



SNDT Women's University, Mumbai

**Bachelor of Commerce In
Computer Studies
as per NEP-2020
NON-AEDP
Syllabus**

(w.e.f. 2025-26)

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.		Computer Studies
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 Computer Studies is designed to helps students to apply mathematics in solving and critical analyzing problem and to design, implement and evaluate a complete solution. It will also give how to use current tools and methodologies in computing practices. 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 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>	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	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)
	6.	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)		# Decided by University

Non AEDP UG Credit Structure

Commerce and Management Bachelor of Commerce in Computer Studies as per NEP 2020 (w.e.f. 2025-26)

		Semester I		Commerce and Management				
	Verticals			Sem I	Credits	Marks	Int	Ext
1012081 1	Subject 1	Fundamentals of Information Technology		S1	4	100	50	50
1012080 2	Subject 2	Financial Modeling		S2	2	50	50	0
1.3								
10420111/ 10420112/ 10420113/ 10420114/ 1042011 5/ 1042011 6	OEC	Other than Major and Minor Students will not learn OEC mentioned in their own syllabus (basket) 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
1062010 1	VSC	Skill-based course corresponding to Major Principles of Management		VSC-1	2	50	50	0
1072011 1/ 1072011 2/ 1072011 3/ 1072011 4	SEC	Skill-based course Other than Major and Minor. (basket) 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	0	50

108201 11 OR 108201 12	AEC	Ability Enhancement Course (AEC) English for Academic Writing-I For Students of English Medium OR English Language and Literature- I For Students of Non-English Medium https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	0	50
110511 11	IKS	Inception of the Indian Knowledge System https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/iks-syllabus/ug-degree/inception-of-indian-knowledge-system.pdf	IKS	2	50	0	50
109521 11	VEC	Introduction to the Indian Constitution (given by SNDTWU) at https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	0	50
114501 211 OR 114502 21 OR 114503 22 OR 114504 21	CC	Co-curricular Course Basics of National Service Scheme OR National Cadets Corps. (NCC) Studies – I	CC	2	50	50	0

		OR Health and Wellness OR Performing Arts Exploration (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-i-syllabus.pdf						
		Assessment ratio of Commerce- Management and Interdisciplinary is different than SciTech and Humanities			22	550	250	300

		Semester II	Commerce and Management				
			Sem II	Credits	Marks	Int	Ext
20120811	Subject 1	Data Communication and Networking	S1	4	100	50	50
20120812	Subject 2	E-Commerce & Social Networking	S2	2	50	0	50
20620101	VSC-2	Micro Economics – I	VSC-2	2	50	50	0
20620102	VSC-3	Human Resource Management	VSC-3	2	50	50	0
20420111/ 20420112/ 20420113/ 20420114/ 20420115/ 20420116/ 20420117/ 20420118/ 20420119	OEC	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
20720101 OR 20720102 OR 20720103	SEC	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	0

20810111 OR 20810112	AEC	Ability Enhancement Course (AEC) English for Academic Writing-II For Students of English Medium OR English Language and Literature- II For Students of Non-English medium https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	0	50
20920112	VEC	Environmental Awareness https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf	VEC	2	50	0	50
21450121 21450221 21450323 21450421	CC	Co-curricular Course Volunteerism and National Service Scheme OR National Cadets Corps. (NCC) Studies- II OR Yoga Education OR Fine Art (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-ii-syllabus.pdf	CC	2	50	50	0
		Assessment ratio of Commerce- Management		22	550	300	250

		Semester III	Commerce and Management				
			Sem III	Credits	Marks	Int	Ext
30120811	Major	Internet, G-Suit and Cyber Law	Major (Core)	4	100	50	50
30120812	Major	Computerized Accounting using Tally PRIME	Major (Core)	4	100	50	50
30120813	Major	Production Planning and Management	Major (Core)	2	50	0	50
30320111/ 30320112/ 30320113/ 30320114/ 30320115	Minor Stream	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	OEC	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	OEC	2	50	0	50

		Financial Accounting Insights OR Business Communication						
3.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati , etc.)	AEC (Modern Indian Language)	2	50	50	0	
30120804	Major Core	Artificial Intelligence: Tools and Techniques Paper - I	Major Core	2	50	50	0	
3.8	CC	Co-curricular Course Social issues Advocacy and Action OR National Cadets Corps. (NCC) Studies- III OR Traditional Sports and Fitness OR Unfolding The Beauty Of Indian Music (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-iii-syllabus.pdf	CC	2	50	50	0	
				22	550	300	250	

		Semester IV	Commerce and Management				
			Sem IV	Credits	Marks	Int	Ext
40120 811	Major (Core)	Fundamentals of Programming and Web development using HTML	Major (Core)	4	100	50	50
40120 812	Major (Core)	Advanced Accounting with GnuCash	Major (Core)	4	100	50	50
40320 111/ 40320 112/ 40320 113/ 40320 114/ 40320 115	Minor Stream	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/ 404201 61/ 404201 62	OEC	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	0	50
407201 11/ 407201	SEC	Fundamentals of Insurance OR	SEC	2	50	0	50

12/ 407201 13		Advertising Skills OR Fundamentals of Investment in Stock Markets						
4.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati , etc.)	AEC (Modern Indian Language)	2	50	0	50	
403208 06	Minor Stream	Integrated Digital Marketing	Minor Stream	2	50	50	0	
4.8	CC	Co-curricular Course Personality and Leadership Development through National Service Scheme OR NSS Volunteers under National service scheme special camp OR National Cadets Corps. (NCC) Studies- IV OR Theatre & Dance (As per SNDTWU syllabus) https://sndt.ac.in/pdf/ academic s/syllabus-as- per-nep/cc- syllabus/ug-degree/co- curricular-course-as- per-nep- 2020- semester-iv-syllabus.pdf	CC	2	50	50	0	
				22	550	250	300	

		Semester V	Commerce and Management				
			Sem V	Credits	Marks	Int	Ext
50120811	Major (Core)	"Computational Thinking and C Programming"	Major (Core)	4	100	50	50
50120812	Major (Core)	Object-Oriented Programming with C++	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	IKS (Major Specific)	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting	IKS (Major Specific)	2	50	0	50
50320111/ 50320112/ 50320113/ 50320114/ 50320115	Minor Stream	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
50320161/ 50320162/ 50320163/ 50320164/ 50320165	Minor Stream	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
50620801	VSC	IPR in the Digital Age	VSC-4	2	50	50	0
50120804	Major Core	Artificial Intelligence: Tools and Techniques Paper - II	Major Core	2	50	50	0
				22	550	300	250

Non-AEDP Semester VI

		Semester VI	Commerce and Management				
			Sem VI	Credits	Marks	Int	Ext
6.1	Major Core	Java Development Bootcamp	Major (Core)	4	100	50	50
6.2	FP	Field Project	Major (Core)	4	100	50	50
6.3	Major (Elective)	Data Structures and Algorithm Optimization in C++	Major (Elective)	4	100	50	50
6.4	Major Elective	Data Models using Power PIB	Major Elective	4	100	50	50
6.5	OJT	OJT	OJT	4	100	50	50
6.6	CE	CE of Sem IV is shifted to Sem VI Community Engagement	CE	2	50	0	50
				22	550	250	300

B.COM IN COMPUTER STUDIES
SEMESTER III
ACADEMIC YEAR: 2026-27

COURSE SYLLABUS
Semester III
3.1 Major (Core)

Course Title	Internet, G-Suit and Cyber Law
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Effectively use G-Suite tools for communication, collaboration, and productivity.
	2. Comprehend key aspects of cyber laws, including data protection, intellectual property rights, and IT Act provisions.
	3. Demonstrate awareness of ethical online behavior and the importance of cybersecurity in modern digital environments.
	4. Recognize and respond to common cyber threats and understand legal remedies available.
Module 1 (Credit 1)	
Introduction to the Internet (basic to advance)	
Learning Outcomes	After learning the module, learners will be able to
	• Be proficient in using Internet tools and services for academic, personal, and professional purposes.
Content Outline	• History and Evolution of the Internet • Internet Architecture: Protocols (IP, TCP, HTTP, HTTPS), DNS, and ISP • Web Browsing: Features, Tools, and Best Practices • Search Engines: Effective Usage and Advanced Search Techniques • Emerging Trends: IoT, Cloud Computing, and Web 3.0

Module 2 (Credit 1) G-Suite for Productivity	
Learning Outcomes <i>(Specific related to the module.</i> <i>e.g. Define,</i> <i>Differentiate, Carry</i> <i>out, Design, etc. ...)</i>	After learning the module, learners will be able to
	• Master G-Suite tools to enhance collaboration and productivity in a variety of contexts.
Content Outline	• Overview of G-Suite Tools and their Applications • Gmail: Professional Communication Techniques • Google Drive: File Management and Collaboration • Google Docs, Sheets, and Slides: Real-time Document Collaboration • Google Meet and Calendar: Scheduling and Hosting Meetings • Google Forms: Designing and Analysing Surveys. • Best Practices for Secure Usage of G-Suite
Module 3 (Credit 1) Fundamentals of Cyber Law	
Learning Outcomes <i>(Specific related to the module..</i> <i>e.g. Define,</i> <i>Differentiate, Carry</i> <i>out, Design, etc. ...)</i>	After learning the module, learners will be able to
	• Understand the legal and ethical framework for navigating cyberspace safely and responsibly.
	• Be equipped to prevent, detect, and respond to common cyber threats.
Content Outline	• Introduction to Cyber Law: Definitions and Scope • Overview of Information Technology Act, 2000 (with Amendments) • Intellectual Property Rights in Cyberspace • Data Protection and Privacy Laws (e.g., GDPR, PDP Bill, etc.) • Cybercrime: Types, Examples, and Legal Remedies • Digital Signatures, E-contracts, and Online Consumer Protection • Case Studies: Landmark Cyber Law Judgments

Module 4 (Credit 1) Cybersecurity and Ethical Practices	
Learning Outcomes	After learning the module, learners will be able to
	• Develop a deeper understanding of their rights and responsibilities under existing cyber laws.
Content Outline	• Introduction to Cybersecurity: Threats, Vulnerabilities, and Countermeasures • Types of Cyber Attacks: Phishing, Hacking, Ransomware, etc. • Safe Browsing and Secure Communication Practices • Role of Ethics in Cyberspace: Responsible Online Behaviour • Understanding Digital Footprint and Privacy Settings • Hands-on Exercises: Identifying Scams, Creating Strong Passwords, and Using Antivirus Software

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – **Assignments:** Hands-on tasks with G-Suite tools and analysis of cyber law case studies.
2. – **Project:** Collaborative project using G-Suite and applying Internet tools to create a real-world solution.

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:

Books

- "Cyber Law: Indian and International Perspectives" by Pavan Duggal
- "Internet of Things and Cyber Laws" by Sudhir K. Sharma, Krishna Misra, and Jaiswal
- "Cybersecurity for Beginners" by Raef Meeuwisse
- "Mastering Google Workspace: Ultimate G-Suite Guide" by Patricia Clark.

Online Resources

1. Google Workspace Learning Center: <https://workspace.google.com/training/>
2. Ministry of Electronics and Information Technology, India: <https://www.meity.gov.in/>
3. National Cybersecurity Awareness Program: <https://cyberaware.gov.in/>
4. Coursera Courses on Cybersecurity and G-Suite

Research Papers and Case Studies

1. Papers on Cyber Law published in IEEE and Elsevier.
2. Landmark cases on Cyber Law in India (IT Act, 2000).

Course Syllabus

Semester: III

3.2 Major (Core)

Course Title	Computerized accounting using TALLY PRIME
Course Credit	4
Course Outcome	After going through the course learners will be able to, 1. Understand practical application of accounting principles using Tally Prime. 2. Gain hands-on experience in maintaining accounts, generating reports, and analyzing financial data with Tally Prime. 3. Develops knowledge on inventory, payroll, and taxation management using Tally Prime. 4. Handle real-world business accounting scenarios effectively.
Module 1	
Introduction to Tally Prime	
Learning Outcomes	After learning the module, learners will be able to • Understand the fundamental concepts of Tally Prime and its role in computerized accounting. • Set up and configure Tally Prime for different business requirements. • Create and manage company accounts, groups, and ledgers effectively. • Record day-to-day financial transactions using vouchers.
Content Outline	1.1 Overview of Tally Prime • Introduction to Tally Prime and its key features. • Role of Tally Prime in modern business accounting. • Installation and licensing of Tally Prime. • Navigating the Tally Prime interface. 1.2 Company Creation & Management • Creating, modifying, and deleting companies in Tally Prime. • Configuring company settings for financial year, currency, and taxation. • Setting up user roles and security controls. • Backup, restore, and data management in Tally Prime. 1.3 Ledger & Voucher Management • Creating and managing ledgers and groups. • Types of vouchers in Tally Prime (payment, receipt, sales, purchase, contra, and journal).

	• Recording and editing transactions using vouchers. • Viewing and printing voucher entries. 1.4 Practical: • Setting up a new company and configuring Tally Prime for operations.
Module 2	
Financial Accounting and Reporting in Tally Prime	
Learning Outcomes	After learning the module, learners will be able to
	• Record and manage financial transactions using various types of vouchers. • Generate and analyze financial statements like Profit & Loss Account, Balance Sheet, and Trial Balance. • Reconcile bank statements using the bank reconciliation feature in Tally Prime.
Content Outline	2.1 Financial Statements & Reports • Preparing and analyzing the Trial Balance. • Generating the Profit & Loss Account. • Preparing the Balance Sheet and understanding its components. • Analyzing Day Book, Cash Book, and Ledger reports. • Customizing reports for specific business requirements. 2.2 Bank Reconciliation & Budgeting • Bank reconciliation in Tally Prime: Importing bank statements and reconciling. • Budgeting in Tally Prime: Setting up budgets and tracking variances. • Configuring and managing scenarios for financial projections. • Financial decision-making using Tally Prime reports. 2.3 Practical: Recording complex financial transactions (e.g., adjustments, provisions). 2.4 Real-world case studies: Financial problem-solving using Tally Prime.
Module 3	
Inventory, Payroll & Taxation Management	
Learning Outcomes	After learning the module, learners will be able to
	• Understand and configure inventory management features in Tally Prime. • Manage stock groups, stock items, and godowns effectively. • Set up and process payroll, including employee data, salary structures, and payroll reports. • Configure and apply GST, TDS, and other tax rules in Tally Prime. • Generate tax-compliant invoices and returns using Tally Prime.
Content Outline	3.1 Inventory Management

	• Introduction to inventory management and its importance. • Setting up stock groups, stock categories, and stock items. • Units of measure: Creating and configuring. • Godown management: Creating and tracking godowns. • Stock transfers and adjustments. • Stock summary and inventory reporting. 3.2 Payroll Management • Introduction to payroll features in Tally Prime. • Configuring payroll: Employee details, pay heads, and salary structures. • Processing payroll: Attendance, pay slips, and payroll vouchers. • Statutory compliance: PF, ESI, and professional tax. • Generating payroll-related reports: Employee summary and pay slip analysis.
	3.3 Taxation in Tally Prime (GST and TDS) • Overview of taxation in Tally Prime. • Configuring GST: GST rates, classifications, and compliance settings. • Recording GST-compliant transactions: Sales, purchases, and reverse charge. • Generating GST reports: GSTR-1, GSTR-3B, and GST audit trail. • Configuring TDS: Threshold limits and deductions. • Recording TDS transactions and generating TDS returns. Practical Applications: Filing GST and TDS returns using Tally Prime. Case studies: Practical problem-solving for inventory, payroll, and taxation challenges.
Module 4 Advanced Features and Real World Applications	
Learning Outcomes	After learning the module, learners will be able to • Integrate Tally Prime with other systems and export/import data efficiently. • Generate and customize MIS reports for business decision-making. • Troubleshoot and resolve common errors in Tally Prime. • Apply advanced functionalities to real-world cases, including audit compliance and project accounting.
Content Outline	4.1 Data Integration and Customization • Importing and exporting data in Tally Prime: Formats and procedures. • Integrating Tally Prime with external systems (e.g., Excel, ERP tools). • Configuring ODBC and API for data exchange. • Creating and customizing reports using advanced features.

	4.2 MIS and Analytics in Tally Prime • Management Information System (MIS) reports: Cash flow, fund flow, and ratio analysis. • Data visualization and dashboards for decision-making. • Configuring and analyzing scenarios for future projections. • Audit and security features: Audit trail, user access control, and password management. 4.3 Real-World Applications and Case Studies • Applying Tally Prime to real-world accounting and business scenarios. • Case studies on financial management, inventory control, and taxation. • Troubleshooting common issues and errors in Tally Prime. • Compliance and regulatory reporting: GST audit, TDS reconciliation, and statutory compliance. • End-to-end accounting workflow using Tally Prime for a simulated business.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internals – 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

Externals – 50 Marks References:

- Patel, P. (2021), *Practical approach to Tally Prime*. Taxmann Publications.
- Gupta, M. (2022). , *Tally Prime made easy*. Jain Book Agency.
- Srinivasasa, V. S. V. (n.d.). , *Computer applications in business*. Sultan Chand Publication.

COURSE SYLLABUS

Semester: III

3.3 Major

Course Title	Production Planning and Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Develop a foundational understanding of production planning and management. 2. Equip students with practical skills for managing production processes in businesses. 3. Introduce tools and techniques for efficient resource utilization. 4. Connect theoretical concepts with real-world applications in the commerce field.
Module 1 (Credit 1)	Introduction to Production Planning
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept and importance of production planning. • Differentiate between various types of production systems.
Content Outline	• Definition, objectives, and significance. • Scope of production planning in commerce • Types of Production Systems- Job production, batch production, and mass production. • Choosing the appropriate production system for a business • Capacity Planning - Concept and importance of capacity utilization. • Tools for capacity planning - Resource Allocation and Scheduling • Key factors in resource allocation. • Basic concepts of production scheduling and prioritization
Module 2 (Credit 1)	Production Management
Learning Outcomes	After learning the module, learners will be able to
	• Familiarize with essential tools for managing production processes • Improve efficiency and reduce waste in production.

Content Outline	2.1 Role of a production manager. 2.2 Key functions in production management 2.3 Lean Production and Waste Reduction- Principles of lean manufacturing. 2.4 Identifying and minimizing waste 2.5 Inventory Management -Types of inventories and their importance. Practical Problems on Inventory management • Inventory control methods (e.g., ABC analysis, EOQ model). • Quality Management -Importance of quality in production. • Basic concepts of quality control (e.g., Total Quality Management, Six Sigma).
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- “Production and Operations” 2016. Management, K. Aswathappa & K. Shridhara Bhat, Himalaya Publishing House
- “Operations Management” 2018, R. Panneerselvam, Publisher: PHI Learning
- “Industrial Engineering and Production Management”, 2016, Martand Telsang, Publisher: S. Chand Publishing
- “Production and Operations Management” 2018, S.N. Chary, Publisher: Tata McGraw Hill
- “Essentials of Operations Management” 2014, Rajesh K. Jain, Publisher: VK Global Publications
- “Production and Operations Management” 2020, Upendra Kachru, Publisher: Excel Books
- “Operations Research: Principles and Practice” 2019, A. Ravindran, Don T. Phillips, and James J. Solberg (adapted by Indian editors), Wiley India
- “Principles of Management: Production and Operations” 2018, Dinkar Pagare, Publisher: Sultan Chand & Sons
- “Operations Management” Author: P. Rama Murthy, 2017, New Age International Publishers
- “Production Planning and Control” 2016 Prof. L.C. Jhamb, Publisher: Everest Publish

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 recent monetary policy announced by the RBI and relate it to theories discussed.	10
Total 50 Marks		50

External – 50 Marks

References:

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- 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.
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- Bhashyam, & Adiga. (2020). *The Negotiable Instruments Act* (20th ed.). LexisNexis.
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- 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.
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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
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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.
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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 Education.

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.
Module 2 (Credit 1)	Accounting for Foreign Currency Transactions
Learning Outcomes	After learning the module, learners will be able to

	• Understand the basics of foreign exchange transactions • Gain deep knowledge of necessary requisites of foreign exchange markets • Comprehend the terminologies used in FOREX markets • Familiarize with the accounting aspects of the transactions
Content Outline	2.1 Theory: • Participants of Foreign Exchange Markets, • Characteristics of Foreign Exchange Market, • Major Foreign Currencies that Trade Worldwide, • Meaning of Important Terms, • Requirements of Accounting Standard 11, • Accounting Procedure for Foreign Currency Transactions 2.2 Problems on: • Journal Entries for foreign Exchange transactions – Import and Export, • Receipts and payments, • Purchase of fixed assets in foreign currency. • Accounting for year-end adjustments

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: 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.
- Knafllic, 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

3.7: Major Core

Course Title	Artificial Intelligence: Tools and Techniques – Paper I
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Understand the fundamentals of Artificial Intelligence and its relevance in business and commerce. • Identify major AI tools and platforms used in industry. • Apply basic AI techniques for problem-solving and decision-making. • Analyse ethical and practical implications of AI in digital business environments.
Module 1 (Credit 1) Introduction to AI & Business Applications	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain the concept, history and scope of Artificial Intelligence. • Identify AI applications in commerce, banking, marketing and finance. • Understand types of AI tools used in business operations.
Content Outline	• Meaning, Definition and Evolution of Artificial Intelligence • Types of AI: Narrow AI, General AI, Machine Learning, Deep Learning • AI in Commerce: • Customer analytics • Fraud detection in banking • Chatbots in e-commerce • Digital marketing automation • Overview of AI tools: • ChatGPT, Gemini, Claude • Google AI tools • Microsoft Copilot • Benefits and challenges of AI adoption in business

Module 2 (Credit 1) AI Tools and Techniques	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand basic AI techniques and their working. • Use AI tools for productivity and business decision support. • Recognize ethical issues in AI usage.
Content Outline	• AI Techniques: • Machine Learning basics • Natural Language Processing (NLP) • Computer Vision • Predictive Analytics • AI productivity tools: • Content generation tools • Data analysis tools • Marketing automation tools • AI in decision making and business intelligence • Ethical issues in AI: • Data privacy • Bias in AI • Responsible AI use • Future trends in Artificial Intelligence

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – Nil

References:

- Russell, S., & Norvig, P. (2016). *Artificial intelligence: A modern approach*. Pearson.
- Marr, B. (2019). *Artificial intelligence in practice*. Wiley.
- Davenport, T. H., & Ronanki, R. (2018). Artificial intelligence for the real world. *Harvard Business Review*.
- Goodfellow, I., Bengio, Y., & Courville, A. (2016). *Deep learning*. MIT Press.
- Kaplan, A., & Haenlein, M. (2019). Siri, Siri in my hand: Who's the fairest in the land? *Business Horizons*.

Web References

- Google AI – Learning & Resources
<https://ai.google/education/>
- Microsoft AI for Beginners Curriculum
<https://microsoft.github.io/AI-For-Beginners/>
- IBM Artificial Intelligence Learning Hub
<https://www.ibm.com/topics/artificial-intelligence>
- TensorFlow – Machine Learning Resources & Tutorials
<https://www.tensorflow.org/learn>
- Coursera – Artificial Intelligence Courses
<https://www.coursera.org/browse/data-science/artificial-intelligence>
- W3Schools – AI and Machine Learning Tutorial
<https://www.w3schools.com/ai/>
- OpenAI – AI Tools and Research
<https://openai.com/research/>

COURSE SYLLABUS

Semester: IV

4.1-Major (Core)

Course Title	Fundamentals of Programming and Web development using HTML
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the basic concepts of programming, algorithms, and flowcharts.
	2. Write, debug, and execute simple programs using procedural programming techniques.
	3. Apply HTML concepts to structure and design web pages effectively.
	4. Build a complete static website using HTML.
	5. Evaluate web accessibility and best practices for website design.
	6. Demonstrate proficiency in debugging and testing web-based applications.
Module 1 (Credit 1) Introduction to Programming and Control Structures and Functions	
Learning Outcomes	After learning the module, learners will be able to
	• Understand fundamental programming concepts and apply problem-solving techniques. • Develop logical thinking and analytical skills for programming.
Content Outline	• Understanding Programming and Its Importance • Overview of Programming Languages • Problem-Solving and Algorithms • Flowcharts and Pseudocode • Basic Concepts of Variables, Data Types, and Operators.

	• Decision-Making (if, if-else, nested if) • Looping Structures (for, while, do-while) • Arrays and Their Applications • Functions: Definition, Declaration, and Recursion
Module 2 (Credit 1) Introduction to Web Development and Advanced HTML Features	
Learning Outcomes <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	• Gain proficiency in HTML and its practical applications for web development. • Write structured programs using control structures, arrays, and functions. • Create well-structured web pages using HTML and semantic tags. • Incorporate multimedia elements and forms into web pages.
Content Outline	• Fundamentals of the Internet and Web • Role of HTML in Web Development • Basic Structure of an HTML Document • HTML Elements and Attributes • Semantic HTML5 Elements • Tables, Lists, and Forms • Multimedia Elements: Images, Audio, and Video • Hyperlinks and Navigation
Module 3 (Credit 1) Introduction to CSS and JavaScript	
Learning Outcomes	After learning the module, learners will be able to
	• Apply basic styling using CSS and add interactivity using JavaScript.
Content Outline	• Introduction to CSS for Styling • Inline, Internal, and External Stylesheets • Basic JavaScript for Simple Interactivity

	Linking HTML with CSS and JavaScript
Module 4 (Credit 1) Building Web Projects	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	- Build and test simple, functional web projects. - Demonstrate effective debugging and code optimization techniques. - Acquire the ability to integrate web technologies for project-based learning.
Content Outline	- Creating a Basic Portfolio Website - Building Forms and Validating Inputs - Best Practices in Web Development - Debugging and Testing HTML Pages

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

– **Assignments:** Synopsis based on the project.

– **Project:** Project deliverables include a brief report and a fully functional static website

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:

1. Books:

- "Programming Fundamentals" by Richard Halterman
- "HTML & CSS: Design and Build Websites" by Jon Duckett
- "Learning Web Design" by Jennifer Robbins

2. Online Resources:

- W3Schools (<https://www.w3schools.com>)
- Mozilla Developer Network (MDN) Web Docs (<https://developer.mozilla.org>)
- FreeCodeCamp (<https://www.freecodecamp.org>)

3. Software/Tools:

- Code Editors: Visual Studio Code, Sublime Text, or Notepad++
- Web Browsers: Google Chrome, Mozilla Firefox

COURSE SYLLABUS

Semester IV

Major (Core) 4.2

Course Title	Advanced Accounting with GnuCash
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand Advanced Accounting Principles: Apply advanced accounting concepts such as accrual accounting, depreciation, taxation, and business transactions to real-world scenarios.
	2. Proficiency in GnuCash: Gain hands-on experience with GnuCash for managing finances, preparing financial statements, and reconciling accounts.
	3. Tax Accounting and Reporting: Develop an understanding of tax regulations and prepare financial documents and reports relevant to tax compliance.
	4. Financial Analysis: Analyze financial data using GnuCash and interpret financial statements to support business decisions.
	5. Effective Budgeting and Forecasting: Utilize GnuCash for budgeting and forecasting, while learning to track and manage company cash flow.
	6. Prepare and Interpret Advanced Financial Reports: Use GnuCash to generate and interpret advanced accounting reports (e.g., balance sheets, income statements, and cash flow statements).
Module 1 (Credit 1) Introduction to Advanced Accounting and Setting Up GnuCash	
Learning Outcomes <i>(Specific related to the module.</i> <i>e.g. Define,</i>	After learning the module, learners will be able to
	Students will be able to grasp foundational concepts in advanced accounting and apply them to create financial statements.

<i>Differentiate, Carry out, Design, etc. ...)</i>	• Set up GnuCash for a variety of business scenarios and understand its interface and functionality.
Content Outline	• Overview of advanced accounting principles • The concept of accrual accounting • Double-entry bookkeeping system • Adjusting entries and closing entries • Financial statements overview (Balance Sheet, Income Statement, Cash Flow Statement). • Introduction to GnuCash software • Creating and managing multiple books/accounts • Configuring GnuCash for different business needs (cash vs accrual accounting) • Setting up charts of accounts
Module 2 (Credit 1) Advanced Financial Transactions and Preparing Financial Statements	
Learning Outcomes <i>(Specific related to the module.</i> <i>e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to • Students will be proficient in entering and managing advanced financial transactions using GnuCash. • Understand to generate and interpret advanced financial statements using GnuCash.
Content Outline	• Journal entries and transactions in GnuCash • Handling accounts payable and receivable • Managing payroll and expenses • Multi-currency and international transactions. • Preparing an income statement, balance sheet, and cash flow statement • Customizing reports in GnuCash • Financial statement analysis and interpretation • Using GnuCash for budgeting and forecasting

Module 3 (Credit 1) Tax Accounting, Compliance, Financial Analysis and Decision-Making

Learning Outcomes <i>(Specific related to the module..</i> <i>e.g. Define,</i> <i>Differentiate, Carry</i> <i>out, Design, etc. ...)</i>	After learning the module, learners will be able to
	• Students will understand tax regulations and be able to prepare tax reports using GnuCash. • Students will be able to perform financial analysis using reports from GnuCash to make informed business decisions.
Content Outline	• Tax regulations and their impact on accounting • Preparing tax-related reports and returns • Using GnuCash for tax tracking • Understanding VAT, GST, and other tax systems. • Ratio analysis and financial performance metrics • Budgeting and financial forecasting • Using GnuCash for performance tracking and analysis • Decision-making based on financial reports

Module 4 (Credit 1) Auditing and Reconciliation

Learning Outcomes	After learning the module, learners will be able to
	• Students will learn how to audit and reconcile accounts, ensuring the accuracy and integrity of financial records.
Content Outline	• Understanding the basics of financial auditing • Reconciling accounts using GnuCash • Error detection and correction in financial reports • Best practices for maintaining accurate financial records

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

3. – **Assignments:** Practical assignments based on GnuCash (e.g., setting up a company account, preparing financial statements).
4. – **Project:** Case study analysis for tax accounting, financial analysis, and reporting.

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:

Books:

- *Advanced Accounting* by Joe Ben Hoyle, Thomas Schaefer, and Timothy Douppnik
- *GnuCash 2.4 Small Business Accounting* by Ashok Ramachandran
- *Accounting: Text and Cases* by Robert N. Anthony, David F. Hawkins, and Kenneth A. Merchant

Online Resources:

- GnuCash official documentation: www.gnucash.org
- AccountingCoach: www.accountingcoach.com
- IRS Tax Information: www.irs.gov

Videos and Tutorials:

- GnuCash Beginner and Advanced Tutorials (YouTube)
- Udemy/LinkedIn Learning Courses on Advanced Accounting with GnuCash

Additional Resources:

- Accounting standards and guidelines (GAAP, IFRS)
- Relevant tax laws and government regulations

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
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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
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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
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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.
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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.
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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

4.7 – Minor Stream

Course Title	Integrated Digital Marketing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals and ecosystem of digital marketing in modern business. 2. Develop integrated digital marketing strategies for products and services. 3. Apply SEO, SEM, social media, and content marketing tools for brand promotion. 4. Analyse digital campaign performance using analytics and data-driven approaches. 5. Design cost-effective digital marketing plans for startups and commerce-based enterprises.
Module 1 (Credit 1) Foundations of Digital Marketing	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Explain the evolution and importance of digital marketing. • Understand digital consumer behaviour and online business models. • Identify various digital channels used in integrated marketing.
Content Outline	• Introduction to Digital Marketing: Meaning, scope and significance • Traditional vs Digital Marketing • Digital Marketing Ecosystem • Consumer Behaviour in Digital Environment • Types of Digital Channels • Search engines • Social media platforms • Email marketing • Display advertising • Digital marketing for commerce and startups

Module 2 (Credit 1) Search, Content and Social Media Marketing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Apply SEO and SEM techniques for website visibility. • Create content strategies for digital platforms. • Plan social media marketing campaigns.
Content Outline	• Search Engine Optimization (SEO) • On-page and Off-page SEO • Keywords and backlinks • Search Engine Marketing (SEM) • Google Ads basics • Content Marketing • Blogging, storytelling, video marketing • Social Media Marketing • Platforms: Facebook, Instagram, LinkedIn, YouTube • Influencer marketing • Online brand building strategies

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – Nil

References:

- Chaffey, D., & Ellis-Chadwick, F. (2019). Digital Marketing: Strategy, Implementation and Practice. Pearson.
- Ryan, D. (2020). Understanding Digital Marketing. Kogan Page.
- Tuten, T. L., & Solomon, M. R. (2018). Social Media Marketing. Sage.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2021). Marketing 5.0: Technology for Humanity. Wiley.
- Google Digital Garage Learning Resources
- HubSpot Academy Digital Marketing Certifications

Web References: -

- Google Digital Garage. <https://learndigital.withgoogle.com/digitalgarage>
- HubSpot Academy. <https://academy.hubspot.com>
- Moz – Beginner’s Guide to SEO. <https://moz.com/beginners-guide-to-seo>
- Content Marketing Institute. <https://contentmarketinginstitute.com>
- Think with Google. <https://www.thinkwithgoogle.com>

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Computational Thinking and C Programming
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand computational thinking concepts and apply them to solve basic business and commerce-related problems. 2. Develop structured algorithms and flowcharts for commercial data processing tasks. 3. Write, compile, and debug C programs relevant to accounting, finance, and business analytics. 4. Apply programming logic to automate simple commercial operations such as billing, payroll, and inventory management. 5. Demonstrate problem-solving skills and logical reasoning required in modern commerce and business environments.
Module 1 (Credit 1) Foundations of Computational Thinking for Commerce	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain the concept of computational thinking in the context of commerce and business decision-making. • Identify real-life business problems that can be solved using algorithms. • Design simple algorithms and flowcharts for commercial applications.
Content Outline	• Introduction to computational thinking: decomposition, pattern recognition, abstraction, and algorithmic thinking • Problem-solving approaches in commerce • Algorithms: definition, characteristics, and examples from business scenarios • Flowcharts and pseudocode with commercial examples (sales calculation, profit–loss computation)
Module 2 (Credit 1) Basics of C Programming	
Learning Outcomes (Specific related to	After learning the module, learners will be able to

the module)	• Understand the structure and syntax of C programs. • Use data types, variables, and operators to perform business calculations. • Write simple C programs for commerce-related numerical problems.
Content Outline	• Introduction to C language and its importance in business computing • Structure of a C program • Data types, variables, constants • Operators and expressions • Input and output statements • Simple programs: calculation of total sales, discount, GST, and profit
Module 3 (Credit 1) Control Structures and Business Logic	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Apply decision-making and looping concepts to business problems. • Develop C programs using conditional and iterative structures. • Solve repetitive commercial tasks through programming logic.
Content Outline	• Decision-making statements: if, if-else, nested if, switch • Looping statements: for, while, do-while • Use of control structures in commerce examples: salary computation, commission calculation, interest calculation, inventory checks
Module 4 (Credit 1) Arrays, Functions, and Commerce Applications	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Use arrays and functions to manage commercial data efficiently. • Develop modular C programs for small business applications. • Apply programming concepts to practical commerce-oriented case studies.
Content Outline	• Arrays: one-dimensional arrays with business data examples (sales figures, stock levels) • Functions: definition, types, and usage • Passing arguments and returning values • Simple commerce applications: payroll system, sales report generation, basic inventory management

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Kernighan, B. W., & Ritchie, D. M. (1988). The C Programming Language (2nd ed.). Prentice Hall.
- Dromey, R. G. (2006). How to Solve It by Computer. Pearson Education.
- Forouzan, B. A., & Gilberg, R. F. (2014). Computer Science: A Structured Programming Approach Using C. Cengage Learning.
- Laudon, K. C., & Traver, C. G. (2022). E-Commerce: Business, Technology, Society. Pearson Education.

Web References

- BBC Bitesize – Computational Thinking
<https://www.bbc.co.uk/bitesize/guides/zp92mp3/revision/1>
- CS Unplugged – Computational Thinking Concepts
<https://csunplugged.org/en/topics/computational-thinking/>.
- Programiz – C Programming Tutorial
<https://www.programiz.com/c-programming>
- GeeksforGeeks – C Programming Language
<https://www.geeksforgeeks.org/c-programming-language/>

Course Syllabus
Semester: V
5.2 – Major (Core)

Course Title	Object-Oriented Programming with C++
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand the fundamentals of C++ programming with relevance to commerce and business applications. 2. Apply object-oriented concepts to solve real-life problems related to accounting, banking, payroll, and inventory systems. 3. Design and develop simple business-oriented software applications using C++. 4. Analyze and implement file handling techniques for managing commercial data records. 5. Develop logical thinking and problem-solving skills required for IT-enabled business environments.
Module 1 (Credit 1) Fundamentals of C++ Programming for Business	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand basic programming concepts and structure of C++ programs. • Apply decision-making and looping constructs in business-related calculations. • Develop simple C++ programs for commercial problem-solving.
Content Outline	• Introduction to programming and business applications of C++. • Features of C++ and structure of a C++ program. • Data types, variables, constants, operators, and expressions. • Input and output statements. • Control structures: if, if-else, switch, for, while, do-while. • Simple commerce-based programs: GST calculation, discount calculation, simple interest, sales total.
Module 2 (Credit 1) Functions and Data Handling in Commerce	
Learning Outcomes (Specific related to the	After learning the module, learners will be able to

module)	• Use functions to modularize business programs. • Implement arrays and strings for handling commercial data. • Develop logic for processing multiple records.
Content Outline	• Concept of functions and types of functions. • Function arguments and return values. • Inline functions. • One-dimensional and two-dimensional arrays. • Strings and string handling functions. • Commerce-oriented applications: employee salary calculation, product price list, sales report generation.
Module 3 (Credit 1) Object-Oriented Concepts and Business Modelling	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand object-oriented principles in C++. • Design classes and objects for real-life business entities. • Apply constructors and destructors in commercial applications.
Content Outline	• Need and features of Object-Oriented Programming. • Concept of class and object. • Data members and member functions. • Access specifiers. • Constructors and destructors. • Business-oriented classes: Employee, Customer, Bank Account, Invoice system.
Module 4 (Credit 1) Inheritance, Polymorphism, and File Handling	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Apply inheritance and polymorphism in business software design. • Implement file handling techniques for storing commercial data. • Handle runtime errors using exception handling.
Content Outline	• Concept of inheritance: single, multilevel, and hierarchical inheritance. • Function overloading and operator overloading. • Virtual functions and polymorphism.

	• Introduction to file handling: reading and writing files. • Exception handling. • Commerce-based applications: payroll system, inventory records, banking transaction files.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Balagurusamy, E. (2019). Object-Oriented Programming with C++. McGraw Hill Education.
- Lafore, R. (2017). Object-Oriented Programming in C++. Pearson Education.
- Kanetkar, Y. (2016). Let Us C++. BPB Publications.

Web References: -

- LearnCpp. (2024). C++ Programming Tutorials. Retrieved from <https://www.learncpp.com/>
- GeeksforGeeks. (2024). Object-Oriented Programming in C++. Retrieved from <https://www.geeksforgeeks.org/object-oriented-programming-in-cpp/>
- W3Schools. (2024). C++ Tutorial. Retrieved from <https://www.w3schools.com/cpp/>
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- Programiz. (2024). Learn C++ Programming. Retrieved from <https://www.programiz.com/cpp-programming>

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
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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 (Specific related to the module)	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 (Specific related to the module)	After learning the module, learners will be able to ● 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	
Learning Outcomes (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	
Learning Outcomes (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.
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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 (Specific related to the module)	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 (Specific related to the module)	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 (Specific related to the module)	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
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Module 2 (Credit 1):	Goods and Services Tax (GST), 2017
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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
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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	After learning the module, learners will be able to

(Specific related to the module)	• 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 Gadhave, 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	Intellectual Property Rights in the Digital Age
Course Credits	2
Course Outcomes	After going through the course, learners will be able to Understand the concept and importance of Intellectual Property Rights (IPR) in digital commerce. 1. Analyze legal and ethical issues related to digital content, branding, and innovation. 2. Apply IPR knowledge in business decisions such as marketing, product development, and entrepreneurship. 3. Evaluate copyright, trademarks, patents, and data ownership in the digital economy. 4. Develop awareness of cyber laws and protection of digital commercial assets.
Module 1 (Credit 1) Fundamentals of IPR in Digital Commerce	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain the concept, need, and evolution of IPR in the digital era. • Identify different types of intellectual property relevant to commerce. • Understand copyright protection and legal issues in digital content.
Content Outline	• Meaning and importance of Intellectual Property Rights • Types of IPR: Copyright, Patent, Trademark, Design, Trade Secrets, Geographical Indications • IPR and the digital economy • Copyright law in India and global perspective • Digital copyright: software, music, videos, blogs, e-books • Plagiarism, piracy, and fair use • Licensing: Creative Commons and Open Source • Case examples from digital media, e-commerce, and online platforms.

Module 2 (Credit 1) Trademarks, Patents, Cyber Law, and Emerging Issues	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain trademark and patent protection in business and e-commerce. • Analyze cyber laws, data ownership, and ethical issues in digital commerce. • Evaluate emerging IPR challenges in new technologies.
Content Outline	• Trademarks: brand names, logos, slogans in online markets • Patents and innovation in technology and startups • Trade secrets and confidential business information • IPR registration process in India • Brand protection and infringement in online marketplaces • Cyber laws related to digital business • Data protection, privacy, and ownership • E-contracts and digital signatures • Emerging IPR issues in AI, blockchain, and NFTs Case studies: startups, mobile apps, and digital brands

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – Nil

References:

- WIPO. (2022). Understanding Intellectual Property. World Intellectual Property Organization.
- Bently, L., & Sherman, B. (2014). Intellectual Property Law (4th ed.). Oxford University Press.
- Cornish, W., Llewelyn, D., & Aplin, T. (2019). Intellectual Property: Patents, Copyright, Trademarks and Allied Rights. Sweet & Maxwell.
- Laudon, K. C., & Traver, C. G. (2022). E-Commerce: Business, Technology, Society. Pearson Education.

- Nandan, K. (2021). Cyber Laws and Intellectual Property Rights. PHI Learning.

Web References

- World Intellectual Property Organization (WIPO). Intellectual Property basics.
<https://www.wipo.int/about-ip/en/>
- Intellectual Property India (Government of India). IPR policies, patents, trademarks, copyright.
<https://ipindia.gov.in/>
- Ministry of Commerce & Industry, Government of India – National IPR Policy.
<https://dpiit.gov.in/intellectual-property-rights>
- Copyright Office of India. Copyright registration and digital content protection.
<https://copyright.gov.in/>
- Controller General of Patents, Designs & Trademarks (CGPDTM).
<https://ipindiaonline.gov.in/>
- National Digital Library of India – IPR & cyber law resources.
<https://ndl.iitkgp.ac.in/>

Course Syllabus

Semester: V

5.7– Major Core

Course Title	Artificial Intelligence: Tools and Techniques – Paper II
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. Apply advanced AI tools in business, finance and marketing contexts. 2. Understand real-world AI implementation strategies in organizations. 3. Analyse data using AI-powered tools for decision-making. 4. Evaluate ethical, legal and social challenges of AI in commerce.
Module 1 (Credit 1) Advanced AI Applications in Business	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Understand practical implementation of AI in business sectors. • Use AI tools for marketing, finance and customer management. • Analyse business cases based on AI adoption.
Content Outline	• AI in Business Intelligence and Analytics • AI in Financial Technology (FinTech) • AI in E-commerce and Recommendation Systems • AI in Supply Chain and Logistics • AI in HR and Recruitment Analytics • Case Studies: - AI in Banking - AI in Retail & Digital Marketing
Module 2 (Credit 1) Advanced AI Tools, Governance and Future Trends	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Use AI tools for automation and productivity. • Understand governance and regulatory frameworks of AI. • Identify emerging AI trends and career opportunities.

Content Outline	• Advanced AI Tools: - Generative AI tools for content & automation - AI-powered analytics platforms - No-code / Low-code AI tools • AI Governance and Policy: - Data protection and compliance - Responsible AI frameworks - Ethical AI in business decision making • AI Project Lifecycle (Basic Overview) • Emerging Trends: - Explainable AI (XAI) - Autonomous systems - AI in Digital Economy • Careers in AI for Commerce Students
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – Nil

References:

- Russell, S., & Norvig, P. (2016). *Artificial intelligence: A modern approach*. Pearson.
- Marr, B. (2019). *Artificial intelligence in practice*. Wiley.
- Davenport, T. H., & Ronanki, R. (2018). Artificial intelligence for the real world. *Harvard Business Review*.
- Goodfellow, I., Bengio, Y., & Courville, A. (2016). *Deep learning*. MIT Press.
- Kaplan, A., & Haenlein, M. (2019). Siri, Siri in my hand: Who's the fairest in the land? *Business Horizons*.

Web References

- Google AI – Learning & Resources
<https://ai.google/education/>
- Microsoft AI for Beginners Curriculum
<https://microsoft.github.io/AI-For-Beginners/>
- IBM Artificial Intelligence Learning Hub
<https://www.ibm.com/topics/artificial-intelligence>
- TensorFlow – Machine Learning Resources & Tutorials
<https://www.tensorflow.org/learn>
- Coursera – Artificial Intelligence Courses
<https://www.coursera.org/browse/data-science/artificial-intelligence>
- W3Schools – AI and Machine Learning Tutorial
<https://www.w3schools.com/ai/>
- OpenAI – AI Tools and Research
<https://openai.com/research/>

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Java Development Bootcamp
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand core Java programming concepts required for business application development. 2. Apply object-oriented principles to design commerce-related software solutions. 3. Develop Java-based applications for accounting, banking, payroll, and inventory management. 4. Implement file handling and database connectivity for managing commercial data. 5. Enhance employability skills for entry-level roles in business application development and IT-enabled services.
Module 1 (Credit 1) Java Programming Fundamentals for Commerce	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Understand Java language features and its relevance in business applications. • Apply decision-making and looping constructs to commercial problem-solving. • Develop basic Java programs for business calculations.
Content Outline	• Introduction to Java and its role in business and enterprise applications. • Features of Java and Java Development Kit (JDK). • Structure of a Java program. • Data types, variables, operators, and expressions. • Input and output using Scanner class. • Control structures: if, if-else, switch, for, while, do-while. • Commerce-based programs: GST calculation, discount system, simple interest, sales summary.

Module 2 (Credit 1) Object-Oriented Programming in Java for Business	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Design classes and objects representing real-world business entities. • Apply constructors, inheritance, and polymorphism in Java programs. • Build reusable and structured business logic.
Content Outline	• Concept of Object-Oriented Programming. • Classes and objects. • Constructors and method overloading. • Inheritance and types of inheritance. • Method overriding and polymorphism. • Packages and access specifiers. • Business-oriented examples: Employee payroll system, customer billing system, banking account hierarchy.
Module 3 (Credit 1) Data Handling and Exception Management	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Handle multiple business records using arrays and collections. • Manage runtime errors using exception handling. • Store and retrieve commercial data using file handling.
Content Outline	• Arrays and strings. • Introduction to Collections Framework (ArrayList, HashMap). • Exception handling: try, catch, finally, throw, throws. • File handling using File, FileReader, FileWriter classes. • Commerce-based applications: employee record storage, inventory list, sales transaction file.
Module 4 (Credit 1) Java Database Connectivity and Mini Project	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Connect Java applications with databases for business data management. • Perform basic database operations using Java. • Develop a complete commerce-oriented Java mini project.

Content Outline	• Introduction to databases and RDBMS concepts. • Basics of SQL (Insert, Update, Delete, Select). • Introduction to JDBC architecture. • Connecting Java application with database. • CRUD operations using JDBC. • Mini project development: payroll system, inventory management system, billing and invoice application.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Schildt, H. (2018). Java: The Complete Reference. McGraw Hill Education.
- Deitel, P., & Deitel, H. (2017). Java: How to Program. Pearson Education.
- Horstmann, C. S. (2019). Core Java Volume I – Fundamentals. Pearson Education.

Web References

- Oracle Java Documentation (Official)

<https://docs.oracle.com/javase>

Comprehensive official guide covering Java basics, OOP, JDBC, and enterprise usage.

- W3Schools – Java Tutorial

<https://www.w3schools.com/java>

Beginner-friendly explanations with examples for students from commerce/non-technical backgrounds.

- GeeksforGeeks – Java Programming

<https://www.geeksforgeeks.org/java>

Concept explanations, programs, JDBC, collections, and interview-oriented material.

- TutorialsPoint – Java & JDBC
<https://www.tutorialspoint.com/java>
Step-by-step tutorials on core Java, OOP, file handling, and database connectivity.
- Javatpoint – Java for Beginners to Advanced
<https://www.javatpoint.com/java-tutorial>
Covers fundamentals, exception handling, collections, and business-application examples.
- Oracle JDBC Tutorial
<https://docs.oracle.com/javase/tutorial/jdbc>
Practical learning resource for database connectivity and CRUD operations using Java.

Course Syllabus
Semester: VI
6.2 – Field Project

Course Title	Field Project in Programming and Business Application Development
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. Apply programming knowledge to solve real-world business problems 2. Develop simple business-oriented software applications 3. Analyze and design solutions using computational thinking. 4. Implement and test programs for business us. 5. Demonstrate practical skills in coding, debugging, and documentation
Module 1 (Credit 1)	Field Project Ideas
Learning Outcomes	After learning the module, learners will be able to • Analyze business problems and convert them into programming solutions. • Design algorithms and flowcharts for business applications. • Develop programs for automating commercial operations. • Apply programming concepts to real-life scenarios
Content Outline	• Billing System (Shop/Retail). • Payroll Management System. • Inventory Management System. • Student Record Management System. • Banking Application. • GST Calculator / Invoice Generator. • Sales and Profit Analysis
Module 2 (Credit 1)	Implementation, Industry Exposure and Communication Skills
Learning Outcomes	After learning the module, learners will be able to

	• Develop complete applications using programming languages (C/C++). • Identify errors and debug programs. • Apply logical thinking to solve business problems. • Communicate technical solutions through reports and presentations. • Apply professional judgment in software development
Content Outline	• Simple Programming Applications for Business Problems: Developing basic programs such as billing systems, payroll calculations, and inventory tracking using C/C++ to understand real-world business applications. • Companies / Small Businesses: Working with local businesses to identify problems and develop software solutions such as billing systems, stock management, or customer record systems. • IT Firms / Startups: Collaborating with IT companies or startups to gain exposure in software development, debugging, testing, and implementation of business applications. • Educational Institutions: Developing academic-based projects like student record systems, attendance management, or result processing systems. • Non-Profit Organizations (NGOs): Working with NGOs to create simple digital solutions such as donation tracking systems, member databases, or event management applications.

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		

Course Syllabus

Semester: VI

6.3 – Major (Elective)

Course Title	Data Structures and Algorithm Optimization in C++
Course Credits	4
Course Outcomes	After going through the course, learners will be able to • Understand the role of data structures in solving real-world commerce and business problems. • Apply C++ data structures to manage financial, accounting, and business datasets. • Analyze and optimize algorithms for business applications such as inventory, transactions, and reporting systems. • Design efficient solutions for decision-making, forecasting, and data processing in commerce. • Develop problem-solving skills using optimized algorithms in business environments.
Module 1 (Credit 1) Introduction to Data Structures in Business Context	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Understand the importance of data organization in business systems. • Explain the use of C++ in developing commerce-related applications. • Identify suitable data structures for financial and commercial data.
Content Outline	• Overview of Data Structures and Algorithms • Role of Data Structures in Accounting, Banking, and E-Commerce • Introduction to C++ for Data Handling • Primitive and Non-Primitive Data Structures • Arrays and their business applications (Sales records, Payroll data, Stock details) • Basic Algorithm Concepts and Efficiency • Introduction to Time and Space Complexity (Business transaction processing perspective)
Module 2 (Credit 1) Linear Data Structures and Commerce Applications	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Implement linear data structures using C++. • Apply stacks and queues in business operations. • Solve practical commerce problems using structured data storage.
Content Outline	• Linked Lists: Concepts and Applications (Customer database, supplier records) • Stacks: Applications in billing systems, undo operations in accounting software • Queues: Order processing, customer service management • Circular Queue and Priority Queue (Bank token systems, task scheduling) • Searching Techniques: Linear Search, Binary Search (Product lookup, ledger records)
Module 3 (Credit 1) Non-Linear Data Structures for Business Decision Systems	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand tree and graph structures in commerce. • Apply data structures in decision-making systems. • Develop programs for hierarchical and networked business data.
Content Outline	• Trees: Concepts and Types • Binary Trees and Binary Search Trees (Hierarchical financial data, company structure) • Tree Traversal Techniques • Graphs: Representation and Applications (Supply chain, logistics network) • Graph Traversal: BFS and DFS (Market connectivity, distribution channels) • Hashing Concepts (Transaction indexing, customer ID systems)
Module 4 (Credit 1) Algorithm Optimization and Business Analytics	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Analyze algorithm efficiency in business software. • Apply sorting and optimization techniques to financial data. • Design optimized solutions for commerce and management problems.

Content Outline	• Algorithm Analysis Techniques • Sorting Algorithms: Bubble, Selection, Insertion (Sales and performance ranking) • Advanced Sorting: Merge Sort, Quick Sort (Large transaction datasets) • Greedy Algorithms (Resource allocation, budgeting decisions) • Introduction to Dynamic Programming (Profit maximization, cost optimization) • Optimization Case Studies in Commerce Applications
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Goodrich, M. T., Tamassia, R., & Goldwasser, M. H. (2015). Data Structures and Algorithms in C++. Wiley.
- Lafore, R. (2017). Object-Oriented Programming in C++. SAMS Publishing.
- Cormen, T. H., Leiserson, C. E., Rivest, R. L., & Stein, C. (2022). Introduction to Algorithms. MIT Press.
- Weiss, M. A. (2014). Data Structures and Algorithm Analysis in C++. Pearson.
- Sahni, S. (2011). Data Structures, Algorithms, and Applications in C++. Universities Press.

Web Resources

- **GeeksforGeeks – Data Structures & Algorithms in C++**
<https://www.geeksforgeeks.org/data-structures-algorithms-using-c-plus-plus/>
Covers arrays, linked lists, stacks, queues, trees, graphs, and time/space complexity with C++ examples.
- **GeeksforGeeks – Complete DSA Tutorial**
<https://www.geeksforgeeks.org/learn-data-structures-and-algorithms-dsa-tutorial/>

Explains how data structures manage storage and algorithms process data; includes search, sorting, and real-world applications.

- **Scaler Topics – Free Data Structures & Algorithms in C++ Course**

<https://www.scaler.com/topics/course/cpp-data-structures/>

Covers arrays, stacks, queues, trees, graphs, recursion, dynamic programming, and complexity analysis in a structured course format.

- **edX – Data Structures & Algorithms using C++**

<https://www.getyoureducation.net/course/data-structures-algorithms-using-c>

Focuses on implementing linear and non-linear data structures in C++ and analyzing efficiency for real-world problems.

- **Udemy – Data Structures & Algorithms Essentials using C++**

<https://www.udemy.com/course/cpp-data-structures-algorithms-prateek-narang/>

Includes trees, graphs, hashing, recursion, STL, and optimization techniques with hands-on projects.

- **Tutorial-based Course Resource (Udemy / ClassCentral listing)**

<https://www.classcentral.com/course/udemy-data-structures-and-algorithms-in-c-algorithms-and-data-structures-26535>

Introduces linear and non-linear data structures, searching, sorting, and algorithm implementation in C++.

Course Syllabus

Semester: VI

6.4:Major (Elective)

Course Title	Data Models Using Power BI
Course Credits	4
Course Outcomes	After going through the course, learners will be able to • Understand basic concepts of data and business intelligence. • Use Power BI to import and manage business data. • Create simple data models and relationships. • Apply basic DAX formulas for analysis. • Develop dashboards and reports for commerce and business use. • Interpret data for decision-making.
Module 1 (Credit 1) Introduction of Data and Power BI	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Understand data, information, and business analytics. • Identify uses of Power BI in commerce. • Work with the Power BI interface.
Content Outline	• Introduction to Data and Business Intelligence • Importance of data in business and commerce • Overview of Power BI • Power BI tools: Desktop and Service • Connecting data from Excel and CSV files
Module 2 (Credit 1) Data Preparation in Power BI	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Import and clean data using Power BI. • Perform simple data transformation. • Clean, transform, and prepare data using Power Query. • Apply data shaping techniques for business datasets.

Content Outline	• Introduction to Power Query • Importing data • Cleaning data: removing errors and duplicates • Basic transformation: filtering, sorting, formatting • Combining data from different sources • Searching Techniques: Linear Search, Binary Search (Product lookup, ledger records)
Module 3 (Credit 1) Simple Data Modeling	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Create relationships between tables. • Use basic data modeling techniques. • Apply simple DAX formulas.
Content Outline	• Meaning of data modeling • Creating relationships in Power BI • Introduction to star schema (basic idea) • Basic DAX: SUM, COUNT, AVERAGE • Simple business examples: sales and expenses
Module 4 (Credit 1) Reports and Dashboards	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Create charts and visual reports. • Design simple dashboards. • Share reports for business use.
Content Outline	• Types of visuals: bar chart, pie chart, table, KPI • Creating reports in Power BI • Dashboard basics • Formatting and customization • Sharing and publishing reports

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Ferrari, A., & Russo, M. – The Definitive Guide to DAX
- Winston, W. – Microsoft Power BI Data Analysis and Visualization
- Kimball, R. – The Data Warehouse Toolkit
- Bakhshi, S. – Expert Data Modeling with Power BI
- Powell, B. – Mastering Microsoft Power BI
- Ferrari, A. – Analyzing Data with Power BI and Power Pivot for Excel
- Adamson, C. – Star Schema: The Complete Reference
- Rad, R. – Power BI Data Modeling

Web Resources

- <https://learn.microsoft.com/en-us/power-bi/>
- <https://powerbi.microsoft.com/en-in/learning/>
- <https://learn.microsoft.com/en-us/training/paths/dax-power-bi/>
- <https://www.sqlbi.com/>
- <https://www.sqlbi.com/guides/dax/>
- <https://www.datacamp.com/learn/power-bi/>
- <https://www.coursera.org/>
- <https://www.edx.org/>
- <https://community.powerbi.com/>
- <https://www.kaggle.com/>

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 (Specific related to the module)	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 (Specific related to the module)	After learning the module, learners will be able to
	• 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 (Specific related to the module)	After learning the module, learners will be able to
	• 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:
Commu
nity
Engage
ment

Course Title	Community Engagement in Computer Studies
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. Understand the concept of community engagement in computer studies. 2. Analyze the role of technology in community development. 3. Develop skills for designing and implementing community engagement initiatives using technology.
Module 1 (Credit 1) Development	: Introduction to Community Engagement based Technology for
Learning Outcomes	After learning the module, learners will be able to • Evaluating the community engagement in computer studies • Analyzing digital literacy programs • Developing online platforms for community engagement
Content Outline	• Concept of community engagement • Importance of community engagement in computer studies • Digital literacy programs • Online platforms for community engagement • Technology for social impact
Module 2 (Credit 1)	Community-Based Projects and Ethical Responsibility
Learning Outcomes	After learning the module, learners will be able to • Preparing for designing and implementing community-based projects using technology • Analyzing ethics in community engagement • Developing responsibility in technology development and implementation
Content Outline	• Designing and implementing community-based projects using technology • Case studies of successful community-based projects • Ethics in community engagement • Responsibility in technology development and implementation

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