MODEL CURRICULAM FOR

THREE/FOUR YEAR DEGREE COURSE
BASED ON NEP 2020

COMMERCE

W.E.F. 2024-25 (ACADEMIC SESSION)
(SECOND SEMESTER)

Odisha State Higher Education Council, Bhubaneswar
Government of Odisha

Committed to Excellence

D.A.V. SCHOOL OF BUSINESS MANAGEMENT

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CREDIT FRAMEWORK FOR UG COMMERCE COURSE COMPATIBLE WITH NEP-2020 NEP Commerce Syllabus, Odisha B. Com. Honours

SEMESTER-II

Paper	Course Titles	Paper Code & Type	Credit Points
2.1	Corporate Accounting and Reporting	Core-III: Disciplinary Major	4
2.2	Income Tax Law & Practice	Core- IV: Disciplinary Major	4
2.3	Business Statistics and Data Interpretation	Core- III (Minor): Inter-Disciplinary Minor	4
2.4	Fundamentals of Entrepreneurship and E-Commerce	MDC: Multi-Disciplinary -II	3
2.5	Introduction to Artificial Intelligence	SEC: Skill Enhancement Course	3
2.6	English	AEC: Ability Enhancement Course	4
Total			22

Paper	**2.1**
Course Title	**Corporate Accounting and Reporting**
Paper Code	**Core-III**
Paper Type	**Disciplinary Major**
Credit Point	**4**
Course Objectives	**The course aims to:** • Understand the principles of corporate accounting and financial reporting. • Apply accounting standards and regulations to prepare and analyze financial statements. • Interpret financial information to assess the financial performance and position of a company. • Develop skills in financial reporting and disclosure requirements for different stakeholders. • Analyze contemporary issues and challenges in corporate accounting and reporting.
Course Outlines	After completion of the course, learners will be able to: • Understanding of Corporate Accounting Principles. • Preparation and Analysis of Financial Statements. • Interpretation of Financial Information. • Financial Reporting Skills. • Analysis of Contemporary Issues.
	Unit I: Accounting for Share Capital and Debentures Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares. Issue and redemption of preference shares; Issue and redemption of debentures;

	Unit II: Final Account of Companies including one Person Company (IND-AS.1) Preparation of financial statements of corporate entities including one Person company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements.
	Unit III: Corporate Reconstruction and Profit or Loss Prior to Incorporation • **Internal Reconstruction:** Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. • **External Reconstruction:** accounting for amalgamation in the nature of merger and in the nature of acquisition (IND-As.103) **Profit or loss Prior to Incorporation:** Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.
	Unit IV: Consolidated Financial statement and Reporting • Consolidation process and elimination entries, Intercompany transactions, Revaluation of assets and liabilities, Non-controlling interests (NCI), equity method • -As.110), issue of bonus shares and distribution of dividend from pre and post-acquisition period. Preparation of consolidated financial statements. • Reporting: Financial reporting (As per IND-As.1), Non-financial reporting: Business Responsibility and Sustainability Reporting (As per LORD, SEBI), Environmental Social and Governance Reporting, Sustainability Reporting (As per GRI). Integrated Reporting (As per IIRC)
Suggested Readings	• Goyal, B. K., Corporate Accounting. New Delhi: Taxmann Publication. • Jain, S. P., &Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers. • *Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K.Corporate Accounting. New Delhi: Vikas Publishing House.* • *Mukherjee, A., &Hanif, M. Corporate Accounting. New Delhi: TataMcGraw Hill Education.* • *Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.* • *Sehgal, A. Fundamentals* of Corporate Accounting. New Delhi: Taxmann Publication. • Dam, B. B. &Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications. • Goyal, V. K., &Goyal, R. Corporate Accounting. New Delhi: PHI Learning. • Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.

Paper	**2.2**
Course Title	**Income Tax Law & Practice**
Paper Code	**Core- IV**
Paper Type	**Disciplinary Major**
Credit Point	**4**
Course Objectives	• The course aims to provide knowledge of the various provisions of income- tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals. • It also aims to enable learners to understand the provisions relating to filing of return of income.
Course Outlines	**After completion of the course, learners will be able to:** • Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons; • Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions; • Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income; • Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual; • Comprehend the provisions relating to filing of return of income;
	Unit I: Introduction • **Basic concepts:** Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) • **Residential status**–Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income.
	Unit II: Computation of Income under different Heads Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains & Income from other sources.
	Unit III: Computation of Total Income and Tax Liability Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual.
	Unit IV: Preparation of Return of Income Filing of returns: Manually, Assessment Procedures, Filing of Returns, Return Forms, Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.
Suggested Readings	• *Singhania, V. K., &Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.* • *Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.* • *Singhania, V. K., &Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.*

	• *Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt.Ltd.* • *Study material of ICAI Intermediate Paper 4A: Income-tax Law.*
Paper	**2.3**
Course Title	**Business Statistics and Data Interpretation**
Paper Code	**Core- III (Minor)**
Paper Type	**Inter-Disciplinary Minor**
Credit Point	**4**
Course Objectives	**Course Objectives** The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.
Course Outlines	**Unit 1: Descriptive Statistics** Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis. **Use Microsoft Excel for data analysis and interpretation**
	Unit 2: Probability and Probability Distributions Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications. **Use Microsoft Excel for data analysis and interpretation**
	Unit 3: Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate. **Use Microsoft Excel for data analysis and interpretation**
	Unit 4: Time Series Analysis and Index Numbers Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. **Use Microsoft Excel for data analysis and interpretation**
Course Outcomes	• After completion of the course, learners will be able to: • Examine and understand the various descriptive properties of statistical data;

	• Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context; • Analyse the underlying relationships between the variables to use simple regression models; • Analyse the trends and tendencies over a period of time through time series analysis; • Examine and apply index numbers to real life situations.
Suggested Readings	• *Anderson, D. R. (2019).Statistics for learners of Economics and Business. Boston, United States: Cengage Learning.* • *"Statistics for Management" by Richard I. Levin and David S. Rubin - published by Kalyani Publishers, Cuttack, Odisha.* • *Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022).* • *Basic Statistics for Business and Economics. New York, United States: Mc-Graw-Hill International editions.* • *Gupta, S. C., & Gupta, I. (2018).Business Statistics. Mumbai, India: Himalaya Publishing House.* • *Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods*

Paper	**2.4**
Course Title	**Fundamentals of Entrepreneurship and E-Commerce**
Paper Code	**MDC**
Paper Type	**Multi-Disciplinary -II**
Credit Point	**3**
Course Objectives	The course aims to • Understand the basic concepts and theories of entrepreneurship. • Identify and evaluate business opportunities in the digital economy. • Develop skills in creating effective business plans and strategies. • Gain knowledge of e-commerce platforms and technologies. • Learn digital marketing techniques for online businesses. • Understand the legal and ethical considerations in e-commerce. • Develop critical thinking and problem-solving skills relevant to entrepreneurship and e-commerce.
Course Outlines	**Unit 1: Introduction to Entrepreneurship** Definition of entrepreneurship, Characteristics of successful entrepreneurs, Importance of entrepreneurship in the economy, Types of entrepreneurship. Opportunity Recognition and Idea Generation; Identifying business opportunities, Idea generation techniques, Market research and analysis, Identifying target markets and customer segments.
	Unit 2: Business Planning Components of a business plan, Writing an executive summary, Marketing plan development, Financial projections and budgeting.Legal and Ethical Considerations; Legal structures for businesses, Intellectual property rights, Ethical considerations in entrepreneurship, Corporate social responsibility.

	Unit 3: Introduction to E-Commerce Definition and scope of e-commerce, Evolution of e-commerce, Types of e-commerce models (B2B, B2C, C2C), E-commerce platforms and technologies.Building an E-Commerce Website; Website design principles, Choosing a domain name and hosting provider, Payment gateways and security, User experience optimization. Digital Marketing for E-Commerce; Search engine optimization (SEO), Pay-per-click (PPC) advertising, Social media marketing,E-mail marketing.
	Unit 4: E-Commerce Logistics and Fulfilment Order processing and fulfilment, Inventory management, Shipping and delivery options, Returns and customer service.E-Commerce Analytics and Performance Measurement; Key performance indicators (KPIs) for e-commerce, Web analytics tools, Customer feedback and reviews. Scaling and Growth Strategies; Scaling an e-commerce business, International expansion, Strategic partnerships and collaborations, Exit strategies: mergers, acquisitions, IPOs **Case Studies: Analysis of successful e-commerce ventures**
Course Outcomes	**After completion of the course, learners will be able to:** • Understand Entrepreneurship Concepts and Identify Business Opportunities. • Navigate Legal and Ethical Considerations for E-Commerce Platforms. • Implement Digital Marketing Strategies. • Manage and Analyze E-Commerce Performance. • Develop Growth Strategies.
Suggested Readings	• *Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage Texts.* • *Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. PublishingCorporation.* • *Hussain, T., Tahir, M., &Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K.International Publishing House Pvt. Ltd.* • *Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd.* • *Dutta, S. K., &Ghosh, D. K. (2002). Empowering Rural Women. New Delhi: AkanshaPublishing House.* • *Dutta, S. K., &Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New Delhi: MittalPublications.* • *Agarwala, K. N., Lal, A., &Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows ofE-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.* • *Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.* • *Bajaj, K. K., &Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.* • *Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: DhanpatRai& Co.* • *Dietel, H. M., Dietel, P. J., &Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey:Prentice Hall.*

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- *Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity BooksInternational.*
- *Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.*
- *Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: AManagerial Perspective. New Jersey: Prentice Hall Publishing.*
- *Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.*

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<tr><td>Paper</td><td>2.5</td></tr>
<tr><td>Course Title</td><td>Introduction to Artificial Intelligence</td></tr>
<tr><td>Paper Code</td><td>SEC</td></tr>
<tr><td>Paper Type</td><td>Skill Enhancement Course-I</td></tr>
<tr><td>Credit Point</td><td>4</td></tr>
<tr><td>Teaching-Learning Methodology</td><td>Interactive lectures with multimedia demonstrations
Hands-on activities using no-code AI tools
Case studies and interdisciplinary discussions
Group activities, seminars, and presentations
Reflective assignments and mini-projects</td></tr>
<tr><td>Assessment Scheme</td><td>
<table>
<tr><th>Component</th><th>Weightage</th></tr>
<tr><td>Quizzes / MCQ Tests</td><td>10%</td></tr>
<tr><td>Assignments / Reflective Journals</td><td>10%</td></tr>
<tr><td>Class Participation & Project Work</td><td>30%</td></tr>
<tr><td>End Semester Examination</td><td>50%</td></tr>
<tr><td>Total</td><td>100%</td></tr>
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</td></tr>
<tr><td></td><td>Unit 1: Introduction to Artificial Intelligence
Intelligence and Artificial Intelligence, Intelligent Machines and Smart Systems, Definition and Scope of AI, History and Evolution of AI, AI Problem Solving and Search Techniques, Rule-Based Systems, Natural Language Processing and Computer Vision – introductory concepts.</td></tr>
<tr><td></td><td>Unit 2: Machine Learning Fundamentals
Introduction to Machine Learning and Data-Driven Intelligence, Types of Machine Learning: Supervised, Unsupervised and Reinforcement Learning, Concept of Training Data and Labelled Data, Regression and Classification, Clustering and Dimensionality Reduction, Neural Networks – basic idea, Decision Trees, k-NN and Deep Learning (introductory concepts), Model Training and Evaluation (accuracy, precision, recall – concept only), Real-life examples of Machine Learning applications.</td></tr>
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	Unit 3: AI Applications & Tools (Stream Specific) Generic AI Applications: AI in education, healthcare, agriculture, governance, business analytics, finance, robotics, media and entertainment. Hands-on Exposure to AI Tools: ChatGPT, Gemini, Copilot, Claude, Canva AI, Runway ML, Google Teachable Machine, DALL·E, Adobe Firefly and Pictory, Google AI Studio. A) AI for Arts Stream: AI in literature, language translation, digital humanities, music composition, creative writing, journalism, media analytics and visual arts. OR B) AI for Science Stream: AI in climate modelling, healthcare diagnostics, bioinformatics, environmental monitoring, scientific data analysis and research automation. OR C) AI for Commerce Stream: AI in marketing, customer analytics, accounting automation, fraud detection, e-commerce, stock prediction and financial services.
	Unit 4: Ethical, Social, Economic and Legal Implications of AI Ethical AI and Responsible AI Practices, Algorithmic Bias and Fairness, Privacy and Surveillance Issues, Misinformation and Deepfakes, Intellectual Property and AI-Generated Content, AI and Employment, Human-AI Collaboration, Digital Divide, Security Concerns, Existing Laws and Policies related to AI, Need for AI Governance and Sustainable AI Development.
	Unit 5: Group Mini Project & Presentation Students shall identify a real-life case study from their respective streams and: (a) design a conceptual AI-based solution, or (b) critically evaluate an existing AI system/tool. The project shall include problem identification, AI application analysis, ethical considerations, report preparation, and seminar presentation.
Suggested References	• *Russell, Stuart, and Peter Norvig. Artificial Intelligence: A Modern Approach. 4th Edition, Pearson.* • *Andreas C. Müller and Sarah Guido. Introduction to Machine Learning with Python. O'Reilly.* • *Selected online resources and AI tool documentation.*
Text Books	• *Saptarsi Goswami, Amit Kumar Das, and Amlan Chakrabarti. AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI). Pearson.* • *Sridhar Seshadri and Shreeram Iyer. AI for Everyone: A Common Man's Guide to Artificial Intelligence. Embassy Books.*

Paper	**2.6**
Course Title	**English**
Paper Code	**AEC**
Paper Type	**Ability Enhancement Course-II**
Credit Point	**4**
Course Objectives	• Develop in students the required knowledge, skills, and judgement around human communication that facilitate their ability to work collaboratively with others. • Enable the students to understand and practise different techniques of communication. Through this course, they will familiarise themselves with different types of communication. Enhance the employability of students by developing in them the required skills of communication in English, so as to enable them to: 2 i. Speak correctly, intelligibly and fluently as well as to listen and comprehend accurately when spoken to, so as to be able to communicate effectively and with confidence in a variety of social, academic and work-related situations; ii. Read and comprehend accurately the various kinds of written texts which they may be expected to deal with; iii. Write effectively in a number of different genres (forms) of writing, relevant to social, academic and work-related needs; • Develop interpersonal skills and the attitudes required for effective functioning in different social and work-related situations. • Provide cognitive and cultural enrichment through exposure to a variety of humanistic learning experiences. General Pedagogical Principles 1. Instruction will essentially be activity-based. Each session will provide a variety and range of activities, pitched at different levels of linguistic competence. Group activities will be encouraged. The links between theory and practice will constantly be exemplified and highlighted. Theoretical inputs will be provided, as far as possible, in a non-technical manner. 2. Periodical tests may be conducted to assess skills and application of theoretical principles and not recalling information from memory. The skills of Listening and Speaking may be tested through oral examinations in the classes, depending on time and scope. 3. An inventory of available software, including audio/ audio-visual materials should be made, and the use of such materials be standardised across all colleges. If necessary, software tailored to the requirements of the program should be produced in collaboration with appropriate agencies. 4. Although portions of selected texts will be used to develop the skills, a teacher is free to use material recommended by the experts. 5. The course cannot be effectively implemented unless all instructors are properly oriented. It should be ensured that orientation programs are organised before the curriculum is implemented. Handbooks must be produced and made available to all instructors. 3 6. Workshops for the development of instructional materials by members of college faculties should be organised periodically, as a part of on-going orientation. **Attention** **The course drives away the myth that communicative competence in a language is honed, built and effectively practiced by learning and mastering the grammar, phonetics of a language or appropriating the accent and structures of the native tongue. Rather it is an adaptation**

	with equal blend of the first language and the context in collaboration with the foreign tongue achieved by suitable use of texts from literature. So the teachers as well as students are advised to use as much literary texts as possible from the texts prescribed and other sources for providing an exposure to the students to be aware of the truth that literature enables skilful communication. The examination questions will be set according to the texts and topics prescribed.
Course Outlines	**Unit-I English Language and Communication: Introduction (9 hours)** i.Communication, its importance and factors that determine communication (sender, receiver, channel, code, topic, message, context, feedback, barriers) models of communication, the information gap principle: given and new information; information overload, redundancy and cliches, the importance of audience and purpose ii. Types of communication: horizontal, vertical, interpersonal, lateral and grapevine iii. Verbal and nonverbal communication, body language and its manifestations in different cultures, written and oral communication, bias-free communication, political correctness. iv. Styles of Communication: formal, informal and semi formal Note: The topics listed above should be introduced briefly in the theory classes. The reflections of the students' understanding may be assessed by the facilitator through exercises. The teacher/facilitator can refer to the books recommended under 'prescribed readings' for teaching and exercise purposes. He/she can refer to valid and recognised web-resources and additional titles from renowned publishing houses for the same purpose.
	Texts • Communicative English OSHEC Publication. Chapters: Unit-I • Literature and Art of Communication by Asima Ranjan Parhi, Madhusmita Pati, Subhra Prakash Das and Shakina Mohol, Cambridge University Press, 2019. • The International Encyclopedia of Communication. Malden, MA: Blackwell Publishing. (ebook) 4
Suggested Readings	• *A Cognitive Approach to Language Learning. Oxford University Press Donsbach, Wolfgang. (2008).* • *'Prospect of Electronic Media as Curriculum in Non-Native Contexts', by Parhi and Dutta in I-Manager's Journal on English Language Teaching, 4(2)2014. https://files.eric.ed.gov. pdf* • *21st CenturyCommunication: A Reference Handbook. Thousand Oaks, Calif: SAGE Reference. (e-book)* • *Written and Spoken Communication in English published by Orient Blackswan* • *Indian English through Newspapers, A R Parhi, Concept, New Delhi, 2008.* • *An Introduction to Professional English and Soft Skills by Das et al* • *Communicative Competence. T T Panigrahi, Notion Press, India, Singapore and Malaysia* • *Soft Skills for Your Career, by Kalyani Samantaray. OUP*

	• *An Anthology of English Prose 1400–1900 Cambridge University Press 2015.*
Course Outlines	**Unit-II English Language and Communication: Listening and Speaking (9 hours)** i.Types of listening (active and passive), listening to respond (how, when and why), empathic listening and interactive listening ii. Speaking to communicate effectively: fluency, accuracy. intelligibility and clarity iii. Style of speaking in various situations:formal, informal and semi-formal, tentative and cautionary, simple and plain English iv. English pronunciation: vowel and consonant sounds, diphthong, IPA, syllable division and primary stress in words, stress shift, sentence rhythm and weak forms, contrastive stress in sentences, intonation: falling and rising tones, varieties of spoken Englishes: Standard Indian, American and British (R.P.); 'Neutral English' , newspapers, ad captions and their contribution to the shaping of Indian English as a standard language Note: This unit does not go deep into phonetics. The objective is to train students to refer to a Learners' Dictionary to find out the correct pronunciation of words. Students will be introduced to phonemic transcription using IPA symbols in theory classes and further practice will be provided during exercises/practices. The teacher/facilitator will include simple questions on phonemic transcription and the marking of stress in words and sentences. The teacher/facilitator can refer to the books recommended under both 'Texts' and 'Suggested Readings' for teaching and exercise purposes. He/she can refer to valid and recognised webresources and additional titles from renowned publishing houses for the same purpose.
	Texts • Communicative English OSHEC publication. Chapter-Unit I • The Sound of English by www.pronunciationstudio.com 'Towards the Anti-Canon: A Brief Focus on Newspaper English in India', SHSS (Studies in Humanities and Social Sciences, UGC Care), Ed. T.R. Sharma, IIAS (Indian Institute of Advanced Study), Shimla, Vol. XIII, No.1, Summer 2006, pp.143-155. http://14.139.58.200, iias.ac.in.journals Asima Ranjan Parhi.
Suggested Readings	• *The Sounds of English Around the World: An Introduction to Phonetics and Phonology Cambridge University Press* *istening in the Language Classroom", pp. 58 - 76 DOI: ps://doi.org/10.1017/CBO9780511575945.006, Cambridge University ess, Print publication year: 2009* • *An Introduction to Professional English and Soft Skills by Das et al.* • *Teaching the Spoken Language. Cambridge University Press Speaking. Oxford University Press* • *Communicative Competence.Notion Press, India, Singapore and Malaysia* • *Exploring Spoken English. Cambridge University Press English Conversation. Oxford University Press* • ***The English Language in India: From Racial-Colonial to Democratic", EJBS (The European Journal of Behavioural Sciences) 3 (1): page:8-16, Dec. 2020. DOI-10.33422/ejbs.v3i1.302***

Course Outlines	**Unit-III English Language and Communication: Reading and Writing (9 hours)** i Reading methods and techniques: fluency, accessing meaning, levels of competence, skimming and scanning, global and local reading, silent reading and reading aloud ii. Reading texts to understand literal, metaphorical and suggested meanings (essays, poems and stories), identifying the tone (admiring, accusatory, ironical, sympathetic, ambiguous and neutral etc.) of the writer iii. Writing process: brainstorming, pre-writing, writing and post writing, coherence, cohesion, style, iv. Writing short texts: paragraph writing; writing longer texts: literary writing, academic writing and media writing.`` **Note:** This unit will focus on the basic principles of reading and writing as forms of communication. The teacher/facilitator may use reading material from literary texts, media writings, non-fiction prose and other written discourses. He/she needs to adopt caution in selecting the reading materials. Reading and writing are related activities. The insights gained through training in reading can be utilised for effective writing. The teacher/facilitator must refer to the chapters and topics from the books recommended under 'Prescribed Texts' for teaching and exercise purposes. From which questions will be set for the examination. He/she can refer to valid and recognised web-resources and additional titles from renowned publishing houses for the same purpose.
	Prescribed Pieces/Texts • Communicative English OSHEC Publication. Chapters:Unit-III • From The Winged Word, David Greene, Macmillan.1974 and Melodious Songs and Memorable Tales, 2015: • 'Daffodils' by William Wordsworth, 'When we two Parted' by Lord Byron, 'The Last Ride Together' by Robert Browning, "Self Portrait" by A K Ramanujan. • From The Widening Arc. Kitab Bhavan, 2016, A R Parhi, S Deepika, P Jani : • 'No Learning without Feeling' by Claire Needell Hollander and 'The Empty Page' by Steven Harvey, 'George V High School' by Dinanath Pathy
Suggested Readings	• *The Oxford Essential Guide to Writing Oxford University Press 2000.* • *An Introduction to Professional English and Soft Skills Das et al* • *The Classic Guide to Better Writing: Step-by-Step Techniques and Exercises to Write Simply, Clearly and Correctly Oxford University Press, 1996* • *Ways of Reading: Advanced Reading Skills for Students of Literature Routledge. 2007.* • *'Semantic Excess or New Canons? Exploring the Print Media', Journal of Media and Communication, 2010. Research Gate https://www.researchgate.net.237. A R Parhi* • *An Anthology of English Prose 1400–1900Cambridge University Press 2015*

Course Outlines	**Unit-IV English Language and Communication: Grammar and Vocabulary (9hours)** i. Grammar for meaning, multiplicity of meaning, grammar in communication ii. Stative and dynamic verbs, modals and auxiliaries, tense and time reference, aspect,voice, modality, negation, interrogation; reported questions and tag questions, complex noun phrases, concord phrasal verbs. iii. Sentence structure: simple, compound and complex, clauses, types of sentences:statement, questions, exclamations,commands iv. Functions of language,usage-oriented vocabulary, neutral vocabulary Note: The teaching of grammar and vocabulary in this unit need to be connected to communication teaching. Teachers/Instructors may select other areas of grammar for review depending on the needs. They will identify the grammatical errors commonly made by their students in speech as well as writing. The remediation of these errors may require some explanations of grammar. Instructors should use many grammar and vocabulary related exercises and through them will provide all the grammatical information needed to explain the errors that are identified. The teacher/facilitator can refer to the books recommended under 'suggested readings' for teaching and exercise purposes. He/she can refer to valid and recognised web-resources and additional titles from renowned publishing houses for the same purpose.
	Texts • Communicative English OSHEC publication. Chapters: Unit-III Communicative Grammar of English by Geoffrey Leech. Routledge publications, 2002 • Oxford Practical English Usage (International Edition 2016) by Michael Swan
Suggested Readings	***Suggested Readings*** • *The Widening Arc, Kitab Bhavan, Asima R Parhi, S Deepika, P Jani, 2016.* • *Writing Skills Remapping: An Anthology for Degree Classes Orient Blackswan* • *An Anthology of English Prose 1400–1900 Cambridge University Press 2015*
Scheme of Evaluation	Midterm test: 20 marks 5x1=5 (short answer, short notes, comprehension questions) 5x1=5 (Analytical, perspective-based and critical-analysis questions) 5x2=10 (activity/practice/reports/case studies/response papers/assignments etc.) The teacher will have the flexibility of conducting internal examinations or assess the students' learning outcomes through activities, short projects, case studies etc. from all 20 marks/ in parts Final Examination: 80 marks Unit1: 1 long answer question+ 1 short note/analysis (15+05) =20 marks Unit 2: 1 long answer question+ 1 short note/analysis (15+05) =20 marks Unit 3: 1 long answer question+ 1 short note/analysis (15+05) =20 marks Unit 4: 1 long answer question+ 1 short note/analysis (15+05) =20 marks