	70	30	NA	NA	100
2	23BC1.2	Theory	Business Law	C-2	5	NA	1	6	6	70	30	NA	NA	100
3	23BC1.3	Theory	Business Economics	GE-1	5	NA	1	6	6	70	30	NA	NA	100
4	23BC1.4	Theory	Yoga and Happiness	DSE-1	4	1	1	6	6	70	20	NA	10	100
Total					18	1	5	24	24	280	120	NA	NA	400

Course Title	Financial Accounting				
Course Code	23BC1.1				
Course Credits	L	T	P	TC	
	5	1	-	6	
Prerequisites	Knowledge about fundamental of financial, Collection of predate for preparing financial account.				
Course Objectives	To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations				
Course Contents	<p style="text-align: center;">UNIT- I</p> <p>Introduction of Financial Accounting: Meaning and Definition; Objectives of Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles; Accounting Concepts and Accounting Conventions; Accounting Standards: List of Indian Accounting Standards.</p> <p style="text-align: center;">UNIT -II</p> <p>Accounting Transactions: Concept of Double entry system; Concept of Capital and Revenue; Book of original records: Journal, Preparation of Ledger Accounts; Subsidiary Books: Cashbook, types of cash book: Single column, double column entries, Three-column Cash Book- Petty Cash Book</p> <p style="text-align: center;">UNIT- III</p> <p>Trial Balance: Meaning, Objective, preparation of Trial balances. Statements of Final Accounts: Meaning, need & objectives; Trading Account, Profit & loss Account & Balance Sheet: Meaning, need & preparation of Accounts without and with adjustments. Rectification of Errors: Meaning, Classification of errors, Suspense Accounting: meaning, utility & preparation.</p> <p style="text-align: center;">UNIT- IV</p> <p>Depreciation: Concept of depreciation, causes of depreciation; depreciation, Depletion & Amortization; Depreciation accounting; methods of depreciation recording; Special Accounting: Meaning of Hire Purchase and Instalment Purchase System- Legal provision for hire purchase contract; Accounting for goods of substantial sale values, accounting records for goods for small value.</p> <p style="text-align: center;">UNIT- V</p> <p>Partnership Accounting: Admission, retirement and retirement cum admission of a Partner; treatment of Goodwill, revaluation of assets & liabilities; Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities.</p>				
Course Outcomes	<ol style="list-style-type: none"> 1. Applying the generally accepted accounting principles for recording transactions 2. Measuring business income 3. Evaluating importance of depreciation 4. Preparing cash book to of a business 5. Preparing financial statement of individual and partnership business 				
Text Books	<ol style="list-style-type: none"> 1. Financial Accounting, Dr. Karim and Khanuja, SBPD Publishing House. 2. Dr. S. K. Singh, Financial Accounting, SBPD Publishing House. 				
Reference Books	<ol style="list-style-type: none"> 1. Financial Accounting – V.K. Goyal & Ruchi Goyal 2. Basics of Accounting – Jain & Narang Basic of Accounting – T. S. Grewal. 3. S.M. Shukla; Financial Accounting, SBPD Publishing House. 				

Course Title	Business Law				
Course Code	23BC1.2				
Course Credits	L	T	P	TC	
	5	1	-	6	
Prerequisites	Understanding equivalent to 12 class studies				
Course Objectives	The objective of the course is to impart basic knowledge of the important Business Legislation along with relevant case law.				
Course Contents	<p style="text-align: center;">UNIT I</p> <p>1: The Indian Contract Act, 1872: General Principles of Contract</p> <p>a) Contract – meaning, characteristics and kinds</p> <p>b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.</p> <p>c) Void agreements</p> <p>d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.</p> <p>e) Contingent contracts</p> <p>f) Quasi - contracts</p> <p style="text-align: center;">UNIT II</p> <p>The Indian Contract Act, 1872: Specific Contracts</p> <p>a) Contract of Indemnity and Guarantee</p> <p>b) Contract of Bailment</p> <p>c) Contract of Agency</p> <p style="text-align: center;">UNIT III</p> <p>The Sale of Goods Act, 1930</p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell.</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Performance of contract of sale</p> <p>e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p> <p style="text-align: center;">UNIT IV</p> <p>Partnership Laws A) The Partnership Act, 1932</p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners</p> <p>d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner</p> <p>f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p> <p>B) The Limited Liability Partnership Act, 2008</p> <p>a) Salient Features of LLP</p> <p>b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>g) Partners and their Relationship</p> <p style="text-align: center;">UNIT V</p> <p>The Negotiable Instruments Act 1881</p> <p>a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque</p> <p>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>c) Negotiation: Types of Endorsements</p> <p>d) Crossing of Cheque</p>				

Course Outcomes	<ol style="list-style-type: none"> 1. Examining various aspects of entering into a contract 2. Interpreting the regulation governing the contract of sale of goods 3. Interpreting the regulation governing the contract of indemnity, bailment and agency 4. Knowing the laws governing partnership 5. Knowing the main dimension of negotiable instrument act
Text Books	<ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers
Reference Books	<ol style="list-style-type: none"> 1. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 2. Sushma Arora, Business Laws, Taxmann Publications. 3. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 4. P C Tulsian and Bharat Tulsian, Business Law, McGrawHill Education 5. Sharma, J.P. and Sunaina Kanojia, Business Laws, AneBooks Pvt. Ltd., New Delhi.

Course Title	Business Economics				
Course Code	23BC1.3				
Course Credits	L	T	P	TC	
	5	1	-	6	
Prerequisites	Understanding equivalent to 12 class studies				
Course Objectives	The objective of the course is to acquaint the students with the concepts of Business Economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.				
Course Contents	<p style="text-align: center;">Unit 1: Introduction, Market and Demand Analysis</p> <p>Meaning, Definition, Concepts and variables of microeconomics, Scope, Importance Limitations Nature, Distinguish between Micro and Macro Economics. Role and Responsibilities of a business Economist. Market Demand Analysis- Meaning of demand and determinants of Demand, Changes in Demand, Types of Demand and Exceptions of law of Demand.</p> <p style="text-align: center;">Unit 2: Consumer Behaviour and Elasticity of Demand</p> <p>Utility analysis of demand, Law of Diminishing marginal utility and Consumer Surplus, Indifference Curve Technique, Price Line of Budget Line, Concept of Elasticity of Demand, Importance types, Calculations of different Concepts of elasticity, Methods of measurement of Price elasticity of Demand.</p> <p style="text-align: center;">Unit 3: Production and Cost</p> <p>Meaning of Supply and Supply Function, Concept of Stock and flow, Marginal Rate of Technical Substitution, economic region of production, optimal Combination of resources. Production Function- (A) Law of variable Proportions (B) Law of return to Scale. Cost of Production- Social and Private cost of Production, Long run and Short run of Production.</p> <p style="text-align: center;">Unit 4: Perfect and Imperfect Competition</p> <p>Perfect Competition – Assumptions, Equilibrium of the firm and the industry in the short and long runs, including industry Long run Supply curve. Price discrimination. Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model.</p> <p style="text-align: center;">Unit 5: Monopoly</p> <p>Monopoly: Monopoly short run and long run equilibrium. Shifts is demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.</p>				
Course Outcomes	<ol style="list-style-type: none"> 1. Analysing about Traditional and Modern Definitions of economics. 2. Understanding about Methodology in economics. 3. Perform supply and demand analysis to analyse the impact of economic events on Markets, Analyse the behaviour of consumers in terms of the demand for products, 4. Analyse the performance of firms under different market structures, 5. Evaluate the factors affecting firm behavior, such as production and costs 				
Text Books	<ol style="list-style-type: none"> 1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; <i>Microeconomics</i>, Pearson Education. 2. N. Gregory mankiw, <i>Principles of Micro Economics</i>, Cengage Learning 3. Maddala G.S. and E. Miller; <i>Microeconomics: Theory and Applications</i>, McGraw-Hill Education. 4. Salvatore, D. <i>Schaum’s Outline: Microeconomic Theory</i>, McGraw-Hill, Education. 5. Case and Fair, <i>Principles of Micro Economics</i>, Pearson Education 				
Reference Books	<ol style="list-style-type: none"> 1. Koutsiyannis, <i>Modern Micro Economic Theory</i>. 2. C Snyder, <i>Microeconomic Theory: Basic Principles and Extensions</i>, Cengage Learning 3. Bilas, Richard A., <i>Microeconomics Theory: A Graphical Analysis</i>, McGraw-Hill Education. 4. Paul A Samuelson, William D Nordhaus, <i>Microeconomics</i>, McGraw-Hill Education. 5. Amit Sachdeva, <i>Micro Economics</i>, Kusum Lata Publishers 				

Course Title	Yoga and Happiness				
Course Code	23BC1.4				
Course Credits	L	T	P	TC	
	4	1	1	6	
Prerequisites	. Understanding equivalent to 12 class studies				
Course Objectives	To educate the students about Yoga contribution to lead a healthy and happy life				

<p>Course Contents</p>	<p>Unit 1: Introduction Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.</p> <p>Unit 2: Classical and Emerging Schools of Yoga Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.</p> <p>Unit 3: Meditation A Way of Life Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.</p> <p>Unit 4: Yoga & Meditation in Modern Setting Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.</p> <p>Unit 5: Developing Happiness & Spiritual Quotient Happiness Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality. Myths about Happiness, Principles of being happy. Concept of Self, Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.</p> <p>Practical Exercises:</p> <p>Learners are required to:</p> <ol style="list-style-type: none"> 1. Participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc. 2. Participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga. 3. Interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same. 4. Submit and present report on their key learnings from the following: <ol style="list-style-type: none"> a. Sudarshan Kriya yoga: Breathing for health-NCBI b. How Meditation Benefits CEOs-A case study at Harvard Business School c. A Little Meditating Helps You Make Better Business Decisions-A case study at Harvard Business School to debate for and against imbibing Ayurveda & health in modern lifestyle. 6. Participate in simulation exercises in class using applied kinesiology techniques. 7. Write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.
<p>Course Outcomes</p>	<ol style="list-style-type: none"> 1. Demonstrate Asanas, Pranayama, Kriya with proficiency 2. Demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga 3. Analyse the relevance of Yog Sutras in real life situation 4. Interpret the significance of Meditation in Business Context 5. Summarise the importance of Ayurveda in modern lifestyle 6. Enhance Happiness and Spiritual Quotient

Text Books	<ol style="list-style-type: none">1. Shankar, S S R (2018), Pantanjali Yoga Sutra, Bangalore, Sri Sri Publication2. Taimni I K (2005) The Science of Yoga, Adyar, Chennai: Theosophical Publishing House
Reference Books	<ol style="list-style-type: none">1. Verma, K (2008), Sri Sri Yoga, Bangalore, Sri Sri Publication Trust



Shri Rawatpura Sarkar University, Raipur

Department of Commerce

Scheme of Examination

Outcome Based Education (OBE) and Choice Based Credit System (CBCS)

Bachelors of Commerce (Honours) B.Com. (Hon.)

Semester-I

Applicable Batch 2023-24 to 2025-26

Applicable Semester-- From July 2023 to December 2023

S.No.	Course Code	Theory/ Practical	Course Name	Nature of Course	Teaching Hours Per Week				Total Credit	Examination Scheme				Total Max. Marks
					Lecture	Practical	Tutorial	Total		Theory		Practical		
										End Semester Max. Marks	Continuous Evaluation Max. Marks	End Semester Max. Marks	Continuous Evaluation Max. Marks	
1	23BCH1.1	Theory	Financial Accounting	C-1	5	NA	1	6	6	70	30	NA	NA	100
2	23BCH1.2	Theory	Business Law	C-2	5	NA	1	6	6	70	30	NA	NA	100
3	23BCH1.3	Theory	Business Economics	GE-1	5	NA	1	6	6	70	30	NA	NA	100
4	23BCH1.4	Theory	Yoga and Happiness	DSE-1	4	1	1	6	6	70	20	NA	10	100
Total					18	3	3	24	24	280	120	NA	NA	400

Course Title	Financial Accounting				
Course Code	23BCH1.1				
Course Credits	L	T	P	TC	
	5	1	-	6	
Prerequisites	Knowledge about fundamental of financial, Collection of predate for preparing financial account.				
Course Objectives	To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations				
Course Contents	<p style="text-align: center;">UNIT- I</p> <p>Introduction of Financial Accounting: Meaning and Definition; Objectives of Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles; Accounting Concepts and Accounting Conventions; Accounting Standards: List of Indian Accounting Standards.</p> <p style="text-align: center;">UNIT -II</p> <p>Accounting Transactions: Concept of Double entry system; Concept of Capital and Revenue; Book of original records: Journal, Preparation of Ledger Accounts; Subsidiary Books: Cashbook, types of cash book: Single column, double column entries, Three-column Cash Book- Petty Cash Book</p> <p style="text-align: center;">UNIT- III</p> <p>Trial Balance: Meaning, Objective, preparation of Trial balances. Statements of Final Accounts: Meaning, need & objectives; Trading Account, Profit & loss Account & Balance Sheet: Meaning, need & preparation of Accounts without and with adjustments. Rectification of Errors: Meaning, Classification of errors, Suspense Accounting: meaning, utility & preparation.</p> <p style="text-align: center;">UNIT- IV</p> <p>Depreciation: Concept of depreciation, Causes of depreciation; depreciation, Depletion & Amortization; Depreciation accounting; methods of depreciation recording; Special Accounting: Meaning of Hire Purchase and Instalment Purchase System- Legal provision for hire purchase contract; Accounting for goods of substantial sale values, accounting records for goods for small value.</p> <p style="text-align: center;">UNIT- V</p> <p>Partnership Accounting: Admission, retirement and retirement cum admission of a Partner; treatment of Goodwill, revaluation of assets & liabilities; Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities.</p>				
Course Outcomes	<ol style="list-style-type: none"> 1. Examining various aspects of entering into a contract 2. Interpreting the regulation governing the contract of sale of goods 3. Interpreting the regulation governing the contract of indemnity, bailment and agency 4. Knowing the laws governing partnership 5. Knowing the main dimensions of negotiable instrument act 				
Text Books	<ul style="list-style-type: none"> • Financial Accounting, Dr. Karim and Khanuja, SBPD Publishing House. • Dr. S. K. Singh, Financial Accounting, SBPD Publishing House. 				
Reference Books	<ul style="list-style-type: none"> • Financial Accounting – V.K. Goyal & Ruchi Goyal • Basics of Accounting – Jain & Narang Basic of Accounting – T. S. Grewal. • S.M. Shukla; Financial Accounting, SBPD Publishing House. 				

Course Title	Business Law				
Course Code	23BCH1.2				
Course Credits	L	T	P	TC	
	5	1	-	6	
Prerequisites	Understanding equivalent to 12 class studies				
Course Objectives	The objective of the course is to impart basic knowledge of the important Business Legislation along with relevant case law.				
Course Contents	<p style="text-align: center;">UNIT I</p> <p>1: The Indian Contract Act, 1872: General Principles of Contract</p> <p>a) Contract – meaning, characteristics and kinds</p> <p>b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.</p> <p>c) Void agreements</p> <p>d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.</p> <p>e) Contingent contracts</p> <p>f) Quasi - contracts</p> <p style="text-align: center;">UNIT II</p> <p>The Indian Contract Act, 1872: Specific Contracts</p> <p>a) Contract of Indemnity and Guarantee</p> <p>b) Contract of Bailment</p> <p>c) Contract of Agency</p> <p style="text-align: center;">UNIT III</p> <p>The Sale of Goods Act, 1930</p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell.</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Performance of contract of sale</p> <p>e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p> <p style="text-align: center;">UNIT IV</p> <p>Partnership Laws A) The Partnership Act, 1932</p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners</p> <p>d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner</p> <p>f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p> <p>B) The Limited Liability Partnership Act, 2008</p> <p>a) Salient Features of LLP</p> <p>b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>g) Partners and their Relationship</p> <p style="text-align: center;">UNIT V</p> <p>The Negotiable Instruments Act 1881</p> <p>a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque</p> <p>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>c) Negotiation: Types of Endorsements</p> <p>d) Crossing of Cheque</p>				

Course Outcomes	<ol style="list-style-type: none"> 1. Examining various aspects of entering into a contract 2. Interpreting the regulation governing the contract of sale of goods 3. Interpreting the regulation governing the contract of indemnity, bailment and agency 4. Knowing the laws governing partnership 5. Knowing the main dimensions of negotiable instrument act
Text Books	<ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers
Reference Books	<ol style="list-style-type: none"> 1. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 2. Sushma Arora, Business Laws, Taxmann Publications. 3. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 4. P C Tulsian and Bharat Tulsian, Business Law, McGrawHill Education 5. Sharma, J.P. and Sunaina Kanojia, Business Laws, AneBooks Pvt. Ltd., New Delhi.

Course Title	Business Economics				
Course Code	23BCH1.3				
Course Credits	L	T	P	TC	
	5	1	-	6	
Prerequisites	Understanding equivalent to 12 class studies				
Course Objectives	The objective of the course is to acquaint the students with the concepts of Business Economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.				
Course Contents	<p style="text-align: center;">Unit 1: Introduction, Market and Demand Analysis</p> <p>Meaning, Definition, Concepts and variables of microeconomics, Scope, Importance Limitations Nature, Distinguish between Micro and Macro Economics. Role and Responsibilities of a business Economist. Market Demand Analysis- Meaning of demand and determinants of Demand, Changes in Demand, Types of Demand and Exceptions of law of Demand.</p> <p style="text-align: center;">Unit 2: Consumer Behaviour and Elasticity of Demand</p> <p>Utility analysis of demand, Law of Diminishing marginal utility and Consumer Surplus, Indifference Curve Technique, Price Line of Budget Line, Concept of Elasticity of Demand, Importance types, Calculations of different Concepts of elasticity, Methods of measurement of Price elasticity of Demand.</p> <p style="text-align: center;">Unit 3: Production and Cost</p> <p>Meaning of Supply and Supply Function, Concept of Stock and flow, Marginal Rate of Technical Substitution, economic region of production, optimal Combination of resources. Production Function- (A) Law of variable Proportions (B) Law of return to Scale. Cost of Production- Social and Private cost of Production, Long run and Short run of Production.</p> <p style="text-align: center;">Unit 4: Perfect and Imperfect Competition</p> <p>Perfect Competition – Assumptions, Equilibrium of the firm and the industry in the short and long runs, including industry Long run Supply curve. Price discrimination. Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model.</p> <p style="text-align: center;">Unit 5: Monopoly</p> <p>Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.</p>				
Course Outcomes	<ol style="list-style-type: none"> 1. Analyse about Traditional and Modern Definitions of economics. 2. Understanding about Methodology in economics. 3. Performing supply and demand analysis to analyse the impact of economic events on Markets, Analyse the behaviour of consumers in terms of the demand for products 4. Analysing the performance of firms under different market structures, 5. Evaluate the factors affecting firm behaviour, such as production and costs 				
Text Books	<ol style="list-style-type: none"> 1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; <i>Microeconomics</i>, Pearson Education. 2. N. Gregory Mankiw, <i>Principles of Micro Economics</i>, Cengage Learning 3. Maddala G.S. and E. Miller; <i>Microeconomics: Theory and Applications</i>, McGraw-Hill Education. 4. Salvatore, D. <i>Schaum’s Outline: Microeconomic Theory</i>, McGraw-Hill, Education. 5. Case and Fair, <i>Principles of Micro Economics</i>, Pearson Education 				

Reference Books	<ol style="list-style-type: none"> 1. Koutsiyannis, <i>Modern Micro Economic Theory</i>. 2. C Snyder, <i>Microeconomic Theory: Basic Principles and Extensions</i>, Cengage Learning 3. Bilas, Richard A., <i>Microeconomics Theory: A Graphical Analysis</i>, McGraw-Hill Education. 4. Paul A Samuelson, William D Nordhaus, <i>Microeconomics</i>, McGraw-Hill Education. 5. Amit Sachdeva, <i>Micro Economics</i>, Kusum Lata Publishers
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Course Title	Yoga and Happiness				
Course Code	23BCH1.4				
Course Credits	L	T	P	TC	
	4	1	1	6	
Prerequisites	. Understanding equivalent to 12 class studies				
Course Objectives	To educate the students about Yoga contribution to lead a healthy and happy life				

**Course
Contents**

Unit 1: Introduction

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga

Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.

Unit 3: Meditation

A Way of Life Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.

Unit 4: Yoga & Meditation in Modern Setting

Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

Unit 5: Developing Happiness & Spiritual Quotient Happiness

Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality. Myths about Happiness, Principles of being happy. Concept of Self, Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Practical Exercises:

Learners are required to:

1. Participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
2. Participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.
3. Interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.
4. Submit and present report on their key learnings from the following:
 - a. Sudarshan Kriya yoga: Breathing for health-NCBI
 - b. How Meditation Benefits CEOs-A case study at Harvard Business School
 - c. A Little Meditating Helps You Make Better Business Decisions-A case study at Harvard Business School to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. Participate in simulation exercises in class using applied kinesiology techniques.
7. Write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

Course Outcomes	<ol style="list-style-type: none"> 1. Demonstrating Asanas, Pranayama, Kriya with proficiency 2. Demonstrating postures of Hatha Yoga, Raja Yoga, and Laya Yoga 3. Analyse the relevance of Yog Sutras in real life situation 4. Interpret the significance of Meditation in Business Context 5. Summarise the importance of Ayurveda in modern lifestyle 6. Enhance Happiness & Spiritual Quotient
Text Books	<ol style="list-style-type: none"> 1 Shankar, S S R (2018), Pantanjali Yoga Sutra, Bangalore, Sri Sri Publication 2 Taimni I K (2005) The Science of Yoga, Adyar, Chennai: Theosophical Publishing House
Reference Books	<ol style="list-style-type: none"> 1. Verma, K (2008), Sri Sri Yoga, Bangalore, Sri Sri Publication Trust