



SNDT Women's University, Mumbai

Bachelor of Commerce in Accountancy and Finance
as per NEP-2020

NON-AEDP
Syllabus

(w.e.f. 2025-26)

Under graduate Programme

Note: For AEDP and non-AEDP Programmes the Courses for Semester I to V are uniform. There are changes in structure and courses for Semester VI for AEDP and non-AEDP Programmes.

Under graduate Programme
Effective from 2025-26
Terminologies

Abbreviation	Full-Form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor
IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor

OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.		Bachelor in Commerce (B. Com)
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.		Accountancy and Finance
Preamble (Brief Introduction to the programme)		A Four- Year Bachelor in Commerce (B.Com with Honors) degree programs that include research components. A Bachelor of Commerce (B.Com) degree is an undergraduate degree program. B.Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Accountancy and Finance is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad. Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only. Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester. Percentage of Passing:. Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that subject head at the term end examination.
Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
<i>Action Verbs</i>		Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.

<i>demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used e.g. demonstrate sound understanding of.., analyse, compare, create, design, etc... (minimum 5)</i>		Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
		Further move towards research in the field of Commerce.
		Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
		Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
		Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNTD WU Departments and Conducted Colleges)		As per University guidelines

AEDP UG Credit Structure
Commerce and Management
Bachelor of Commerce in Accountancy and Finance as per NEP 2020
(w.e.f. 2025-26)

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester I					
10120411	Financial Accounting I	Subject 1	4	100	50	50
10120402	Wealth Management	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50

11051111	Indian Knowledge System/ Generic	IKS Generic	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50
114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

	Semester II	Type of Course	Credits	Marks	Int	Ext
20120411	Financial Accounting II	Subject 1	4	100	50	50
20120412	Capital Market and Portfolio Management	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC-1	2	50	50	
20620102	Human Resource Management	VSC-2	2	50	50	
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-
20810111 OR 20810112	English for Academic Writing-II (For Students of English medium) OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50

20920112	Environmental Awareness https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf	VEC	2	50	-	50
21450121 21450221 21450323 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

SECOND YEAR

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester III					
30120411	Cost Accounting	Major (Core)	4	100	50	50
30120412	Advanced Financial Accounting	Major (Core)	4	100	50	50
30120413	Corporate law	Major	2	50	-	50
30320111/ 30320112/ 30320113/ 30320114/ 30320115	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship OR Business Statistics I	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161 / 30420162	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology– Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
3.6	Modern Indian Languages - Hindi OR Marathi OR Gujarati (As per SNTDWU syllabus)	AEC	2	50	50	-

301 204 04	Introduction to Goods & Services Tax (GST) I	Major Stream	2	50	50	-
3.8	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNDTWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNDTWU syllabus) https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

	Semester IV	Type of Course	Credits	Marks	Int	Ext
40120 411	Corporate Financial Accounting & Reporting	Major (Core)	4	100	50	50
40120 412	Auditing & Assurance	Major (Core)	4	100	50	50
403201 11/ 403201 12/ 403201 13/ 403201 14/ 403201 15	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship OR Business Statistics II	Minor Stream	4	100	50	50
404201 11/ 404201 12/ 404201 13/ 404201 14/ 404201 15/ 404201 16/ 404201 17/ 404201 18/ 404201 19/ 40420 161/ 40420 162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50
407201 11/ 407201 12/ 407201 13	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
4.6	Modern Indian Languages – Hindi	AEC	2	50	-	50

	OR Marathi OR Gujarati (As per SNDTWU syllabus)					
403204 06	Financial Modeling	Minor Stream	2	50	50	-
4.8	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNDTWU syllabus)	CC	2	50	50	-
			22	550	250	300

Third Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester V					
50120413	Strategic Cost and Management Accounting	Major (Core)	4	100	50	50
50120412	Direct Taxation	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting	IKS (Major Specific)	2	50	-	50
50320111/ 50320112/ 50320113/ 50320114/ 50320115	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR Social Entrepreneurship OR Business Mathematics -I	Minor Stream	4	100	50	50
5032016 1/ 5032016 2/ 5032016 3/ 5032016 4 / 50320165	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship And Start-Up management OR Business Mathematics -II	Minor Stream	4	100	50	50
50620401	Financial Decision Tools and Techniques	VSC	2	50	50	-
50120404	Goods & Services Tax (GST)- II	Major Core	2	50	50	-
			22	550	300	250

Non-AEDP Semester VI							
		Semester VI					
6.1		Strategic Management Accounting Practice	Major (Core)	4	100	50	50
6.2		Field Project	Major (Core)	4	100	50	50
6.3		Corporate finance	Major (Elective)	4	100	50	50
6.4		Corporate Financial Reporting	Major Elective	4	100	50	50
6.5		Internship/live Project/Project Assignment-Industry based project	OJT	4	100	50	50
6.6		CE Community Engagement	CE	2	50	50	-
				22	550	250	300

Exit with UG Degree (3-year)

B.COM IN ACCOUNTANCY AND FINANCE
SEMESTER III
ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester III

3.1 Major (Core)

Course Title	Cost Accounting
Course Credits	4
Course Outcomes	1. After going through the course, learners will be able to:
	2. Understand the basic concepts and principles of cost accounting, and its role in decision-making within organizations.
	3. Apply various methods of determining the cost of material, labour and overhead and ensure cost effectiveness by optimum utilisation of resources.
	4. Understand how to prepare and maintain cost accounting records.
	5. Prepare and reconcile cost accounts and financial accounts, ensuring alignment between cost accounting records and financial statements.
Module 1 (Credit 1) Introduction to Cost Accounting	
Learning Outcomes	After learning the module, learners will be able to:
	Define cost accounting, its objectives, and its significance in business decision-making.
	Identify different types of costs (fixed, variable, direct, and indirect) and understand their role in cost determination.
	Prepare a detailed cost sheet depicting element-wise per unit cost for a product produced by a manufacturing business.
Content Outline	1.1 Introduction to Cost accounting – Meaning, characteristics, Importance, Methods, Techniques, Classification, Elements of costs, cost units and cost centers.
	1.2 Problems on Preparation of Cost Sheet (Unit Costing).
Module 2 (Credit 1) Material & Labour Costing	

Learning Outcomes	After learning the module, learners will be able to:
	• Classify materials into direct and indirect costs, and calculate the cost of raw materials used in production.
	• Determine labour cost using various methods including incentive schemes
	• Understand the concept of ideal time, various factors and its accounting treatment.
	• Understand the concept of overtime, various factors and its accounting treatment.
Content Outline	2.1 Material Costing – Meaning, Methods of Material Control, EOQ (Practical sums), Computation of Stock levels. 2.2 Labour Costing – Meaning, Basic method of remuneration, Calculation of wages under Time Rate System - Halsey Plan, Rowan Plan, Piece Rate System, Taylor’s Differential Piece Rate, Merrick’s Differential Piece Rate System, and Group Bonus. 2.3 Labour Turnover – Meaning, Causes, Effect, Computation of Labour Turnover rate, Assessment of its impact on profitability 2.4 Ideal Time – Causes, Computation of Ideal Time wage and its accounting treatment. 2.5 Overtime - Causes, Computation of Overtime wage and its accounting treatment.
Module 3 (Credit 1) Overhead Costing	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of overhead costs, primary and secondary distribution.
	• Calculate overhead absorption rates using direct labour, machine hours, or other bases for absorption.
	• Implement activity-based costing (ABC) to allocate overheads more accurately based on activities and cost drivers.
	• Analyze and compare traditional overhead costing methods with ABC in different business contexts.
Content Outline	3.1 Overhead – Meaning, Allocation, Apportionment of Overheads, Problems on Primary and Secondary Distribution of Production

	overheads. 3.2 Overhead Absorption – Concept, Different Methods and accounting treatment 3.3 Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Activity Based Costing System.
Module 4 (Credit 1) Cost Book-Keeping & Reconciliation	
Learning Outcomes	After learning the module, learners will be able to:
	• Understand the differences between integrated and non-integrated systems of cost accounting and financial accounting records.
	• Implement integrated and non-integrated cost accounting systems, and maintain accurate cost records in each system.
	• Reconcile cost accounting profits with financial accounting profits, identifying and explaining discrepancies.
	• Apply methods of reconciliation to adjust for the differences between cost and financial accounting results, such as overhead variances and inventory valuation differences.
Content Outline	4.1 Integrated System - Meaning, Features, Practical problems on Journal Entries and Preparing Integrated Ledgers. 4.2 Non-Integrated System - Meaning, Features, Practical problems on Journal entries and Preparing Cost Control Accounts. 4.3 Reconciliation of Cost Accounting & Financial Accounting Profit

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: Buy-back of Shares	15
2	Group Discussion / Case Study Analysis: Analysis of Financial Statement	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods: Valuation of Goodwill	10
4	Quiz/Debate: Investment Accounting	10
	Total – 50 Marks	50

External – 50 Marks

References:

- Arora, M.N., 2021, Cost Accounting: Principles and Practice, Vikas Publishing House, New Delhi.
- Tulsian, P.C., 2021, Cost Accounting, S. Chand & Company Ltd., New Delhi.
- CBhar, B.K., 2020, Cost Accounting, Himalaya Publishing House, Mumbai.
- **Maheshwari, S.N., 2020, Cost Accounting: Methods and Techniques, Vikas Publishing House, New Delhi.**
- Choudhari, 2020, Cost Accounting, Choudhari Chopde, Pune.
- Ainapure, 2021, Cost Accounting, Manan Prakashan, Mumbai.
- Gupta, R.L., 2020, Cost Accounting: Principles and Practice, Sultan Chand & Sons, New Delhi.

Course Syllabus**Semester: III****3.2 Major (Core)**

Course Title	Advanced Financial Accounting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to:
	1. Understand and apply accounting principles for branch and departmental accounting, including preparing financial statements and managing inter-branch transactions.
	2. Master hire purchase and instalment systems, accurately recording transactions, calculating interest, and handling repossession and default issues.
	3. Gain expertise in company accounting, including the issuance and accounting of shares and debentures, and preparing statutory financial reports.
	4. Analyze and account for transactions like buy-back and redemption of shares, understanding their impact on company reserves, capital structure, and profitability.
Module 1 (Credit 1)	Branch & Departmental Accounting
Learning Outcomes	After learning the module, learners will be able to:
	• Understand the principles of branch accounting and prepare financial statements for branch offices, including inter-branch transactions.

	Implement departmental accounting techniques, allocating costs and revenues to different departments within a business.
	Prepare consolidated financial statements for multiple branches or departments and analyze their financial performance.
	Reconcile inter-branch balances and resolve discrepancies in branch accounting.
Content Outline	1.1 Branch - Concept of Branch; different types of Branches. 1.2 Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. 1.3 Analytical method – preparation of Branch Stock, Branch Stock Adjustment etc. A/C (at cost & at IP) – normal & abnormal losses independent branch – concept of wholesale profit 1.4 Departmental - Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.
Module 2 (Credit 1)	Hire Purchase & Instalment Payment System
Learning Outcomes	After learning the module, learners will be able to:
	Understand the key features of hire purchase and instalment payment systems, including the calculation of interest, down payments, and instalments.

	Record hire purchase transactions in the books of both the buyer and the seller, including the treatment of interest and instalments.
	Analyze hire purchase agreements and calculate the total cost, interest component, and asset valuation for both the seller and the purchaser.
	Apply accounting principles to resolve issues related to default payments and asset repossession in hire purchase contracts.
Content Outline	2.1 Meaning; difference with Instalment payment system; 2.2 Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession)
Module 3 (Credit 1)	Company Introduction& Accounting for Shares & Debentures
Learning Outcomes	After learning the module, learners will be able to: - Define the concept of a company and its key features, and understand the legal requirements for maintaining books of accounts and statutory records as per the Companies Act. - Identify the different types of shares (equity, right, bonus, ESOPs) and prepare accounting entries for the issuance of shares to the public, promoters, and employees. - Understand and apply accounting procedures for issuing debentures, including the treatment of underwriting,

	premium, and discount on issue. • Learn about the annual return and statutory reporting, including the preparation of documents such as the Directors' Report, Auditor's Report, and financial statements.
Content Outline	3.1 Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return 3.2 Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity. 3.3 Right and Bonus Share – Rules, Accounting 3.4 Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. 3.5 Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS
Module 4 (Credit 1)	Buy-back of Shares & Redemption of Preference Shares
Learning Outcomes	After learning the module, learners will be able to: • Define the concept of buy-back of shares and identify the legal and accounting procedures involved in executing a buy-back. • Understand the accounting treatment for the redemption of preference shares, including the calculation of redemption price and the impact on company reserves. • Prepare the journal entries and financial statements to reflect the buy-back and redemption of shares, ensuring

	proper allocation of funds and compliance with relevant laws.
	Analyze the effects of buy-back and redemption on the company's capital structure, reserves, and profitability.
Content Outline	4.1 Buy Back of Securities – meaning, rules and Accounting. 4.2 Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: Buy-back of Shares	15
2	Group Discussion / Case Study Analysis: Analysis of Financial Statement	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods: Valuation of Goodwill	10
4	Quiz/Debate: Investment Accounting	10
	Total – 50 Marks	50

External – 50

Marks

References:

- Ainapure, 2023, Financial Accounting, Manan Prakashan –Mumbai
- Shukla, M.C. & Gupta, S.P., 2020, Advanced Accountancy, S. Chand & Company Ltd., New Delhi.
- Tulsian, P.C., 2021, Financial Accounting, S. Chand & Company Ltd., New Delhi.
- Grewal, T.S., 2020, Accountancy, S. Chand & Company Ltd., New Delhi.
- Maheshwari, S.N., 2020, Corporate Accounting, Vikas Publishing House, New Delhi.
- Gupta, R.L. & Gupta, V.K., 2018, Accounting for Hire Purchase and Installment System, Sultan Chand & Sons, New Delhi.
- Tulsian, P.C., 2020, Corporate Accounting, S. Chand & Company Ltd., New Delhi.

Kapoor, G.K. & Dhamija, Sanjay, 2021, Company Law and Practice, Taxmann Publications Pvt. Ltd., New Delhi.

COURSE SYLLABUS

Semester: III

3.3 Major

Course Title	Corporate Law
Course Credits	2
Course Outcomes	After going through the course, learners will be able to:
	Understand key concepts of the Indian Contract Act, 1872, including types of contracts, offer and acceptance, capacity, consent, consideration, and contract termination.
	Comprehend the Sale of Goods Act, 1930, including the distinction between sale and agreement to sell, sale contract formation, transfer of ownership, unpaid seller's rights, and remedies for breach.
Module 1 (Credit 1)	Indian Contract Act, 1872
Learning Outcomes	After learning the module, learners will be able to:
	Learn contract types, key elements, and doctrines like consideration and privity.
	Distinguish between sale and agreement to sell, and understand ownership transfer and unpaid seller rights.
Content Outline	1.1 Contract: Meaning, Nature and Types, 1.2 Agreement: Formation of an Agreement, Intention to Create Legal Relationship, Proposal and Acceptance, Capacity to Contract (overview), 1.3 Consent – Definition, Free Consent and Vitiating Elements, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake 1.4 Meaning and Nature of Consideration, 1.5 Doctrine of Privity of Contract and of Consideration- Its Exceptions.
Module 2 (Credit 1)	The Sale of Goods Act, 1930
Learning Outcomes	After learning the module, learners will be able to
	Distinguish between sale and agreement to sell, and understand conditions, warranties, and their roles in a sale.
	Understand the concept of transfer of ownership in goods and

	the rights of an unpaid seller against goods and the buyer.
Content Outline	2.1 Contract of sale, meaning and difference between sale and agreement to sell, 2.2 Conditions and warranties 2.3 Transfer of ownership in goods including sale by a non-owner, 2.4 Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External: 50 Marks

References:

- Tulsian & Tulsian, 2021, Business Laws, S. Chand & Company Ltd., New Delhi.
- Kuchhal, M.C., 2020, Business Law, Vikas Publishing House, New Delhi.
- Kapoor, N.D., 2020, Business Law, Sultan Chand & Sons, New Delhi.
- Chandha, P.R., 2020, Business Law, Galotia Publications, New Delhi.

COURSE SYLLABUS
Semester: III

3.4-Minor stream

Course Title	Macro Economics
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Identify the various concepts of national income and their measurement. 2. Discuss the Keynesian approach to effective demand 3. Explain the post-Keynesian approach toward income determination and consumption function 4. Summarize the different aspects of supply and demand of money
Module 1 (Credit 1)	National Income
Learning Outcomes	After learning the module, learners will be able to • Learn different concepts of national income • Illustrate the circular flow of national income in closed and open economies. • Appraise the different methods of national income • Study the meaning and phases of trade cycles.
Content Outline	• Concepts of National Income - GNP, GDP, NNP, NDP, National Income - at Factor Cost and market price, Personal Income, Disposable Income. Per capita Income (PCI), Gross Value Added (GVA) • Measurement of National Income-Value Added Method, Income Method, Expenditure Method, Green Accounting Method • Circular flow of National Income in a closed economy and open economy • Meaning, characteristics, and Phases of Trade Cycles
Module 2(Credit 1)	Keynesian Economics Analysis
Learning Outcomes	After learning the module, learners will be able to

	• Grasp the principle of effective demand, aggregate demand, and supply. • Analyze the Keynesian consumption function • Explain the factors influencing the marginal efficiency of capital • Learn the principle of the investment multiplier
Content Outline	• Determination of income and employment with the help of effective demand • Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining propensity to consume, • Investment Demand – Marginal efficiency of capital- Meaning, Formula, Diagram & Factors affecting MEC, Relation between MEC & Rate of Interest • Principle of Investment Multiplier-assumption, leakages, and importance
Module 3(Credit 1)	Post- Keynesian Economics
Learning Outcomes	After learning the module, learners will be able to • Explore the IS-LM model integrating commodity and money markets. • Analyze the principle of the accelerator and its interaction with the multiplier. • Review the post-Keynesian theories of consumption, • Evaluate the short-run and long-run Philips curve
Content Outline	• Principle of Accelerator-Interaction between Multiplier and Accelerator • Derivation of IS curve and LM curve and determination of rate of interest and national income within the framework of IS-LM Model

	• Post-Keynesian Theories of Consumption – Dusenberry’s Relative Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis • Philips Curve – meaning of Philips curve, short run, and long-run Philips curve
Module 4 (Credit 1) Supply of and Demand for Money	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the determinants of money supply • Study the demand for money and its determinants. • Evaluate the theories of the value of money • Analyze the various aspects of inflation
Content Outline	• Supply of money –determinants of money supply, velocity of circulation of money, RBI measures of money supply– M1, M2, M3 & M4. • Concept of Demand for money, Keynes's theory of liquidity preference • Value of money – Fisher’s Cash transactions approach, Cambridge's Cash Balance approach • Inflation – Definition and Types of inflation, Cost-Push and Demand-Pull Inflation, Causes, Effects & Measures to control inflation, Concept of Deflation and Stagflation.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	National Income-Practical Assignment- Estimate India’s national income using hypothetical or real data by applying any one method: Value Added, Income, Expenditure.	15
2	Keynesian Economics-Case Study Discussion-Analyze a real-world example of changes in aggregate demand and their impact on employment.	15
3	Post-Keynesian Economics-Debate-Topic: “The Philips Curve is no longer relevant in modern macroeconomics.”	10
4	Supply & Demand for Money-Real-world Analysis -Analyze any	10

	recent monetary policy announced by the RBI and relate it to theories discussed.	
	Total 50 Marks	50

External – 50 Marks

References:

- Ahuja, H.L. (2019); Macro Economics, Theory and Policy, S. Chand and Co. Ltd.
- Sheth, M.L (2020)., Monetary Economics, MONETARY ECONOMICS -(TEXT)-For Graduate Honours and Post-Graduate Classes of Indian Universities and the I.A.S., I.E.S., I.S.S., C.A. & C.A. L.L.B. Examinations Paperback – , Lakshmi Narain Agarwal,
- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Macroeconomics (10th ed.). Worth Publishers.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Kuznets, S. (1934). National Income, 1929-1932. National Bureau of Economic Research.
- Schumpeter, J. A. (1939). Business Cycles: A Theoretical, Historical, and Statistical Analysis of the Capitalist Process. McGraw-Hill.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Hicks, J. R. (1937). Mr. Keynes and the "Classics": A Suggested Interpretation. *Econometrica*, 5(2), 147-159.
- Harrod, R. F. (1939). An Essay in Dynamic Theory. *The Economic Journal*, 49(193), 14-33.
- Modigliani, F. (1944). Liquidity Preference and the Theory of Interest and Money. *Econometrica*, 12(1), 45-88.
- Tobin, J. (1958). Liquidity Preference as Behavior Towards Risk. *The Review of Economic Studies*, 25(2), 65-86.
- Duesenberry, J. S. (1949). Income, Saving, and the Theory of Consumer Behavior. Harvard University Press.
- Modigliani, F., & Brumberg, R. H. (1954). Utility Analysis and the Consumption Function: An Interpretation of Cross-Section Data. *Post-Keynesian Economics*, 1(1), 388-436.
- Phillips, A. W. (1958). The Relation Between Unemployment and the Rate of Change of Money Wages in the United Kingdom, 1861-1957. *Economica*, 25(100), 283-299.
- Fisher, I. (1911). The Purchasing Power of Money: Its Determination and Relation to Credit, Interest, and Crises. Macmillan.
- Marshall, A. (1923). Money, Credit, and Commerce. Macmillan.

- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Friedman, M. (1956). The Quantity Theory of Money: A Restatement. In Studies in the Quantity Theory of Money. University of Chicago Press.
- Mishkin, F. S. (2019). The Economics of Money, Banking, and Financial Markets (12th ed.). Pearson.

COURSE SYLLABUS

Semester: III

3.4 -Minor Stream

Course Title	Business Law I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the core principles of major Indian business laws including the Indian Contract Act, Sale of Goods Act, Indian Partnership Act, and the Negotiable Instruments Act. 2. Analyze and apply legal provisions related to contracts, sales transactions, partnerships, and negotiable instruments in practical business scenarios. 3. Develop the ability to resolve legal disputes and ensure compliance with relevant business laws in commercial settings. 4. Enhance critical thinking and problem-solving skills in the context of business law, promoting ethical decision-making and risk management.
Module 1 (Credit 1):	Indian Contract Act, 1872 – I
Learning Outcomes	After learning the module, learners will be able to
	• Understand key concepts related to agreements and contracts, including the distinction between valid, void, voidable, contingent, quasi contracts, and e-contracts, as well as the differences between an agreement and a contract. • Analyze the essentials of an offer and acceptance, including the definition, types of offers (counter offer, standing/open offer), and conditions for valid proposal, acceptance, and revocation. • Evaluate the principles of capacity to contract, consent, and free consent, understanding the legal requirements for a contract to be binding, along with the significance of consideration and void agreements.

	• Apply the laws of contract termination and remedies for breach, including understanding agreements in restraint of trade, wagering agreements, quasi contracts, and the legal consequences of contract discharge.
Content Outline	• Definitions, Agreement, kinds of Agreements, • Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. • Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, • Acceptance- Definition, Essentials of a valid acceptance, Promise. • Communication of Offer and acceptance and Revocation. • Capacity to contract (Sec 10-12), Consent and Free Consent (Sec 13-22) • Consideration (Sec 2 and 25) and Void Agreements (Sec 24-30) • Agreement in restraint of trade, Wagering Agreements, Quasi Contracts • Discharge/Termination of Contracts, Remedies of Breach
Module 2 (Credit 1): Indian Contract Act, 1872 – II	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the key principles of indemnity, guarantee, bailment, pledge, and agency as outlined in the relevant sections of Indian law. • Analyze the rights, duties, and liabilities of parties involved in indemnity, guarantee, bailment, pledge, and agency relationships. • Apply the provisions of these laws to real-world business scenarios, ensuring compliance and resolving disputes effectively. • Evaluate the legal consequences of breaches or disputes in

	indemnity, guarantee, and bailment, pledge, and agency agreements.
Content Outline	• Law of Indemnity and Guarantee (Sec 124-132, 147) • Law of Bailment and pledge (Sec 148,152-154,162, 172,178-179) • Law of Agency (Sec 182-185 & 201-209)
Module 3 (Credit 1):	The Sale of Goods Act, 1930
Learning Outcomes	After learning the module, learners will be able to • Identify the distinction between a sale and an agreement to sell, including the concepts of goods, contract of sale, and ownership. • Understand the formation of a sale contract, and its conditions and warranties under the Sale of Goods Act. • Apply legal provisions regarding the transfer of property in goods, risk, and delivery of goods. • Analyze the remedies available for breach of contract in the sale of goods, such as damages, rejection, and specific performance. • Understand and differentiate between the rights of an unpaid seller and the remedies for the same.
Content Outline	• Contract of sale, • Meaning and difference between sale and agreement to sell, • Conditions and warranties, • Transfer of ownership in goods including sale by a non-owner, • Unpaid seller – meaning, • Rights of an unpaid seller against the goods and the buyer
Module 4 (Credit 1)	The Negotiable Instruments Act 1881
Learning Outcomes	After learning the module, learners will be able to • Understand the concept of negotiable instruments and their types (e.g., promissory notes, bills of exchange, and cheques). • Analyze the essential elements of negotiable instruments, including the

	roles and responsibilities of the parties involved. • Interpret the provisions related to the transfer and negotiation of negotiable instruments, including endorsements and holder in due course. • Examine the legal consequences of dishonor of negotiable instruments, including penalties for dishonor due to insufficient funds. • Demonstrate practical knowledge regarding the legal procedures in cases involving the dishonor of instruments and remedies such as filing a case under Section 138 of the Negotiable Instruments Act.
Content Outline	• Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) • Endorsement: Types of Endorsement • Holder and Holder in Due Course, Privileges of Holder in Due Course • Dishonor of Negotiable Instruments: Modes, Consequences, Notice of Dishonor; Noting and Protesting • Discharge of Negotiable Instruments: Meaning and Modes

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Indian Contract Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Sale of Goods Act	15
3	Presentations/ Case Study/ Role Play: Indian Contract Act, 1872 – II	10
4	Quiz/ Debate: Negotiable Instruments Act	10
	Total 50 Marks	50

External – 50 Marks

References:

- Bangia, R. K. (2021). *Law of contract – Part I & II*. Allahabad Law Agency.
- Bangia, R. K. (2021). *Negotiable Instruments Act*. Allahabad Law Agency.
- Bhashyam, & Adiga. (2020). *The Negotiable Instruments Act* (20th ed.). LexisNexis.

- Kuchhal, M. C. (2022). *Business law* (7th ed.). Vikas Publishing House.
- Pollock, & Mulla. (2019). *The Sale of Goods Act & The Indian Partnership Act* (12th ed.). LexisNexis.
- Singh, A. (2022). *Law of contract & specific relief* (13th ed.). Eastern Book Company.

COURSE SYLLABUS

Semester III

3.4-Minor stream

Course Title	Business Accounting I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand the basic concept of consignment and its accounting treatment. 2. Examine the purpose and need of depreciation accounting and technique. 3. Analyze the accounting treatment for the admission of a new partner 4. Evaluate the accounting treatment for the retirement or death of a partner.
Module 1 (Credit 1)	Consignment Accounting
Learning Outcomes	After learning the module, learners will be able to • Understand the impact of globalization where business is carried out on a large scale across various geographies with the help of agents. • Learn the expansion of business and maximization of profits by increasing sales through agents. • To make use of agents to capture the market and minimize overhead costs.
Content Outline	Theory- • Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc. • Difference between sale and consignment • Concept of normal and abnormal loss, commission on sales and valuation of closing stock. • Advantages and other features of consignment sale.

	Problems on- • Accounting treatment and accounting entries in the books of consignor and consignee • Preparation of ledger accounts in the books of consignor and consignee including valuation of normal and abnormal losses and recording the valuation of closing stock.
Module 2 (Credit 1)	Partnership Final Accounts based on Adjustment of Admission of Partner and Retirement/Death of Partner
Learning Outcomes	After learning the module, learners will be able to • Understand Partnership as a form of business organization • Understand the legal aspects of partnership • Understand the adjustments and journal entries and effects of the adjustments to Final Accounts • Understand the adjustments related to Goodwill and Reserves on admission of a partner • Prepare the accounting treatments after Admission of a partner into the firm
Content Outline	Theory- • Introduction to partnership as a form of business organization. • Concept of Partnership deed. Main provisions in the Indian Partnership Act., Rights & duties of partners, • Provisions governing admission of a partner. • Provisions governing retirement or death of a partner. • Effect on Profit sharing ratio. Legal representative of the dead partner. Problems on- • Revaluation of Assets and Liabilities on Admission/Retirement • Adjustments related to Goodwill and Reserves • Preparation of Ledger Accounts and final accounts after admission of a partner/ Retirement/Death of a Partner

Module 3 (Credit 1) Conversion / Sale of a Partnership Firm into a Ltd. Company	
Learning Outcomes	After learning the module, learners will be able to
	• Compute the Purchase Consideration. • Prepare Ledger Accounts and Balance Sheet of New Firms after amalgamation.
Content Outline	Theory- • Legal Provisions for Conversion • Procedure for Conversion • Accounting Treatment of Conversion Problems on - • Realization method only • Calculation of New Purchase consideration, • Preparation of Journal / Ledger Accounts of firms.
Module 4 (Credit 1) Issue of Shares	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the procedure of issue of shares; • Compute the share money in lump sum or in two or more instalments; • Calculations of issue of shares at par, at premium, or at discount • Pass journal entries to record the issue of shares • Explain the terms calls in arrears and calls in advance.
Content Outline	Theory • Issue of Shares, Introduction, Definition, • Company Finance, • Kinds of Shares, • Different modes of raising capital, • Public issue, • Allotment of shares. Problems on:

	• Calculations of issue of shares at par, at premium, or at discount • Accounting Treatment, Journal, Ledger • Preparation of Balance sheet with treatment of calls in advance, calls in arrears.
--	---

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consignment Accounting	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Final Accounts	15
3	Presentations/ Case Study: Conversion / Sale of a Partnership Firm into a Ltd Company	10
4	Quiz/ Debate: Issue of Shares	10
	Total 50 Marks	50

External – 50 Marks

References:

- Agarwal, S. P. (2017). *Advanced financial accounting*. Taxmann Publications.
- Gupta, R. L., & Radhaswamy, M. (2018). *Advanced accountancy* (Vol. 2). Sultan Chand & Sons.
- Hanif, M., & Mukherjee, S. (2016). *Advanced accounting* (Vol. 2). Tata McGraw-Hill Education.
- Jain, S. P., & Narang, K. L. (2017). *Advanced financial accounting*. Kalyani Publishers.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Advanced accountancy* (Vol. 2). Vikas Publishing House Pvt. Ltd.
- Mookherjee, A. (2018). *Advanced financial accounting*. PHI Learning Pvt. Ltd.
- Reddy, A. K. (2017). *Advanced financial accounting*. Himalaya Publishing House.
- Shukla, M. C., & Grewal, T. S. (2019). *Advanced accounts* (Vol. 2). S. Chand & Company Ltd.
- Shukla, M. C., & Grewal, T. S. (2018). *Advanced accountancy* (Vols. 1 & 2). S. Chand Publication

COURSE SYLLABUS

Semester: III

3.4-Minor stream

Course Title	Introduction to Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts of entrepreneurship. 2. Develop an entrepreneurial mind set and problem-solving skills. 3. Learn how to create and manage a business plan. 4. Analyze the role of innovation in business success. 5. Explore financing options and risk management strategies.
Module 1 (Credit 1)	Entrepreneurship
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of entrepreneurship and its impact on economic and social development. • Recognize the role of entrepreneurs in driving innovation and economic growth.
Content Outline	• Definition and importance of entrepreneurship • Characteristics of successful entrepreneurs • Role of Entrepreneur in economic development • Types of Entrepreneurs
Module 2 (Credit 1)	Introduction to Project
Learning Outcomes	After learning the module, learners will be able to
	• Understand the meaning and classification of projects. • Gain knowledge of the project lifecycle and key stages.

Content Outline	• Meaning and Definition • Project Classification • Project Lifecycle • Steps in project formulation • Contents of Project Report
Module 3 (Credit 1) Women Entrepreneurs	
Learning Outcomes	After learning the module, learners will be able to • Understand the concept of women entrepreneurship and its significance. • Identify the key factors that motivate women to start businesses.
Content Outline	• Introduction • Factors inducing women Entrepreneurs • Problems and Solutions • Various schemes and assistance given to women Entrepreneurs.
Module 4 (Credit 1) Support and Assistance for Entrepreneur	
Learning Outcomes	After learning the module, learners will be able to • Understand the role of commercial banks and financial institutions in supporting entrepreneurs. • Gain knowledge about various government agencies providing institutional support.
Content Outline	• Commercial Banks SIDBI, SFC, RBI • Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO, • Concept of Micro Finance • SKS Microfinance (India) • Small Finance Bank (SFB)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Introduction to Project	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: History and Growth of Entrepreneurship	15
3	Presentations/ Case Study: Women Entrepreneurs	10
4	Quiz/ Debate: Support and Assistance for Entrepreneur	10
	Total 50 Marks	50

External – 50 Marks

References:

- Gordon, E., & Natrajan, K. (2005). *Entrepreneurship development*. Himalaya Publishing House.
- Gupta, C. B., & Srinivasan, N. P. (2015). *Entrepreneurship development*. Sultan Chand & Sons.
- Khanka, S. S. (2016). *Entrepreneurial development*. S. Chand & Co.
- Vaz, M. (2014). *Entrepreneurship development*. Manan Prakashan

Course Syllabus

Semester: III

3.4 Minor stream

Course Title	Business Statistics I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the meaning, scope, and limitations of statistics, and differentiate between various methods of data collection, classification, and presentation.
	2. Calculate and interpret various measures of central tendency (Mean, Median, Mode) and measures of dispersion (Range, Standard Deviation, Coefficient of Variation) for both grouped and ungrouped data.
	3. Analyze the relationship between two variables using correlation techniques (Karl Pearson's and Spearman's Rank Correlation).
	4. Formulate and use regression equations for forecasting and prediction in business contexts.
Module 1: Introduction to Statistics and Data Presentation (1Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the meaning, scope, and limitations of statistics, and differentiate between various methods of data collection.
	● Classify, tabulate, and present data using various graphic methods.
Content Outline	● Meaning, Scope, and Limitations of Statistics ● Collection of Data: Primary and Secondary data, methods of collecting primary data ● Classification and Tabulation of Data ● Diagrammatic and Graphic Presentation: Bar diagrams, Pie

	diagram, Histogram, Frequency Polygon, Ogives
Module 2 : Measures of Central Tendency (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand and distinguish between different measures of central tendency.
	● Calculate the Mean, Median, and Mode for both grouped and ungrouped data.
Content Outline	● Introduction to Measures of Central Tendency. ● Mean (Arithmetic, Geometric, Harmonic) ● Median ● Mode (Calculation for grouped and ungrouped data)
Module 3 : Measures of Dispersion (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the concept and distinguish between different measures of dispersion.
	● Calculate and interpret measures of dispersion for both grouped and ungrouped data.
Content Outline	● Measures of Dispersion: Range, Quartile Deviation, Mean Deviation. ● Standard Deviation (Calculation for grouped and ungrouped data) ● Coefficient of Variation
Module 4 : Correlation and Regression Analysis (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Analyze the relationship between two variables using correlation techniques (Karl Pearson's and Spearman's Rank Correlation).
	● Formulate and use regression equations for forecasting and

	prediction in business contexts.
Content Outline	● Correlation: Meaning and types of correlation ● Karl Pearson's Coefficient of Correlation (ungrouped data) ● Spearman's Rank Correlation ● Regression Analysis: Meaning, Regression Lines, Regression Equations, and their use in forecasting

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	50

External – 50 Marks

References:

- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Statistics – I*. Vipul Prakashan.
- Sharma, J. K. (2014). *Business Statistics* (4th ed.). Vikas Publishing House.
- Gupta, S. P., & Gupta, M. P. (2017). *Business Statistics* (19th Rev. ed.). Sultan Chand & Sons.
- Vittal, P. R. (2012). *Business Statistics*. Margham Publications.
- Shukla, S. M., & Sahai, S. P. (2020). *Business Statistics*. Sahitya Bhawan Publications.
- Gupta, B. N. (2022). *Business Statistics*. SBPD Publications.
- Goon, A. M., Gupta, M. K., & Dasgupta, B. (2017). *Basic Statistics*. World Press.

COURSE SYLLABUS

Semester: III

3.5-OEC

Course Title	Customer Relationship Management (CRM)
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals of Customer Relationship Management (CRM), explaining its concept and recognizing its significance in driving business success. 2. Analyze CRM systems by differentiating between various types, including Operational, Analytical, and Collaborative, and understanding their applications in business 3. Build and maintain customer relationships by identifying effective strategies for acquiring and retaining customers while fostering loyalty and trust. 4. Familiarize with customer needs by analyzing their expectations and delivering personalized and effective CRM solutions. 5. Evaluate the benefits of effective CRM by assessing the advantages of implementing strong practices that enhance customer satisfaction and drive business growth.
Module 1 (Credit 1) :	Introduction to Customer Relationship Management
Learning Outcomes	After learning the module, learners will be able to
	• Understand the definition and importance of CRM in business. • Learn the different types of CRM systems. • Recognize the benefits of implementing CRM strategies.
Content Outline	• What is Customer Relationship Management (CRM)? • Importance of CRM in business • Key concepts in CRM

	• Types of CRM systems (Operational, Analytical, Collaborative) • Benefits of effective CRM
Module 2 (Credit 1) : Building Customer Relationships	
Learning Outcomes	After learning the module, learners will be able to
	• Learn the difference between customer acquisition and retention. • Understand the importance of customer loyalty and trust. • Identify techniques to personalize customer interactions and build lasting relationships.
Content Outline	• Customer acquisition vs. Customer retention • Customer loyalty and trust • Understanding customer needs and expectations • Personalization in CRM • Techniques for building strong relationships with customers

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Buttle, F. (n.d.). *Customer relationship management: Concepts and tools*. Wiley India.
- Goodman, J. A. (n.d.). *The customer experience 3.0*. Pearson.
- Gupta, R. K. (n.d.). *Customer loyalty: Toward an empirical approach*. Sage Publications.
- Kumar, V., & Reinartz, W. (n.d.). *Customer relationship management*. Pearson Education.
- Nigam, S., & Rajpal, S. (n.d.). *Customer relationship management in the digital age*. Sage Publications.
- Shajahan, S. (n.d.). *Essentials of customer relationship management*. Wiley India.
- Shankar, G., & Lalitha, A. (n.d.). *Relationship marketing and customer relationship management*. Wiley India.
- Sheth, J. N., & Sisodia, R. S. (n.d.). *Customer relationship management: A managerial perspective*. Tata McGraw-Hill Education.
- Soni, S. (n.d.). *Customer relationship management: A strategic approach*. Jaico Publishing House.

Course Syllabus**Semester: III****3.5 OEC**

Course Title	Introduction to Advertising
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals of advertising, including its role and key principles. 2. Develop strategies for designing and implementing impactful advertising campaigns. 3. Analyze the process of brand building and learn techniques to create and sustain strong brands. 4. Explore special-purpose advertising units and their applications in various industries. 5. Evaluate the effectiveness of advertising initiatives and optimize campaigns for better results.
Module 1 (Credit 1) Introduction to Advertising	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the fundamentals of advertising, including its principles, mediums, and role in influencing consumer behavior and market trends. • Gain foundational knowledge of brand building and learn to create effective, audience-tailored advertisements using various advertising strategies and special-purpose units.
Content Outline	• Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. • Integrated Marketing Communications (IMC)- Concept, Features,

	Elements, Role of advertising in IMC • Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising. • Social Aspect – Advertising and Cultural values, Ethical and Social issues in advertising, Advertising and Standard of living.
Module 2 (Credit 1) Advertising Brand Building and Special Purpose Advertising	
Learning Outcomes	After learning the module, learners will be able to
	• Evaluate the principles and techniques of advertising, including its role in brand building and consumer engagement. • Create effective brand-building strategies and create impactful advertisements tailored to specific purposes and audiences.
Content Outline	• Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Arens, W., Weigold, M., & Arens, C. (2017). *Contemporary advertising* (15th ed.). McGraw-Hill Higher Education.
- Belch, G., & Belch, M. (2015). *Advertising and promotion: An integrated marketing communications perspective* (10th ed.). McGraw-Hill Education.
- Keller, K. L. (2013). *Strategic brand management* (4th ed.). Pearson Education Limited.
- Singh, R., & Sharma, S. (2006). *Advertising: Planning and implementation*. Prentice Hall.

COURSE SYLLABUS

Semester: III

3.5- OEC

Course Title	Introduction to Export Marketing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals and Importance of Export Marketing. 2. Acquaint the students with the knowledge of composition and direction of India's Export trade 3. Gain knowledge of various trade barriers and trading blocs in the International market 4. Develop understanding about India's Foreign Trade Policy & Export Promotion Organizations. 5. Equip students about the knowledge of role of logistic in the International trade & Role of technology in emerging export marketing.
Module 1 (Credit 1):	Fundamentals of Export Marketing
Learning Outcomes	After learning the module, learners will be able to
	• Understand fundamentals of export marketing and its significance. • Acquaint knowledge of composition and direction of India's Export Trade • Learn about trade barriers and trading blocs in the International Market • Evaluate Foreign Market Selection Process
Content Outline	• Concept and Significance of Export Marketing • Composition and Direction of India's Export trade • Trade barriers and Trading Blocs in the International Markets

	• World Trade Organization and – Objectives & Functions • Foreign Market Selection Process
Module 2 (Credit 1): India's Foreign Trade Policy & Export Promotion Organisations	
Learning Outcomes	After learning the module, learners will be able to
	• Understand India's Foreign Trade Policy and Trade Facilitations • Gain knowledge of various export promotions organization and Export marketing organizations • Learn students about knowledge of role of logistic in International trade its challenges and solutions • Understand role of technology in emerging trends
Content Outline	• India's foreign Trade policy 2015-20 -Highlights & Implications • Objectives of India's foreign trade policy • Benefits to the status holders • Export Promotions organizations & Export Marketing organizations • Role of logistic in International trade its challenges and solutions • Role of technology in emerging trends

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Export management, Balagopal, 2015, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. N.G. Kale, 2017, (Vipul prakashan)
- Export Marketing. Vaz, Michael.2018, (Manan Prakashan)

- International Trade Policy. Robertson, David,2014, (McMilan publication)
- International Trade theory & practice. P.N. Roy. 2015, (Wiley Eastern Lt.)
- International Trade & export management. Cherunilam Frances,2016, (Himalaya publishing House)
- Export Marketing. Rathar.2018, (Himalaya Publishing House)
- Aarthvyavastha. Ramnaresh Pandey2015, (Atlantic Publisher & Distributors)
- Articles from WTO, UNCTAD, and World Bank Reports

Course Syllabus:**Semester: III****3.5 OEC**

Course Title	Industrial Psychology - Organizational Behaviour
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the foundations of Organizational Behaviour
	2. Link managerial roles to organizational demands
	3. Map attitudes that influence work behaviour
	4. Outline factors affecting work behaviour
Module 1 (Credit 1) Organisational Behaviour	
Learning Outcomes	After learning the module, learners will be able to
	• Appraise the contributions of various disciplines to Organizational behaviour
	• Analyse the roles and challenges of managing organizational behaviour
Content Outline	• Organisational behaviour. Importance of interpersonal skills • Disciplines contributing to the field of OB • Management and Organisational Behaviour • Challenges and Opportunities in OB
Module 2 (Credit 1) Attitudes at Workplace	
Learning Outcomes	After learning the module, learners will be able to
	• Infer attitudes underlying patterns of work behaviour
	• Utilize understanding of job attitudes to increase job satisfaction

Content Outline	• Introduction to the concept of attitudes • Attitudes and behaviour • Job Attitudes • Job Satisfaction
------------------------	--

Internal Exam -Nil

External Exam -50 Marks

References:

- 1 Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India

Additional Texts:

- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai.
- Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

COURSE SYLLABUS

Semester: III

3.5 -OEC

Course Title	Marketing Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Understand and analyze the Concept and Significance of Marketing Management. • Familiarize with Marketing System mechanism and role of International Marketing Management • Prepare Strategic Marketing Management, & Difference between Marketing Management & Strategic Marketing Management. • Know and analyze Changing Marketing Scenario
Module 1 (Credit-1) INTRODUCTION TO MARKETING MANAGEMENT	
Learning Outcomes	After learning the module, learners will be able to:
	• Understand the Nature, Concepts of Marketing • Know the Functions and Importance of Marketing Management • Evaluate the Strategic Marketing Management & difference Between Traditional Marketing Management
Content Outline	• Marketing Management-Meaning and Nature of Marketing Management. • Functions and Importance of Marketing Management, • Concepts of Marketing, • Strategic Marketing Management, Difference between Marketing Management & Strategic Marketing Management
Module 2 (Credit 1)	Marketing Planning & Changing Marketing Environment
Learning Outcomes	After learning the module, learners will be able to
	• Acquaint the students with Marketing Planning & its process.

	• Understanding Marketing Mix. • Identifying & Analyzing Sales forecasting. • Know the factors Basis of segmentation.
Content Outline	• Marketing Planning-Concept, Significance & Process of Marketing Planning. • Marketing Mix- Meaning and Elements of Marketing Mix. • Sales forecasting-Concept, Methods and Importance. • Market Segmentation-Meaning, features, and Basis of segmentation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Philip Kotler, (2015). Marketing Management. Pearson Education Asia, Prentice Hall, 12th edition.
- Philip Kotler & Kevin Keller, (2016). Marketing Management, 4Th edition.
- Rajan Saxena, (2015). Marketing Management, Tata McGraw Hill Education Private Limited New Delhi, 4th Edition.
- Pride William M. & Ferrell O.C. (2015). Marketing Concepts and Strategies, Biztantra, New Delhi, Twelfth edition.
- Peter Drucker, (2014). Management Challenges for the 21St Century, Harper Collins Publishers, New York,
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Dr. S. L. Gupta & Sumitra Pal, (2020) Consumer Behavior- An Indian Perspective (4nd Edition), Sultan Chand & Sons.
- Philip Kotler, Principles of Marketing Management (19th Edition), Pearson.

COURSE SYLLABUS

Semester: III

3.5 -OEC

Course Title	Industrial Statistics
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Apply concepts of probability and solve the problems 2. Apply concepts of binomial, Poisson and normal distribution for problems. 3. Application of decision theory. 4. Solve the problems using expected monetary value.
Module 1 (Credit 1)	Theory of Probability
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Probability. • Solve simple Probability Questions
Content Outline	• Approaches to the calculation of probability. • Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required). • Conditional probability and Bayes' Theorem (Proof not required). • Expectation and variance of a random variable.
Module 2 (Credit 1)	Probability Distributions
Learning Outcomes	After learning the module, learners will be able to
	• Understand different probability distributions and their properties • Solve problems of different probability distributions
Content Outline	• Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution • Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of

	• Poisson distribution • Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities
--	--

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Statical techniques by S.P Gupta Sultan and Chand Prakashan.

COURSE SYLLABUS

Semester: III

3.5-OEC

Course Title	Basics of Co-operative Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts and principles of co-operation. 2. Analyze the types of co-operative institutions and their functions. 3. Evaluate the significance of agriculture co-operatives and their role in rural development. 4. Differentiate between various forms of co-operatives and understand relevant legal frameworks.
Module 1 (Credit 1)	Co-operative movement in India
Learning Outcomes	After learning the module, learners will be able to
	• Define the meaning, definition, and features of co-operation. • Differentiate between the principles of co-operation and other economic principles. • Analyze the role of co-operation in economic development in India. • Evaluate the functions and importance of each type of co-operative institution.
Content Outline	• Introduction to Co-operative movement in India Meaning and definition of co-operation. • Features of co-operation. • Historical development and principles of co-operation. • Contribution of co-operatives to economic growth in India. • Overview of co-operative institutions

2 Module 2 (Credit 1) Agricultural Co-operatives.	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the structure and functions of agricultural co-operatives. • Assess challenges faced by co-operatives like NAFED and suggest remedies. • Analyze the significance of co-operative farming and its limitations. • Evaluate the relevance of single-purpose and multi-purpose co-operatives in the modern economy.
Content Outline	• Structure and functions of agricultural co-operatives. • Co-operative Marketing- Structures, Functions, Problems & remedies • NAFED: Functions, problems, and remedies. • Types and issues in co-operative farming. • Single-purpose vs multi-purpose co-operatives • Summary of key co-operative laws in India.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- "India's Producer Companies & Small Farmers" Performance & Prospects (2023)
- "Principles of Cooperative Management" by B.S. Mathur. (2015)
- "Principles & Practices of Cooperative Marketing" Dr. B.K.Patil (2023)
- A Handbook of all Cooperatives Exams 2023 Edition (2023)
- Mathur G. R.: Co-operatives In India
- Sharada V.: The Theory of Co-operation (2012)
- New Dimension of Cooperative Management by G.S. Kamat (1978 & 2003)

- Cooperative Management & Administration by V.Kulandaisamy (2000 & 2002)
- Professional Management for the Cooperatives by A.K Shah
- Cooperative Democracy in Action by O.R. Krishnaswamy
- “Cooperative Management” by S Nakkiran (2006)
- Principles & Practices of Cooperative Management by G.S. Kamat
- Management Cooperative Enterprises by S.K.Sinha & R. Sahaya (1981)
- Theory, History & Practices of Cooperation by R.D. Bedi

COURSE SYLLABUS

Semester: III

3.5-OEC

Course Title	Introduction to Treasury & Risk Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Demonstrate a thorough understanding of treasury management principles and practices. 2. Define treasury management, explain its scope, and describe its key functions, including cash management, liquidity management, financing, and risk management 3. Assess the various types of financial risks (interest rate, currency, and commodity risk) and develop hedging strategies. 4. Identify financial risks in treasury operations and implement appropriate hedging strategies using derivatives to mitigate interest rate, currency, and commodity risks 5. Assess the organizational structure of a treasury function, understand the role of Treasury Management Systems (TMS), and apply best practices in corporate governance and strategic financial decision-making.
Module 1 (Credit 1):	Introduction to Treasury Management
Learning Outcomes	After learning the module, learners will be able to
	• Define treasury management, outline its key functions and describe its role in corporate governance and strategy. • Evaluate the organizational structure of a treasury function and understand the role of Treasury Management Systems in enhancing efficiency and control.
Content Outline	• Definition and scope of treasury management. • Key functions of a treasury department (cash management, liquidity management, financing, and risk management). • Role of the treasury in corporate governance and strategy. • Overview of Treasury Management Systems (TMS). • Organizational structure of a treasury function.
Module 2 (Credit 1):	Risk Management in Treasury
Learning Outcomes	After learning the module, learners will be able to
	• Recognize key financial risks, including interest rate risk, currency risk, and commodity risk, and apply appropriate measurement

	techniques to evaluate their impact.
	• Implement hedging strategies using derivatives and apply effective risk management techniques to mitigate market and operational risks in treasury operations.
Content Outline	• Financial risk identification and measurement (interest rate risk, currency risk, commodity risk). • Hedging strategies using derivatives (forward contracts, options, and swaps). • The role of treasury in managing market risk and operational risk. • Interest rate and currency risk management techniques. • Case studies on risk management in treasury operations.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Bragg, S. M. (2020). *Treasury management: The practitioner's guide*.
- Brown, A. (2024). *Financial risk management for dummies*. American Broadcast Journal.
- Hong Kong Institute of Bankers (HKIB). (2021). *Corporate treasury management*.
- Myint, S., & Famery, F. (2018). *The handbook of corporate financial risk management*.
- Viswanath, P. V. (2016). *Treasury management: A practitioner's guide*. Macmillan Education, Indian Institute of Banking.

COURSE SYLLABUS

Semester: III

3.5-OEC

Course Title	Principles of Economic Systems and Freedom
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the evolution and classification of economic systems and their impact on economic activities. 2. Analyze the role of incentives in various economic systems and their effect on economic decision-making. 3. Evaluate the efficiency criteria of different economic systems and their importance in economic growth. 4. Assess the significance of economic freedom and its role in the smooth functioning of an economy. 5. Develop a comparative understanding of different economic systems concerning social justice and development
Module 1(Credit 1)	: Introduction to Economic System
Learning Outcomes	After learning the module, learners will be able to
	• Define and explain the concept of an economic system. • Classify different types of economic systems (Capitalism, Socialism, and Mixed Economy). • Understand the functions and importance of economic systems in resource allocation. • Analyze the relationship between economic systems and social justice.
Content Outline	• Economic System- meaning & Definition, Evolution of Economic System • Classification of Economics System • Functions and importance of various economic systems • Economic Systems and Social Justice

Module 2(Credit 1) : Economic Incentives and Freedom Across Market Structures	
Learning Outcomes	After learning the module, learners will be able to
	• Define incentives and classify them into different types (monetary, non-monetary, moral, etc.). • Examine the role of incentives in motivating economic agents. • Compare how incentives work in different economic systems. • Assess the importance of incentives in driving economic growth and efficiency.
Content Outline	• Incentive-Meaning, Types of Incentives • Important Incentives under Various Economics Systems • Role of incentives in motivating economic agents. • Compare how incentives work in different economic systems. • Meaning, types of Economic freedom under various economic Systems.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Principles of Economics (9th ed.). Cengage Learning.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- North, D. C. (1990). Institutions, Institutional Change, and Economic Performance. Cambridge University Press.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Hayek, F. A. (1944). The Road to Serfdom. University of Chicago Press.

- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill

COURSE SYLLABUS

Semester: III

3.5-OEC

Course Title	Financial Accounting Insights
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the various types of Calculating Depreciation and its effects on the business 2. Familiarize with the basics of foreign exchange transactions and its terminologies.
Module 1 (Credit 1)	Depreciation Accounting
Learning Outcomes	After learning the module, learners will be able to
	• Understand the basic fundamentals of need and method of providing depreciation. • Correlate the life span of the asset with yearly extinguishment as expenditure.
Content Outline	1.1 Theory: • Introduction, Definition, • Identify Factors affecting depreciation, • Explain the purpose of depreciation, • Methods of calculating depreciation. 1.2 Problems on: • Accounting Treatment, • Calculation of depreciation by Fixed Instalment Method, • Reducing Balance Method, • Change in the Method of Depreciation. • Preparation of Assets Account and Depreciation Account.

Course Syllabus
Semester: III
3.5-OEC

Course Title	Business Communication
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Acquire essential skills for effective business communication. 2. Interpret visual data from verbal data and vice-versa. 3. Know about the types of meetings, and draft minutes of meetings, circulars, representations, and memos. 4. Draft Credit and Collection letters.
Module 1 (Credit 1) Essential of Routine Business Communication	
Learning Outcomes	After learning the module, learners will be able to
	• Interpret data from visual to verbal and verbal to visual. • Know about various types of meetings, roles and responsibilities of the Chairperson, members and participants. • Draft notices, agenda and minutes of meetings, and draft representations, circulars memos
Content Outline	• Interpreting Data: Visual to Verbal and Verbal to Visual • Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes. • Notices, agenda and minutes of meetings, and representations, circulars and memos.
Module 2 (Credit 1)	Business Letters & Emails- Credit and Collection
Learning Outcomes	After learning this module, learners will be able to
	• Learn the theory of Credit and Collection Letters. • Draft Credit and Collection letters.

Content Outline	• Theory: Credit and Collection Letters • Writing Credit Letters. • Writing Collection Letters.
------------------------	---

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External –50- Marks

References:

- Bovee, C. L., & Thill, J. V. (2018). *Business communication today* (14th ed.). Pearson.
- Doctor, A., & Doctor, A. (2019). *Business communication*. Sheth Publishers.
- Guffey, M. E., & Loewy, D. (2016). *Essentials of business communication* (10th ed.). Cengage Learning.
- Jain, P., & Sharma, P. (2014). *Behind every good decision: How anyone can use business analytics to turn data into profitable insight*. AMACOM.
- Knaflitz, C. N. (2015). *Storytelling with data: A data visualization guide for business professionals*. Wiley.
- Locker, K. O., & Kaczmarek, S. K. (2013). *Business communication: Building critical skills* (6th ed.). McGraw-Hill Education.
- Locker, K. O., & Kienzler, D. S. (2015). *Business and administrative communication* (11th ed.). McGraw-Hill Education.
- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
- Williams, V. (2020). Chapter 6: Emails, memos and letters. In *Fundamentals of business communication*.
- BC campus (2020) Open Textbooks.

Course Syllabus

Semester: III

3.6 : AEC

Modern Indian Languages -

Hindi

OR

Marathi

OR

Gujarati

(As per SNTWU syllabus)

Course Syllabus

Semester: III

3.7: Major Core

Course Title	Introduction to Goods & Services Tax (GST) I
Course Credits	2 Credit
Course Outcomes	After going through the course, learners will be able to 1. Explain the need and structure of GST 2. Identify taxable persons and registration requirements 3. Understand GST documentation 4. Determine basic tax liability on supply of goods/service.
Module 1 (Credit 1): - INTRODUCTION TO GST	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • To familiarize students with the background and framework of GST • The meaning and nature of indirect taxes and assess the limitations of the pre-GST indirect tax system in India • The salient features, advantages, and structural framework of GST, including CGST, SGST, IGST, and UTGST. • Identify goods and services excluded from GST and understand the role, and functions of the GST Council.
Content Outline	• Meaning and Nature of Indirect Taxes • Defects in Pre-GST Indirect Tax Structure • Need and Rationale for GST • Meaning, Definition of GST • Salient Features and Advantages of GST • Structure of GST – CGST, SGST, IGST, UTGST • Goods and Services outside GST (Petroleum products, Alcohol, etc.) • Concept of GST Council
Module 2 (Credit 1): - REGISTRATION & GST DOCUMENTATION	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Identify persons liable for GST registration and distinguish between compulsory and voluntary registration along with applicable threshold limits • The procedure for GST registration, amendment, and cancellation, including the structure and significance of GSTIN. • Prepare and interpret GST documents such as tax invoice, bill of supply, debit note, and credit note in compliance with GST provisions. • Classify goods and services using HSN and SAC codes and understand the basic concept of e-invoicing under GST.

Content Outline	• Persons liable for Registration • Compulsory & Voluntary Registration • Threshold Limits • Procedure for Registration, Amendment & Cancellation • GSTIN Structure • Tax Invoice, Bill of Supply, Debit & Credit Notes • HSN (Goods) & SAC (Services) Codes • E-Invoicing (Basic Concept) • Types of Supplies: Nil-rated, Exempt, Zero-rated, Non-GST
------------------------	--

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	50

External - NIL

References:

- GST Law & Practice - V.S Datey
- GST Bare Act 2017.
- GST Made Simple: *A Complete Guide to Goods and Services Tax in India* – Dr. Awdhesh Singh
- GST Guide for Students - Vivek Kr. Agrawal
- ICAI Study Material on GST

Online References:

GST Portal Resources (www.gst.gov.in)

Institute of Chartered Accountants of India (ICAI) — GST Study Material (<https://www.icai.org/post/19155>)

B.COM IN ACCOUNTANCY AND FINANCE

SEMESTER IV

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester: IV

4.1-Major (Core)

Course Title	Corporate Financial Accounting & Reporting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to: 1. Understand the fundamentals of company accounting, including company formation, the issue of shares and debentures, and compliance with legal requirements. 2. Apply accounting principles to record transactions related to the issue, buy-back, and redemption of shares and debentures. 3. Prepare and present company financial statements in accordance with Schedule III of the Companies Act, including the treatment of goodwill and share valuation. 4. Analyze various methods of share and debenture transactions and their impact on the company's financial health, profitability, and compliance with legal standards.
Module 1 (Credit 1)	Amalgamation of Companies
Learning Outcomes	After learning the module, learners will be able to: • Understand the term “Amalgamation” and appreciate the concept of transferee Company and the transferor company. • Calculate purchase consideration under both the methods of amalgamation as per AS 14. • Pass the entries to close the books of the vendor company. • Pass the journal entries in the books of purchasing company to incorporate the assets and liabilities of the

	vendor company and also giving effect to other adjustments.
Content Outline	1.1 Theory: Difference between Amalgamation, Absorption and Reconstruction of Companies, Concept of Purchase Consideration 1.2 Problems on: Accounting treatment as per AS 14/ Ind AS 103. (Excluding inter-company holdings).
Module 2 (Credit 1)	Internal Reconstruction
Learning Outcomes	After learning the module, learners will be able to: • Appreciate the need for reconstruction of companies • Explain various schemes of internal reconstruction • Understand accounting treatment of various schemes of internal reconstruction.
Content Outline	2.1 Meaning of Internal Reconstruction 2.2 Schemes of Internal Reconstruction 2.3 Accounting Entries for Internal Reconstruction 2.4 Reconstruction Process 2.5 Steps for Reconstruction
Module 3 (Credit 1)	Company Final Accounts (Schedule III)
Learning Outcomes	After learning the module, learners will be able to: • Understand the structure of financial statements for companies as prescribed under Schedule III of the Companies Act. • Prepare the balance sheet, profit and loss account, notes to accounts in accordance with Schedule III requirements. • Identify and record various items of income, expenses, assets, liabilities, and equity in the final accounts, including specific adjustments required for tax, depreciation, and provisions. • Analyze the impact of different financial transactions and adjustments on the company's financial position and

	performance.
Content Outline	3.1 Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve) 3.2 Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)
Module 4 (Credit 1)	Valuation of Goodwill & Shares
Learning Outcomes	After learning the module, learners will be able to: - Understand the concept of goodwill, its valuation methods (such as average profit, super profit, and capitalization methods), and the factors that influence its value. - Apply the various methods for valuing shares, including the earning capacity method, net asset value method, and market value method.
Content Outline	4.1 Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. 4.2 Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods:	15
3	Presentations/ Case Study:	10
4	Field Visit Report/ Quiz/ Debate	10
	Total 50 Marks	50

External – 50 Marks

References:

- Jain, S.P. & Narang, K.L., 2020, Corporate Accounting, Kalyani Publishers, New Delhi.
- Chaudhary, 2020, Corporate Accounting, Sheth Publishers, Mumbai.
- Jain, S.P. & Narang, K.L., 2021, Advanced Corporate Accounting, Kalyani Publishers, Mumbai.
- Gupta, R.L., 2020, Advanced Financial Accounting, Sultan Chand & Sons, Mumbai.
- Agarwal, S.K., 2020, Advanced Accounting, A.P.H. Publishing Corporation, Mumbai.
- Tulsian, P.C., 2021, Corporate Accounting, S. Chand & Company Ltd., New Delhi.
- Shukla, M.C. & Gupta, S.P., 2020, Financial Accounting: A Managerial Perspective, S. Chand & Company Ltd., New Delhi.
- Narayanaswamy, R., 2021, Corporate Financial Accounting, Prentice Hall India, New Delhi.
- Tulsian, P.C. & Tulsian, B., 2020, Financial Accounting, S. Chand & Company Ltd., New Delhi.

COURSE SYLLABUS

Semester IV

4.2 Major (Core)

Course Title	Auditing & Assurance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to:
	1. Understand the principles, scope, and objectives of auditing, including the responsibilities and ethics of an auditor, and apply auditing standards in various auditing engagements.
	2. Develop effective audit plans, procedures, and techniques, ensuring compliance with auditing standards and ethical practices.
	3. Evaluate the internal control systems of an organization and assess audit risks, applying internal audit procedures to improve organizational effectiveness.
	4. Analyze financial statements and transactions through vouching, verification, and valuation techniques, ensuring the accuracy, reliability, and compliance of financial records.
	5. Apply auditing techniques in specific industries like educational institutions, hospitals, and hotels, understanding the unique auditing challenges in these sectors.
Module 1 (Credit 1)	Introduction to Auditing
Learning Outcomes	After learning the module, learners will be able to:
	• Understand the basic principles governing audits, with an emphasis on the auditor's independence, ethical guidelines, and professional conduct.
	• Differentiate between errors and fraud, and understand the auditor's responsibility for detecting and preventing fraud during audits.
	• Classify audits based on different categories such as statutory vs. non-statutory, internal vs. independent, periodical vs. continuous, and the auditing techniques used (e.g., balance sheet, systems, EDP).

	• Identify and explain the difference between an audit and an investigation, and understand when each is appropriate.
Content Outline	1.1 Definition-Nature-Scope and Objectives of Independent Financial Audit, Basic Principles Governing an Audit, Concept of Auditor's Independence 1.2 Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards, Detection and Prevention of Fraud, Difference between Audit and Investigation 1.3 Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP) 1.4 Standards on Auditing (SA)- Concept and Purpose <i>(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</i>
Module 2 (Credit 1)	Audit Procedures and Techniques
Learning Outcomes	After learning the module, learners will be able to: • Understand the process of audit engagement, including audit planning and the development of an audit programme. • Prepare and maintain audit documentation, including working papers, audit files (permanent and current), audit notebooks, and audit memoranda. • Apply various methods of obtaining audit evidence, including routine checking, test checking, and substantive testing, and understand their importance in forming an audit opinion. • Use analytical procedures in auditing, and apply substantive testing techniques to assess the accuracy of financial statements. • Evaluate the auditing challenges and procedures when auditing educational institutions, hospitals, and hotels, and

	apply the specific techniques to these sectors.
Content Outline	2.1 Audit Engagement-Audit Planning- Audit Programme (Concept) 2.2 Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum 2.3 Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence; Routine Checking, Test Checking and Auditing in Depth; Concept of Analytical Procedure and Substantive Testing in Auditing 2.4 Audit of Educational Institutions, Hospitals and Hotels (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)
Module 3 (Credit 1)	Audit Risk and Internal Control System
Learning Outcomes	After learning the module, learners will be able to: • Understand the concept of audit risk and identify the different types of audit risks involved in an audit engagement. • Analyze internal control systems, and evaluate their effectiveness in ensuring the accuracy and reliability of financial reporting. • Define internal check and internal audit, and explain their objectives and roles in maintaining financial integrity. • Understand the regulatory requirements surrounding internal audits, and evaluate how statutory auditors may rely on the work of internal auditors (SA 610).
Content Outline	3.1 Audit Risk – Concept and Types only 3.2 Internal Control- Definition, Objectives 3.3 Internal Check- Definition, Objectives 3.4 Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor's Work

	<i>(This unit should be studied with SA 610)</i>
Module 4 (Credit 1)	Vouching, Verification and Valuation
Learning Outcomes	After learning the module, learners will be able to:
	• Define and understand the purpose of vouching in auditing, and differentiate it from routine checking, with a focus on its objectives.
	• Apply vouching techniques to verify specific financial transactions such as receipts, payments, cash sales, debtor collections, fixed asset sales, wage payments, and advertisement expenses.
	• Understand the concept of verification and valuation, and distinguish between the two processes in the context of auditing.
	• Conduct verification and valuation of non-current assets (such as goodwill, plant, and machinery), current assets (like inventory and cash balances), liabilities (e.g., secured loans, trade payables), and investments.
Content Outline	4.1 Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. 4.2 Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non-Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability:

	Secured Loan v) Current Liability: Trade Payables (Sundry Creditors).
--	---

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods	15
3	Presentations/ Case Study:	10
4	Field Visit Report/ Quiz/ Debate:	10
	Total 50 Marks	50

External – 50 Marks

References:

- Basu, S.K., 2014, Auditing, Pearson Education
- Tulsian, P.C., 2019, Auditing: Principles and Practices, S. Chand & Company Ltd.
- Guidance Notes issued by ICAI
- Grewal, T.S., 2018, Auditing and Assurance, S. Chand & Company Ltd.
- Chandha, P.R., 2016, Auditing, Galgotia Publications
- S.K. Agarwal & S.K. Agrawal, 2018, Practical Auditing, Himalaya Publishing House
- Bipin Desai, 2017, Auditing and Assurance, Taxmann Publications

COURSE SYLLABUS

Semester: IV

4.3-Minor Stream

Course Title	International Economics
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand issues related to international business. 2. Illustrate the theories associated with international trade and exchange rate 3. Analyze the functioning world trade organization and regional economic integrations 4. Explain the structure and various aspects of disequilibrium in the BOP
Module 1 (Credit 1) 1. Introduction to International Business	
Learning Outcomes	After learning the module, learners will be able to • Discuss the various aspects of International Business • Differentiate between international and domestic business and learn various modes of entry into international business. • Comprehend the economic, cultural, and political environments affecting international business. • Understand the concept of globalization, its merits and demerits.
Content Outline	• Meaning of International Business, the difference between Domestic Business and International Business • International Business Environment –PESTEL Analysis • Modes of Entry into International Business • Meaning, Merits and Demerits of Globalization
Module 2(Credit 1) Theories of Trade and Commercial Policy	
Learning Outcomes	After learning the module, learners will be able to • Explain David Ricardo's theory of Comparative Cost Advantages. • Analyze Heckscher-Ohlin's Modern Theory of International Trade. • Review free trade and protective trade policies • Interpret the protective measures.

Content Outline	• David Ricardo's Comparative Cost Advantages • Heckscher- Ohlin's Modern Theory of International Trade • Free trade and policy of Protection- Merits and demerits • Tariffs and non-tariff barriers- anti-dumping duties, countervailing duties, voluntary export restraint, Sanitary and Phytosanitary measures
Module 3(Credit 1) International Organization and Regional Economic Integration	
Learning Outcomes	After learning the module, learners will be able to • Understand the objectives functions and principles of the World Trade Organization (WTO). • Discuss the key WTO agreements and Dispute Settlement Mechanism • Analyze the different stages of regional economic groupings • Review the functioning of the European Union, BRICS
Content Outline	• Objectives, Functions, and Principles of WTO • Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on Agriculture, 3.3 Dispute Settlement Mechanism under WTO • Stages of Regional Economic Integration - Preferential Trade Arrangement, Free Trade Area, Customs Union, Common Market, Economic Union, Regional Economic Integration- European Union, BRICS
Module 4 (Credit 1) Balance of Payments and Foreign Exchange Market	
Learning Outcomes	After learning the module, learners will be able to • Understand the structure and components of the Balance of Payments (BOP), including current and capital accounts. • Learn about the causes of disequilibrium in the BOP and correction methods. • Comprehend the functions of the foreign exchange market and the determination of exchange rates using theories like Balance of Payment and Purchasing Power Parity.

	• Differentiate between fixed and floating exchange rates, and understand spot and forward rates.
a) Content Outline	• Structure of BOP, Balance of Trade, and Balance of Payment, • Meaning and causes of disequilibrium in the BOP, Autonomous & Accommodating transactions, Monetary & non-monetary methods for correcting disequilibrium in the BOP • Meaning and Functions of Foreign Exchange, Concept of spot and Forward Exchange Rate, Fixed & floating Exchange Rate • Theories of Determination of exchange rates- Balance of payment theory, Purchasing Power Parity theory

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Introduction to International Business • Poster Presentation -Visual poster comparing domestic vs international business with Indian company examples	15
2	Theories of Trade and Commercial Policy • Group Debate: " Protectionism is necessary for developing economies."	15
3	International Organizations and Regional Integration • Case Study Review-Select a WTO dispute or a regional bloc issue (e.g., ASEAN, European Union)	10
4	Balance of Payments and Foreign Exchange- • Crossword or Concept Puzzle-Based on BOP components, exchange rate terms, and key theories (PPP, BoP theory)	10
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Banik, N. (2015). Indian economy: A macroeconomic perspective. Sage Publications India.
- Salvatore, D. (2020). International economics: An Indian adaptation (13th ed.). McGraw-Hill Education.
- Thomas, A. M. (2021). Macroeconomics: An introduction. Cambridge University

- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). *International Business: Environments and Operations* (16th ed.). Pearson.
- Hill, C. W. L., & Hult, G. T. M. (2021). *International Business: Competing in the Global Marketplace* (13th ed.). McGraw-Hill Education.
- Rugman, A. M., & Collinson, S. (2016). *International Business* (6th ed.). Pearson.
- Ghemawat, P. (2017). *The Laws of Globalization and Business Applications*. Cambridge University Press.
- Ricardo, D. (1817). *On the Principles of Political Economy and Taxation*. John Murray.
- Heckscher, E., & Ohlin, B. (1933). *Interregional and International Trade*. Harvard University Press.
- Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). *International Economics: Theory and Policy* (11th ed.). Pearson.
- Bhagwati, J. N. (2002). *Free Trade Today*. Princeton University Press.
- Rodrik, D. (2011). *The Globalization Paradox: Democracy and the Future of the World Economy*. W. W. Norton & Company.
- World Trade Organization (WTO). (2015). *The WTO Agreements: The Marrakesh Agreement Establishing the World Trade Organization and its Annexes*. Cambridge University Press.
- Hoekman, B. M., & Kostecki, M. M. (2009). *The Political Economy of the World Trading System: The WTO and Beyond* (3rd ed.). Oxford University Press.
- Baldwin, R. E. (2016). *The Great Convergence: Information Technology and the New Globalization*. Harvard University Press.
- Ethier, W. J. (1998). The New Regionalism. *The Economic Journal*, 108(449), 1149-1161.
- Krugman, P. R., & Obstfeld, M. (2022). *International Finance: Theory and Policy* (12th ed.). Pearson.
- Salvatore, D. (2019). *International Economics* (13th ed.). Wiley.
- Frenkel, J. A., & Johnson, H. G. (1976). *The Monetary Approach to the Balance of Payments*. Allen & Unwin.
- Dornbusch, R. (1986). Exchange Rate Economics: Where Do We Stand? *Brookings Papers on Economic Activity*, 1(1986), 143-185.
- Cassel, G. (1918). Abnormal Deviations in International Exchanges. *The Economic Journal*, 28(112), 413-415.

COURSE SYLLABUS

Semester: IV

4.3-Minor Stream

Course Title	Business Law II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand key business laws including the Companies Act, 2013, Intellectual Property Rights (IPR) Acts, the Indian Partnership Act, 1932, LLP Act, 2008, and the Consumer Protection Act, 1986. 2. Analyze the legal frameworks for company formation, governance, partnership structures, intellectual property protection, and consumer rights. 3. Apply knowledge of corporate, intellectual property, and consumer protection laws to resolve real-world business challenges and ensure compliance. 4. Develop the ability to make informed legal decisions in business transactions, enhancing ethical practices and risk management strategies.
Module 1 (Credit 1)	Partnership Acts
Learning Outcomes	After learning the module, learners will be able to • Understand the Indian Partnership Act, 1932, including the definition, essentials, types of partnerships, partnership deed, and the process of reconstitution and dissolution of a firm. • Analyze the test of partnership and the significance of profit-sharing, as well as the management and ownership of partnership property.

	• Comprehend the concept and features of Limited Liability Partnerships (LLP), distinguishing it from partnerships and companies, and understanding the liability of LLPs and partners. • Apply knowledge of LLP formation, conversion, and dissolution to real-world business situations, ensuring legal compliance and informed decision-making.
Content Outline	1.1 Indian Partnership Act, 1932 Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec 6), Partnership deed, and property of the firm, Reconstitution of Partnership firms, Dissolution of the firm. 1.2 Limited Liability Partnership, 2008 Definitions, Concept, Salient features, Nature of LLP, Distinction between LLP, Partnership and Company, Liability of LLP and liability of its partners, Conversion to LLP, Winding up and Dissolution of the LLP
Module 2 (Credit 1): The Companies Act, 2013	
Learning Outcomes	After learning the module, learners will be able to • Understand the key concepts of company formation, features, and types including public, private, holding, and subsidiary companies, along with their legal distinctions. • Comprehend the legal documents required for a company, such as the Memorandum of Association, Articles of Association, and the requirements for a prospectus. • Analyze important doctrines in company law, such as the Doctrine of Ultra Vires and the Doctrine of Indoor Management, and their impact on company operations. • Learn the procedures for company membership, acquisition and cessation of membership, and the basic concept of company meetings like AGMs and EGMs.

Content Outline	• Definition and Features of a Company, Kinds of Companies • Public Companies, Private Company and Privileges of Private Company. Distinction between Public Company and Private Company, Holding Company and Subsidiary Company. • Memorandum of Association and Articles of Association of a Company. • Doctrine of Ultra Virus, Doctrine of Indoor Management. • Membership: Who can be member of a Company? Acquisition and cessation of membership • Definition of a Prospectus and its legal Requirement, Contents of a Prospectus, A Statement in Lien of a prospectus • Meetings of a Company – AGM & EGM (Sec 96, 100)
Module 3 (Credit 1):	Intellectual Property Right (IPR) Acts
Learning Outcomes	After learning the module, learners will be able to
	• Understand the fundamentals of Intellectual Property Rights (IPR) in India, including the various types of intellectual property and their importance in protecting creativity and innovation. • Comprehend the patent process, including what is patentable, how to obtain a patent, the opposition process, patent term and expiry, and remedies for patent infringement. • Gain knowledge of copyrights, including registration, term, protected works, and ownership rights, fair use principles, and the legal remedies for copyright infringement. • Understand the fundamentals of Intellectual Property Rights (IPR) in India, including the various types of intellectual property and their importance in protecting creativity and innovation.
Content Outline	• Intellectual Property rights in India Introduction and Types. • Patents: Meaning, Salient features of Patent, Conditions for an invention to be patented, what is Patentable, What is not

	patentable, Procedure for Obtaining a Patent, Opposition to Grant of Patent, Term, Expiry, Infringement and remedies. • Copyrights: Meaning, Copy right Board and registration of Copyright, Term of Copy right, What works are protected, rights and ownership, Fair use, Infringement of Copy rights and remedies • Trademarks: Meaning Concept, Functions, Types, Trademarks that cannot be registered, and Procedure for Registration, Infringement and remedies, passing off, service marks.
Module 4 (Credit 1)	The Consumers Protection Act, 1986
Learning Outcomes	After learning the module, learners will be able to • Understand the objectives and features of consumer protection laws, including definitions of unfair trade practices and their impact on consumers and businesses. • Analyze the role and functions of the Consumer Protection Council, including its constitution, objectives, and the framework for protecting consumer rights. • Comprehend the composition and jurisdiction of consumer dispute redressal bodies, such as the District Forum. • Apply knowledge of consumer protection mechanisms to identify and resolve issues related to unfair trade practices and ensure the protection of consumer rights.
Content Outline	• Objectives, features, Definitions, Unfair trade practices • Consumer Protection Council – their constitutions and objectives • Composition and jurisdiction of District forum, State Commission and National Commission

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consumers Protection Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Acts	15
3	Presentations/ Case Study: Intellectual Property Right (IPR) Acts	10
4	Quiz/ Debate: The Companies Act, 2013	10
	Total 50 Marks	50

External – 50 Marks**Reference Books:**

- Ahuja, V. K. (2021). *Law relating to intellectual property rights* (4th ed.). LexisNexis.
- Bangia, R. K. (n.d.). *Indian partnership act and limited liability partnership act*. Allahabad Law Agency.
- Kapoor, G. K., & Dhamija, S. (2024). *Company law & practice* (27th ed.). Bharat Law House.
- Ramaiya. (2023). *Guide to the Companies Act*. LexisNexis.
- Saraf, D. N. (n.d.). *Law of consumer protection in India*. N. M. Tripathi Pvt. Ltd.
- Singh, A. (2023). *Principles of mercantile law* (12th ed.). Eastern Book Company

COURSE SYLLABUS

Semester IV

4.3-Minor Stream

Course Title	Business Accounting -II
Course Credit	4
Course Outcomes	After going through the course, learner will be able to
	1. Understand the Fundamentals of Financial Accounting. 2. Prepare Financial Statements. 3. Analyze Financial Data. 4. Handle Complex Accounting Transactions. 5. Develop Ethical and Professional Conduct in Accounting. 6. Understand the Role of Financial Accounting in Business Decision-Making.
Module 1 (Credit 1)	Valuation of Shares
Learning outcomes	After going through the course, learner will be able to
	• Understand the concepts and importance of share valuation in business and financial decision-making. • Identify the factors influencing share valuation and their implications. • Apply different methods of share valuation (NAV, Yield, and Fair Value). • Develop the ability to solve practical problems related to share valuation. • Analyze the results to assist in investment, mergers, or legal proceedings.

Content Outline	1.1 Theory: Importance of Share Valuation Factors Affecting Share Valuation. 1.2 Problems on: Methods of Share Valuation Net Asset Value Method (NAV) Yield Method Fair Value Method
Module 2 (Credit 1)	Final Accounts Co-operative Societies
Learning outcomes	After going through the course, learner will be able to • Understand the structure and purpose of final accounts for co-operative societies. • Gain proficiency in preparing Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheets. • Learn the significance of reserves, surplus allocation, and statutory compliance in co-operative accounting. • Develop analytical skills to interpret financial data specific to co-operative societies. • Apply legal and regulatory requirements in the preparation of final accounts for co-operative organizations.
Content Outline	2.1 Theory: Introduction to Co-operative Societies, Legal Framework and Key Features of Co-operative Accounting. 2.2 Problems on: Final Accounts of Co-operative Societies.
Module 3 (Credit 1)	Analysis of financial statements -common Size, Trend and

Comparative	
Learning outcomes	After going through the course, learner will be able to
	• Understand the concepts and techniques of financial statement analysis. • Apply common-size analysis to compare financial statements and identify structural changes. • Use trend analysis to evaluate performance over time and predict future trends. • Perform comparative analysis to identify changes and growth between periods. • Interpret the results of these analyses to support decision-making in areas like investments and performance evaluation.
Content Outline	3.1 Theory: Meaning and purpose of Common-Size Analysis, Trend Analysis and Comparative Analysis. 3.2 Problems on: Common-Size Analysis, Trend Analysis and Comparative Analysis.
4. Module (Credit 1)	Financial Reporting and Disclosures
Learning outcomes	After going through the course, learner will be able to
	• Comprehend the Framework of Financial Reporting. • Prepare, Analyze and Interpret Financial Statements. • Apply Accounting Standards to Real-World Scenarios. • Understand Emerging Trends and Ethical Practices in Reporting.

Content Outline	4.1 Overview, Components of Financial Reporting, 4.2 Mandatory Disclosures under Corporate Governance and 4.3 Integrated Reporting.
------------------------	--

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Valuation of Shares	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Final Accounts Co-operative Societies	15
3	Presentations/ Case Study: Analysis of financial statements	10
4	Quiz/ Debate: Financial Reporting and Disclosures	10
	Total 50 Marks	50

External – 50 Marks

Reference Books

- Grewal, T. S. (2018). *Principles and practice of accounting*. S. Chand & Company.
- Maheshwari, S. N., & Maheshwari, S. K. (2020). *Financial accounting*. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2021). *Financial accounting for management*. Vikas Publishing House.
- Monga, J. R. (2019). *Financial accounting*. Mayur Paperbacks.
- Sharma, R. K., & Gupta, S. K. (2020). *Financial accounting and analysis*.
- Singh, S. K. (2019). *Advanced accountancy*. Himalaya Publishing House.
- Tulsian, P. C. (2019). *Financial accounting*. Pearson India.

COURSE SYLLABUS

Semester: IV

4.3 -Minor Stream

Course Title	Business Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	• Identify sources of inspiration for entrepreneurial ventures • Recognize the significance of a well-prepared business plan in securing investments. • Develop strategies for building and managing high-performing teams. • Analyze how group dynamics impact decision-making, motivation, and team effectiveness. • Prepare budgeting and financial planning strategies for a start-up.
Module 1 (Credit 1)	Idea Generation
Learning Outcomes	After learning the module, learners will be able to
	• Assess potential business opportunities using feasibility analysis. • Understand the importance of market research in business planning.
Content Outline	• Techniques of generating Business idea • Identifying and evaluating opportunities • Market Research • Components of Business Plan • Vision, Mission, Goal setting • SWOT Analysis
Module 2 (Credit 1)	Leadership and Team Management
Learning Outcomes	After learning the module, learners will be able to

	- Assess the advantages and challenges of different team types in start-ups. - Identify the most effective leadership styles for different business situations.
Content Outline	- Types of teams - Leadership styles - Leadership and Team building in start-ups - Conflict resolution in start-ups - Group Dynamics. Stages
Module 3 (Credit 1)	Project Feasibility
Learning Outcomes	After learning the module, learners will be able to - Interpret and analyze financial statements to assess business performance. - Conduct break-even analysis to determine cost and revenue projections.
Content Outline	- Developing Business Plan - Financial Analysis - Market Analysis - Techno-Economical Analysis - Network Analysis - Break-Even Analysis
Module 4 (Credit 1)	Marketing Strategies for Start-Up
Learning Outcomes	After learning the module, learners will be able to - Apply market segmentation techniques to position a start-up effectively. - Build a strong brand identity and establish brand loyalty.
Content Outline	- Understanding target audience and market segmentation - Digital marketing and branding strategies - Pricing strategies and customer acquisition

	• Sales techniques and networking
--	---

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Project Feasibility	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Marketing Strategies for Start-Up	15
3	Presentations/ Case Study: Leadership and Team Management	10
4	Quiz/ Debate: Idea Generation	10
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Gupta, C. B., & Srinivasan, N. P. (2010). *Entrepreneurship development*. Sultan Chand & Sons.
- Khanka, S. S. (2016). *Entrepreneurial development*. S. Chand & Co.
- Kotler, P., & Keller, K. L. (2015). *Marketing management*. Pearson.
- Ries, A. (2010). *Entrepreneurship development*. Penguin Books.
- Shepherd, D. A., Peters, M. P., & Hirsch, R. D. (2015). *Entrepreneurship*. McGraw-Hill.

Course Syllabus

Semester: IV

4.3: Minor Stream

Course Title	Business Statistics II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Apply the concepts of probability, including Addition and Multiplication theorems, Conditional Probability, and Bayes' Theorem.
	2. Understand and apply the properties and simple applications of theoretical distributions (Binomial, Poisson, and Normal).
	3. Construct and interpret various index numbers (Laspeyres', Paasche's, Fisher's Ideal Index), and analyze time series data by measuring trends using the Method of Least Squares and Moving Averages.
	4. Formulate null and alternative hypotheses, and apply large sample (Z-test) and small sample (t-test) techniques, along with the Chi-Square test, for statistical inference and hypothesis testing.
Module 1 : Probability and Theoretical Distributions (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply concepts of probability, including Addition and Multiplication theorems, Conditional Probability, and Bayes' Theorem.
	● Understand and apply properties and simple applications of theoretical distributions (Binomial, Poisson, and Normal).
Content Outline	● Probability: Concepts, Addition and Multiplication theorems, Conditional Probability ● Bayes' Theorem ● Theoretical Distributions: Binomial, Poisson, and Normal

	distribution (properties and simple applications)
Module 2 : Index Numbers (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Explain the meaning and uses of Index Numbers and their general introduction.
	● Construct and interpret various types of Index Numbers, including Laspeyres', Paasche's, and Fisher's Ideal Index.
Content Outline	● Introduction to different Index Numbers ● Meaning, uses. ● Types (Laspeyres', Paasche's, Fisher's Ideal Index).
Module 3 : Time Series Analysis (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Explain the meaning of Time Series Analysis and identify its various components.
	● Measure the trend in time series data using the Method of Least Squares and Moving Averages.
Content Outline	● Time Series Analysis: Meaning, ● Components of Time Series, ● Measurement of Trend (Method of Least Squares and Moving Averages)
Module 4 : Sampling and Statistical Inference (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Formulate and apply large sample (Z-test) and small sample (t-test), and Chi-Square tests for hypothesis testing.
	● Differentiate between random and non-random sampling and identify Type I and Type II errors in hypothesis testing.

Content Outline	● Sampling: Types of sampling (random and non-random) ● Hypothesis Testing: Null and Alternative Hypothesis, Type I and Type II errors, Level of Significance ● Large Sample Tests (Z-test) for Mean and Proportion ● Small Sample Tests (t-test) for Mean ● Chi-Square Test for Independence of Attributes
------------------------	---

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	50

External – 50 Marks

References:

- Gupta, S. P., & Gupta, M. P. (2017). *Business Statistics* (19th Rev. ed.). Sultan Chand & Sons.
- Gupta, S. P. (2021). *Statistical Methods*. Sultan Chand & Sons.
- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Statistics – II*. Vipul Prakashan.
- Sharma, J. K. (2014). *Business Statistics* (4th ed.). Vikas Publishing House.
- Vittal, P. R. (2012). *Business Statistics*. Margham Publications.
- Gupta, B. N. (2022). *Business Statistics*. SBPD Publications.
- Goon, A. M., Gupta, M. K., & Dasgupta, B. (2017). *Basic Statistics*. World Press.

COURSE SYLLABUS

Semester: IV

4.4– OEC

Course Title	Business Compliances
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Explain what business compliance is and why it is important for businesses to follow rules and regulations. 2. Identify the different areas of compliance—legal, financial, and ethical—and understand their significance in business. 3. Explain the key business laws such as the Companies Act, Indian Contract Act, and Consumer Protection Act, and their role in business operations. 4. Describe the role of important regulatory bodies like SEBI, RBI, and the Ministry of Corporate Affairs in ensuring business compliance. 5. Recognize the benefits of complying with legal and regulatory requirements for businesses, including risk reduction and growth opportunities.
Module 1 (Credit 1) :	Introduction to Business Compliances
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of business compliance. • Recognize the importance of compliance in business operations. • Identify key compliance areas in organizations.
Content Outline	• Meaning of Business Compliance • Importance of Compliance in Business • Key Areas of Compliance: Legal, Financial, Ethical • Benefits of Compliance for Businesses • Basic Compliance Frameworks

Module 2 (Credit 1) : Legal Framework for Business Compliance	
Learning Outcomes	After learning the module, learners will be able to
	• Understand basic business laws and their significance for businesses. • Identify the role of regulatory bodies in enforcing compliance.
Content Outline	• Overview of Key Business Laws: • Companies Act, 2013 • Indian Contract Act, 1872 • Consumer Protection Act, 2019 • Role of Regulatory Bodies: SEBI, RBI, Ministry of Corporate Affairs • Importance of Legal Compliance

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- "Business Law and Business Ethics" 2015, M. C. Kuchhal and Vivek Kuchhal Publisher: Vikas Publishing House.
- "Business Law" 2018, N.D. Kapoor Publisher: Sultan Chand & Sons.
- "Corporate Governance and Business Ethics" ,2019, A. C. Fernando Publisher: Pearson Education.
- "Corporate Compliance and Ethics" 2017, S. S. K. Gupta Publisher: Sage Publications.
- "The Handbook of Corporate Governance in India" 2018, Debashis Basu and Prithviraj Kothari Publisher: Tata McGraw-Hill Education.
- "Business Laws for Management" 2017, P.K. Goel Publisher: Vikas Publishing House.
- "Legal Aspects of Business" 2018, Akhileshwar Pathak Publisher: McGraw Hill Education India.
- "Corporate and Commercial Laws" 2015, Avtar Singh. Publisher: Eastern Book Company.

- "Consumer Protection Law in India" 2016, Dr. S. S. Srivastava Publisher: Universal Law Publishing.
- "Indian Contract Act, 1872" 2016,R.K. Bangia Publisher: Allahabad Law Agency.
- "Companies Act 2013" by N.K. Jain Publisher: Bharat Law House.
- "Securities Laws and Business Compliance" 2015 M.R. Sivaraman Publisher: LexisNexis India.

COURSE SYLLABUS

Semester: IV

4.4 -- OEC

Course Title	Techniques of Advertising
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the key components and frameworks involved in planning successful advertising campaigns. 2. Develop effective advertising strategies tailored to specific audiences and marketing objectives. 3. Select appropriate media channels and allocate budgets efficiently for campaign execution. 4. Implement and manage advertising campaigns to achieve desired outcomes. 5. Analyze and evaluate the effectiveness of advertising campaigns using performance metrics and apply insights for continuous improvement.
Module 1 (Credit 1)	Planning Advertising Campaigns
Learning Outcomes	After learning the module, learners will be able to
	• Understand the principles of planning advertising campaigns, including setting objectives, defining target audiences, and allocating resources effectively. • Develop, execute, and evaluate advertising strategies to achieve campaign goals and optimize performance.
Content Outline	• Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
Module 2 (Credit 1)	Execution and Evaluation of Advertising
Learning Outcomes	After learning the module, learners will be able to
	• Implement advertising strategies effectively, ensuring alignment with campaign objectives and target audience needs.

	Analyze and evaluate the performance of advertising campaigns using key metrics to optimize outcomes and inform future strategies.
Content Outline	- Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization - Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP) - Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising management* (5th ed.). Pearson Education.
- Bullmore, J. J. D., & Waterson, M. J. (2020). *The advertising association handbook*. Holt Rinehart & Winston.
- Gupta, R. (2015). *Advertising principles and practice*. S. Chand Publishing.
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). *Advertising* (10th ed.). Pearson.

COURSE SYLLABUS

Semester: IV

4.4-OEC

Course Title	Export Marketing Strategies and Procedures
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Acquaint the students about the knowledge of export pricing strategies and Export pricing quotations. 2. Enable to understand various Export incentives available Indian Exporter. 3. Equip the students about the knowledge of procedure involved in the export marketing. 4. Identify and understand various documents used in export trade. 5. Understand export financing Institutions and methods of financing export trade.
Module 1 (Credit 1)	Export Pricing & Export Finance
Learning Outcomes	After learning the module, learners will be able to
	• learn about various export pricing strategies and export pricing quotations • Understand methods of export financing and various export financing institutions to promote export • Identify and understand factors determining export pricing
Content Outline	• Various Export Pricing Strategies • Factors Determining Export Pricing • Various Export Pricing Quotations • Pre-shipment and Post- Shipment finance • Export financing Institutions and Letter of Credit
Module 2 (Credit 1):	Export Procedure & Export documents

Learning Outcomes	After learning the module, learners will be able to
	• Understand Pre-Shipment & Post-Shipment Procedure involved in Export Marketing • Gain knowledge about various documents used in export trade • Identify and understand financial incentives and schemes available to Indian Exporters
Content Outline	• Pre-Shipment and Post-shipment Export Procedure • Quality control and Pre-Shipment export procedures • Various export documents used in Export Trade • Financial Incentives & assistance available to Indian Exporter. • Institutional assistance to Indians Exporters

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Export management, 2015, by Balagopal, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. 2018, N.G. Kale (Vipul prakashan)
- Export Marketing. Vaz,2015, Michael. (Madan Prakashan)
- International Trade Policy. 2016, Robertson, David (McMilan publication)
- International Trade theory & practice. 2019, P.N. Roy. (Wiley Eastern Lt.)
- International Trade & export management. 2016, Cherunilam Frances (Himalaya publishing House)
- Export Marketing. 2019, Rathar. (Himalaya Publishing House)

COURSE SYLLABUS

Semester: IV

4.4 OEC

Course Title	Industrial Psychology - Workplace Behavior
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the nature and functions of groups in organizations
	2. Compare and contrast groups and teams at workplace
	3. Identify various dimensions of organizational communication
	4. Examine the conflict process and its resolution within organizations
Module 1 (Credit 1) - Foundations of Group Behavior	
Learning Outcomes	After learning the module, learners will be able to
	• Define groups and outline stages of group development
	• Develop various types of teams at the workplace
Content Outline	• Defining and classifying groups • Stages of Group development • Difference between Groups and teams • Types of Team
Module 2 (Credit 1) - Communication in Organizations	
Learning Outcomes	After learning the module, learners will be able to
	• Facilitate the process of communication within organizations
	• Utilize various negotiation strategies to manage organizational conflicts

Content Outline	• Functions and Direction of communication • Barriers to effective communication • Conflict Process • Negotiation Strategies
------------------------	---

Internal exam-NIL

External Exam-50 Marks

References:

- Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India
- **Additional Texts:**
- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai. Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Marketing Research
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand and analyze the Concept & Process of Marketing Research, types 2. Analyze types of Marketing Research, Methods of Data collections 3. Know the Difference between Marketing Research & Market Research. 4. Familiarize with the Tools & Techniques of Marketing Research
Module 1 (Credit 1)	Overview of Marketing Research
Content Outline	• Marketing Research-Meaning & Definition, feature, types and process of Marketing Research, • Qualities of a Good Researcher and Ethics in Research. • Methods of Data collection- Primary Data & Secondary Data & its sources. • Research Design-Concept, Features, process and contents of Research Design
Module 2 (Credit 1)	Techniques of Marketing Research
Learning Outcomes	After learning the module, learners will be able to
	• Create Sample Design-Methods of sampling, care to be taken while designing sample, • Evaluate Hypothesis & its Types. • Understand the Analysis and Interpretation of Data. • Statistical Tools & Techniques used in Marketing Research. • Drafting Research Report-Contents. • Understanding Sample Design and its Methods & selecting correct

	sample.
Content Outline	• Sample Design-Methods of sampling, care to be taken while designing sample, • Hypothesis-Concept & Types of Hypotheses. • Analysis and Interpretation of Data & Statistical Tools & Techniques used in Marketing Research. • Drafting Research Report-Contents of Research Report.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

References:

- Beri G. C. (2024). Marketing Research, Tata McGraw Hill, New Delhi.
- The Essence of Marketing Research, Prentice Hall, New Delhi.
- Richard D. Irwin, Boston Chisnall, Peter M. (2015). Marketing Research: Text and Cases.
- Ranganatham M. & Krishnaswam O.R. (2016). Marketing Research, Himalaya Publishing House.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Philip Kotler, Principles of Marketing Management, 2020 (19th Edition), Pearson.

COURSE SYLLABUS

Semester: IV

4.4 - OEC

Course Title	Techniques of Sampling and Hypothesis Testing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand and recognize sampling methods 2. Estimate population parameters and apply large and small sample test 3. Prepare control charts and solve problems using control charts
Module 1 (Credit 1)	Sampling
Learning Outcomes	After learning the module, learners will be able to
	• Familiarize with the concept of sampling. • Have deep knowledge of different types of sampling.
Content Outline	1.1 Sampling: Sampling Concepts, Sampling Distributions 1.2 Estimation Populations and samples, Parameters and Statistics, Sampling methods including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling.
Module 2 (Credit 1)	Hypothesis Testing and Estimation
Learning Outcomes	After learning the module, learners will be able to
	• Estimate population parameters • Apply large and small sample tests to analyze the collected data.
Content Outline	• Hypothesis Testing and Estimation: Tests concerning means and proportions (one and two samples; t test

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

References:

- Statistical techniques by S.P. Gupta

COURSE SYLLABUS

Semester: IV

4.4 - OEC

Course Title	Co-operative Management Mechanism
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Analyze the functioning and contribution of different types of co-operatives in Maharashtra. 2. Examine the role of institutions like RBI, NABARD, and SBI in promoting co-operation. 3. Evaluate the administrative and auditing frameworks of co-operatives and identify their challenges. 4. Assess the progress of the co-operative movement in India post-independence and suggest measures for improvement.
Module 1 (Credit 1)	Special Study of Some Co-operatives in Maharashtra
Learning Outcomes	After learning the module, learners will be able to
	• Describe the working mechanisms of various co-operatives in Maharashtra. • Analyze the socio-economic impact of these co-operatives on rural and urban communities. • Identify challenges and suggest solutions for better performance of these co-operatives. • Discuss the roles of RBI, NABARD, and SBI in supporting co-operatives.
Content Outline	• Cotton Co-operatives. • Dairy Co-operatives. • Sugar Co-operatives. • Role of RBI & NABARD in financing co-operatives.
Module 2 (Credit 1) Co-operative Administration and Audit	

Learning Outcomes	After learning the module, learners will be able to
	• Understand the objectives and types of co-operative audits. • Identify common defects in co-operative administration and suggest remedies. • Explain the roles and responsibilities of the registrar in co-operatives. • Assess the growth of co-operatives in India since independence.
Content Outline	• Objectives, types, defects, and remedies of co-operative audits. • Kinds of audits. • Powers, functions, and responsibilities of the registrar. • Supervision, inspection, and guidance of co-operatives. • Progress of the co-operative movement in India post-independence.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Co-op Marketing of Fruits & Vegetables In India: K. V. Subramanyam Principal Scientist, T. M. Gajanan science Bangalore, Concept Publishers, New Delhi - 110059
- Co-op Marketing in India and Abroad: L. P. Singh, Himalaya Publicity House, New Delhi.
- Co-operative Perspective Latest Issues: Vainkunth Mehta Co-op. Management Institute, Pune-7
- Indian Agriculture & Agri-Business Management: Dr. Smita Diwase, Scientific Publishers, India
- Agri. Marketing: Swalia Bihari Verma, Scientific Publishers India, 5A New Pali Road Jodhpur-342001
- Mathur G. R.: Co-operatives In India

- Kulkarni K. R.: Theory & Practice of Co-operation in India, Volume I&II.
- Hajela T. N.: Principles & Problems of Co-operation.
- Sharada V.: The Theory of Co-operation

COURSE SYLLABUS

Semester: IV

4.4 - OEC

Course Title	Investment & Risk Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to - • Understand and apply key concepts in fixed income securities such as bond pricing, YTM, duration, and convexity for effective investment and risk management. • Utilize derivatives (forwards, futures, options, swaps) for managing risks related to interest rates, currency, and market fluctuations.
Module 1 (Credit 1) - Investment in Fixed Income Securities	
Learning Outcomes	After learning the module, learners will be able to • Understand investment objectives and types of fixed income securities, including government and corporate bonds. • Explain key bond concepts such as coupon rate, yield to maturity (YTM), and bond pricing. • Calculate clean and dirty prices and perform yield calculations for bonds. • Analyze interest rate risk using duration and convexity as risk measures in bond investments.
Content Outline	• Objectives of investments, • Types of investments, • Coupon and YTM concepts, • Bond market basics, bond pricing and yield calculation, clean and dirty price, interest rate risk measures like Duration and Convexity

Module 2 (Credit 1) -	Risk Management through Derivatives
Learning Outcomes	After learning the module, learners will be able to - • Understand the nature and fundamentals of derivatives, including their types and how they function in financial markets. • Explain and differentiate between various derivatives, such as forwards, currency futures, options, and interest rate swaps. • Demonstrate an understanding of margin requirements in derivative transactions and their role in managing risk. • Apply interest rate swaps and forward rate agreements (FRAs) for hedging interest rate risks and managing financial exposure.
Content Outline	• Derivative: Nature, types, fundamentals, forwards, currency futures and options, • Interest rate swaps and futures, • Concept of margins, • Interest rate swaps and FRAs

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Bragg, S. M. (n.d.). *Treasury management: The practitioner's guide*.
- Chance, D. M. (n.d.). *Introduction to derivatives & risk management*. Cengage Learning.
- Gupta, R. K. (n.d.). *Treasury management in India*.
- Hong Kong Institute of Bankers (HKIB). (n.d.). *Corporate treasury management*.
- Kotreshwar, G. (n.d.). *Risk management: Insurance & derivatives* (2nd ed.). Himalaya Publishing.
- Myint, S., & Famery, F. (n.d.). *The handbook of corporate financial risk management*.

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Foundations of Capitalism, Socialism, and Mixed Economies
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand and analyze different economic systems (Capitalism, Socialism, and Mixed Economy) and their evolution. 2. Evaluate government roles, market mechanisms, and incentives in various economic systems. 3. Assess the efficiency and effectiveness of economic systems in achieving economic growth and social welfare. 4. Analyze the impact of globalization, liberalization, and privatization on economic systems, especially in India. 5. Compare and contrast the advantages and disadvantages of Capitalism, Socialism, and the Mixed Economy.
Module 1(Credit 1)	Capitalism and Socialism
Learning Outcomes	After learning the module, learners will be able to
	• Explain the meaning, definition, and features of Capitalism and Socialism. • Analyze the institutional framework of Capitalism, including the roles of government, competition, profit motive, and consumer sovereignty. • Define central planning, discuss its rationale, and evaluate its criticisms, particularly in the USSR and China. • Compare the merits and demerits of Capitalism and Socialism in terms of economic growth, efficiency, and social justice.
Content Outline	• Capitalism-, meaning & definition, Features of Capitalism • Socialism-meaning & definition, Features of Socialism

	• The institutional framework of capitalism-- the role of government, the role of competition and market mechanism, the role of the profit motive, the role of consumer's sovereignty • Central Planning – definition, the rationale for central planning, and criticism of central planning regarding socialist countries like the USSR and China • Merits and demerits -Capitalism and Socialism
Module 2(Credit 1)	Mixed Economy
Learning Outcomes	After learning the module, learners will be able to • Identify the key features of the Mixed Economy and how it combines aspects of Capitalism and Socialism. • Examine the role of the public and private sectors, with a focus on India. • Analyze the impact of Liberalization, Privatization, and Globalization, (LPG) on the Indian economy. • Assess the merits and demerits of the Mixed Economy in achieving economic stability and development.
Content Outline	• Mixed Economy-Evolution, meaning & definition, • Features of Mixed Economy • Role of Public Sector and Private Sector with special reference to India, Globalization, Liberalization, and Privatization with special reference to India • Merits and Demerits of Mixed Economy

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Smith, A. (1776). An Inquiry into the Nature and Causes of the Wealth of Nations. W. Strahan and T. Cadell.
- Marx, K., & Engels, F. (1848). The Communist Manifesto.

- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Krueger, A. O. (2002). Economic Policy Reforms and the Indian Economy. University of Chicago Press.
- Stiglitz, J. E. (2002). Globalization and Its Discontents. W.W. Norton & Company.
- Government of India (1991). New Economic Policy (Liberalization, Privatization, and Globalization Reforms). Ministry of Finance.

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Budgetary Control and Recent Trends in Business Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Familiarize students with the basics of budgetary control- Cash Budget 2. Gain insights about the recent trends in Accounting.
Module 1 (Credit 1)	Budgetary Control - Cash Budget
Learning Outcomes	After learning the module, learners will be able to
	• Understand the Concept of Cash Budget and its importance • Develop the Budgeting skills and enhance the financial decision making skills
Content Outline	Theory: • Objectives of Budgetary Control, • Types of Budgetary Control, • Objectives, Advantages and limitations of Cash budget Problems on : Cash Budget
Module 2 (Credit 1)	Recent Trends in Accounting
Learning Outcomes	After learning the module, learners will be able to
	• Familiarize with the developments and recent trends in accounting • Have knowledge of the concept of Brand Accounting and Royalties Accounting and Cloud Accounting

Content Outline	Theory: • Introduction to Brand Accounting, • Methods and Applications in Brand Accounting. • Introduction to Royalties Accounting, • Meaning and Types of Royalties Accounting. • Introduction to Cloud Accounting, Features • Cloud Accounting vs. Traditional Accounting Software.
------------------------	---

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Ainapure. (2023). *Advance accounting*. Manan Prakashan.
- Choudhary. (2023). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2023). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2022). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023). *Advance accountancy*. S. Chand & Co.

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Business Communication Skills
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Draft sales letters, advertisements, press releases, reports, and covering letters. 2. Draft job applications, CVs (one-page CV and detailed CV) 3. Draft offer letters, acceptance letters, rejections, and resignations. 4. Prepare for job interviews.
Module 1 (Credit 1) Writing Sales Letters, Advertisements, Press Releases and Reports.	
Learning Outcomes	After learning the module, learners will be able to
	• Draft Sales Letters and Advertisements. • Write press releases and covering letters. • Learn how to write different kinds of reports.
Content Outline	• Preparing Sales Letters and Advertisements- Theory and Practice. • Press Release and Covering Letters. • Report Writing.
Module 2 (Credit 1) Job Applications, CVs and Job Interviews	
Learning Outcomes	After learning this module, learners will be able to
	• Draft job applications, CVs (one page as well as a detailed one) • Draft letters - offers, acceptance, rejections, and resignations. • Appear confidently for job interviews.
Content Outline	• Job Application and Curriculum Vitae • Offer Letters, Acceptance Letters and Resignation Letters. • Preparing for Job Interviews, Do's and Don'ts of job interviews.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External –50- Marks

References:

- Chaturvedi, P. D., & Chaturvedi, M. (2012). *Business communication (For F.Y.B.Com Mumbai University)*. Dorling Kindersley (India) Pvt. Ltd.
- Doctor, R. A., & Doctor, A. (2011). *Business communication (F.Y.B.Com Sem-2)*. Sheth Publishers.
- Gupta, S. C. (2016). *A handbook of letter writing*. Arihant Publications.
- Kennedy, M. (2014). *Beginner's guide to writing powerful press releases: Secrets the pros use to command media attention*. Createspace Independent Publishing.
- Mulgaonkar, S. D., & Waradkar, V. G. (1997). *Business communication*. Manan Prakashan.
- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
- Rayudu, C. S. (2010). *Communication*. Himalaya Publishing House.

COURSE SYLLABUS

Semester: IV

4.5--SEC

Course Title	Fundamentals of Insurance
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts and operations within the insurance sectors. 2. Know the application of theoretical knowledge to real-world scenarios of insurance sector 3. Ready for careers in insurance, and related financial services industries. 4. Study the business practices, products, and services offered by insurance companies. 5. Familiarize students with the principles, theories, and concepts underlying banking and insurance activities
Module 1 (Credit 1)	Introduction to Insurance
Learning Outcomes	After learning the module, learners will be able to
	• Demonstrate a comprehensive understanding of the principles, concepts, and practices governing the insurance sectors. • Enhance the understanding of students about the roles such as insurance professionals, insurance agents, financial analysts, risk managers, and regulatory compliance officers.
Content Outline	• Insurance: Meaning, Definition, Nature and Functions of Insurance, • Principles of Insurance, • Types of Insurance, • Banc assurance and • IRDA- Meaning, Role and Power of IRDA

Module 2 (Credit 1) Life Insurance & General (Non-Life) Insurance:	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the different products under life insurance and general insurance sectors • Analyses the different types of life insurance and general insurance
Content Outline	• Life Insurance: History and Formation of Life Insurance Corporation (LIC) of India, Nature of Life Insurance contract, Classification of Policies, Calculation of Premium, • Fire Insurance: Nature and Use of Fire Insurance, Types of Fire Insurance, • Health Insurance: Meaning, Various types of Policies and • Motor Insurance: Meaning, Various types of Policies • Practical problems on Fire insurances

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Dorfman, M. S., & Cather, D. A. (n.d.). *Introduction to risk management & insurance* (10th ed.).
- Gupta, L. P. (n.d.). *Insurance claims solutions* (Rev. ed.).
- Indian Institute of Banking & Finance. (n.d.). *Principles and practices of banking*. Macmillan India Ltd.
- Mishra, M. N. (n.d.). *Insurance principles and practice*. S. Chand Publishing.
- Mishra, M. N., & Mishra, S. B. (n.d.). *Insurance principles and practice* (22nd ed.). S. Chand Publishing.
- V., M., Marwa, M., & Narasimha Murthy, H. (n.d.). *Life & general insurance*

COURSE SYLLABUS

Semester: IV

4.5 - SEC

Course Title	Advertising Skills
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Identify and explain the elements that constitute an effective advertisement. 2. Create advertisement copy including headlines and body text using professional techniques. 3. Design advertisement layouts and illustrations that enhance visual communication. 4. Develop and produce creative advertising content for print, television, and radio media by applying scriptwriting, layout design, and audio-visual storytelling techniques. 5. Analyze and apply artificial intelligence in the creation of advertising content.
Module 1 (Credit 1)	Elements and Construction of Advertisements
Learning Outcomes	After learning the module, learners will be able to
	• Identify the critical elements that make an advertisement impactful. • Develop effective headlines and differentiate between various types of headlines. • Design advertisement layouts and apply techniques of illustration. • Construct visually appealing advertisements.

Content Outline	• Role of different elements in advertising • Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy • Headline: essentials of a good headline, forms of headlines • Advertisement construction: structure and flow • Layout: meaning, features, types of layout, essential qualities of effective layout. • Illustration: functions and techniques of illustration.
Module 2 (Credit 1)	Creating Media Based Advertising – Print, TV and Radio
Learning Outcomes	After learning the module, learners will be able to • Design creative print advertisements for newspapers, magazines, and posters using layout principles. • Write structured scripts for TV commercials. • Develop storyboard for a TV advertisement that integrates visuals, dialogue, and direction. • Compose impactful radio advertisement scripts using sound, music, and voice to engage and persuade listeners. • Differentiate between the creative demands of print, TV, and radio media, and design advertisement content accordingly. • Explore and evaluate the use of AI tools in the creation of advertisements across print, TV, and digital platforms
Content Outline	2.1 Print Advertisements: Characteristics of print media (newspapers and magazines), Planning and designing effective print advertisements, Designing posters: layout, colour schemes, typography, and visual impact. 2.2 Television and Radio Advertisements: Television Advertisements: Techniques for creating engaging visual advertisements, Script writing for TV commercials, Developing and organizing a storyboard. Radio Advertisements: Role and impact of audio elements: voice,

	sound, music, Creative use of words in radio copywriting, Structuring short, engaging, and persuasive radio scripts. 2.3 Role of Artificial Intelligence in Creating Advertisements: Introduction to AI tools in advertising, AI in copywriting, visual generation, and scriptwriting.
--	--

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Arens, W. F. (2013). *Contemporary Advertising* (13th ed.). McGraw-Hill Education.
- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising Management* (5th ed.). Pearson Education India.
- Bullmore, J. J. D., & Waterson, M. J. (2020). *The Advertising Association Handbook*. Holt, Rinehart & Winston.
- Choudhury, M. (2021). *Artificial Intelligence in Marketing*. Notion Press
- Chunawalla, S. A. (2021). *Fundamentals of Advertising*. Himalaya Publishing House.
- Gupta, R. (2015). *Advertising: Principles and Practice*. S. Chand Publishing.
- Jethwaney, J., & Jain, S. (2018). *Advertising Management* (2nd ed.). Oxford University Press India.
- Jethwaney, J. (2020). *Digital Advertising: Concepts, Cases and Conversations*. Oxford University Press India.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for Humanity*. HarperCollins India
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). *Advertising* (10th ed.). Pearson.
- Ogilvy, D. (2007). *Ogilvy on advertising*. Prion Books.

Course Syllabus

Semester: IV

4.5 - SEC

Course Title	Fundamentals of Investment in Stock Markets
Course Credits	2
Course Outcomes	After going through the course, learners will be able to:
	1. Understand the basic structure and participants of the stock market.
	2. Apply fundamental and technical analysis to evaluate stocks.
	3. Build and manage a diversified investment portfolio.
	4. Analyze mutual funds and choose suitable investment strategies.
Module 1 (Credit 1) Unit 1: Introduction to Securities Market	
Learning Outcomes	After learning the module, learners will be able to:
	• Understand primary and secondary stock markets.
	• Know the requirements to start investing (bank, demat, trading accounts).
	• Learn the process of opening accounts and required documents (KYC, CKYC, etc.).
	• Familiarize with the basics of intra-day trading.
Content Outline	• Stock Market - Primary market and Secondary market. • Pre-requisite to invest in stock Market- Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, Basic Service Demat Account (BSDA), KYC documents, CKYC, Nomination • Modes of investment - Mutual fund & Direct equity • Trading- Intra-day trading - Online trading
Module 2 (Credit 1) Unit 2: Fundamental and Technical Analysis	
Learning Outcomes	After learning the module, learners will be able to:

	Analyze securities using both fundamental and technical analysis, including economic, industry, and company-level evaluation.
	Apply basic tools of technical analysis to interpret market trends and make informed investment decisions.
	Understand and explain the importance of portfolio diversification in managing investment risk.
	Evaluate different types of mutual funds, understand NAV, and compare various investment methods such as Lump Sum, SIP, and NFO.
Content Outline	- Security Analysis, Fundamental Analysis – Economic analysis, Industry analysis and Company analysis - Technical analysis, Basic tools of technical analysis, Portfolio diversification - Types of mutual fund based on structure, objectives and investment style, NAV, Ways of investing in mutual fund - Lump sum and SIP, NFO

Internal - NIL

External – 50 Marks

References

- Preeti Singh, 2017, *Fundamentals of Investment Management*, Himalaya Publishing House, Mumbai.
- Vasant A. Avadhani, 2017, *Fundamentals of Investment*, Himalaya Publishing House, Mumbai.
- Bharati V. Pathak, 2023, *Indian Financial System*, Pearson Education India, New Delhi.
- Jia Makhija, 2022, *Financial Markets*, Vipul Prakashan, Mumbai.

Course Syllabus

Semester: IV

4.6 - AEC

Modern Indian Languages –

Hindi

OR

Marathi

OR

Gujarati

(As per SNTWU syllabus)

Course Syllabus

Semester: IV

4.7 – Minor Stream

Course Title	Financial Modeling
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. To become well-versed with intermediate-level Microsoft Excel Functions for financial modelling. 2. To analyse, understand and interpret the performance of companies through their financial statements 3. To identify revenue and cost drivers and start forecasting data 4. To build scenarios for financial modelling. 5. To develop financial models from scratch without using readymade templates
Module 1 (Credit 1)	Analysis of Financial Statement
Learning Outcomes	After learning the module, learners will be able to • Introduction to the various modelling techniques. • Students will learn how to manipulate financial data and how to perform analysis using various analytical tools • Students will learn how to build their own interactive financial model “from scratch” to practice blending finance and accounting,
Content Outline	• Introduction to Financial Modelling, Types of Financial Modelling, Purpose of Financial Modelling. • Introduction to Financial Statement Analysis. • Understanding the Income Statement and Balance Sheet. • Cash Flow Statement: Applying the Discounted Cash Flow Statement • Financial Analysis Techniques • Financial Statement Application: Developing an initial financial model using case studies.

Module 2 (Credit 1) Excel for Finance	
Learning Outcomes	After learning the module, learners will be able to
	• To equip the students with the knowledge of different aspects of financial modelling and to be familiar with using financial functions in a spreadsheet. • In this course, the student strengthens and extends principles in finance, statistics, risk analysis and optimisation. • The student will be able to generate meaningful graphical representations of financial data, to statistically analyse financial data and to solve financial decision problems and market models.
Content Outline	• Spreadsheets, cell referencing, freeze panes • Lookups (VLOOKUP, HLOOKUP, INDEX, MATCH) • Logical operators, SUMIF, Pivot tables, Slicers, Dashboards • Assignments: TVM basic & advanced, sensitivity analysis • Financial Mathematics: • TVM, IRR, XIRR, MIRR, NPV • Discount rate, SIP selection, portfolio allocation

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50

External -NIL

Sr. No.	Activities	Marks
1	Project Report on Financial Modeling	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Financial Analysis Techniques	15
3	Presentations/ Case Study: Bond & Equity Share Valuation Modelling.	10
4	Quiz/ Debate: Portfolio Modelling.	10

Suggested Reference Books

- Subramanyam, K. R. (2014). *Financial statement analysis* (11th ed.). McGraw-Hill Education.

- Swan, J. (2015). *Financial modelling: A practical guide*. Financial World Publishing.
- Berk, J., & DeMarzo, P. (2020). *Corporate finance* (5th ed.). Pearson Education.
- Pignataro, P. (2013). *Financial modeling and valuation: A practical guide to investment banking and private equity*. John Wiley & Sons.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and managing the value of companies* (7th ed.). John Wiley & Sons.
- Berk, J. B., & DeMarzo, P. M. (2020). *Corporate finance* (5th ed.). Pearson Education.
- Alexander, M., & Kusleika, R. (2018). *Excel 2019 bible*. John Wiley & Sons.
- Sengupta, C. (2013). *Financial modelling using Excel and VBA: Integrated simulations and case studies* (2nd ed.). John Wiley & Sons.

B.COM IN ACCOUNTANCY AND FINANCE
SEMESTER V
ACADEMIC YEAR: 2027-28

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Strategic Cost and Management Accounting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand and apply advanced costing techniques like marginal costing in various decision-making scenarios, including make-or-buy decisions, product mix optimization, and pricing strategies.
	2. Develop and implement budgets, perform budgetary control, and analyze financial statements to assess company performance and financial health.
	3. Analyze and interpret financial data using tools like ratio analysis, comparative and common size statements, and cash flow and fund flow statements.
	4. Evaluate and report on the financial position and performance of a business to support strategic decision-making.
Module 1 (Credit 1) Costing Methods – Job, Batch & Service Costing	
Learning Outcomes	After learning the module, learners will be able to
	Define job costing, batch costing, and service costing, and understand the scenarios in which each method is applicable.
	Apply job costing to determine the total cost of a specific job or project, including direct materials, labour, and overheads.
	Calculate the total cost of a batch of products using batch costing methods, and allocate costs accurately to each unit.

	● Understand and apply service costing techniques to determine the cost of providing services, including factors like time, labour, and overhead allocation.
	● Prepare cost sheets for job, batch, and service costing and analyze their profitability and efficiency.
Content Outline	● Meaning and features of Job Costing, Meaning and features of Batch Costing, Concept of Batch Quantity ● Problems on: Computation of profit and selling price for a job or a batch ● Operating Costing or Service Costing ● Meaning and importance of Operating or Service Costing, features of Service Costing, ● Computation of cost relating to different types of following industries using operating costing-transport costing, Hotel.
Module 2 (Credit 1) Process Costing & Standard Costing	
Learning Outcomes	After learning the module, learners will be able to ● Explain the concepts, features, and applicability of process costing, including treatment of process losses, gains, joint products, by-products, and co-products. ● Prepare process cost accounts, including calculation of inter-process profit, valuation of work-in-progress, and equivalent units for cost ascertainment. ● Differentiate between standard costing and estimated costing, and understand the types of standards along with their advantages and limitations. ● Compute and analyze variances such as material, labour, overhead, and sales variances to evaluate performance and support managerial decision-making.

Content Outline	● Theory- Meaning and features of process costing, process losses and gains, meanings of the terms by-products, joint products and coproducts. ● Problems on - Preparation of all necessary accounts relating to process accounts (including Inter process profit, valuation of WIP and equivalent unit) ● Standard Costing and Variance Analysis (Practical Problems) ● Types of Standards – Standard Costing and Estimated Costing – Advantages – Limitations – Setting of Standards; Analysis of Different types of Variances, Material Variances, Labour Variances, Overhead Variances, Sales Variances.
Module 3 (Credit 1) Financial Statement Analysis	
Learning Outcomes	After learning the module, learners will be able to
	● Prepare and interpret comparative financial statements to analyze the performance of a business over multiple periods, highlighting trends and key changes.
	● Construct common size financial statements and analyze the relative proportions of various items (e.g., sales, expenses, and profit) to assess financial performance.
	● Calculate and interpret key financial ratios, including profitability, liquidity, efficiency, and solvency ratios, to evaluate a company's financial health.
	● Use ratio analysis to compare a company's performance against industry standards and competitors, and make strategic recommendations based on the analysis.
Content Outline	a) Comparative & Common Size Statements ● Financial Statement Analysis: Introduction – Meaning- Objectives- Importance ● Problems on Comparative & Common Size Statements

	b) Ratio Analysis - Ratio Analysis: Meaning — Nature, Types of Ratios - Problems on- Computation of following ratios: Liquidity Ratios, Solvency Ratios , Profitability Ratios, Activity Ratios
Module 4 (Credit 1) Cash Flow & Fund Flow Statement	
Learning Outcomes	After learning the module, learners will be able to
	Understand the concept and purpose of cash flow and fund flow statements and distinguish between the two.
	Prepare cash flow statements using the indirect method, analyze cash inflows and outflows, and assess a company's liquidity position.
	Prepare fund flow statements and interpret the changes in financial position due to operational, investing, and financing activities.
	Use cash flow and fund flow statements to evaluate a company's ability to meet its financial obligations and make informed decisions regarding investment and financing strategies.
Content Outline	a) Introduction to funds Flow Statement, Importance of Funds Flow Analysis, Calculating Funds from Operation, Analysis of Funds Flow Statement b) Introduction to cash flow Statement, Importance of Cash flow Analysis, Preparation of Cash flow statement (Indirect method) (AS 3 and IND AS 7)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering job, batch, service costing, process costing, standard costing, financial statement	15

	analysis, and cash/fund flow concepts	
2	Numerical problems on job, batch and service costing; process costing; variance analysis; ratios; cash flow and fund flow statements	15
3	Case study / presentation on topics such as costing methods for decision-making, variance analysis for performance evaluation, or financial statement analysis of a company	10
4	Quiz / viva based on costing techniques, budgetary control, ratio interpretation, and cash & fund flow analysis	10
	Total - 50 Marks	50

External – 50 Marks

References:

- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). *Cost accounting: A managerial emphasis* (16th ed.). Pearson Education.
- Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning.
- Maheshwari, S. N., & Mittal, S. N. (2021). *Cost accounting: Theory and problems*. Vikas Publishing House.
- Jain, S. P., & Narang, K. L. (2020). *Cost accounting: Principles and practice*. Kalyani Publishers.
- Kothari, C. R. (2019). *Financial statement analysis*. Tata McGraw-Hill Education.
- Institute of Cost Accountants of India (ICMAI). (2024). *Cost and management accounting study material*. ICMAI Publications.
- Ministry of Corporate Affairs. (2023). *Indian Accounting Standards (Ind AS)*. Government of India.

Course Syllabus
Semester: V
5.2 – Major (Core)

Course Title	Direct Taxation
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Master in the Basics of Income Tax Law
	2. Understand the computation of income from Salary, House property and Other Sources.
	3. Understand Business and Capital Gains Taxation
	4. Comprehend and Apply Tax Deductions and Exemptions
	5. Gain Practical Skills in Income Computation.
Module 1 (Credit 1) Concept of Taxation, Definition and Charge of Income Tax:	
Learning Outcomes	After learning the module, learners will be able to
	Understand the definition of Person including Individuals, Hindu Undivided Families (HUFs), companies, firms, and other entities.
	Learn the meaning of "income" according to tax laws, including different forms of income.
	Understand the distinction between the previous year and the assessment year.
	Learn about the categories of residential status and how they affect tax liability.
	Understand which types of income are exempt from taxation and which are subject to tax.
Content Outline	Definitions: Person, Assesse, Income, Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total

	Income, Deemed Income, Heads of Income
Module 2 (Credit 1) Salaries, House Property, Income from Other Sources	
Learning Outcomes	After learning the module, learners will be able to
	● Identify the different components of salary (basic salary, allowances, bonuses, etc.) and their taxability.
	● Gain practical skills in calculating income from salaries, considering various income components and deductions, using example problems.
	● Learn the definition of house property income, including rental income and deemed rental income for self-occupied properties.
	● Learn to differentiate between self-occupied, let-out, and deemed-to-be-let-out properties and understand the tax implications of each.
	● Understand the various types of income that fall under the head "Income from Other Sources," including interest, dividends, gifts, and winnings.
	● Learn the taxability of specific income types (e.g., interest on securities, income from lotteries or races)
Content Outline	● Elementary problems on salaries: Computation of income from salaries. ● Income from house property: Computation of income from house property. ● Income from other sources: Computation of income from other sources.
Module 3 (Credit 1) Profits & Gains from Business & Profession and Capital Gains	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the concept of profits and gains from business/profession.
	● Identify deductible business expenses and items eligible for tax

	deductions.
	● Apply the rules for computing taxable income from business and profession, including allowances, depreciation, and other adjustments.
	● Understand the concept of capital gains and its taxability.
	● Learn the process of calculating capital gains for both short-term and long-term assets.
	● Apply exemptions and deductions related to capital gains, including indexation benefits.
Content Outline	● Profits & Gains from Business & Profession: Computation of Profits & Gains from Business & Profession ● Capital Gains – Computation
Module 4 (Credit 1) Deductions u/s 80, Exclusions From Total Income and Computation of Income and Tax of Individual	
Learning Outcomes	● After learning the module, learners will be able to
	● Learn how to compute deductions under sections 80C – 80U and understand the conditions for each.
	● Identify the various exclusions from total income under tax law and how they impact the computation of taxable income
	● Learn about exemptions related to salary and income from other sources, applying the relevant provisions to calculate taxable income.
	● Develop the ability to compute the total income and tax liability for individual taxpayers, applying relevant deductions, exemptions, and tax rates.
Content Outline	● Deductions: 80C - 80U ● Exclusions from Total Income – Exemptions related to specified

	Heads of incomes to be covered with the relevant provisions such as Salary, Income from Other Sources. • Computation of Income & Tax of Individual
--	---

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Income Tax Computation Project (Computation of Total Income of Individual including Salary / House Property / Other Sources / Deductions)	15
2	Case Study Analysis on Direct Tax Provisions (Residential Status / Capital Gains / Business Income Adjustments)	15
3	PPT Presentation / Seminar on Practical Aspects of Direct Taxation (e.g., Tax Planning, New vs Old Tax Regime, Deductions u/s 80C–80U, Capital Gain Exemptions)	10
4	Quiz / Problem Solving Test on Heads of Income & Deductions	10
	Total - 50 Marks	50

External – 50 Marks

References:

- Singhania, V. K., & Singhania, M. (2023). Direct taxes law and practice. Taxman Publications.
- Ahuja, G., & Gupta, R. (2023). Systematic approach to direct tax. Bharat Law House.
- Singhania, V. K. (2023). Income tax ready reckoner. Taxmann Publications.
- Manoharan, T. N. (2022). Direct tax laws. Snow White Publications.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Business Ethics
Course Credits	02
Course Outcomes	After going through the course, learners will be able to 1.Explain the meaning, scope, and philosophical foundations of Vedic Business Ethics within the Indian Knowledge Systems (IKS) framework. 2.Apply Vedic ethical principles such as Dharma, Seva, Satya, and Artha to analyze business decisions and practices. 3.Evaluate contemporary business practices with reference to sustainability, social responsibility, and ethical governance from a Vedic perspective. 4.Demonstrate ethical reasoning and value-based thinking for responsible leadership and management in modern business organizations.
Module 1 (Credit 1) Introduction to Vedic Business Ethics	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Define and explain the meaning and scope of Vedic Business Ethics and its relevance in the modern business environment. • Identify and describe the Vedic sources of business ethics and their contribution to ethical thought and practice. • Apply the concepts of Dharma and Seva to ethical decision-making in business, emphasizing righteous conduct and service orientation. • Analyze ethical commerce practices such as fair trade, truthfulness, ethical marketing, and prevention of exploitation using Vedic principles.
Content Outline	• Meaning and scope of Vedic Business Ethics • Relevance of Vedic philosophy in modern business environment • Vedic Sources of Business Ethics

	• Dharma in Business: Concept of Dharma and righteous conduct in business, Ethical decision-making based on Dharma • Seva (Service) as a Guiding Principle: Concept of Seva in Vedic thought, Service orientation towards customers, employees, and society • Ethical Commerce and Fair Trade: Satya (truthfulness) and honesty in trade, Fair pricing, ethical marketing, and responsible competition, Prevention of exploitation and unethical practices.
Module 2 (Credit 1) Application of Vedic Ethics in Modern Business	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain sustainable business practices from a Vedic perspective, highlighting harmony with nature and responsible use of resources. • Assess the balance between profit and social responsibility using the concepts of Artha, trusteeship, and social welfare. • Examine the role of innovation and knowledge sharing (Vidya) as ethical drivers of collective and organizational growth. • Evaluate corporate governance practices with reference to truthfulness, transparency, accountability, and ethical leadership.
Content Outline	• Sustainable Practices from a Vedic Perspective: Harmony with nature and environmental ethics, Responsible use of natural and economic resources, Sustainability as a moral responsibility • Balancing Profit with Social Responsibility: Concept of Artha with ethical restraint, Profit maximization vs social welfare, Trusteeship and wealth with responsibility • Innovation and Knowledge Sharing: Knowledge (Vidya) as a valuable asset in Vedic tradition, Encouraging creativity, learning, and innovation, Ethical sharing of knowledge for collective growth • Corporate Governance, Transparency, and Knowledge Sharing, Truthfulness (Satya) and accountability in business governance, Ethical leadership and responsible management, Transparency in

	financial reporting and corporate conduct
--	---

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Chakraborty, S. K. (1997). *Ethics in management: Vedantic perspectives*. Oxford University Press
- Radhakrishnan, S. (1951). *Indian philosophy* (Vols. 1–2). George Allen & Unwin.
- <https://archive.org/details/indianphilosophy01hnan/mode/2up>
- Chakraborty, S. K. (1999). *Values and ethics for organizations: Theory and practices*. Oxford University Press.
- Bhatia, S. K. (2013). *Business ethics and corporate governance*. Deep & Deep Publications.
- Murthy, C. S. V. (2007). *Business ethics*. Himalaya Publishing House.
- Singh, A. (2021). *Business ethics and Indian value system*. Himalaya Publishing House.
- Ghosh, B. (2006). *Ethics in management and Indian ethos* (2nd ed.). Vikas Publishing House Pvt. Ltd.
- Pandey, M., & Pandey, K. (2024). *Vedic management*. BFC Publications Pvt. Ltd.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Indian Economic Thought
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Explain the major contributions of Indian economic thinkers across different periods. • Analyse Indian economic ideas in relation to colonialism, nationalism, and development. • Compare traditional and modern approaches to growth, welfare, and social justice. • Apply Indian economic thought to current policy debates and development strategies.
Module 1 (Credit 1) Indian Economic Thought – I	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Summarize the contributions of early and nationalist Indian economic thinkers. • Analyse the economic ideas of 19th and early 20th century reformers and economists
Content Outline	• Thiruvalluvar-Views on wealth and poverty agriculture, public finance and welfare state. • Kautilya-Concept of welfare state, Principles of taxation and revenue administration, Role of the state in economic regulation • Dadabhai Naoroji-Theory of Drain of Wealth • M. G. Ranade: Views on protection and industrial development
Module 2 (Credit 1) Indian Economic Thought – II	
Learning Outcomes	After learning the module, learners will be able to

	• Compare the economic ideas of modern Indian economists. • Critically assess Indian economic thought in the context of contemporary economic challenges.
Content Outline	• Mahatma Gandhi-Concept of Swadeshi, Sarvodaya, Theory of Trusteeship. • Dr. B. R. Ambedkar-Views on State Socialism, Role of the state in economic development. • Amartya Sen -Capability Approach, Human development perspective. • Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- **Jhingan, M. L.** (2010). *History of Economic Thought*. Vrinda Publications, Delhi.
- **Datt, R., & Sundaram, K. P. M.** (Latest Edition). *Indian Economy*. S. Chand & Company Ltd., New Delhi.
- **Mishra, S. K., & Puri, V. K.** (Latest Edition). *Indian Economy*. Himalaya Publishing House, Mumbai.
- **Bipan Chandra.** (2009). *Economic History of Modern India*. Orient Blackswan, New Delhi.
- **Naoroji, Dadabhai.** (1901). *Poverty and Un-British Rule in India*. Swan Sonnenschein & Co., London.
- **Ranade, M. G.** (1906). *Essays on Indian Economics*. Thacker & Co., Bombay.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1: Explain the concept and evolution of Vedic Accounting 2: Apply Vedic principles in bookkeeping and financial planning 3: Compare modern accounting with Vedic accounting philosophy 4: Use ethical accounting practices in business and self-employment
Module 1 (Credit 1)	Foundations of Vedic Accounting
Learning Outcomes	After learning the module, learners will be able to
	• Define the concept and scope of Vedic Accounting • Identify references to accounting and wealth management in ancient Indian texts • Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial • Describe differences between traditional and modern accounting philosophies • Explain core Vedic values like Satya, Rita, and Yajna in financial practices • Interpret ethical responsibilities of accountants using Vedic concepts
Content Outline	Foundations and Principles of Vedic Accounting • Meaning and scope of Vedic Accounting • Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis) • Concept of Dharma, Artha, Kama, Moksha in financial life • Ethical wealth creation and responsibility of accountants • Difference between conventional accounting and Vedic accounting

	• Concept of Rita (Cosmic Order) and financial discipline • Truthfulness (Satya) in accounting records • Concept of Yajna and stakeholder responsibility Activity: Case discussion on ethical vs unethical accounting practices Preparing ethical accounting statements for a small business
Module 2 (Credit 1)	Vedic Accounting in Personal Finance & Entrepreneurship
Learning Outcomes	After learning the module, learners will be able to • Apply Vedic principles to household budgeting and personal finance planning • Prepare basic accounting plans for small businesses / women-led enterprises • Analyse financial decision-making using ethical and sustainable perspectives • Analyse the relevance of Vedic Accounting in modern corporate governance • Evaluate ethical dilemmas using Vedic value systems • Assess the contribution of Vedic Accounting to ESG and sustainable finance
Content Outline	Vedic Accounting in Personal Finance & Entrepreneurship • Vedic approach to income, expenditure, saving, and donation (Dana) • Household budgeting through Vedic principles • Accounting practices for women-led MSMEs and SHGs Contemporary Relevance & Applications • Vedic Accounting and Corporate Governance • Alignment with ESG and sustainability accounting • Role of Vedic Accounting in financial inclusion • Case studies from Indian enterprises • Relevance under NEP-2020 & Indian Knowledge Systems (IKS) Activity:

	Prepare a Vedic-based household or micro-enterprise budget Group presentation on Vedic Accounting in modern organizations
--	--

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Kautilya. (1992). *The Arthashastra* (L. N. Rangarajan, Trans.). Penguin Books. (Original work published c. 3rd century BCE)
- Radhakrishnan, S. (2008). *Indian philosophy* (Vols. 1–2). Oxford University Press. (Original work published 1923–1927)
- Iyer, R. N. (1973). *The moral and political thought of Mahatma Gandhi*. Oxford University Press.
- Institute of Chartered Accountants of India. (2019). *Code of ethics*. ICAI Publications.
- University Grants Commission. (2023). *Indian Knowledge Systems (IKS): Guidelines and curriculum framework*. UGC.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Issues in the Indian Economy
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. introduces students to key developmental issues of the Indian economy, including poverty, unemployment, inequality, and human development. 2. Develop an understanding of major agricultural issues, such as productivity trends, agricultural finance, marketing systems, and price policy. 3. Provide insights into industrial and trade-related challenges, including industrial policy, MSME issues, foreign capital, competition policy, and foreign trade policy. 4. Familiarize students with the role of infrastructure and the service sector in India's economic growth, including PPP, IT policy, and service-sector sustainability.
Module 1 (Credit 1) Development issues in India	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Describe the characteristics of India as a developing economy. • Explain trends and causes of poverty, unemployment, and inequality in India. • Evaluate government measures for poverty alleviation, employment generation, and reducing inequality. • Able to interpret HDI and GDI as indicators of human development.
Content Outline	• Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy • Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban-rural poverty trends, Government initiatives aimed at reducing poverty

	• Unemployment in India- Types, patterns, and government employment generation measures • Inequality of Income in India-: Trends in Inequality of Income in India and Measures to Reduce, • Human Development Index and Gender Development Index- Concept, components, India's status.
Module 2 (Credit 1) Issues in Agriculture	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Analyses trends in agricultural production and productivity in India. • Explain sources of agricultural finance and their role in supporting farmers. • Identify problems in agricultural marketing and evaluate government measures to improve them. • Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.
Content Outline	• Trends in Agricultural Production and Productivity and Measures to Increase Productivity • Sources of Agricultural Finance: Institutional and non-institutional • Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing • Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS) • Subsidy on Agriculture Inputs
Module 3 (Credit 1) Issues in Industry and Foreign Capital	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Discuss major features and implications of Industrial Policy since 1991. • Analyses the role, problems, and policy measures related to MSMEs.

	• Differentiate components of foreign capital and evaluate policy measures to attract FDI. • Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.
Content Outline	•Industrial Policy Since 1991 •MSME- Role, Problems, Measures. •Components of Foreign Capital and policy measures to attract FDI. •Competition Act, 2002 • Special Economic Zones in India - evaluation
Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain the causes of India's energy crisis and review measures to address it. • Evaluate the advantages and disadvantages of Public-Private Partnerships in infrastructure development. • Analyse growth trends, contribution, and drivers of the service sector in India. • Examine government IT policies and assess the sustainability of service-led growth.
Content Outline	• Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks • Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors • Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools • Public-Private Partnerships (PPP) in Infrastructure-Meaning and types of PPP; advantages, limitations, and recent examples in India. • Contribution of the service sector to GDP and employment

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

Infographic / Poster Presentation – Visual poster on India as a Developing Economy, covering poverty, unemployment, inequality, and HDI/GDI with the latest data.

Module 2: Issues in Agriculture

Group Discussion / Problem-Solving Activity – Discussion on challenges in agricultural productivity, finance, and marketing; groups propose solutions to improve TPDS, price policy, and input subsidies.

Module 3: Issues in Industry and Trade

Case Study Analysis – Impact of Industrial Policy 1991, MSME challenges and measures, FDI case (telecom/automobile/retail), Evaluation of an SEZ in India, A Competition Act (2002) / CCI case

Module 4: Infrastructure and Service Sector

Crossword / Concept Puzzle – Puzzle based on PPP concepts, IT policy, service sector growth, and sustainability; followed by a short reflection.

External – 50 Marks

References:

- Puri, V. K., Misra, S. K., & Garg, B. (2024). *Indian Economy* (42nd ed.). Himalaya Publishing House. ISBN: 978-9358409994 [Sapna Online+1](#)
- Agrawal, A. N., & Agarwal, M. K. (2023). *Indian Economy: Problems of Development and Planning* (44th ed.). New Age International. ISBN: 978-9393159731
- Misra, S. K. & Puri, V. K. *Indian Economy: Its Development and Experience*. Himalaya Publishing House.
- Dutt, Ruddar & Sundaram, K. P. M. *Indian Economy*. S. Chand & Company.
- Uma Kapila (Ed.) *Indian Economy: Performance and Policies*. Academic Foundation.
- Gaurav Datt & Ashwani Mahajan. *Indian Economy*. S. Chand Publishing.
- Debraj Ray. *Development Economics*. Oxford University Press.
- Todaro, Michael & Smith, Stephen. *Economic Development*. Pearson Education.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Business Law III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1.Understand the key provisions of labour, arbitration, and competition laws and their relevance to business operations. 2.Analyze legal issues in labour, arbitration, and competition law in business practices under the relevant statutes. 3.Apply the provisions of labour, arbitration, and competition laws to practical business situations and case studies. 4.Evaluate compliance, penalties, and effectiveness of regulatory authorities and dispute-resolution mechanisms under these laws.
Module 1 (Credit 1)	Occupational Safety, Health and Working Conditions Code, 2020
Learning Outcomes	After learning the module, learners will be able to
	• Understand the definitions and the key features of the OSH Code, 2020. • Analyze the statutory health, safety, and welfare obligations imposed on employers and employees. • Apply the legal provisions relating to special protections for women workers in business and industrial workplaces. • Evaluate the penalties, offences, and business implications of the OSH Code in ensuring legal compliance and workplace safety.
Content Outline	• Definitions of employer, employee, contract labour and wages • Salient features of OSH code 2020 • Benefits of the OSH Code • Duties of employer and employee Sec 6 • Health, safety and welfare provisions. • Working hours and leave • Special provisions for women workers • Penalties and offences

Module 2 (Credit 1): Industrial Relations Code, 2020	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020. • Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities. • Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations. • Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance
Content Outline	• Introduction and applicability of the code • Procedure for settlement of industrial disputes • Procedure, powers and duties of authorities • Strikes and lock-outs • Layoff, Retrenchment and closure special provisions • Offences and penalties
Module 3 (Credit 1): Arbitration and Conciliation Act, 1996 (As amended up to 2021)	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021). • Analyze the powers and duties of arbitrators in dispute resolution. • Apply the process of conciliation to resolve disputes in industrial and commercial contexts. • Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.
Content Outline	• Concept of arbitration and conciliation • Definition and importance of arbitration • Powers and duties of the arbitrator • Process of conciliation and appointment of conciliators • Overview of major amendments to the Arbitration and Conciliation Act, 1996: amendments 2015, 2019, and 2021

Module 4 (Credit 1) Competition Act, 2002 (As amendment up to 2023)	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept, objectives, and scheme of the Competition Act, 2002. • Analyze anti-competitive agreements, dominant position, and unfair pricing practices. • Apply the provisions of the Act to cases involving agreements and abuse of dominance. • Evaluate penalties, remedies, and the powers and functions of the CCI.
Content Outline	• Concept of competition and market regulation • Objectives, scope, and scheme of the Competition Act. • Differences between Horizontal and Vertical agreements • Abuse of dominant position • Unfair or discriminatory pricing • Penalties for contravention, remedies and modifications • Regulation of Combinations (Section 5 & 6) • Competition Commission of India (CCI): Powers, functions, and duties of CCI

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on any factory Occupational safety, Health and Working conditions.	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Industrial Relations Code, 2020	15
3	Presentations/ Case Study: Competition Act, 2002	10
4	Quiz/ Debate: Arbitration and Conciliation Act, 1996	10
	Total 50 Marks	50

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.
- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.
- Malik, S. B. (2017). Commentary on the arbitration and conciliation act. Universal Law Publishing.
- Singh, A. (2024). Law of arbitration and conciliation (S. Bindal, Rev.; 12th ed.). Eastern Book Company.
- Sinha, R. (2024). Arbitration in Indian & comparative jurisdictions. Commercial Law Publishers.
- Srivastava, S. C. (2020). Industrial relations and labour laws (6th ed.). Vikas Publishing House.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Business Accounting III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand Accounting for Not Profit Organizations. 2. Understand Piecemeal Distribution of Cash. 3. Understand the concepts of Issue of Debentures. 4. Understand concepts of Human Resource Accounting and Auditing.
Module 1 (Credit 1) Accounting for Not Profit Organization	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	● Understand the meaning and features of Not for Profit Concerns ● Know the meaning of Receipts and Payments Account ● Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account ● Understand the difference between Profit and Not for profit Organizations ● Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern
Content Outline	Theory : Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern.
	Problems on : Preparation of Income and Expenditure Account.
Module 2 (Credit 1) Piecemeal Distribution of Cash	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand the concept of piecemeal distribution of cash in partnership dissolution. • Apply the method to calculate safe payments and distribute cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	• Theory : Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments. • Problems on : Simple Sums using Proportionate Capital Method
Module 3 (Credit 1) Issue of Debentures	
(Specific related to the module)	After learning the module, learners will be able to
	• state the meaning of debenture and explain the difference between debentures and shares; • describe various types of debentures; • record the journal entries for the issue of debentures at par, at a discount and at premium; • explain the concept of debentures issued for consideration other than cash and the accounting thereof;
Content Outline	• Theory : Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures. • Problems on : Basic Level Journal entries for issue of debentures.
Module 4 (Credit 1) Human Resource Accounting and Auditing	
(Specific related to the module)	After learning the module, learners will be able to
	• Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit. • Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation. • Describe and illustrate the concepts related to human resource accounting.

Content Outline	• Human Resource Accounting: An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of Human Resource Accounting at National Levels. Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost • Human Resource Audit: An Overview Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire., Components of HR Audit.
------------------------	--

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
2	Group Discussion / Case Study Analysis
3	Presentations/Seminars/Workshop
4	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Saeed, M., & Kulshreshtha, D. K. (2024). *Human resource accounting*. Anmol Publications.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.

- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: V

5.4 – Minor Stream

Course Title	Social Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand social entrepreneurship. 2. Identify social problems and opportunities. 3. Know social enterprise models and strategies. 4. Use innovation and measure social impact.
Module 1 (Credit 1) - Introduction to Social Entrepreneurship	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Define social entrepreneurship. • Explain characteristics of social entrepreneurs. • Differentiate social and commercial entrepreneurship.
Content Outline	• Meaning and concept of social entrepreneurship • Nature and characteristics of social entrepreneurs • Difference between social and commercial entrepreneurship • Role of social entrepreneurs in society • Need and importance of social entrepreneurship
Module 2 (Credit 1) Social Problems and Entrepreneurial Opportunities	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify major social, economic, and environmental problems. • Analyze social issues for entrepreneurial solutions. • Recognize opportunities in underserved communities.
Content Outline	• Meaning of social, economic, and environmental problems • Major societal problems: poverty, unemployment, lack of education & gender inequality and women empowerment • Identification of social problems suitable for entrepreneurial solutions • Opportunities for social entrepreneurship in underserved communities • Social entrepreneurship and community development

Module 3 (Credit 1) Social Enterprise Models and Strategies	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify types of social enterprises. • Explain major social enterprise business models. • Understand financial and social sustainability of enterprises.
Content Outline	• Types of social enterprises • Business models for social enterprises - Fee-for-Service Model, Cross-Subsidy Model, Market-Linkage Model, Employment-Based Model & Hybrid Revenue Model • Value proposition and stakeholders • Financial and social viability for Social Enterprises
Module 4 (Credit 1) Innovation, Technology, and Social Impact	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the role of innovation in social entrepreneurship. • Use technology and digital platforms for social solutions. • Measure and scale social impact.
Content Outline	• Role of innovation in social entrepreneurship • Use of technology and digital platforms • Measuring and evaluating social impact • Scaling social impact - replication and expansion

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignment on Concept and role of social entrepreneurship	10
2	Group Discussion / Case Study Analysis on Identification of social problems suitable for social entrepreneurship	15
3	Project Report on Analysis of business models of social enterprises	15
4	PPT Presentations/Seminars/Workshop Role of innovation and technology in social enterprises	10
	Total – 50 Marks	50

External – 50 Marks

References –

- Bansal, R. (2011). I have a dream: The inspiring stories of 20 social entrepreneurs who found new ways to solve old problems. Westland.
- Bhatia, A. (2025). Social entrepreneurship: A catalyst for change. Imperial Publications.
- Bornstein, D. (2007). How to change the world: Social entrepreneurs and the power of new ideas. Oxford University Press.
- Bornstein, D., & Davis, S. (2010). Social entrepreneurship: What everyone needs to know. Oxford University Press.
- Kickul, J. R., & Lyons, T. S. (2020). Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world (3rd ed.). Routledge.
- Pandey, N., & Sahay, A. (2021). Social entrepreneurship in India. Palgrave Macmillan.
- Prahalad, C. K. (2004). The fortune at the bottom of the pyramid: Eradicating poverty through profits. Wharton School Publishing.
- Ragavan, S. (2023). Social entrepreneurship. REST Publisher.
- Shukla, M. (2020). Social entrepreneurship in India: Quarter idealism and a pound of pragmatism. Sage Publications.
- Yunus, M. (2010). Building social business: The new kind of capitalism that serves humanity's most

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Business Mathematics I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Apply fundamental concepts of set theory and solve quadratic equations.
	2. Perform matrix operations and use the matrix method (Cramer's Rule and Matrix Inversion) to solve simultaneous linear equations.
	3. Solve commercial problems involving ratio, proportion, percentage, profit/loss, discount, simple and compound interest, and annuities.
	4. Differentiate and integrate basic functions, and apply differentiation concepts to find maxima and minima in business scenarios.
Module 1 : Basic Algebra and Matrices (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply fundamental concepts of set theory and solve quadratic equations.
	● Perform matrix operations and use the matrix method (Cramer's Rule and Matrix Inversion) to solve simultaneous linear equations.
Content Outline	● Set Theory: Types of sets, operations on sets, Venn diagrams ● Quadratic Equations: Solution, nature of roots ● Matrices: Types, operations (addition, subtraction, multiplication), transpose ● Determinant (up to order 3), Minor, Cofactor, Adjoint, Inverse ● Application: Solution of simultaneous linear equations

	(Cramer's Rule and Matrix Inversion Method)
--	---

Module 2 : Commercial Arithmetic (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply concepts of ratio, proportion, and percentage to solve profit, loss, and discount problems.
	● Calculate simple and compound interest, effective rate of interest, and the present and future value of annuities.
Content Outline	● Ratio and Proportion: Simple and compound ratio, direct and inverse proportion ● Percentage: Calculation, profit and loss, discount ● Interest: Simple interest and Compound interest, effective rate of interest ● Annuities: Meaning, types, present value and amount of an ordinary annuity
Module 3 : Functions (Introductory) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the meaning of a function and differentiate between its types (linear, quadratic, exponential, logarithmic).
	● Grasp the elementary concepts of limits and continuity.
Content Outline	● Functions: Meaning and Introduction ● Types (linear, quadratic, exponential, logarithmic) ● Limits and Continuity (Elementary concepts)
Module 4 : Calculus (Introductory) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply rules of differentiation (product, quotient, chain) to solve Maxima and Minima problems in business contexts.
	● Demonstrate the ability to use basic rules of integration.
Content Outline	● Differentiation: Rules (product, quotient, chain rule) ● Application: Maxima and Minima (Business applications) ● Integration: Basic rules of integration

**Assignments/Activities towards Comprehensive Continuous Evaluation
(CCE)**

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	50

External – 50 Marks

References:

- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Mathematics – I*. Vipul Prakashan.
- Trivedi, K., & Trivedi, C. (2011). *Business Mathematics* (1st ed.). Pearson India.
- Arora, S. R., & Gupta, K. (2015). *Business Mathematics*. Taxmann Publications.
- Sharma, J. K. (2014). *Business Mathematics* (2nd ed.). Ane Books Pvt. Ltd.
- Sharma, S. K., & Kaur, G. (2013). *Business Mathematics*. Sultan Chand & Sons.
- Business Mathematics and Statistics. (2016). Success Publications.
- Murugaiyan, S. (2011). *Business Mathematics*. New Century Book House.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Public Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance. 2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India. 3. Explain the nature, growth, effects, and management of public expenditure and public debt. 4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.
Module 1 (Credit 1) Meaning & Scope of Public Finance	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Define public finance and describe its scope and objectives. • Explain the Principle of Maximum Social Advantage. • Distinguish between public goods and merit goods. • Interpret the structure of the government budget and deficit concepts.
Content Outline	• Definition and concept of public finance-Concept and scope of public finance, Role of government in economic activities. • Objectives of public finance: allocation, distribution, stabilization • Principle of Maximum Social Advantage (Dalton)-Concept, Conditions for achieving maximum welfare. • Public Goods and Merit Characteristics of public goods, Nature and importance of merit goods. • Budget—meaning, objectives, structure of budget; Deficit concepts

Module 2 (Credit 1) Public Revenue	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Differentiate between tax and non-tax revenue. • Explain the canons and classification of taxes. • Analyse shifting and incidence of taxation, including elasticity. • Describe the effects of taxation and the significance of GST.
Content Outline	• Types of Public Revenue-Tax and Non-Tax Revenue • Canons and Classification of Taxes-Canons of taxation, Classification of taxes—Direct, Indirect, Proportional, Progressive, Regressive • Shifting and Incidence of Taxation—Impact and Incidence, Factors influencing incidence, Role of elasticity of demand and supply • Effects of taxation- production, distribution, and consumption • Tax reforms in India—GST: meaning, features, and significance
Module 3 (Credit 1) Public Expenditure and Public Debt	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Classify public expenditure and explain reasons for its growth. • Evaluate the economic and social effects of public expenditure. • Distinguish between internal and external public debt. • Describe the burden of public debt and methods of repayment.
Content Outline	• Classification and Growth of Public Expenditure: Classification of public expenditure, Causes of increasing public expenditure • Effects of Public Expenditure: Production, Distribution, Consumption, Economic Growth, Economic Stability • Classification of Public Debt: Internal Debt and External Debt • Burden of Public Debt-Burden of internal debt, Burden of external debt • Methods of Repayment of Public Debt-Techniques and approaches used for debt repayment
Module 4 (Credit 1) Centre–State Financial Relations	

Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain the constitutional division of powers between Centre and States. • Describe how financial resources are shared between governments. • Explain the role and functions of the Finance Commission. • Discuss major issues in Centre–State financial relations, including imbalances and GST Council coordination.
Content Outline	• Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States. • Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants. • Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances. • Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Meaning & Scope of Public Finance

Activity: Infographic / Concept Poster– Students will prepare a visual infographic or poster

- Meaning and scope of public finance
- Structure of the budget and key deficit concepts

Module 2: Public Revenue

Activity: Taxation-Based Group Discussion / Problem-Solving Exercise

- Groups will discuss and present solutions on:
- Designing an equitable tax system using canons of taxation
- Distinguishing direct, indirect, proportional, progressive, and regressive taxes

Module 3: Public Expenditure and Public Debt

Activity: Case Study Analysis– Students analyse a short case covering:

- Growth of public expenditure and its causes

- Effects of government spending on economic and social development
- Methods used or recommended for debt repayment

Module 4: Centre–State Financial Relations

Activity: Short Analytical Assignment

- How the Constitution divides financial powers between the Centre and States
- How the Finance Commission distributes revenue
- Grants-in-Aid and their role in reducing regional imbalances

External – 50 Marks

References:

- Mishra, S. K., & Puri, V. K. (2008). Indian economy. Himalaya Publishing House.
- Dutt, R., & Sundaram, K. P. M. (2007). Indian economy. S. Chand & Company Ltd.
- Agrawal, A. N. (2006). Indian economy: Problems of development and planning. New Age International Publishers.
- Tandon, B. N. (Year not specified). Indian economy. Tata McGraw-Hill. (Note: Insert specific edition/year if available.)
- India Infrastructure Report 2007/2008. (2008). India infrastructure report. Oxford University Press.
- Jetli, K. N., & Sethi, V. (2008). Infrastructure development in India: Post-liberalisation initiatives and challenges. New Century Publications.
- Dewett, K. K., Verma, J. D., & Agrawal, A. N. (2005). Indian economy. S. Chand & Company Ltd.
- Kapila, U. (Ed.). (2011). Indian economy since independence. Academic Foundation.
- Sahu, R., & Rodricyes, K. (2010). Indian economy: Problems. Himalaya Publishing House. (Replace with exact year if you have updated edition).

Course Syllabus**Semester: V****5.5 -Minor Stream**

Course Title	Business Law IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1.Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations. 2.Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance. 3.Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations. 4.Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.
Module 1 (Credit 1):	Right to Information Act, 2005
Learning Outcomes	After learning the module, learners will be able to
	• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005. • Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance. • Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms. • Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.
Content Outline	• Introduction of RTI Act 2005 Meaning. Objectives • Scope and applicability • Proactive disclosure (section 9) • RTI Application Procedure • Exemptions under RTI

	• Central, State Information commission powers and functions • Appeals and penalties • Role of RTI in governance
Module 2 (Credit 1): Goods and Services Tax (GST), 2017	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.
Content Outline	• Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council
Module 3 (Credit 1): Information Technology Act, 2000	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act.
Content Outline	• Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3

	• Electronic Governance section 4 to 10 • Digital signature certificate Sec. 35 to 39 • Protection of personal information (Section 43-A) • Protection of personal information - Crime and Punishment.
Module 4 (Credit 1)	E-Contracts (E-Transactions / E-Commerce)
Learning Outcomes	After learning the module, learners will be able to • Understand the legal framework of e-contracts in e-commerce. • Apply and execution of e-contracts in electronic transactions. • Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability. • Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws.
Content Outline	• E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce • E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts. • E-Records: Attribution, Acknowledgement and dispatch of e-records

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Information Technology Act, 2000	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Goods and Services Tax (GST) Act, 2017	15
3	Presentations/ Case Study: E-Contracts	10
4	Quiz/ Debate: Right to Information Act 2005	10
	Total 50 Marks	50

External – 50 Marks

References:

- Chakraborty, R. (2025). *Commentary on the Right to Information Act, 2005* (3rd ed.). Kamal Publishers.
- Acharya, N. K. (2025). *Commentary on the Right to Information Act, 2005*. Bharat Publishers.
- Sharma, P. (2021). *E-Commerce Law in India: Issues and Challenges*. Taxmann Publications.
- Singhania, V. (2021). *GST Law & Practice*. Taxmann Publications.
- Goyal, S. (2021). *GST in India: Law, Practice & Compliance*. Universal Law Publishing.
- Goel, S. (2020). *Information Technology Law and Practice*. Bharat Law House.
- Gupta, S. (2020). *E-Contracts and Online Transactions: Law and Practice*. Universal Law Publishing.
- Sharma, R. (2018). *Information Technology Act 2000 with Amendments*. Universal Law Publishing.
- Rai, M. (2018). *Electronic Contracts and Digital Signatures: Legal Perspectives*. Eastern Book Company.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Business Accounting IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand transactions under Foreign Currency. 2. Understand the concepts of Insurance Claim for Loss of Stock. 3. Understand the fundamentals of Redemption of Debentures. 4. Understand Accounting in a Computerized Environment.
Module 1 (Credit 1) Foreign Currency Transactions	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	● Understand foreign currency transactions related to purchase and sale of goods, services, assets, and loans. ● Identify and apply appropriate exchange rates for recognition, settlement, and reporting of transactions. ● Compute exchange rate differences arising from monetary and non-monetary items. ● Record and explain the accounting treatment of exchange gains and losses as per AS 11 / Ind AS 21. ● Analyze the impact of exchange rate fluctuations on profit or loss and financial statements.
Content Outline	● Theory : Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions. ● Problems on : Computation and treatment of exchange rate differences
Module 2 (Credit 1) Insurance Claim for Loss of Stock	
Learning Outcomes	After learning the module, learners will be able to
	● Understand & Compute the amount of claim for loss of Stock

Content Outline	• Theory : Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. • Problems on : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1) Redemption of Debentures	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the concept of debentures and explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013 relating to their issue and redemption. • Explain the creation, investment, and utilization of Debenture Redemption Reserve (DRR) as per the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. • Apply appropriate methods for writing off discount or loss on issue of debentures. • Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion
Content Outline	• Theory : Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Problems on: Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
Module 4 (Credit 1) Accounting in Computerized Environment	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized

	accounting system • Learn application of computerized accounting statements • Learn various accounting packages
Content Outline	• Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
1	Group Discussion / Case Study Analysis
2	Presentations/Seminars/Workshop
3	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	Entrepreneurship and Start-up Management
Course Credits	04
Course Outcomes	After going through the course, learners will be able to 1. Develop an understanding of Entrepreneurship Development among the students. 2. Get acquainted with various central and state government policies towards developing and promoting various business enterprises in the country. 3. Identify challenges and prospects faced by women entrepreneurs. 4. Understand the Startup process from Idea generation to Business Development. 5. Identify the dimensions and resources required to establish a start-up. 6. Analyse the Business environment and develop a strategic Business Plan. 7. Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.
Module 1 (Credit 1)	Fundamentals of Entrepreneurship Management
Learning Outcomes	After learning the module, learners will be able to • Define Entrepreneurship and identify the characteristics of entrepreneurship. • Differentiate between various types of Entrepreneurs. • Identify the Social Entrepreneurship in socio-economic development. • Understand the evolution of the concept of Entrepreneurship. • Examine and analyse the qualities for Entrepreneurship.
Content Outline	• Concept and Nature of Entrepreneurship Concept, characteristics & types of Entrepreneur. Characteristics, need & types of Entrepreneurship. Social Entrepreneurship – Definition, Importance and

	social responsibilities. • Theories of Entrepreneurship: Theory of Innovation by Schumpeter Theory of High achievement by McClelland Theory of Profit by Knight Theory of Social Change by Everett Hagen • Entrepreneurship Management Qualities and Skills for Entrepreneurship
Module 2 (Credit 1)	Entrepreneurship Development
Learning Outcomes	After learning the module, learners will be able to • Explore and avail the schemes of Entrepreneurship Development Institutions. • Identify the institutions supporting business enterprises. • Explore the support of Central and State level institutions. • Analyse the role of women entrepreneur in economic development.
Content Outline	• Entrepreneurship Development Institutions: Entrepreneurship Development Institute of India (EDII). National Institute of Entrepreneurship and Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB) • Institutional support: District Industries Centres (DICs) Industrial Development Corporation (IDC) Small Scale Industries Development Corporations (SSIDCs) • Women Entrepreneurship: Significance, Challenges and Schemes for Women Entrepreneurship. Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).
Module 3 (Credit 1)	Startup Entrepreneurship and Startup Ecosystem

Learning Outcomes	After learning the module, learners will be able to
	• Define Start-ups and explore the start-up ecosystem. • Undertake Business Environment Analysis. • Analyse the competitive Business Environment and Identify competitive advantages. • Develop Start up Proposals for new venture launch.
Content Outline	• Introduction to Startup Entrepreneurship- Meaning and Definition, Startup Ecosystem. Startup Lifecycle • Processes of Business Environment Analysis – Political, Governmental, Stakeholder, Technological, Macroeconomic, Socio-demographic, Competitive and Competitor Analysis. • Developing Startup Proposals.
Module 4 (Credit 1)	Startup Project planning and development.
Learning Outcomes	After learning the module, learners will be able to
	• Design Start-up Project Plan and Carry out feasibility study. • Understand the formalities and procedure of registration of a business. • Identify the new venture expansion strategies and venture capitalist companies. • Study and Examine the startup Success Stories.
Content Outline	• Project Planning- Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies. • Preparing for the new venture launch - New venture expansion strategies - Venture Capital and Angel Investment. • Startup Success Stories.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods	15
3	Presentations/ Case Study	10
4	Quiz/ Debate	10
	Total 50 Marks	50

External – 50 Marks

References:

- Ashok Soota and S.R. Gopalan, Entrepreneurship Simplified, from Idea to IPO, Portfolio-Penguin Random House, India.
- Chris Guilbeau, The \$100 Start-ups, Macmillan Publishers Limited.
- Ducker Peter: Innovation and Entrepreneurship. Butterworth-Heinemann, revised (2007).
- Holt. David: Entrepreneurship: New Venture Creation. Phi learning, 1st Edition (2009).
- Howard Frederick, Allan O'Connor, & Donald F. Kuratko, Entrepreneurship: Theory, Process and Practice, 4th Edition, Cengage Learning, 2016.
- Khanka S S, Entrepreneurship Development, S Chand Publication, 9th Edition, (2007).
- Madhukar Shukla, Social Entrepreneurship in India, 1st Edition, SAGE Publications India Pvt Ltd., 2020.
- Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, 2018.
- Reena Poddar, Sarika Gadhawe, Competitive Advantage, An Introduction, The ICFAI University Press.
- Vasant Desai, Entrepreneurship Management, 1st Edition, Himalaya Publishing House, 2013.
- Vijaykumar Thota, Santhi Vedula, Fundamental for New Entrepreneurs- in the context of Indian MSME's, Himalaya Publishing House.
- Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	Business Mathematics II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Apply successive and partial differentiation to complex business functions and analyze concepts like monotonicity and concavity.
	2. Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.
	3. Evaluate definite integrals, calculate the area under a curve, and apply integration to determine Consumer's Surplus and Producer's Surplus.
	4. Formulate and solve Linear Programming Problems (LPP) using the graphical method, and apply LPP to real-world business applications like product mix decisions.
Module 1 : Differential Calculus and its Applications (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply successive and partial differentiation to analyze complex business functions, including monotonicity and concavity.
	● Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.
Content Outline	● Successive Differentiation (up to second order) ● Partial Differentiation: Basic rules and application ● Monotonicity and Concavity ● Elasticity of Demand and Supply ● Cost, Revenue, and Profit Functions: Marginal cost, Marginal

	revenue, Break-even analysis
--	------------------------------

Module 2 : Integral Calculus and its Applications (1 Credit)

Learning Outcomes	After learning the module, learners will be able to
	● Evaluate definite integrals and the area under a curve.
	● Apply integration concepts to business applications like Consumer's and Producer's Surplus.
Content Outline	● Definite Integral. ● Area under a curve ● Application of Integration in Business: Consumer's Surplus and Producer's Surplus

Module 3 : Differential Equations (1 Credit)

Learning Outcomes	After learning the module, learners will be able to
	● Understand the basic concepts of Differential Equations.
	● Formulate and solve first-order, first-degree differential equations.
Content Outline	● Introduction to Differential Equations ● Formation and solution of first-order ● First-degree differential equations

Module 4 : Linear Programming Problem (LPP) (1 Credit)

Learning Outcomes	After learning the module, learners will be able to
	● Formulate and solve Linear Programming Problems (LPP) using the graphical method.
	● Apply LPP to real-world business applications like product mix decisions.

Content Outline	● Formulation of LPP ● Graphical Method for solving LPP (Maximization and Minimization problems) ● Applications of LPP in business (e.g., product mix)
------------------------	--

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	50

External – 50 Marks

References:

- Sharma, J. K. (2014). *Business Mathematics* (2nd ed.). Ane Books Pvt. Ltd.
- Hazarika, P. (2012). *A Textbook of Business Mathematics*. S. Chand Publishing.
- Trivedi, K., & Trivedi, C. (2011). *Business Mathematics* (1st ed.). Pearson India.
- Murugaiyan, S. (2011). *Business Mathematics*. New Century Book House.
- Sharma, S. K., & Kaur, G. (2013). *Business Mathematics*. Sultan Chand & Sons.
- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Mathematics – II*. Vipul Prakashan.
- *Business Mathematics and Statistics*. (2016). Success Publications.
- Arora, S. R., & Gupta, K. (2015). *Business Mathematics*. Taxmann Publications.

Course Syllabus

Semester: V

5.6 – Major (VSC)

Course Title	Financial Decision Tools and Techniques
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand and apply advanced costing techniques and financial tools to support managerial decision-making.
	2. Analyze and interpret financial data for performance assessment and strategic planning.
	3. Apply concepts of time value of money and risk–return analysis for investment and financial decisions.
	4. Evaluate and report on the financial position and performance of a business to support strategic decision-making.
Module 1 (Credit 1) Time Value of Money	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the concept and importance of time value of money in financial decision-making.
	● Calculate present value (PV) and future value (FV) for single sums and annuities.
	● Apply simple and compound interest calculations in real-world financial scenarios.
	● Use time value of money techniques to evaluate loans, investments, and savings plans.
	● Solve numerical problems to support practical financial decision-making.

Content Outline	● Introduction to Time Value of Money (TVM): Meaning, Concept, and Importance ● Simple Interest: Formula, Computation, and Applications ● Compound Interest: Formula, Computation, and Applications ● Present Value and Future Value Calculations ● Annuities: Ordinary Annuity, Annuity Due (basic problems) ● Practical problems on TVM related to loans, savings, and investments
Module 2 (Credit 1) Risk–Return Analysis	
Learning Outcomes	After learning the module, learners will be able to ● Understand the concept of risk and return in financial management. ● Identify different types of financial risk (business risk and financial risk). ● Analyze the relationship between risk and return for investment decisions. ● Calculate expected return and measure risk using standard deviation (basic).
Content Outline	● Introduction to Risk and Return: Meaning and Importance ● Types of Risk: Business Risk, Financial Risk, Systematic and Unsystematic Risk ● Concept of Expected Return ● Risk Measurement: Standard Deviation (basic) ● Risk–Return Trade-off and Portfolio Considerations ● Practical problems on investment decision-making based on risk–return analysis

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering concepts of Time Value of Money, simple & compound interest, annuities, and risk–return fundamentals	15
2	Numerical problems on PV, FV, annuities, loan and investment evaluation, expected return, and basic standard deviation	15
3	Presentation / case-based activity on practical financial decision-making such as savings plans, loan comparison, or risk–return trade-off in investments	10
4	Quiz / viva based on TVM concepts, types of risk, and interpretation of risk–return relationship	10
	Total - 50 Marks	50

External – Nil**References:**

- Brigham, E. F., & Ehrhardt, M. C. (2021). *Financial management: Theory and practice* (16th ed.). Cengage Learning.
- Pandey, I. M. (2022). *Financial management* (12th ed.). Vikas Publishing House.
- Khan, M. Y., & Jain, P. K. (2020). *Financial management: Text, problems and cases*. McGraw Hill Education.
- Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2019). *Fundamentals of corporate finance* (12th ed.). McGraw Hill Education.
- Institute of Cost Accountants of India (ICMAI). (2024). *Financial management and business data analysis study material*. ICMAI Publications.
- Ministry of Corporate Affairs. (2023). *Indian Accounting Standards (Ind AS) framework*. Government of India.

Course Syllabus

Semester: V

5.7– Major Core

Course Title	Goods & Services Tax (GST) II
Course Credits	2 Credit
Course Outcomes	After going through the course, learners will be able to 1.To understand levy, collection and valuation under GST 2.To develop knowledge of Input Tax Credit (ITC) 3.To understand GST returns and payment systems 4.To introduce advanced compliance such as e-way bill and reverse charge
Module 1 (Credit 1) LEVY, SUPPLY & VALUATION	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • The meaning and scope of supply under GST and distinguish between intra-state and inter-state supply of goods and services. • Determine the time and place of supply for goods and services as per the basic provisions of GST law. • Apply valuation rules under GST to compute the taxable value, including transaction value, composite supply, and mixed supply. • Understand the composition scheme with updated limits, reverse charge mechanism (RCM), and exemptions available under GST.
Content Outline	• Meaning and Scope of Supply • Intra-State vs Inter-State Supply • Time of Supply (Goods & Services) • Place of Supply (Basic Provisions) • Valuation under GST (Transaction Value & Rules) • Composite Supply & Mixed Supply • Composition Scheme (Updated Limits) • Reverse Charge Mechanism (RCM) • Exemptions under GST
Module 2 (Credit 1) INPUT TAX CREDIT, RETURNS & COMPLIANCE	

Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • The provisions of Input Tax Credit (ITC) by understanding eligibility, blocked credits, apportionment, reversal rules, and the matching concept using GSTR-2B. • Identify and comply with the GST return filing system, including GSTR-1, GSTR-3B, QRMP scheme, annual return (GSTR-9), and applicable late fees and interest. • Understand GST payment and compliance mechanisms, including electronic cash and credit ledgers, e-way bill system, and basic functions of the GST portal.
Content Outline	• (A) Input Tax Credit (ITC) • Eligibility & Conditions for ITC • Blocked Credits (Sec 17(5)) • Apportionment of ITC • ITC Reversal Rules • Matching Concept (GSTR-2B concept) • (B) GST Returns (Updated System) • GSTR-1, GSTR-3B • QRMP Scheme • Annual Return (GSTR-9 – Basic Concept) • Late Fees & Interest • (C) Payment & Compliance • Electronic Cash Ledger, Credit Ledger • E-Way Bill (Concept & Applicability) • Basic Overview of GST Portal Functions

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
--------	------------	-------

1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	50

External – NIL

References:

- GST Law & Practice - V.S Datey
- GST Bare Act 2017.
- GST Guide for Students - Vivek Kr. Agrawal
- GST Made Simple: *A Complete Guide to Goods and Services Tax in India* – Dr. Awdhesh Singh.
- GST Law Guide (August, 2017) – CA. Ishaan V. Patkar

Online References:

GST Portal Resources (www.gst.gov.in)

Institute of Chartered Accountants of India (ICAI) — GST Study Material (<https://www.icai.org/post/19155>)

B.COM IN ACCOUNTANCY AND FINANCE
SEMESTER VI
ACADEMIC YEAR: 2027-28

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Strategic Management Accounting Practices
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand and apply advanced costing techniques like marginal costing in various decision-making scenarios, including make-or-buy decisions, product mix optimization, and pricing strategies.
	2. Develop and implement budgets, perform budgetary control, and analyze financial statements to assess company performance and financial health.
	3. Analyze and interpret financial data using tools like ratio analysis, comparative and common size statements, and cash flow and fund flow statements.
	4. Evaluate and report on the financial position and performance of a business to support strategic decision-making.
Module 1 (Credit 1) Strategic Cost Analysis & Cost Management	
Learning Outcomes	After learning the module, learners will be able to
	● Explain the concept and objectives of Strategic Management Accounting (SMA).
	● Apply value chain analysis to identify cost drivers and sources of competitive advantage.
	● Use cost driver analysis and strategic cost analysis for cost control and value enhancement.
	● Evaluate cost reduction strategies through continuous improvement techniques.

Content Outline	● Introduction to Strategic Management Accounting – Meaning, Scope, Need and Importance ● Role of SMA in Competitive Strategy ● Value Chain Analysis – Internal and Industry Value Chain ● Cost Drivers – Structural and Executional Cost Drivers ● Strategic Cost Analysis and Cost Reduction Techniques ● Benchmarking – Concept, Types (Internal, Competitive, Functional, Generic) ● Practical Case Studies on Cost Leadership and Differentiation Strategies
Module 2 (Credit 1) Strategic Pricing & Profitability Analysis	
Learning Outcomes	After learning the module, learners will be able to ● Apply target costing and life cycle costing in pricing decisions. ● Analyze customer profitability and product profitability for strategic planning. ● Evaluate pricing strategies under competitive market conditions. ● Make strategic decisions using relevant costing and contribution analysis.
Content Outline	● Target Costing – Concept, Steps, and Practical Problems ● Life Cycle Costing – Stages and Managerial Implications ● Kaizen Costing – Concept and Application ● Customer Profitability Analysis
Module 3 (Credit 1) Strategic Performance Measurement	
Learning Outcomes	After learning the module, learners will be able to ● Prepare and interpret comparative financial statements to analyze the performance of a business over multiple periods, highlighting trends and key changes. ● Design and interpret a Balanced Scorecard for strategic control.

	• Develop Key Performance Indicators (KPIs) aligned with organizational strategy.
	• Evaluate divisional performance using financial and non-financial measures.
Content Outline	• Traditional vs. Strategic Performance Measurement Systems • Balanced Scorecard – Concept, Perspectives (Financial, • Designing a Balanced Scorecard (Simple Case-based Approach) • Key Performance Indicators (KPIs) – Financial and Non-financial • Responsibility Accounting – Cost, Profit and Investment Centres • Transfer Pricing – Meaning, Methods and Practical Problems • Performance Evaluation using ROI, RI and EVA (Basic Concepts & Problems)
Module 4 (Credit 1) Strategic Decision Making & Emerging Trends	
Learning Outcomes	After learning the module, learners will be able to
	• Apply strategic decision-making tools under uncertainty and risk.
	• Evaluate investment alternatives using strategic financial techniques.
	• Understand the role of sustainability and ESG reporting in strategic accounting.
	• Analyze emerging trends in management accounting practices.
Content Outline	• Strategic Decision-Making under Risk and Uncertainty • Sensitivity Analysis and Scenario Analysis • Capital Budgeting Review – Strategic Perspective (NPV, IRR in Strategic Context) • Strategic Investment Appraisal and Risk Assessment • Sustainability Accounting and ESG Reporting – Concept and Importance

	• Environmental Management Accounting • Digital Transformation in Management Accounting (AI, Data Analytics, ERP Systems – Overview) • Contemporary Developments in Strategic Management Accounting
--	---

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering strategic cost analysis, value chain analysis, target costing, life cycle costing, benchmarking, balanced scorecard, KPI frameworks, transfer pricing, ROI/RI/EVA concepts, and sustainability accounting	15
2	Numerical / analytical problems on target costing, life cycle costing, customer & product profitability analysis, transfer pricing methods, ROI/RI/EVA calculation, and sensitivity/scenario analysis	15
3	Case study / presentation on topics such as value chain analysis of a company, balanced scorecard design, strategic pricing decisions, benchmarking practices, ESG reporting, or strategic investment decisions	10
4	Quiz / viva based on strategic management accounting tools, performance measurement techniques, strategic decision-making models, and emerging trends in management accounting	10
	Total - 50 Marks	50

External – 50 Marks

References:

- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). *Cost accounting: A Managerial Emphasis* (16th ed.). Pearson Education.
- Drury, C. (2018). *Management and Cost Accounting* (10th ed.). Cengage Learning.
- Bromwich, M., & Bhimani, A. (2019). *Management Accounting: Evolution not Revolution*. CIMA Publications.
- Kaplan, R. S., & Norton, D. P. (2001). *Strategy-Focused Organization*. Harvard Business School Press.
- Hansen, D. R., & Mowen, M. M. (2018). *Cornerstones of Cost Management*. Cengage Learning.
- Institute of Cost Accountants of India (ICMAI). (2024). *Strategic Cost Management Study Material*. ICMAI Publications.
- Ministry of Corporate Affairs. (2023). *Indian Accounting Standards (Ind AS)*. Government of India.

Course Syllabus
Semester: VI
6.2 – Field Project

Course Title	Field Project
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand accounting frameworks followed by organization 2. Analyze prepare financial statements, cost sheet corporate compliance report 3. Develop Skill in Problem Solving, Decision Making and profession judgement in financial and legal domain. 4. Gain Firsthand understanding of policies, regulations, organizational structure, process and programs. 5. Engage in real-time field work by collaborating with accounting firms, financial consultants or corporate compliance departments
Module 1 (Credit 1)	Introduction of Field Project
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	● Understand field project ● Awareness about Need and Importance of field project ● Understand field area in Accountancy and Finance
Content Outline	1.1 Introduction of field Project 1.2 Meaning, Concept and objective of field project 1.3 Scope of Field Project Accountancy and Finance. 1.4 Role of field project to practical Approach
Module 2 (Credit 1)	field project Planning
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	● Analyzing financial statements of a company to assess its financial performance and position. ● Evaluating the internal controls of a company to identify weaknesses and recommend improvements.

Content Outline	2.1 Identification of Field area. 2.2 Selection of organization, industry, institution. 2.3 Preparation of project proposal.
Module 3 (Credit 1) field work and financial analysis	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Preparing financial reports for a company, including financial statements and notes to the financial statements. • Evaluating the internal controls of a company to identify weaknesses and recommend improvements. • Hands on practical with preparation of cashflow statement, Budget, financial statement. • Interaction with finance professionals for practical exposure, Visit CA firms, Audit firms Finance department of companies
Content Outline	3.1 Industry /organization/ institution Visit 3.2 Study of Accounting and books of Accounts and Financial policies and procedure. 3.3 Analysis of Financial Statements – income Statement, Balance sheet, cash flow statement, Budget, Cost sheet 3.4 Interpretation of result and findings.
Module 4 (Credit 1) Report writing, Presentation and viva	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Preparing financial reports for a company, learn practically report writing • Preparation of PPT Presentation
Content Outline	4.1 Structure of comprehensive project report – • Introduction and profile of organization • Objectives and methods • Data analysis and Interpretation, findings, suggestions, conclusion, limitations 4.2 Report Formatting and referencing 4.3 Preparation and Presentation of project using PPT

Activities towards Comprehensive Continuous Evaluation (CCE)

Total marks - 100

Rubrics for Evaluation of Field Project Work

Sr.No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (50) Internal Assessment (To be filled by Internal Examiner)	A) Field Project Work (30)		
		1) Conceptual Framework (10)		
		2) Relevance (10)		
		3) Methodology (10)		
		B) Skills (20)		
		1) Analytical (6)		
		2) Problem Solving (6)		
		3) Professional Judgement (8)		
2	Project Report Presentation and Viva (50) Internal Assessment (To be filled by Internal Examiner)	A) Project Report (30)		
		1) Content (8)		
		2) Analysis and Interpretation of the data (14)		
		3) Presentation and Layout of the Report (8)		
		B) Presentation (10)		
		C) Project Viva (10)		
		Total		

Guidelines for Field Project Report Structure: The students will be required to submit a comprehensive report at the end of the Field Project. A project report has to be brief in content and must include the following aspects:

- | | |
|---------------------------------------|----------------------------------|
| 1. Title Page | 2. Certificate |
| 3. Declaration | 4. Acknowledgment |
| 5. Table of Contents | 6. Industry /Firm Summary |
| 7. Introduction of field | 8. Field Visits and Observations |
| 9. Identified Socio-Economic Problems | 10. Innovative Solutions |
| 11. Conclusion & Recommendations | 12. References & Appendices |

The project report based on Field Project' shall be prepared as per the broad guidelines given below: -

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-

Course Syllabus

Semester: VI

6.3 – Major (Elective)

Course Title	Corporate Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand the concepts of capital structure, capital budgeting, and cost of capital 2. Apply capital structure theories and capital budgeting techniques to real-world scenarios 3. Evaluate financial decisions and their impact on firm value 4. Calculate the cost of different sources of capital and determine a company's overall cost of capital 5. Make informed financial decisions using the concepts learned
Module 1 (Credit 1)	Introduction to Corporate Finance
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Understand the fundamentals of corporate finance and financial management • Analyze the goals of financial management (profit maximization vs wealth maximization) • Explain the role of financial managers in business decision-making
Content Outline	• Definition and scope of corporate finance • Goals of financial management (profit maximization, wealth maximization) • Role of financial manager • Overview of financial markets (money market, capital market) • Financial institutions (banks, insurance companies, etc.)
Module 2 (Credit 1)	Capital Structure

Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Understand the concept of capital structure and its importance in financial management • Apply capital structure theories (MM Theorem, Trade-off, Pecking Order) to real-world scenarios • Analyse factors influencing capital structure decisions (business risk, growth, firm size, etc.)
Content Outline	• Introduction to Capital Structure: Definition and importance of capital structure, Types of capital (debt, equity, hybrid) • Capital Structure Theories: Modigliani-Miller (MM) Theorem, Trade-off Theory, Pecking Order Theory • Factors Influencing Capital Structure: Business risk and financial risk, Growth opportunities and firm size, Industry characteristics and market conditions • Capital Structure Decisions: Debt financing (types, costs, benefits), Equity financing (types, costs, benefits), Capital structure optimization • Advanced Topics in Capital Structure: Leverage and firm value, Capital structure and corporate strategy, International capital structure
Module 3 (Credit 1) Capital Budgeting	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Understand the importance of capital budgeting in financial decision-making Apply various capital budgeting techniques (NPV, IRR, PP, ARR, PI) to evaluate projects • Evaluate independent and mutually exclusive projects, and make decisions under capital rationing

Content Outline	• Introduction to Capital Budgeting: Definition and importance of capital budgeting, Types of capital budgeting decisions (accept/reject, mutually exclusive, etc.) • Capital Budgeting Techniques: Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period (PP), Accounting Rate of Return (ARR), Profitability Index (PI) • Evaluation of Investment Projects: Independent projects, Mutually exclusive projects, Capital rationing • Risk and Uncertainty in Capital Budgeting: Types of risk (business risk, financial risk, etc.), Methods to incorporate risk (sensitivity analysis, scenario analysis, etc.) • Capital budgeting under inflation, International capital budgeting
Module 4 (Credit 1) Financing Decision	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Identify and explain various sources of long-term funds for a company • Understand the concept of cost of capital and its importance in financial decisions • Calculate the cost of different sources of capital
Content Outline	• Introduction: Definition and importance of cost of capital, Sources of long-term funds • Cost of Specific Sources: Cost of debt capital (debentures, bonds), Cost of preference capital, Cost of term loans, Cost of equity capital (Dividend Discount Model, CAPM) • Weighted Average Cost of Capital (WACC),

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – (Marks 50.)

Sr. No	Activities	Marks
1	Project on calculate WACC for a given company using real-life financial data	15
2	Group Discussion: The pros and cons of debt vs equity financing.	15

3	PPT Presentations on Impact of capital structure on cost of capital and firm value.	10
4	Quiz: Cost of capital concepts, formulas, and applications.	10
	Total – 50 Marks	50

External – (Marks 50)

References:

- Chandra, P. (2017). Financial Management: Theory and Practice. McGraw-Hill Education.
- Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text, problems and cases. McGraw-Hill Education.
- Pandey, I. M. (2015). Financial Management. Vikas Publishing House.
- Brealey, R. A., Myers, S. C., & Allen, F. (2020). Principles of corporate finance. McGraw-Hill Education.

Course Syllabus

Semester: VI

6.4: Major (Elective)

Course Title	Corporate Financial Reporting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to • Understand the nature, objectives, and regulatory framework of corporate financial reporting. • Apply Ind AS related to presentation, interim reporting, and cash flow statements. • Analyze segment reporting and international financial reporting standards (IFRS). • Interpret corporate financial statements for decision-making purposes.
Module 1 (Credit 1)	Introduction to Corporate Financial Reporting
Learning Outcomes	After learning the module, learners will be able to • Explain the concept and scope of corporate financial reporting. • Understand statutory requirements governing company accounts. • Identify users and objectives of corporate financial statements.
Content Outline	• Meaning and scope of Corporate Financial Reporting • Objectives and importance of financial reporting • Users of financial statements • Regulatory framework: Companies Act, 2013 (relevant provisions), Role of ICAI, Accounting Standards and Ind AS – overview • Forms and contents of company financial statements
Module 2 (Credit 1)	Specific Accounting Standards for Financial Reporting
Learning Outcomes	After learning the module, learners will be able to

	• Explain the objectives, components, and presentation principles of financial statements as per Ind AS 1. • Prepare and interpret interim financial reports in accordance with Ind AS 34. • Classify and present cash flows from operating, investing, and financing activities under Ind AS 7
Content Outline	• Ind AS 1 – Presentation of Financial Statements Objectives and scope of Ind AS 1 General features: fair presentation, going concern, accrual basis, consistency • Ind AS 34 – Interim Financial Reporting: Meaning and objectives of interim financial reporting Content of an interim financial report • Ind AS 7 – Statement of Cash Flows: Objective and usefulness of cash flow statement, Classification of cash flows: Operating activities, Investing activities, Financing activities
Module 3 (Credit 1) Segment Reporting	
Learning Outcomes	After learning the module, learners will be able to • Explain the concept, Objectives, and Bases of segment reporting. • Describe the structure, role, and standard-setting process of the International Accounting Standards Board (IASB). • Understand and interpret the IFRS Framework for preparation and presentation of financial statements and the concept of first-time adoption of IFRS.
Content Outline	• Segment Reporting - Meaning of segment reporting, Objectives of segment reporting, Bases of segment reporting (business segment, geographical segment) • International Financial Reporting Standards (IFRS) Framework: Meaning of IFRS, Structure of the International Accounting Standards Board (IASB), IFRS standard-setting process • Harmonization, IFRS Framework, Progress towards international harmonization of accounting standards.

Module 4 (Credit 1) Analysis and Emerging Trends in Corporate Reporting	
Learning Outcomes	After learning the module, learners will be able to
	• Analyse published financial statements. • Understand recent trends in corporate reporting. • Evaluate corporate performance using financial data.
Content Outline	• Meaning and importance of financial statement analysis • Tools of analysis: Comparative Statements, Common Size Statements, Ratio Analysis (overview) • Corporate Governance and Financial Disclosure • Emerging trends in corporate financial reporting: Sustainability Reporting, Integrated Reporting (basic overview), CSR Reporting (as per Companies Act, 2013)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	50

External – 50 Marks

References:

- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2022). Advanced accounts (Vol. II). New Delhi, India. S. Chand & Company Ltd.
- Garg, K. (2023). Corporate accounting (Ind AS based). New Delhi, India. Bharat Law House.
- Institute of Chartered Accountants of India. (2023). Indian accounting standards (Ind AS). New Delhi, India. ICAI Publications.

- Elliott, B., & Elliott, J. (2021). accounting and reporting (19th ed.). Harlow, UK. Pearson Education.
- Maheshwari, S. N., & Maheshwari, S. K. (2022). Financial statement analysis. New Delhi, India. Vikas Publishing House.

Course Syllabus

Semester: VI

6.5: On-Job Training

Course Title	Internship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Get exposure to work on the field related to finance, banking, Human Resource Management, Accounting, teaching and research. 2. Bridge the gap between classroom teaching and practical work life. 3. Make the students aware about work ethics and work discipline and punctuality. 4. Develop the passion for professional Life or Excellence. 5. Be Placed in banking, teaching, office management and research fields.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	• Plan and set the goal of internship • Identify the agency for Internship
Content Outline	• Plan and goal of internship with Faculty coordinator • Identify Agency of Internship • Completion of Pre internship documentation
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance. • Promote the students in different fields like in banking, finance, marketing, and accounting.

Content Outline	• Placement for Internship • Actual undertaking work Experience at Internship agency • Keeping up to date weekly report • Updating field visit Report
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• Take real work experience from academia to Industry • Develop self-confidence and self-esteem.
Content Outline	• Actual undertaking of work experience at Internship agency • Keeping up to date weekly report • Preparation of field visit Report
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• Get Internship completion certificate from Internship Agency • Find source for job placement in areas of banking, finance, marketing, accounting and etc.
Content Outline	• Final report of the internship • Submission of Post Internship Documentation • Presentation and Viva • Tools: Rubrics for internship work, rubrics for presentation (viva) • Summative (External) assessment (100 marks)

Duration: 120 Hours

Assignments/ Reports:

Sr. No	Activities
1	Plan and goal of internship
2	Reports of Weekly activities
3	Field Visit Report (If any)
4	Report of internship

Summative (External) assessment (100 marks)

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks	Marks
1	Internal Assessment	The Mentor of the Agency will assess the Intern on the Following Criteria's:		
		A) Work Quality		
		1) Punctuality (5)	5	
		2) Sincerity (5)	5	
		3) Initiative (5)	5	
		4) Commitment (5)	5	
		5) Attitude (5)	5	25
		B) Skills		
		1) Communication (5)	5	
		2) Documentation (5)	5	
		3) Reporting (5)	5	
		4) Professionalism (5)	5	
		5) Adaptability (5)	5	25
2	External Assessment	Internship Report Weekly Activities Report Internship Report Presentation and Internship Viva Voce (Joint Assessment by Internal and External Examiner)	50	50
		Total		100

Course Syllabus

Semester: VI

6.6: Community Engagement

Course Title	Community Engagement in Accountancy and Finance
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the concept of community engagement. 2. Identify community issues and formulate appropriate project objectives 3. Develop the skills for designing and implementing community engagement initiatives in accountancy and finance. 4. Identify opportunities to contribute to the community's socioeconomic improvement
Module 1 (Credit 1)	Introduction to Community Engagement
Learning Outcomes	After learning the module, learners will be able to
	• Evaluating the concept of community engagement. • Principles and Importance of community engagement • Understanding financial institutions in promoting financial inclusion.
Content Outline	• Concept of community engagement • Importance of community engagement • Principles of community engagement • Concept of financial inclusion • Role of financial institutions in promoting financial inclusion • Community development initiatives in accountancy and finance
Module 2 (Credit 1)	Community Engagement Initiatives
	Designing and Implementing Community Engagement Initiatives
Learning Outcomes	After learning the module, learners will be able to
	• Identify community issues and formulate appropriate project

	objectives • Prepare and present a structured project report with proper documentation
Content Outline	• Financial literacy programs • Community outreach initiatives • Partnerships with local organizations • Volunteer work and corporate social responsibility • Needs assessment and stakeholder analysis • Designing community engagement initiatives • Implementing and evaluating community engagement initiatives considering the various schemes/program/initiatives

Rubrics for Evaluation of Community Engagement

Sr.No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Community Engagement Internal Assessment (25) (To be filled by Internal Examiner)	A) Community Engagement Activity (15)		
		1) Objective/ Purpose of the Activity (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Commitment (3)		
		2) Involvement (4)		
		3) Communication (3)		
2	Report,	A) Report Writing (25)		

	Presentation and Viva	1) Details of the Community Engagement. (7)		
	Internal Assessment (25)	2) Objectives and Outcomes/Achievement of the Community Engagement (5)		
	(To be filled by Internal Examiner)	3) Presentation and Layout of the Report (3)		
		4) Presentation (5)		
		5) Project Viva (5)		
		Total		