



SNDT Women's University, Mumbai

Bachelor of Commerce In
Financial Accounting & Auditing
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 of Commerce (B.Com)
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.		Financial Accounting & Auditing
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 Financial Accounting & Auditing is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad. Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only. Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester. Percentage of Passing: Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that subject head at the term end examination.
Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
	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 SNDT WU Departments and Conducted Colleges)		As per University guidelines

Non AEDP UG Credit Structure

Commerce and Management Bachelor of Commerce in Financial Accounting and Auditing as per NEP 2020 (w.e.f. 2025-26)

		Semester I		Commerce and Management				
	Verticals			Sem I	Credits	Marks	Int	Ext
10120211	Subject 1	Basics of Accounting– I		S1	4	100	50	50
10120202	Subject 2	Fundamentals of Banking in India		S2	2	50	50	0
10420111/ 10420112/ 10420113/ 10420114/ 10420115/ 10420116	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
10620101	VSC	Skill-based course corresponding to Major Principles of Management		VSC-1	2	50	50	0
10720111/ 10720112/ 10720113/ 10720114/ respective codes	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

10820111 OR 10820112	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
11051111	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
10952111	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
114501211 OR 11450221 OR 11450322 OR 11450421	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/s/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
20120211	Subject 1	Principles and Practices of Banking	S1	4	100	50	50
20120212	Subject 2	Basics of Accounting II	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/ 20720102/ 20720103/ respective codes	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/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 and Interdisciplinary is different than SciTech and Humanities		22	550	300	250

		Semester III	Commerce and Management				
			Sem III	Credits	Marks	Int	Ext
30120211	Major	Corporate Accountancy – I	Major (Core)	4	100	50	50
30120212	Major	Banking System in India – I	Major (Core)	4	100	50	50
30120213	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– Organizational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	0	50
3.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)	AEC (Modern Indian Language)	2	50	50	0
30120204	Major Core	Introduction to Cost Accountancy	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 SNTDWU syllabus) https://sntd.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
40120211	Major (Core)	Banking Systems in India- II	Major (Core)	4	100	50	50
40120212	Major (Core)	Corporate Accountancy – II	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114/ 40320115	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
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	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
40720111/ 40720112/ 40720113	SEC	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	0	50
4.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)	AEC (Modern Indian Language)	2	50	0	50

40320206/ 40320207	Minor Stream	Goods and Service Tax OR Financial Literacy		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/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
50120211	Major (Core)	Management Accounting Paper-I	Major (Core)	4	100	50	50
50120213	Major (Core)	Advanced Cost Accountancy	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	IKS (Major or Specific)	BOS will design for their own subject Vedic Business Ethics OR History of 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	Other than Major Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship and Start-Up Management Business Mathematics II	Minor Stream	4	100	50	50
50620201	VSC	Introduction to Accounting Software	VSC-4	2	50	50	0
50120204	Major Core	Financial Auditing	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	Management Accounting		Major (Core)	4	100	50	50
6.2	FP	Field Project		Major (Core)	4	100	50	50
6.3	Major (Elective)	Direct Taxation or Commerce - Financial Markets		Major (Elective)	4	100	50	50
6.4	Major Elective	Indirect Direct Taxation Or Modern Finance		Major Elective	4	100	50	50
6.5	OJT	OJT		OJT	4	100	50	50
6.6	CE	Community Engagement		CE	2	50	0	50
					22	550	250	300

Note: There is no change in Sem-I and Sem-II, Credit structure from Sem-I to Sem-V is same for AEDP and no AEDP students, difference is there only Sem-VI

4-Year Degree with Honors

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VII					
7.H.1	Accounting for Managerial Decisions I	Major (Core)	4	100	50	50
7.H.2	Advanced Corporate Accountancy I	Major (Core)	4	100	50	50
7.H.3	Advanced Cost Accounting I	Major (Core)	4	100	50	50
7.H.4	Organizational Behaviour OR Business Ethics OR Application of Statistical tools in Research OR Digital Marketing OR Economics and Business Environment OR Direct Tax II	Major (Core)	2	50	50	-
7.H.5	Consumer Behaviour	Major (Elective)	4	100	50	50
7.H.6	Research Methodology	Minor Stream (RM)	4	100	50	50
			22	550	300	250
	Semester VIII					
8.H.1	Accounting for Managerial Decisions II	Major (Core)	4	100	50	50
8.H.2	Advanced Corporate Accountancy II	Major (Core)	4	100	50	50
8.H.3	Advanced Cost Accounting II	Major (Core)	4	100	50	50
8.H.4	Retail Management OR Digitalization of Business OR Economics and Business Policy OR Corporate Auditing OR Indirect Tax II	Major (Core)	2	50	-	50
8.H.5	Financial Services	Major (Elective)	4	100	50	50
8.H.6	Internship	OJT	4	100	50	50
			22	550	250	300

4-Year Degree with Research

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VII					
7.R.1	Accounting for Managerial Decisions I	Major (Core)	4	100	50	50
7.R.2	Advanced Corporate Accountancy I	Major (Core)	4	100	50	50
7.R.3	Organizational Behaviour OR Business Ethics OR Application of Statistical tools in Research OR Digital Marketing OR Economics and Business Environment OR Direct Tax II	Major (Core)	2	50	-	50
7.R.4	Consumer Behavior	Major (Elective)	4	100	50	50
7.R.5	Research Methodology	Minor Stream (RM)	4	100	50	50
7.R.6	Research I	Research Project	4	100	100	-
			22	550	300	250
	Semester VIII					
8.R.1	Accounting for Managerial Decisions II	Major (Core)	4	100	50	50
8.R.2	Advanced Corporate Accountancy II	Major (Core)	4	100	50	50
8.R.3	Retail Management OR Digitalization of Business OR Economics and Business Policy OR Corporate Auditing OR Indirect Tax II	Major (Core)	2	50	-	50
8.R.4	Financial Services	Major (Elective)	4	100	50	50
8.R.5	Research II	Research Project	8	200	100	100
			22	550	250	300

B.COM IN FINANCIAL ACCOUNTING & AUDITING
SEMESTER III
ACADEMIC YEAR: 2025-26

COURSE SYLLABUS

Semester III

3.1 Major (Core)

Course Title	Corporate Accountancy I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to • Understand the basic Concepts of Investment Accounting. • Analyze the preparation of financial statement • Evaluate methods of valuation of Goodwill • Create the accounting statements after the Buy-back of Shares
Module 1 (Credit 1)	Buy-back of Shares
Learning Outcomes	After learning the module, learners will be able to • Understand the concept of share buy-back and its importance • Learn the compliance provisions related to share buy-back • Analyze accounting treatment of share buyback in books of accounts
Content Outline	Theory 1.1. Company Law / Legal provisions (including related restrictions, power, transfer to Capital Redemption Reserve Account and prohibitions). 1.2. Compliance of conditions including sources, maximum limits and debt equity ratio. 1.3. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Problems on 1.4 Practical problems on Accounting for Buy-back of shares. 1.5 Journal entries and Balance Sheet.
Module 2 (Credit 1)	Analysis of Financial Statements
Learning Outcomes	After learning the module, learners will be able to • Have in-depth knowledge of the theoretical concept of preparation of financial statement of Joint stock companies. • Familiarize with the legal provisions and preparation of financial statements in vertical format as per Companies Act, 2013
Content Outline	Theory: 2.1 Analysis of Financial Statement with respect to Schedule VI of the Companies Act, 2013 Problems on: 2.2 Simple Sums on Calculations of Basic Fundamental Heads of Financial Statements.
Module 3 (Credit 1)	Valuation of Goodwill

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

Course Title	BANKING SYSTEM IN INDIA-I
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to • Familiarize with current developments in Banking sector and privatization as a part of reforms • Understand and study the concept of universal banking and technological advancement in banking sector • Provide an overview of various types of banking in India. • Evaluate the structure and functioning of apex financial institutions in India and understand the role of Micro finance
Module 1 (Credit 1)	Banking sector reforms & Critical evaluation of Indian Banking Industry
Learning Outcomes	After learning the module, learners will be able to • Explain current reforms in the banking sector • Identify role of privatization in banking sector developments
Content Outline	1.1 Recent banking sector reforms & Critical evaluation of Indian Banking Industry. 1.2 History of private sector banks in India & New guidelines for private sector banks. 1.3 Role of Private sector banks in banking sector development 1.4 Non -Banking financial companies- features scope importance & Functions
Module 2 (Credit 1)	Universal Banking& Technology in Banking
Learning Outcomes	After learning the module, learners will be able to • Analyze the evolution of universal banking & its services • Evaluate and explain role of technology in the banking sector
Content Outline	2.1 Universal Banking -Concept & Products and services offered by universal banking 2.2 Advantages & Limitation of universal banking 2.3 E-Banking – Advantages, Limitation & Security measures related to E-banking, Measures to identify fake notes. 2.4 Technology in Banking-mobile banking- RTGS, Electronic Fund transfer, Interbank mobile payment Services (IMPS), Electronic Clearing Services (ECS), ATM, Mobile Wallets (M-Wallets) 2.5 Green Banking & Sustainability
Module 3 (Credit 1)	Functions and Services of Banks
Learning Outcomes	After learning the module, learners will be able to • Define and differentiate between various types of banks operating in India • Explain the functions and roles of each type of bank in the Indian financial system.

Content Outline	3.1 Functions and Services of Commercial Banks 3.2 Functions and Services of Retail Banks 3.3 Functions and Services of Corporate Banks 3.4 Functions and Services of Rural Banks
Module 4 (Credit 1)	Apex Financial Institutions in India
Learning Outcomes	After learning the module, learners will be able to - Identify and explain the roles and functions of key apex financial institutions in India - Analyze the organizational structure and decision-making processes within these apex institutions. - Discuss the regulatory framework governing the financial sector in India, including the powers and responsibilities of apex institutions.
Content Outline	4.1 Objectives, Structures, Functions, Role and Policies: 4.2 Reserve Bank Of India (RBI), 4.3 National Bank for Agriculture and Rural Development (NABARD), 4.4 Industrial Development Bank of India (IDBI), 4.5 Export Import Bank of India (EXIM)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Non-Banking Financial Institutions	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: E Banking	15
3	Presentations/ Case Study: Commercial/ Corporate/ Retail/ Rural Banks	10
4	Field Visit Report/ Quiz/ Debate: RBI/NABARD/IDBI/EXIM Bank	10
	Total 50 Marks	50

External – 50 Marks

References:

- Srivastava.P.K,(2016). Banking Theory and Practice, Himalaya Publishing House.
- Gordon. E and Natrajan. K. (2019). Banking Theory, Law and Practice, Himalaya Publishing House.
- Nirali Parikh, Rajagopalan.S, (2007). Micro Finance, Impacts and Insight, ICFAI Press.
- Gordon. E and Natrajan. K. (2019). Financial Markets and Services, Himalaya Publishing House.
- Kavitha Lakshmi N. (2017). An Overview of Banking Sector, Vipul Prakashan.
- Agarwal O.P (2014). Banking and Insurance, Himalaya Publishing House.
- Suresh Chandra Bihari, (2019). Retail Banking challenges and latest trends in India, Himalaya Publishing House.
- Mukund Sharma, (2015). Banking and Financial Services, Himalaya Publishing House.
- Rana.O.C and Hem Raj, (2016). Micro Finance, Himalaya Publishing House.
- Mahua Majumdar, (2010). Privatization and Indian Banking Sector, Ritu Publications

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 • Develop a foundational understanding of production planning and management. • Equip students with practical skills for managing production processes in businesses. • Introduce tools and techniques for efficient resource utilization. • 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	1.1 Definition, objectives, and significance. 1.2 Scope of production planning in commerce 1.3 Types of Production Systems- Job production, batch production, and mass production. 1.4 Choosing the appropriate production system for a business 1.5 Capacity Planning - Concept and importance of capacity utilization. 1.6 Tools for capacity planning - Resource Allocation and Scheduling 1.7 Key factors in resource allocation. 1.8 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 2.6 Inventory control methods (e.g., ABC analysis, EOQ model). 2.7 Quality Management -Importance of quality in production. 2.8 Basic concepts of quality control (e.g., Total Quality Management, Six Sigma).

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 • Identify the various concepts of national income and their measurement. • Discuss the Keynesian approach to effective demand • Explain the post-Keynesian approach toward income determination and consumption function • 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	1.1 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) 1.2 Measurement of National Income-Value Added Method, Income Method, Expenditure Method, Green Accounting Method 1.3 Circular flow of National Income in a closed economy and open economy 1.4 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	2.1 Determination of income and employment with the help of effective demand 2.2 Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining propensity to consume, 2.3 Investment Demand – Marginal efficiency of capital- Meaning, Formula, Diagram & Factors affecting MEC, Relation between MEC & Rate of Interest 2.4 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	3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate of interest and national income within the framework of IS-LM Model 3.3 Post-Keynesian Theories of Consumption – Dusenberry’s Relative Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 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	4.1 Supply of money –determinants of money supply, velocity of circulation of money, RBI measures of money supply– M1, M2, M3 & M4. 4.2 Concept of Demand for money, Keynes's theory of liquidity preference 4.3 Value of money – Fisher’s Cash transactions approach, Cambridge's Cash Balance approach 4.4 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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- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Macroeconomics (10th ed.). Worth Publishers.
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- Schumpeter, J. A. (1939). *Business Cycles: A Theoretical, Historical, and Statistical Analysis of the Capitalist Process*. McGraw-Hill.
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- Duesenberry, J. S. (1949). *Income, Saving, and the Theory of Consumer Behavior*. Harvard University Press.
- Modigliani, F., & Brumberg, R. H. (1954). Utility Analysis and the Consumption Function: An Interpretation of Cross-Section Data. *Post-Keynesian Economics*, 1(1), 388-436.
- Phillips, A. W. (1958). The Relation Between Unemployment and the Rate of Change of Money Wages in the United Kingdom, 1861-1957. *Economica*, 25(100), 283-299.
- Fisher, I. (1911). *The Purchasing Power of Money: Its Determination and Relation to Credit, Interest, and Crises*. Macmillan.
- Marshall, A. (1923). *Money, Credit, and Commerce*. Macmillan.
- Keynes, J. M. (1936). *The General Theory of Employment, Interest, and Money*. Macmillan.
- Friedman, M. (1956). The Quantity Theory of Money: A Restatement. In *Studies in the Quantity Theory of Money*. University of Chicago Press.
- Mishkin, F. S. (2019). *The Economics of Money, Banking, and Financial Markets* (12th ed.). Pearson.

COURSE SYLLABUS**Semester: III****3.4 -Minor Stream**

Course Title	Business Law I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	• 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. • Analyze and apply legal provisions related to contracts, sales transactions, partnerships, and negotiable instruments in practical business scenarios. • Develop the ability to resolve legal disputes and ensure compliance with relevant business laws in commercial settings. • 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	1.1 Definitions, Agreement, kinds of Agreements, 1.2 Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. 1.3 Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, 1.4 Acceptance- Definition, Essentials of a valid acceptance, Promise. 1.5 Communication of Offer and acceptance and Revocation. 1.6 Capacity to contract (Sec 10-12), Consent and Free Consent (Sec 13-22) 1.7 Consideration (Sec 2 and 25) and Void Agreements (Sec 24-30) 1.8 Agreement in restraint of trade, Wagering Agreements, Quasi Contracts 1.9 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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Bangia, R. K. (2021). *Law of contract – Part I & II*. Allahabad Law Agency.
- Bangia, R. K. (2021). *Negotiable Instruments Act*. Allahabad Law Agency.
- Bhashyam, & Adiga. (2020). *The Negotiable Instruments Act* (20th ed.). LexisNexis.
- Kuchhal, M. C. (2022). *Business law* (7th ed.). Vikas Publishing House.
- Pollock, & Mulla. (2019). *The Sale of Goods Act & The Indian Partnership Act* (12th ed.). LexisNexis.
- Singh, A. (2022). *Law of contract & specific relief* (13th ed.). Eastern Book Company.

COURSE SYLLABUS**Semester III****3.4-Minor stream**

Course Title	Business Accounting I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	• Understand the basic concept of consignment and its accounting treatment. • Examine the purpose and need of depreciation accounting and technique. • Analyze the accounting treatment for the admission of a new partner • 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- 1.1 Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc. 1.2 Difference between sale and consignment 1.3 Concept of normal and abnormal loss, commission on sales and valuation of closing stock. 1.4 Advantages and other features of consignment sale. Problems on- 1.5 Accounting treatment and accounting entries in the books of consignor and consignee 1.6 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- 2.1 Introduction to partnership as a form of business organization. 2.2 Concept of Partnership deed. Main provisions in the Indian Partnership Act., Rights & duties of partners, 2.3 Provisions governing admission of a partner. 2.4 Provisions governing retirement or death of a partner. 2.5 Effect on Profit sharing ratio. Legal representative of the dead partner. Problems on- 2.6 Revaluation of Assets and Liabilities on Admission/Retirement 2.7 Adjustments related to Goodwill and Reserves 2.8 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- 3.1 Legal Provisions for Conversion 3.2 Procedure for Conversion 3.3 Accounting Treatment of Conversion Problems on - 3.5 Realization method only 3.6 Calculation of New Purchase consideration, 3.6 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 4.1 Issue of Shares, Introduction, Definition, 4.2 Company Finance, 4.3 Kinds of Shares, 4.4 Different modes of raising capital, 4.5 Public issue, 4.6 Allotment of shares. Problems on: 4.7 Calculations of issue of shares at par, at premium, or at discount 4.8 Accounting Treatment, Journal, Ledger 4.9 Preparation of Balance sheet with treatment of calls in advance, calls in arrears.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

COURSE SYLLABUS

Semester: III

3.4-Minor stream

Course Title	Introduction to Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	• Understand the fundamental concepts of entrepreneurship. • Develop an entrepreneurial mind set and problem-solving skills. • Learn how to create and manage a business plan. • Analyze the role of innovation in business success. • 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	1.1 Definition and importance of entrepreneurship 1.2 Characteristics of successful entrepreneurs 1.3 Role of Entrepreneur in economic development 1.4 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	2.1 Meaning and Definition 2.2 Project Classification 2.3 Project Lifecycle 2.4 Steps in project formulation 2.5 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	3.1 Introduction 3.2 Factors inducing women Entrepreneurs 3.3 Problems and Solutions 3.4 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	4.1 Commercial Banks SIDBI, SFC, RBI 4.2 Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO, 4.3 Concept of Micro Finance 4.4 SKS Microfinance (India) 4.5 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/	15
2	Group Discussion / Case Study	10
3	Quiz/Debate	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 • Understand the fundamentals of Customer Relationship Management (CRM), explaining its concept and recognizing its significance in driving business success. • Analyze CRM systems by differentiating between various types, including Operational, Analytical, and Collaborative, and understanding their applications in business • Build and maintain customer relationships by identifying effective strategies for acquiring and retaining customers while fostering loyalty and trust. • Familiarize with customer needs by analyzing their expectations and delivering personalized and effective CRM solutions. • 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	1.1 What is Customer Relationship Management (CRM)? 1.2 Importance of CRM in business 1.3 Key concepts in CRM 1.4 Types of CRM systems (Operational, Analytical, Collaborative) 1.5 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	2.1 Customer acquisition vs. Customer retention 2.2 Customer loyalty and trust 2.3 Understanding customer needs and expectations 2.4 Personalization in CRM 2.5 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 Title	Introduction to Advertising
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Understand the fundamentals of advertising, including its role and key principles. • Develop strategies for designing and implementing impactful advertising campaigns. • Analyze the process of brand building and learn techniques to create and sustain strong brands. • Explore special-purpose advertising units and their applications in various industries. • 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	1.1 Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. 1.2 Classification of advertising: Geographic, Media, Target audience and Functions. 1.3 Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC 1.4 Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising. 1.5 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	2.1 Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. 2.2 Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. 2.3 Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.
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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 • Understand the fundamentals and Importance of Export Marketing. • Acquaint the students with the knowledge of composition and direction of India's Export trade • Gain knowledge of various trade barriers and trading blocs in the International market • Develop understanding about India's Foreign Trade Policy & Export Promotion Organizations. • 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	1.1 Concept and Significance of Export Marketing 1.2 Composition and Direction of India's Export trade 1.3 Trade barriers and Trading Blocs in the International Markets 1.4 World Trade Organization and – Objectives & Functions 1.5 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	2.1 India's foreign Trade policy 2015-20 -Highlights & Implications 2.2 Objectives of India's foreign trade policy 2.3 Benefits to the status holders 2.4 Export Promotions organizations & Export Marketing organizations 2.5 Role of logistic in International trade its challenges and solutions 2.6 Role of technology in emerging trends
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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
	• Understand the foundations of Organizational Behaviour
	• Link managerial roles to organizational demands
	• Map attitudes that influence work behaviour
	• 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	1.1 What is Organisational behaviour. Importance of interpersonal skills 1.2 Disciplines contributing to the field of OB 1.3 Management and Organisational Behaviour 1.4 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	2.1 Introduction to the concept of attitudes 2.2 Attitudes and behaviour 2.3 Job Attitudes 2.4 Job Satisfaction

Internal Exam -Nil

External Exam -50 Marks

References:**SNDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26**

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	1.1 Marketing Management-Meaning and Nature of Marketing Management. 1.2 Functions and Importance of Marketing Management, 1.3 Concepts of Marketing, 1.4 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	2.1 Marketing Planning-Concept, Significance & Process of Marketing Planning. 2.2 Marketing Mix- Meaning and Elements of Marketing Mix. 2.3 Sales forecasting-Concept, Methods and Importance. 2.4 Market Segmentation-Meaning, features, and Basis of segmentation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL****External – 50-Marks**

References:

- Philip Kotler, (2015). Marketing Management. Pearson Education Asia, Prentice Hall, 12th edition.
- Philip Kotler & Kevin Keller, (2016). Marketing Management, 4Th edition.
- Rajan Saxena, (2015). Marketing Management, Tata McGraw Hill Education Private Limited New Delhi, 4th Edition.
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- 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 • Apply concepts of probability and solve the problems • Apply concepts of binomial, Poisson and normal distribution for problems. • Application of decision theory. • 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	1.1 Approaches to the calculation of probability. 1.2 Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required). 1.3 Conditional probability and Bayes' Theorem (Proof not required). 1.4 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	2.1 Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution 2.2 Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of 2.3 Poisson distribution 2.4 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 • Understand the fundamental concepts and principles of co-operation. • Analyze the types of co-operative institutions and their functions. • Evaluate the significance of agriculture co-operatives and their role in rural development. • 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	1.1 Introduction to Co-operative movement in India Meaning and definition of co-operation. 1.2 Features of co-operation. 1.3 Historical development and principles of co-operation. 1.4 Contribution of co-operatives to economic growth in India. 1.5 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	2.1 Structure and functions of agricultural co-operatives. 2.2 Co-operative Marketing- Structures, Functions, Problems & remedies 2.3 NAFED: Functions, problems, and remedies. 2.4 Types and issues in co-operative farming. 2.5 Single-purpose vs multi-purpose co-operatives 2.6 Summary of key co-operative laws in India.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**SDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26**

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 • Demonstrate a thorough understanding of treasury management principles and practices. • Define treasury management, explain its scope, and describe its key functions, including cash management, liquidity management, financing, and risk management • Assess the various types of financial risks (interest rate, currency, and commodity risk) and develop hedging strategies. • Identify financial risks in treasury operations and implement appropriate hedging strategies using derivatives to mitigate interest rate, currency, and commodity risks • 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	1.1 Definition and scope of treasury management. 1.2 Key functions of a treasury department (cash management, liquidity management, financing, and risk management). 1.3 Role of the treasury in corporate governance and strategy. 1.4 Overview of Treasury Management Systems (TMS). 1.5 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	2.1 Financial risk identification and measurement (interest rate risk, currency risk, commodity risk). 2.2 Hedging strategies using derivatives (forward contracts, options, and swaps). 2.3 The role of treasury in managing market risk and operational risk. 2.4 Interest rate and currency risk management techniques. 2.5 Case studies on risk management in treasury operations.
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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 • Understand the evolution and classification of economic systems and their impact on economic activities. • Analyze the role of incentives in various economic systems and their effect on economic decision-making. • Evaluate the efficiency criteria of different economic systems and their importance in economic growth. • Assess the significance of economic freedom and its role in the smooth functioning of an economy. • 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	1.1 Economic System- meaning & Definition, Evolution of Economic System 1.2 Classification of Economics System 1.3 Functions and importance of various economic systems 1.4 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	2.1 Incentive-Meaning, Types of Incentives 2.2 Important Incentives under Various Economics Systems 2.3 Role of incentives in motivating economic agents. 2.4 Compare how incentives work in different economic systems. 2.5 Meaning, types of Economic freedom under various economic Systems.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL****SDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26**

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.
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- 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
	• Understand the various types of Calculating Depreciation and its effects on the business • 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
	• Acquire essential skills for effective business communication. • Interpret visual data from verbal data and vice-versa. • Know about the types of meetings, and draft minutes of meetings, circulars, representations, and memos. • 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	1.1 Interpreting Data: Visual to Verbal and Verbal to Visual 1.2 Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes. 1.3 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	2.1 Theory: Credit and Collection Letters 2.2 Writing Credit Letters. 2.3 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	Introduction to Cost Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Understand the scope and objectives of cost accounting. • Apply material, labour, and overhead control techniques. • Prepare cost sheets and apply unit/job costing methods. • Reconcile cost and financial accounts.
Module 1 (Credit 1)	Basic Concepts and Unit Costing
Learning Outcomes	After learning the module, learners will be able to • Define cost accounting and explain its objectives. • Differentiate between financial and cost accounting. • Prepare cost sheets and solve practical problems in unit/job costing.
Content Outline	• Theory on: Meaning, nature, objectives, advantages, limitations of cost accounting, Elements of cost, Cost Unit, Cost centre, Differentiate between Financial Accounting, Management Accounting and Cost Accounting. • Problems on: Preparation of cost sheet including estimation.
Module 2 (Credit 1)	Material and Labour
Learning Outcomes	After learning the module, learners will be able to • Apply inventory control techniques. • Solve EOQ and wage system problems. • Understand incentive plans in labour cost control.
Content Outline	• Theory on: Material control: purchase, storage, issue of materials. • Inventory control techniques: EOQ, ABC analysis, perpetual inventory, minimum order quantity, maximum order quantity, reorder level. • Labour cost control: time keeping, time booking, Wage systems: time wage, piece wage. • Problems on: material control (EOQ, minimum order quantity, maximum order quantity, reorder level. etc.).

	• Wage plans: Time & piece wages, incentive Plans- Halsey plan and Rowan plan.
Module 3 (Credit 1) Overheads	
Learning Outcomes	After learning the module, learners will be able to
	• Allocate and apportion overheads. • Solve practical problems on overhead distribution.
Content Outline	• Meaning and classification of overheads. • Allocation and apportionment and Reapportionment of overheads. • Practical problems on overhead distribution including Reapportionment by repeated distribution method (upto 2 cycles).
• Module 4 (Credit 1) Reconciliation between Cost and Financial Accounts.	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the need for reconciliation. • Prepare reconciliation statements between cost and financial accounts.
Content Outline	• Theory on: Concept and importance of reconciliation, Reasons for differences between cost and financial accounts. • Problems on: reconciliation statements.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – (50 Marks)

- Quizzes, MCQs.
- Practical problems on cost sheet, EOQ, wage systems, reconciliation.
- Case studies on material and labour control.
- Group presentations on recent trends in cost accounting.

External – (50 Marks)

- University examination based on modules.

References:

- Arora, M. N. (2021). *Cost and management accounting*. Vikas Publishing House.
- Iyengar, S. P. (2019). *Cost accounting*. Sultan Chand & Sons.
- Jain, S. P., & Narang, K. L. (2020). *Cost accounting: Principles and practice*. Kalyani Publishers.
- Gupta, S. L. (2024). *Cost accounting*. Taxmann Publications Pvt. Ltd.
- Bhattacharyya, A. K. (2020). *Principles and practice of cost accounting*. PHI Learning Pvt. Ltd.
- Banerjee, B. (2019). *Cost accounting: Theory and practice*. Prentice Hall of India.
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2021). *Cost accounting: A managerial emphasis* (16th

B.COM IN FINANCIAL ACCOUNTING & AUDITING
SEMESTER IV
ACADEMIC YEAR: 2025-26

COURSE SYLLABUS**Semester: IV****4.1-Major (Core)**

Course Title	BANKING SYSTEM IN INDIA -II
Course Credits	4 Credit
Course Outcomes	After going through the course, learners will be able to • Understand the functioning of Indian Money market and its recent development • Identify the role of RBI and its regulatory frame work • Develop an understanding of the legal framework governing Indian banking • Familiarize and understand the various types of risks faced by banks.
Module 1 (Credit 1)	Indian Money Market
Learning Outcomes	After learning the module, learners will be able to • Explain Structure of Indian money market. • Identify and understand various money market instruments and its market
• Content Outline	1.1 Indian Money Market – Structure and importance of money market 1.2 Recent developments in Indian money market 1.3 Instruments of Money Market- Call money, Treasury Bills, Commercial Bills, Commercial paper, Certificate of Deposit, 1.4 Commercial Bill Market, Treasury bill market, Call money Market, Repurchase agreements (REPO & Reverse REPO) 1.5 Discount and Finance House of India
Module 2 (Credit 1)	RBI & NABARD
Learning Outcomes	After learning the module, learners will be able to • Acquire knowledge about monetary policies of RBI and its objectives. • Identify and understand various measures of financial Inclusion taken by RBI
Content Outline	2.1 Concept & Functions of RBI 2.2 Methods of Credit control adopted by RBI. 2.3 Monetary policies of RBI and objectives 2.4 Financial Inclusion – concept and Need 2.5 Financial Inclusion measures taken by- RBI & NABARD 2.6 Pradhan Mantri Mudra Yojana-2015 2.7 Pradhan Mantri Jan Dhana Yojana- 2014 2.8 Stand up India scheme- 2016.
Module 3 (Credit 1)	Laws Relating to Banking in India
Learning Outcomes	After learning the module, learners will be able to

	- Acquaint themselves with Laws relating to Indian Banking - Develop a thorough understanding of Non-Performing Assets (NPAs) in the banking sector
Content Outline	3.1 Banking Regulation Act 1949-Business of banking company- Licensing of bank -Capital requirement- Opening of new branches- inspection of banks 3.2 Management of Non-performing Assets (NPAs)- Features contributing to NPA-Management and Classification of NPA- Legal and Non Legal Remedies
Module 4 (Credit 1) Risk Management in Banks	
Learning Outcomes	After learning the module, learners will be able to
	- Understand the significance of risk management in banking - Develop a thorough understanding of the Banking Ombudsman Scheme 2006
Content Outline	4.1 Significance of Risk Management in Banks- Process of Risk management in Banks- Types of Banking Risk 4.2 The Banking Ombudsman Scheme 2006- Appointment of Ombudsman-power and duties of Banking Ombudsman- Nature of Complaints and Customer rights

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Indian Money Market	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: RBI & NABARD	15
3	Presentations/ Case Study: Laws Relating to Banking in India	10
4	Field Visit Report/ Quiz/ Debate: Risk Management in Banks	10
	Total 50 Marks	50

External – 50 Marks

References:

- Gordan E. & Nataraja K. (2017). Banking Theory, Law and Practice. Himalaya publishing house.
- Agarwal O.P. (2014). Banking and Insurance. Himalaya Publishing House.
- Sethi Jyotsna and Bhatia Nishwan (2015). Elements of Banking and Insurance. PHI Learning Private Limited.
- Kavitha Laxshmi N. (2017). An overview of banking sector. Vipul Prakashan.
- Gordan E. & Nataraja K. (2017). Financial markets and services. Himalaya Publishing House.
- Desai Vasant (2013) Bank management. Himalaya Publishing House.
- Srivastava P.K. (2016). Banking Theory and Practice. Himalaya Publishing House.
- Dr.Bandgar P.K., Business Aspects in Banking and Insurance. Vipul Prakashan.
- Gupta P.K. & Gordan E. (2012). Banking and Insurance. Himalaya Publishing House.

COURSE SYLLABUS
Semester IV

Major (Core) 4.2

Course Title	Corporate Accountancy II - Sem IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to • Comprehend the concept of revenue in case of Incorporation of Companies. • Define and understand the concept of redemption of preference shares • Prepare financial statements in Company Accounts • Familiarize with the meaning of Hire Purchase and Instalment Sale.
Module 1 (Credit 1)	Profit Prior to incorporation
Learning Outcomes	After learning the module, learners will be able to • Understand the impact on revenue in preparation of financial statement of Joint stock companies in pre and post incorporation period.
Content Outline	1.1 Theory: • Concept of Incorporation, • Pre and Post Incorporation period. 1.2 Problems on: • Preparation of Profit and Loss Account including passing of journal entries for pre and post incorporation period.
Module 2 (Credit 1)	Redemption of Preference Shares
Learning Outcomes	After learning the module, learners will be able to • Understand and analyze the legal provisions laid down for redemption of preference shares • Understand and apply the procedure and pass journal entries for redeem the shares.
Content Outline	2.1 Theory: • Legal restriction of Redemption of Shares 2.2 Problems on: • Redemption of Redeemable Preference Shares.

Module 3 (Credit 1)	
Company Final Accounts	
Learning Outcomes	After learning the module, learners will be able to • Understand the practical concept of preparation of financial statement of Joint stock companies. • Application of legal provisions and preparation of financial statements in vertical format as per Companies Act, 2013.
Content Outline	3.1 Theory: Schedule VI of the Companies Act, 2013 3.2 Problems on: Company Final Accounts as per Schedule VI of the Companies Act 2013 (excluding managerial remuneration).
Module 4 (Credit 1)	
Internal Reconstruction of Companies	
Learning Outcomes	After learning the module, learners will be able to • Understand concept of business re-organizations and internal reconstruction of companies • Understand the need and importance of reconstruction of a company and the application of legal provisions • Accounting treatment of the same.
Content Outline	4.1 Theory: Meaning, Objective, Types of reconstructions- External and Internal, Legal aspects covered, Scheme of Internal Reconstruction 4.2 Problems on: Preparation of Capital Reduction Account. Simple problems showing passing of Journal Entries, Preparation of Reconstruction accounts and Preparation of Balance Sheet after Reconstruction

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Profit Prior to incorporation	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Types and Redemption of Preference Shares	15
3	Presentations/ Case Study: Company Final Accounts	10
4	Quiz/ Debate: Internal Reconstruction of Companies	10
	Total 50 Marks	50

External – 50 Marks

References :

- Ainapure. (2011). *Advance accounting*. Manan Prakashan.
- Choudhary. (2011). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2014). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2008). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2008). *Advance accountancy*. S. Chand.

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 • Understand issues related to international business. • Illustrate the theories associated with international trade and exchange rate • Analyze the functioning world trade organization and regional economic integrations • 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	1.1 Meaning of International Business, the difference between Domestic Business and International Business 1.2 International Business Environment –PESTEL Analysis 1.3 Modes of Entry into International Business 1.4 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	2.1 David Ricardo's Comparative Cost Advantages 2.2 Heckscher- Ohlin's Modern Theory of International Trade 2.3 Free trade and policy of Protection- Merits and demerits 2.4 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	3.1 Objectives, Functions, and Principles of WTO 3.2 Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on Agriculture, 3.3 Dispute Settlement Mechanism under WTO 3.3 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	4.1 Structure of BOP, Balance of Trade, and Balance of Payment, 4.2 Meaning and causes of disequilibrium in the BOP, Autonomous & Accommodating transactions, Monetary & non-monetary methods for correcting disequilibrium in the BOP 4.3 Meaning and Functions of Foreign Exchange, Concept of spot and Forward Exchange Rate, Fixed & floating Exchange Rate 4.4 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 • 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. • Analyze the legal frameworks for company formation, governance, partnership structures, intellectual property protection, and consumer rights. • Apply knowledge of corporate, intellectual property, and consumer protection laws to resolve real-world business challenges and ensure compliance. • 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	2.1 Definition and Features of a Company, Kinds of Companies 2.2 Public Companies, Private Company and Privileges of Private Company. Distinction between Public Company and Private Company, Holding Company and Subsidiary Company. 2.3 Memorandum of Association and Articles of Association of a Company. 2.4 Doctrine of Ultra Virus, Doctrine of Indoor Management. 2.5 Membership: Who can be member of a Company? Acquisition and cessation of membership 2.6 Definition of a Prospectus and its legal Requirement, Contents of a Prospectus, A Statement in Lieu of a prospectus 2.7 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	3.1 Intellectual Property rights in India Introduction and Types. 3.2 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. 3.3 Copyrights: Meaning, Copyright Board and registration of Copyright,

	Term of Copy right, What works are protected, rights and ownership, Fair use, Infringement of Copy rights and remedies 3.4 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	4.1 Objectives, features, Definitions, Unfair trade practices 4.2 Consumer Protection Council – their constitutions and objectives 4.3 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
	• Understand the Fundamentals of Financial Accounting. • Prepare Financial Statements. • Analyze Financial Data. • Handle Complex Accounting Transactions. • Develop Ethical and Professional Conduct in Accounting. • 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.
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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	1.1 Techniques of generating Business idea 1.2 Identifying and evaluating opportunities 1.3 Market Research 1.4 Components of Business Plan 1.5 Vision, Mission, Goal setting 1.6 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	2.1 Types of teams 2.2 Leadership styles 2.3 Leadership and Team building in start-ups 2.4 Conflict resolution in start-ups 2.5 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	3.1 Developing Business Plan 3.2 Financial Analysis 3.3 Market Analysis 3.4 Techno-Economical Analysis 3.5 Network Analysis 3.6 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	4.1 Understanding target audience and market segmentation 4.2 Digital marketing and branding strategies 4.3 Pricing strategies and customer acquisition 4.4 Sales techniques and networking

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

Reference Books:

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

Course Syllabus

Semester: IV

4.3: Minor Stream

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

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

	● Chi-Square Test for Independence of Attributes
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/	15
2	Group Discussion / Case Study	10
3	Quiz/Debate	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 • Explain what business compliance is and why it is important for businesses to follow rules and regulations. • Identify the different areas of compliance—legal, financial, and ethical—and understand their significance in business. • Explain the key business laws such as the Companies Act, Indian Contract Act, and Consumer Protection Act, and their role in business operations. • Describe the role of important regulatory bodies like SEBI, RBI, and the Ministry of Corporate Affairs in ensuring business compliance. • 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	1.1 Meaning of Business Compliance 1.2 Importance of Compliance in Business 1.3 Key Areas of Compliance: Legal, Financial, Ethical 1.4 Benefits of Compliance for Businesses 1.5 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	2.1 Overview of Key Business Laws: 2.2 Companies Act, 2013 2.3 Indian Contract Act, 1872 2.4 Consumer Protection Act, 2019 2.5 Role of Regulatory Bodies: SEBI, RBI, Ministry of Corporate Affairs 2.6 Importance of Legal Compliance
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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
	• Understand the key components and frameworks involved in planning successful advertising campaigns. • Develop effective advertising strategies tailored to specific audiences and marketing objectives. • Select appropriate media channels and allocate budgets efficiently for campaign execution. • Implement and manage advertising campaigns to achieve desired outcomes. • 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	1.1 Advertising Campaign: Concept, Advertising Campaign Planning - Steps Determining advertising objectives - DAGMAR model 1.2 Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs 1.3 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	2.1 Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization 2.2 Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) 2.3 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
	• Acquaint the students about the knowledge of export pricing strategies and Export pricing quotations. • Enable to understand various Export incentives available Indian Exporter. • Equip the students about the knowledge of procedure involved in the export marketing. • Identify and understand various documents used in export trade. • 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	1.1 Various Export Pricing Strategies 1.2 Factors Determining Export Pricing 1.3 Various Export Pricing Quotations 1.4 Pre-shipment and Post- Shipment finance 1.5 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	2.1 Pre-Shipment and Post-shipment Export Procedure 2.2 Quality control and Pre-Shipment export procedures 2.3 Various export documents used in Export Trade 2.4 Financial Incentives & assistance available to Indian Exporter. 2.5 Institutional assistance to Indians Exporters
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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
	• Understand the nature and functions of groups in organizations
	• Compare and contrast groups and teams at workplace
	• Identify various dimensions of organizational communication
	• 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	1.1 Defining and classifying groups 1.2 Stages of Group development 1.3 Difference between Groups and teams 1.4 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	2.1 Functions and Direction of communication 2.2 Barriers to effective communication 2.3 Conflict Process 2.4 Negotiation Strategies

Internal exam-NIL

External Exam-50 Marks

References:

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

COURSE SYLLABUS**Semester: IV****4.4- OEC**

Course Title	Marketing Research
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Understand and analyze the Concept & Process of Marketing Research, types • Analyze types of Marketing Research, Methods of Data collections • Know the Difference between Marketing Research & Market Research. • Familiarize with the Tools & Techniques of Marketing Research
Module 1 (Credit 1)	Overview of Marketing Research
Content Outline	1.1 Marketing Research-Meaning & Definition, feature, types and process of Marketing Research, 1.2 Qualities of a Good Researcher and Ethics in Research. 1.3 Methods of Data collection- Primary Data & Secondary Data & its sources. 1.4 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	2.1 Sample Design-Methods of sampling, care to be taken while designing sample, 2.2 Hypothesis-Concept & Types of Hypotheses. 2.3 Analysis and Interpretation of Data & Statistical Tools & Techniques used in Marketing Research. 2.4 Drafting Research Report-Contents of Research Report.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL Marks****External – 50-Marks**

References:

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

COURSE SYLLABUS

Semester: IV

4.4 - OEC

Course Title	Techniques of Sampling and Hypothesis Testing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Understand and recognize sampling methods • Estimate population parameters and apply large and small sample test • 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	2.1 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
	• Analyze the functioning and contribution of different types of co-operatives in Maharashtra. • Examine the role of institutions like RBI, NABARD, and SBI in promoting co-operation. • Evaluate the administrative and auditing frameworks of co-operatives and identify their challenges. • 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	1.1 Cotton Co-operatives. 1.2 Dairy Co-operatives. 1.3 Sugar Co-operatives. 1.4 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	2.1 Objectives, types, defects, and remedies of co-operative audits. 2.2 Kinds of audits. 2.3 Powers, functions, and responsibilities of the registrar. 2.4 Supervision, inspection, and guidance of co-operatives. 2.5 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	1.1 Objectives of investments, 1.2 Types of investments, 1.3 Coupon and YTM concepts, 1.4 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	2.1 Derivative: Nature, types, fundamentals, forwards, currency futures and options, 2.2 Interest rate swaps and futures, 2.3 Concept of margins, 2.4 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
	• Understand and analyze different economic systems (Capitalism, Socialism, and Mixed Economy) and their evolution. • Evaluate government roles, market mechanisms, and incentives in various economic systems. • Assess the efficiency and effectiveness of economic systems in achieving economic growth and social welfare. • Analyze the impact of globalization, liberalization, and privatization on economic systems, especially in India. • 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	1.1 Capitalism-, meaning & definition, Features of Capitalism 1.2 Socialism-meaning & definition, Features of Socialism 1.3 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 1.4 Central Planning – definition, the rationale for central planning, and criticism of central planning regarding socialist countries like the USSR and China 1.5 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	2.1 Mixed Economy-Evolution, meaning & definition, 2.2 Features of Mixed Economy 2.3 Role of Public Sector and Private Sector with special reference to India, Globalization, Liberalization, and Privatization with special reference to India 2.4 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
	• Familiarize students with the basics of budgetary control- Cash Budget • 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: 1.1 Objectives of Budgetary Control, 1.2 Types of Budgetary Control, 1.3 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: 2.1 Introduction to Brand Accounting, 2.2 Methods and Applications in Brand Accounting. 2.3 Introduction to Royalties Accounting, 2.4 Meaning and Types of Royalties Accounting. 2.5 Introduction to Cloud Accounting, Features 2.6 Cloud Accounting vs. Traditional Accounting Software.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

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

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Business Communication Skills
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Draft sales letters, advertisements, press releases, reports, and covering letters. • Draft job applications, CVs (one-page CV and detailed CV) • Draft offer letters, acceptance letters, rejections, and resignations. • 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	1.1 Preparing Sales Letters and Advertisements- Theory and Practice. 1.2 Press Release and Covering Letters. 1.3 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	2.1 Job Application and Curriculum Vitae 2.2 Offer Letters, Acceptance Letters and Resignation Letters. 2.3 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 • Understand the fundamental concepts and operations within the insurance sectors. • Know the application of theoretical knowledge to real-world scenarios of insurance sector • Ready for careers in insurance, and related financial services industries. • Study the business practices, products, and services offered by insurance companies. • 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	1.1 Insurance: Meaning, Definition, Nature and Functions of Insurance, 1.2 Principles of Insurance, 1.3 Types of Insurance, 1.4 Banc assurance and 1.5 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	2.1 Life Insurance: History and Formation of Life Insurance Corporation (LIC) of India, Nature of Life Insurance contract, Classification of Policies, Calculation of Premium, 2.2 Fire Insurance: Nature and Use of Fire Insurance, Types of Fire Insurance, 2.3 Health Insurance: Meaning, Various types of Policies and 2.4 Motor Insurance: Meaning, Various types of Policies 2.5 Practical problems on Fire insurances
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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 • Identify and explain the elements that constitute an effective advertisement. • Create advertisement copy including headlines and body text using professional techniques. • Design advertisement layouts and illustrations that enhance visual communication. • Develop and produce creative advertising content for print, television, and radio media by applying scriptwriting, layout design, and audio-visual storytelling techniques. • 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	1.1 Role of different elements in advertising 1.2 Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy 1.3 Headline: essentials of a good headline, forms of headlines 1.4 Advertisement construction: structure and flow 1.5 Layout: meaning, features, types of layout, essential qualities of effective layout. 1.6 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:
	• Understand the basic structure and participants of the stock market.
	• Apply fundamental and technical analysis to evaluate stocks.
	• Build and manage a diversified investment portfolio.
	• 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	1.1 Stock Market - Primary market and Secondary market. 1.2 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 1.3 Modes of investment - Mutual fund & Direct equity 1.4 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	2.1 Security Analysis, Fundamental Analysis – Economic analysis, Industry analysis and Company analysis 2.2 Technical analysis, Basic tools of technical analysis, Portfolio diversification 2.3 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	Goods and Services Tax (GST)
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Educate the students about the concept and importance of GST and its structure. • Enable the students to understand the registration requirements under GST documentation requirements. • Enable the students to understand the basic rules for levy of tax on supply of goods and services and schemes of taxation under GST • Give learners an understanding of the various compliances under GST. • Have a basic understanding of the concept and structure of taxation under GST. • Develop understanding of the registration process under GST and basis of levy of tax. • Understand the statutory compliance requirements under GST.
Module 1 (Credit 1) Introduction to GST and Its Structure	
Learning Outcomes	After learning the module, learners will be able to • To learn the concept and structure and the framework of GST • To understand the calculations of GST.
<i>(Specific related to the module)</i>	

Content Outline	• Theory (Concepts): A. Meaning and Nature of Indirect Taxes: Concept of Indirect Tax Difference between Direct and Indirect Taxes Overview of Indirect Taxes before GST B. Pre-GST Tax Structure in India: Basic idea of VAT, Excise Duty, Service Tax, and CST Problems in the Pre-GST system (cascading effect, multiple taxes, complexity) C. Introduction to GST: Meaning and Objectives of GST Rationale for introduction of GST in India Advantages and Salient Features of GST D. GST Framework in India: Types of GST: CGST, SGST, IGST, UTGST Concept of Import and Export under GST Taxes subsumed under GST Goods and services kept outside GST E. GST Administration: Role of the Goods and Services Tax Council Role of the Goods and Services Tax Network • Practical Component (Basic Level) A. Simple numerical problems on calculation of GST payable on goods and services B. Basic classification of transactions under CGST, SGST, and IGST • Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments.
Module 2 (Credit 1) Basic Procedures under GST	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• To understand the registration requirements under GST • To understand the necessary documentation to be maintained.

Content Outline	1. Theory: A. Registration under GST: Persons liable for registration Compulsory registration (basic understanding) Procedure for Registration (overview) Cancellation of Registration (basic idea) B. GST Documentation: Tax Invoice (basic elements) Debit Note and Credit Note Introduction to HSN (Harmonized System of Nomenclature) Introduction to SAC (Service Accounting Code) C. Composition Scheme (Introductory Level) Meaning and purpose Who can opt for the Composition Scheme (basic idea) D. Input Tax Credit (ITC) – Basic Concept Meaning of Input Tax Credit Basic conditions for availing ITC Simple concept of set-off Reverse Charge Mechanism (introductory idea only) E. GST Returns and Payment (Overview Only) Basic idea of GSTR-1 and GSTR-3B Mode of payment of GST (ITC and Cash) Awareness of Due Dates, Interest, Late Fees and Penalties
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	• Simple problems on: GST Registration applicability Calculation of GST liability after set-off of Input Tax Credit • Practical Component (Basic Level): Preparation of sample GST invoice Computation of GST liability using ITC Classification of intra-state vs inter-state supply 2. Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments. 3. Online application of Registration under GST. Practical demonstration with the GST portal, determining registration requirement using case studies
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Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – NIL

References:

A. Essential Reading

- GST Bare Act 2017.
- GST Law & Practice - V.S Datey (6th Edition)
- GST Guide for Students - Vivek Kr. Agrawal
- GST Made Simple: A Complete Guide to Goods and Services Tax in India (Second Edition) – Dr. Awdhesh Singh.
- GST Law Guide (August, 2017) – CA. Ishaan V. Patkar
- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann

B. Additional Reading:

- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications

Course Syllabus

Semester: IV

4.7 – Minor Stream

Course Title	Financial Literacy
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Construct a comprehensive personal financial framework by analyzing income-expenditure patterns and setting SMART goals across various life stages. • Evaluate various investment choices by judging how compounding and diversification help money grow faster than Inflation. • Execute secure digital financial transactions using modern payment systems (UPI, Wallets, AEPS) while implementing robust protocols to prevent electronic fraud. • Design a resilient financial safety net by justifying the selection of specific liquidity tools and emergency fund instruments. • Appraise the operational mechanics of the Indian financial system by contrasting the functions and regulatory frameworks of Money and Capital markets.
Module 1 (Credit 1)	Financial Literacy and Digital Payments
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	- Analyze income and spending to build a stable, long-term personal budget. - Develop a timeline of SMART (Short to Long-term) financial goals for different life stages. - Judge the effects of compounding and diversification on making smarter investment choices. - Perform secure digital transactions while identifying ways to prevent electronic fraud.
Content Outline	- Personal Finance: Meaning and Importance - Financial Goals: Meaning and Types - Financial Literacy: Meaning, Importance, and Principles - Digital Payment: Meaning, Uses, and Types

Module 2 (Credit 1) Savings and Investment	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	- Justify the selection of specific tools to maintain liquidity and build a resilient emergency fund. - Create a balanced investment plan using stocks, mutual funds, and gold to grow wealth - Analyze the Indian financial system by contrasting the Money Market's focus on short-term liquidity with the Capital Market's role in long-term wealth creation.
Content Outline	- Savings: Meaning, Importance, and Types - Investment: Meaning, Importance and Options (e.g., Fixed Deposits, Recurring Deposits, NSC, EPF, PPF, NPS, Gold, Stocks, Mutual Funds, Real Estate, Bonds, etc.) - Financial Market: Meaning and Types

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal -50 marks

Sr. No	Activities	Marks
1	Survey Projects focusing on Household Financial Literacy, Financial Independence of Women, Awareness of digital payments, and Investment Preferences can be undertaken.	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshops/ Any other innovative methods	10
4	Financial Quiz/Debate	10
	Total – 50 Marks	50

External: NIL**References:**

- Aprea, C. (Ed.). (2017). *Financial literacy education*. Palgrave Macmillan.
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B.COM IN FINANCIAL ACCOUNTING AND AUDITING

SEMESTER V

ACADEMIC YEAR: 2027-28

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Management Accounting Paper I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 4. Gain conceptual understanding of the meaning, nature, scope, and importance of Management Accounting. 5. Understand the role of Management Accounting in planning, controlling, and managerial decision-making. 6. Apply basic tools and techniques of Management Accounting for managerial analysis. 7. Analyze financial statements using ratio analysis and other financial statement analysis techniques. 8. Calculate, interpret, and evaluate liquidity, profitability, solvency, and efficiency ratios. 9. Develop the ability to assess financial performance over time and across different periods. 10. Understand the concept, types, and importance of working capital for business operations. 11. Analyze the operating cycle and factors affecting working capital requirements. 12. Estimate working capital requirements using appropriate Quantitative methods.
Module 1 (Credit 1) Introduction to Management Accounting	
Learning Outcomes <i>(Specific related to the</i>	After learning the module, learners will be able to 13. Understand and explain the meaning, nature, and

<i>module)</i>	features of Management Accounting 14. Describe the scope, importance, and functions of Management Accounting in business organizations. 15. Explain the role and framework of Management Accounting in 16. planning, controlling, and decision-making. 17. Identify and apply basic tools and techniques of Management Accounting for managerial analysis. 18. Differentiate between Management Accounting and Financial 19. Accounting using suitable criteria
Content Outline	20. Meaning, Features, Scope, Importance, Functions, role of Management Accounting 21. Management Accounting Framework 22. Tools of Management Accounting 23. Management Accounting and Financial Accounting
Module 2 (Credit 1) Ratio Analysis	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to 24. Understand and explain the meaning, nature, objectives, steps, and types of Financial Statement Analysis 25. Describe the concept, classification, advantages, and limitations of Ratio Analysis 26. Explain the Du Pont Chart and its role in evaluating return on investment and overall financial performance 27. Identify, calculate, and interpret Balance Sheet Ratios, Revenue Statement Ratios, and Combined Ratios for financial analysis 28. Analyze and evaluate the liquidity, profitability, solvency, and 29. efficiency of a business using ratio analysis

Content Outline	30. Financial Statement analysis - Ratio analysis Theory: 31. Meaning of financial Statement Analysis, steps, Objective and types of Analysis. 32. Ratio analysis - Meaning, classification, Du Point Chart, advantages and Limitations. 33. Problems on - Balance Sheet Ratios – Current Ratio Liquid Ratio Stock Working Capital Ratio Proprietary Ratio Debt Equity Ratio Capital Gearing Ratio 34. Revenue Statement Ratios: 34.1 Gross Profit Ratio 34.2 Operating Ratio 34.3 Net Profit Ratio 34.4 Stock Turnover Ratio 35. Combined Ratio 35.1 Return on Capital employed (Including Long Term Borrowings) 35.2 Return on proprietor's Fund (Shareholders Fund and Preference Capital) 35.3 Return on Equity Capital 35.4 Dividend Pay-out Ratio 35.5 Debtors Turnover 35.6 Creditors Turnover
Module 3(Credit 1)Analysis of financial statements -common Size, Trend and Comparative	
Learning Outcomes	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	36. Understand the concepts and techniques of financial statement analysis. 37. Apply common-size analysis to compare financial statements and identify structural changes. 38. Use trend analysis to evaluate performance over time and predict future trends. 39. Perform comparative analysis to identify changes and growth between periods. 40. Interpret the results of these analyses to support decision-making in areas like investments and performance evaluation
Content Outline	• Theory: Meaning and purpose of Common-Size Analysis, Trend Analysis and Comparative Analysis. • Problems on: Common-Size Analysis Trend Analysis and Comparative Analysis
Module 4 (Credit 1) Working Capital Management	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to 41. Understand the concept and importance of working capital for liquidity and solvency. 42. Distinguish between gross and net working capital for financial evaluation. 43. Analyze the operating cycle to assess cash conversion efficiency. 44. Identify major determinants influencing working capital requirements. 45. Apply quantitative methods to estimate working capital needs

Content Outline	46. Theory - Meaning and concept of working capital 47. Purpose and importance of working capital 48. Types of working capital - Gross working capital, Net working capital 49. Meaning and stages of operating cycle 50. Factors affecting working capital requirement 51. Problems on: Estimation of working capital requirement
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations and so on any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for the effective CCE	10/15/25
	Total – 50 Marks	50

External – 50 Marks

References:

- Arora, M. N. (2021). A textbook of cost and management accounting (11th ed.). Vikas Publishing House.
- Bhattacharyya, S. K., & Dearden, J. (2014). Accounting for management: Text and cases (3rd ed.). Vikas Publishing House.
- Chandra, P. (2019). Financial management: Theory and practice (10th ed.). McGraw-Hill Education.
- Drury, C. (2018). Management and cost accounting (10th ed.). Cengage Learning.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). Managerial accounting (17th ed.). McGraw-Hill Education.
- Horngren, C. T., Sundem, G. L., Schatzberg, J. O., & Burgstahler, D. (2014). Introduction to management accounting (16th ed.). Pearson.

- Jain, S. P., & Narang, K. L. (2020). Cost and management accounting. Kalyani Publishers.
- Khan, M. Y., & Jain, P. K. (2017). Management accounting: Text, problems and cases (7th ed.). McGraw-Hill Education (India).
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- Periasamy, P. (2017). A textbook of financial cost and management accounting (3rd ed.). Himalaya Publishing House.
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- Tulsian, P. C., & Tulsian, B. (2020). Analysis of financial statements. S. Chand & Company.
- Wilson, M. (2023). Management accounting (2nd ed.). Himalaya Publishing House

COURSE SYLLABUS

Semester: V

5.2 – Major (Core)

Course Title	Advanced Cost Accountancy
Course Credits	4 Credits (1 credit per module)
Course Outcomes	After going through the course, learners will be able to
	• Prepare and analyse process cost accounts under different production situations. • Prepare contract accounts and determine profit on long-term contracts. • Apply marginal costing techniques for cost analysis and managerial decision-making. • Analyse costs through basic variance calculation under standard costing. • Understand modern costing techniques and Cost Accounting Standards for effective cost control.
Module 1 (Credit 1)	Process Costing
Learning Outcomes	After learning the module, learners will be able to
	• Understand process costing concepts • Prepare process accounts • Calculate normal and abnormal losses • Apply process costing in manufacturing
Content Outline	<u>Process Costing</u> • Meaning and features of process costing • Advantages of Process Costing, Joint Products and By-Products. • Costing Procedure: Normal Loss (Abnormal Loss and Abnormal Gain). • Process accounts with losses and gains • Simple Practical problems (excluding equivalent production and inter process profit)

Module 2 (Credit 1) Contract Costing	
Learning Outcomes	After learning the module, learners will be able to
	• Understand contract costing • Prepare contract accounts • Calculate profit on contracts • Apply contract costing techniques
Content Outline	<u>Contract costing</u> • Contract costing: meaning and features, application of contract costing • Important terminology in contract account and treatment of material and plant • Contract account -work-in-progress Contract a/c, Running contracts and estimated contracts, • Escalation clause, Notional profit and recognised profit Simple Practical problems
Module 3 (Credit 1) Marginal and Standard costing	
Learning Outcomes	After learning the module, learners will be able to
	• Understand marginal costing principles • Calculate contribution and profit • Analyse cost–volume–profit relationships • Understand the meaning and objectives of standard costing • Calculate basic variances under standard costing • Use marginal costing and standard costing for decision making
Content Outline	<u>Marginal and Standard costing</u> • Marginal costing: meaning, application, features and limitations • Contribution and P/V ratio, Break-even analysis, Margin of safety, Managerial applications • Meaning and objectives of standard costing, advantages and limitations of standard costing, Concept of variance analysis. • Basic Variances only (no sub-variances):

	Material Cost Variance, Price Variance and Usage Variance Labour Cost Variance, Rate Variance and Efficiency Variance Simple practical problems
Module 4 (Credit 1) Recent Trends in Costing	
Learning Outcomes	After learning the module, learners will be able to
	• Understand recent trends in costing. • Apply modern costing techniques for cost control and decision-making • Evaluate costs and performance using Responsibility Accounting and Life Cycle Costing. • Apply Cost Accounting Standards in cost measurement and reporting.
Content Outline	<u>Recent Trends in Costing:</u> • Modern technique of cost management Throughput Costing, Lean Costing, Responsibility Accounting, Target Costing, Product Life cycle costing, (simple problem based on Target Costing, Product Life cycle costing) • Cost Audit and Reporting: Cost Accounting Standards: CAS-1, CAS-6, CAS-7, CAS-10, CAS-11

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – (50 Marks)

- Quizzes, MCQs.
- Practical problems from process costing, target costing & product life cycle costing, marginal & standard, and contract costing
- Case study, Application based Assignments and worksheets on practical problems

External – (50 Marks)

References:

- Agarwal, T., & Parakh, L. L. (2025). *Cost and Management Audit (CMAD)*. New Delhi: Taxmann Publications Pvt. Ltd.
- Arora, M. N. (2021). *Cost and Management Accounting*. New Delhi: Vikas Publishing House.
- Banerjee. *Cost Accounting: Theory and Practice*. New Delhi: Prentice Hall of India.
- Gupta, N., & Gupta, M. K. (2023). *Cost Accounting Standards and Reporting*. New Delhi: Himalaya Publishing House.
- Gupta, R. L., & Radhaswamy, M. (Latest Edition). *Cost and Management Accounting*. New Delhi: Sultan Chand & Sons.
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- Institute of Cost Accountants of India. (2024). *Cost Auditing and Assurance Standards (CAAS)*. Kolkata: ICAI.
- Iyengar, S. P. (2019). *Cost Accounting*. New Delhi: Sultan Chand & Sons.
- Jain, A. G. (2024). *Cost and Management Audit*. New Delhi: Himalaya Publishing House.
- Jain, S. P., & Narang, K. L. (2020). *Cost Accounting: Principles and Practice*. New Delhi: Kalyani Publishers.
- Khanna, B. S., Pandey, I. M., Ahuja, G. K., & Arora, M. N. *Practical Costing*. New Delhi: S. Chand & Company Ltd.
- Maheshwari, S. N. *Advanced Cost Accounting*. New Delhi: Sultan Chand & Sons.
- Rao, G. C. (2024). *Cost and Management Audit (CMA Knowledge Series)*. New Delhi: Commercial Law Publishers (India) Pvt. Ltd.

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	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
<i>(Specific related to the module)</i>	

	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	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• 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
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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	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.
<i>(Specific related to the module)</i>	

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 <i>(Specific related to the module)</i>	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 <i>(Specific related to the module)</i>	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
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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	After learning the module, learners will be able to
(Specific related to the module)	● Understand the meaning and features of Not for Profit Concerns ● Know the meaning of Receipts and Payments Account ● Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account ● Understand the difference between Profit and Not for profit Organizations ● Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern
Content Outline	Theory : Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern. Problems on : Preparation of Income and Expenditure Account.

Module 2 (Credit 1) Piecemeal Distribution of Cash	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	• Understand the concept of piecemeal distribution of cash in partnership dissolution. • Apply the method to calculate safe payments and distribute cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	• Theory : Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments. • Problems on : Simple Sums using Proportionate Capital Method
Module 3 (Credit 1) Issue of Debentures	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	• 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	After learning the module, learners will be able to
(Specific related to the module)	• Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit. • Illustrate the significance of Human Resource Auditing as a Tool

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

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

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

Course Syllabus

Semester: V

5.4 – Minor Stream

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

Content Outline	• Meaning of social, economic, and environmental problems • Major societal problems: poverty, unemployment, lack of education & gender inequality and women empowerment • Identification of social problems suitable for entrepreneurial solutions • Opportunities for social entrepreneurship in underserved communities • Social entrepreneurship and community development
Module 3 (Credit 1) Social Enterprise Models and Strategies	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	• 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	After learning the module, learners will be able to
(Specific related to the module)	• 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.). Rout ledge.
- 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)
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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
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.5 -Minor Stream

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

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

	• Burden of Public Debt-Burden of internal debt, Burden of external debt • Methods of Repayment of Public Debt-Techniques and approaches used for debt repayment
Module 4 (Credit 1) Centre–State Financial Relations	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• 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	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.
Content Outline	• Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council
Module 3 (Credit 1): Information Technology Act, 2000	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act.
Content Outline	• Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3 • Electronic Governance section 4 to 10

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.5 -Minor Stream

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

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

	(excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
Module 4 (Credit 1)	Accounting in Computerized Environment
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized accounting system • Learn application of computerized accounting statements • Learn various accounting packages
Content Outline	• Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

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

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	Entrepreneurship and Start-up Management
Course Credits	04
Course Outcomes	After going through the course, learners will be able to
	1. Develop an understanding of Entrepreneurship Development among the students. 2. Get acquaint 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
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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/	15
2	Group Discussion / Case Study	10
3	Quiz/Debate	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 – VSC

Course Title	Introduction to Accounting Software
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Explain the need and features of accounting software • Identify components and advantages of computerized accounting systems • Use basic features of popular accounting software • Interpret accounting data using digital tools
Module 1 (Credit 1) Fundamentals of Accounting Software & Computerized Accounting	
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 • Define accounting software and explain its need in contemporary business. • Identify the features and components of computerized accounting systems. • Analyze the advantages and limitations of computerized accounting. • Recognize commonly used accounting and analytics software in industry
Content Outline	• Meaning and Need of Accounting Software • Manual Accounting vs Computerized Accounting • Features of Accounting Software • Advantages of Computerized Accounting • Limitations of Accounting Software • Basic Components of a Computerized Accounting System ○ Hardware, Software, Data, Procedures, People • Role of Accounting Software in Modern Business • Overview of Accounting and Enterprise Software:

	○ Tally Prime ○ BUSY ○ Zoho Books ○ SAP and Oracle ● Introduction to Accounting Analytics Tools: ○ SPSS ○ Power BI
Module 2 (Credit 1) Tally Prime – Computerized Accounting, Reporting & Decision Support	
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 ● Understand the fundamental concepts and features of Tally Prime in computerized accounting. ● Set up and configure Tally Prime for basic business requirements. ● Create and manage company accounts, groups, and ledgers. ● Record routine financial transactions using appropriate vouchers. ● Generate and interpret basic financial reports for decision-making.
Content Outline	● Overview of Tally Prime • Introduction to Tally Prime and key features • Role of Tally Prime in modern business accounting • Installation, licensing, and system requirements • Navigating the Tally Prime interface. ● Company Creation & Configuration • Creating and managing a company • Configuring financial year, currency, and basic settings • Introduction to security controls and data management • Backup and restore of company data ● Ledger & Voucher Management

	• Creation of groups and ledgers • Types of vouchers: Payment, Receipt, Sales, Purchase, Contra, Journal • Recording and editing accounting transactions • Viewing and printing voucher entries • Financial Reporting & Analysis • Preparation and analysis of Trial Balance • Generation of Profit & Loss Account and Balance Sheet • Overview of Cash Book, Day Book, and Ledger reports • Introduction to bank reconciliation (conceptual overview) • Practical Component (Experiential Learning) • Creation of a new company in Tally Prime • Ledger creation and voucher entry • Recording business transactions • Generation of Trial Balance, Profit & Loss Account, and Balance Sheet • Case-based practice using sample business data
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internals – 50 Marks

S.No	Assignments & Activities	Marks
1	Practical Assignment	20
2	Internal Project	15
3	Viva Voce	10
4	Classroom Participation	5

Externals – NIL

References:

- **Patel, P. (2021).** Practical approach to Tally Prime. Taxmann Publications.
- **Gupta, M. (2022).** Tally Prime made easy. Jain Book Agency.

- **Dr. Vallabhan Srinivasa S.V.** Computer Applications in Business Sultan Chand Publication.
- **Verma, R. & Sharma, K. (2021).** Tally ERP 9 & Tally Prime complete course. Dreamtech Press.
- **Pallant, J. (2020).** SPSS Survival Manual: A Step by Step Guide to Data Analysis using IBM SPSS. McGraw-Hill Education.
- **George, D. & Mallery, P. (2021).** IBM SPSS Statistics 27 Step by Step: A Simple Guide and Reference. Routledge.
- **Maheshwari, A. & Nair, S. (2021).** SAP S/4HANA for Beginners: A Practical Guide. BPB Publications.
- **Sinha, P. (2020).** SAP MM (Materials Management) – A Complete Guide. BPB Publications.
- **Benner, K. & Hightower, R. (2019).** Oracle SQL*Plus: The Definitive Guide. O'Reilly Media.
- **Floyd, J. (2022).** Oracle E-Business Suite Financials Handbook. McGraw-Hill Education.
- **Singh, R. (2023).** Practical Guide to Busy Accounting Software. Aries Publications.
- **Kumar, A. (2022).** Busy ERP: Accounting & Inventory Made Easy. Techmax Publications

Course Syllabus

Semester V

5.7 Major (Core)

Course Title	Financial Auditing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Understand the fundamentals of auditing under the Companies Act, 2013. • Analyze the system of internal control, internal check, internal audit, and examine their role in preventing errors and frauds in organizations. • Apply auditing techniques such as audit program preparation, vouching, verification, and procedures relating to company audit. • Evaluate the effectiveness of financial auditing procedures in ensuring the accuracy, reliability, and fairness of accounting records and financial statements.
Module 1 (Credit 1)	Introduction to Auditing
Learning Outcomes	After learning the module, learners will be able to • Understand the basic concept of auditing. • Analyze different types of error and fraud examine their impact on financial statements. • Apply auditing principles and techniques in practical situations by performing audit. • Evaluate the effectiveness of audit systems in ensuring accuracy and reliability of accounting records.
Content Outline	• Auditing: Definition, objectives, importance, advantages of auditing and types of error and fraud. • Types of Audit: Statutory, Private, Internal, Interim, Continuous, Annual, Cost, Balance Sheet audit.

	• Audit Program: Meaning, definition, advantages and disadvantages of Audit Program. • Audit Notebook: Meaning, advantages and disadvantages of Audit Notebook. • Audit Working Papers: Objectives and ownership of audit working papers. • Internal Control, Internal Check, Internal Audit: Meaning objectives, advantages and disadvantages
Module 2 (Credit 1)	Vouching, Verification, Audit Report
Learning Outcomes	After learning the module, learners will be able to • Understand the concept and purpose of vouching, verification, audit report as per the Companies Act, 2013. • Analyze transactions through vouching and examine issues relating to verification and legal responsibilities and professional liabilities of a company auditor under the Companies Act, 2013. • Apply the principles and procedures while performing audit work. • Evaluate the importance and contents of the audit report and distinguish between a clean audit report and a qualified audit report under the Companies Act, 2013.
Content Outline	• Vouching of cash book: vouching of the debit and credit side to cash book (Receipts and Payments) • Verification: Meaning and verification of assets and liabilities. • Audit Report: Importance and contents of audit report, types of audit report: clean audit report and qualified audit report.

Activities towards Comprehensive Continuous Evaluation

(CCE) Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: Company Audit Report	15
2	Group Discussion / Case Study Analysis: Vouching	15

3	PPT Presentations/Seminars/Workshop/ Any other innovative Methods. Verification	10
4	Quiz/Debate: Types of Audit, Audit Program	10
	Total – 50 Marks	50

External: NIL

References:

- Pagare, D. (2020). *Principles and practice of auditing*. Sultan Chand & Sons.
- Jha, A., & Shah, M. (2018). *Advance auditing*. Himalayan Publishing House.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2017). *Auditing and assurance services*. Pearson Education.
- Tandon, B. N. (2006). *A handbook of practical auditing*. S. Chand & Company.
- Gupta, K. (2004). *Contemporary auditing*. McGraw-Hill Education Pvt. Ltd.

B.COM IN FINANCIAL ACCOUNTING AND AUDITING

SEMESTER VI

ACADEMIC YEAR: 2027-28

COURSE SYLLABUS

Semester: V

6.1- Major (Core)

Course Title	Management Accounting Paper II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 52. Understand the theoretical framework, strategic objectives, and inherent limitations of budgetary control within an organizational context 53. Construct comprehensive flexible budget and sales budgets by synthesizing quantitative data to facilitate operational planning 54. Examine the flow of financial resources and fluctuations in working capital through the systematic preparation of Fund Flow Statements 55. Appraise the financial viability of long-term capital projects by utilizing Payback Period, Net Present Value (NPV), and Average Rate of Return (ARR) metrics 56. Differentiate between the diverse valuation methodologies of Human Resource Accounting, including historical, replacement, and opportunity cost approaches. 57. Critique the utility of various Management Accounting tools in providing data-driven insights for strategic corporate decision-making.
Module 1 (Credit 1) Budget and Budgetary Control	
Learning Outcomes	After learning the module, learners will be able to

	58. Understand the meaning and concept of budget and budgetary control 59. Objectives and importance of budgetary control 60. Identify and classify different types of budgets 61. Prepare budgets based on given data 62. Analyse the role of budgetary control in planning and cost control 63. Understand the limitations of budgetary control
Content Outline	64. Theory: Meaning of budget and budgetary control 65. Objectives and importance of budget and budgetary controls 66. Advantages and limitations of budget and budgetary controls 67. Types of Budgets 68. Problems on flexible budget and Sales Budget 69. Assignments on other types of budgets
Module 2 (Credit 1) Fund Flow Statement	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to 70. Understand the meaning and concept of Fund Flow Statement 71. Understand the concept of working capital and changes therein 72. Identify sources and applications of funds 73. Ascertain funds from operations 74. Distinguish between Fund Flow Statement and Cash Flow Statement 75. Analyze the financial position of a firm using Fund Flow analysis

Content Outline	76. Theory: Meaning and importance of Fund Flow Statement 77. The need for preparation of Fund Flow Statement 78. Difference between Fund Flow and Cash Flow Statements 79. Practical Problems on: preparation of Fund Flow Statement
Module 3 (Credit 1) Introduction to Capital Budgeting	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to 80. Understand the meaning, nature, and importance of capital budgeting 81. Understand the concepts, merits, and demerits of capital budgeting methods 82. Apply the Payback Period Method to investment decisions 83. Analyze capital projects using the Net Present Value method 84. Analyze the Average Rate of Return as a tool for project appraisal
Content Outline	Theory - 85. Meaning, Nature and Importance of Capital Budgeting. 86. Methods of Capital Budgeting - Payback Period Method – Concept, Merits and Demerits Net Present Value (NPV) Method – Concept, Merits and Demerits Average Rate of Return (ARR) Method – Concept, Merits and Demerits Problems on – 87. Payback Period Method 88. Net Present Value Method
Module 4 (Credit 1) Human Resource Accounting	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	89. Understand the need for Human Resource Accounting (HRA) 90. Study the concept of Human Resource Accounting 91. Explain the different approaches for valuation of HRA 92. Evaluate the importance of HRA 93. Perceive the development of HRA in India
Content Outline	Theory: 94. Introduction to HRA and its Concept 95. Approaches for valuation of HRA like Historical Cost Approach, Replacement Cost Approach, Opportunity Cost Approach, Present Value of Approach and its calculations 96. Importance of HRA 97. HRA in India

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
	Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations and so on any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for the effective CCE	10/15/25
	Total – 50 Marks	50

External – 50 Marks

References:

- Arora, M. N. (2021). A textbook of Cost and Management Accounting (11th ed.). Vikas Publishing House.
- Chandra,P.(2019). Financial Management: Theory and practice (10th ed.). McGraw-Hill Education.
- Drury, C. (2018). Management and Cost Accounting (10th ed.). Cengage Learning.

- Flamholtz, E. G. (1999). Human Resource Accounting: Advances in concepts, methods and applications (3rd ed.). Kluwer Academic Publishers.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). Managerial Accounting (17th ed.). McGraw-Hill Education.
- Gupta, K. P. (2020). Human Resource Accounting. Discovery Publishing House.
- Horngren, C. T., Sundem, G. L., Schatzberg, J. O., & Burgstahler, D. (2014). Introduction to management accounting (16th ed.). Pearson.
- Jain, S. P., & Narang, K. L. (2020). Cost and Management Accounting. Kalyani Publishers.
- Kaplan Publishing. (2021). Management Accounting: Budgeting study text. Kaplan Publishing UK.
- Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, problems and cases (7th ed.). McGraw-Hill Education (India).
- Madegowda, J. (2017). Advanced Management Accounting (2nd ed.). Himalaya Publishing House.
- Maheshwari, S. N. (2021). Principles of Management Accounting (11th ed.). Sultan Chand & Sons.
- Pandey, I. M. (2021). Management Accounting (3rd ed.). Vikas Publishing House.
- Shim, J. K., Siegel, J. G., & Shim, A. I. (2011). Budgeting basics and beyond (4th ed.). John Wiley & Sons.
- Wilson, M. (2023). Management Accounting (2nd ed.). Himalaya Publishing House.

COURSE SYLLABUS
SEMESTER: VI
6.2 FP

Course Title	Field projects in Financial Accounting and Auditing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	Accomplish practical experience and real-world application of theoretical concepts.
Module 1 (Credit 1)	Field Project Ideas
Learning Outcomes	After learning the module, learners will be able to
	- Analyzing financial statements of a company to assess its financial performance and position. - Planning an audit for a company, including identifying risks, developing audit procedures, and determining audit evidence. - Evaluating the internal controls of a company to identify weaknesses and recommend improvements. - Preparing financial reports for a company, including financial statements and notes to the financial statements.
Content Outline	- Financial Statement Analysis - Audit Planning - Internal Control Evaluation - Financial Reporting
Module 2 (Credit 1)	Potential Settings and communication skills
Learning Outcomes	After learning the module, learners will be able to
	1. Annalise financial statements, identifying risks, and evaluating internal controls. 2. Developing solutions to financial reporting and auditing problems. 3. Communicating financial information and audit findings to stakeholders. 4 Applying professional judgment in financial accounting

Content Outline	• Simple Sums on Calculations of Basic Fundamental Heads of Financial Statements. *Companies*: Working with companies to analyze financial statements, plan audits, or evaluate internal controls. • *Accounting Firms*: Collaborating with accounting firms to gain experience in audit planning, internal control evaluation, and financial reporting. • *Non-Profit Organizations*: Working with non-profit organizations to analyze financial statements, plan audits, or evaluate internal controls.
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Rubrics for Evaluation of Field Project Work

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (25) Internal Assessment (To be filled by Internal Examiner)	A) Field Project Work (15)		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Analytical (3)		
		2) Problem Solving (3)		
		3) Professional Judgement (4)		
2	Project Report Presentation and Viva (25) Internal Assessment (To be filled by Internal Examiner)	A) Project Report (15)		
		1) Content (4)		
		2) Analysis and Interpretation of the data (7)		
		3) Presentation and Layout of the Report (4)		
		B) Presentation (5)		
		C) Project Viva (5)		
		Total		

Rubrics for Evaluation of Field Project Work

Sr.No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (25) Internal Assessment (To be filled by Internal Examiner)	A) Field Project Work (15)		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Analytical (3)		
		2) Problem Solving (3)		
		3) Professional Judgement (4)		
2	Project Report Presentation and Viva (25) Internal Assessment (To be filled by Internal Examiner)	D) Project Report (15)		
		4) Content (4)		
		5) Analysis and Interpretation of the data (7)		
		6) Presentation and Layout of the Report (4)		
		E) Presentation (5)		
		F) Project Viva (5)		
		Total		

Course Syllabus

Semester: VI

6.3 – Major (Elective)

Course Title	Modern Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to:
	1. Explain fundamental and advanced concepts of financial management. 2. Analyze the significance of Corporate Governance, Ethical Finance, and ESG principles in modern business decision-making. 3. Analyze capital structure and financial leverage in corporate financing decisions. 4. Evaluate modern financial services such as lease financing, mutual funds, and emerging FinTech innovations. 5. Apply principles of investment, risk–return analysis, and portfolio management in practical financial planning. 6. Assess behavioral biases and digital developments influencing investment and wealth management practices.
Module 1 (Credit 1)	FINANCIAL MANAGEMENT IN THE MODERN ERA
Learning Outcomes	After learning the module, learners will be able to:
	• Define and explain financial management and its scope. • Differentiate between profit maximization and wealth maximization. • Identify various sources of finance. • Analyze the evolving role of finance managers in a globalized and digital economy. • Evaluate the role of Corporate Governance, Ethical Finance, and

	ESG principles in ensuring responsible, transparent, and sustainable financial management practices.
Content Outline	• Nature, Importance and Scope of Financial Management; Introduction to Financial Planning and Budgeting. • Financial Goals – Profit Maximization vs Wealth Maximization; Role of Finance Manager in Globalization and Digital Economy. • Sources of Finance - Short-Term and Long-Term Sources - Equity Shares, Preference Shares, Debentures, Warrants, Self-Financing, Public Deposits, Factoring. • Introduction to Corporate Governance and Ethical Finance; ESG (Environmental, Social, Governance) in Financial Decision-Making.
Module 2 (Credit 1)	CAPITAL STRUCTURE AND FINANCING DECISIONS
Learning Outcomes	After learning the module, learners will be able to: • Explain determinants of capital structure. • Compute and interpret financial leverage. • Differentiate between working capital and fixed capital. • Evaluate capitalization theories and corporate financial health. • Assess financing decisions using modern theories.
Content Outline	• Concept and Determinants of Capital Structure. • Financial Leverage – Meaning, Advantages and Limitations; EBIT–EPS Analysis. • Working Capital and Fixed Capital – Concepts and Determinants. • Theories of Capitalization – Cost Theory and Earning Theory; Overcapitalization and Undercapitalization – Causes, Effects and Remedies.
Module 3 (Credit 1)	FINANCIAL SERVICES AND FINTECH INNOVATIONS

Learning Outcomes	After learning the module, learners will be able to:
	• Describe major financial services in India. • Explain the role of merchant banking in India. • Describe the concept, characteristics and role of Venture Capital in supporting business growth. • Analyse the types, advantages and limitations of Lease Financing. • Explain Mutual Funds, including types, NAV and their role in economic development.
Content Outline	• Merchant Banking – Concept, Services, Present Scenario. • Venture Capital – Concept, Characteristics, Role, Present Scenario. • Lease Financing – Types, Advantages, Limitations. • Mutual Funds – Concept, Types, NAV, Role in Economic Development.
Module 4 (Credit 1) INVESTMENT AND PORTFOLIO MANAGEMENT	
Learning Outcomes	After learning the module, learners will be able to:
	• Classify asset classes and investment avenues. • Analyze risk–return relationships and methods of security analysis. • Apply basic portfolio principles and investor profiling techniques. • Identify behavioral biases and understand wealth management practices. • Assess the role of FinTech, robo-advisory and financial inclusion in modern finance.
Content Outline	• Investment Environment and Asset Classes – Nature and Scope of Real and Financial Assets; Investment Objectives; Principles of Portfolio Management; Investor Profiling and Goal Planning. • Risk, Return and Security Analysis - Types of Risk; Risk–Return Tradeoff and Risk–Return Matrix; Basics of Security Analysis – Fundamental and Technical Analysis.

	• Behavioral and Wealth Management Perspectives - Behavioral Finance and Investor Biases; Portfolio and Wealth Management Industry in India. • Digital Finance and Inclusive Investment Ecosystem - Financial Technology (FinTech) and Digital Banking; Robo-Advisory Services; Financial Inclusion.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

- Case Studies on Capital Structure Decisions.
- Analysis of a Listed Company's Financial Structure Practical Assignment on Mutual Fund NAV Calculation.
- Portfolio Construction Project (Mock Investment Plan).
- Presentation on FinTech Innovations in India.

External – 50 Marks

References:

- Khan, M. Y., & Jain, P. K. *Financial Management – Text, Problems and Cases*. McGraw Hill Education.
- Pandey, I. M. *Financial Management*. Vikas Publishing House.
- Chandra, P. *Financial Management: Theory and Practice*. McGraw Hill Education.
- Chandra, P. *Investment Analysis and Portfolio Management*. McGraw Hill Education.
- Pathak, B. *Indian Financial System – Markets, Institutions and Services*. Pearson.
- Gordon, E. & Natarajan, K. *Financial Markets and Services*. Himalaya Publishing House.
- Ranganatham, M. & Madhumathi, R. *Security Analysis and Portfolio Management*. Pearson.
- RBI and SEBI Annual Reports (Latest Editions).

Course Syllabus

Semester: VI

6.3 – Major (Elective)

Course Title	DIRECT TAXATION
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Explain the basic concepts of Income Tax, including assessee, income, assessment year, previous year, and residential status, 2. Compute income under the head salaries, including allowances, perquisites, retirement benefits, and deductions a. under Section 16. 3. Determine Income from House Property by calculating Annual Value, deductions under Section 24, and taxability of self-occupied and let-out properties. 4. Compute income under the head Profits and Gains of Business or Profession (PGBP), Income from Capital Gains and Income from Other sources in line with the provisions of the Income Tax Act. 5. Compute incomes under various heads and calculate Gross Total Income (GTI), apply specified deductions under Sections 80C, 80CCD, 80D, 80E, 80G, and 80TTA to arrive at Total Income. 6. Determine the rebate under Section 87A, apply tax slabs/rates, and compute final income tax payable, including health and education cess.
Module 1 (Credit 1)	Concepts of Taxation, residential status ,Exemptions ,Salary Income and Income from House Property

Learning Outcomes	After learning the module, learners will be able to ● Explain the meaning, objectives and importance of taxation ● Define key terms in taxation ● Explain the basis of charge of Income Tax ● Identify types of income that are taxable and exemptions under section 10 & Deductions under chapter VI A ● Explain section and Differentiate between Resident, Resident But Not Ordinarily Resident and Non-Resident and how it affects taxability of income. ● Identify components of Salary section 15 to section 17 and compute taxable and non-taxable Salary ● Understand the concept of Annual value of House Property ● Differentiate self-occupied and let-out properties. ● Compute taxability of House Property considering section 22 to section 25.
Content Outline	● Concept of Taxation, Definitions Of Assessee, Assessment Year, Person, Previous Year ,Income, Total Income, Heads Of Income, Gross Total Income. ● Charge of Income Tax and Residential Status sec:6- Theory ● Exemptions under section 10 ● Meaning and scope of salary income ● Components of salary: Basic salary, allowances, perquisites (excluding valuation), retirement benefits (excluding detailed exemption calculations) Format for Computation of Gross Salary and Deductions ● Meaning and scope of House Property income and deductions admissible. Problems : ● Elementary problems on computation of income from Salary considering section 15 to section 17 and ● problems on computation of Income from House Property

	considering section 22 to section 25.
Module 2 (Credit 1)	Profits and Gains from Business and/or Profession
Learning Outcomes	After learning the module, learners will be able to ● Identify what constitutes Business Income and Professional Income ● Understand the difference between capital and revenue receipts and expenditure ● Identify chargeable income ● Understand allowable and disallowable expenses ● Computation of Business Income and Professional Income
Content Outline	Meaning and scope of income from Profits & Gains from Business & Profession and deductions admissible Problems: ● .Elementary problems on Profits and Gains from Business and/or Profession section 28 chargeability and allowable deductions (section 30-37)
Module 3 (Credit 1)	Capital Gains and Income from Other Sources
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>	● Explain the meaning of capital asset and capital gains/losses ● Differentiate between short term and long term capital asset and gains/losses thereon ● Compute Short Term and Long Term Capital Gains / Losses ● Explain the meaning of a Capital Asset and distinguish between capital assets and exempt assets as per Section

	2(14). ● Identify Income that does not fall under other 4 heads of income ● Recognise income covered under Income from Other Sources ● Distinguish between allowable and non-allowable expenses ● Compute Income from Other Source
Content Outline	Meaning of Capital Asset, Exempt assets, long term and Short-Term Capital gains, computation and deductions admissible Meaning and scope of income from other sources, types and deductions admissible Problems : ● Solve elementary problems on capital gains for different types of assets (e.g., property, shares, etc.) covering section 45 to 49. ● Elementary problems on Income from Other Sources under section 56
Module 4 (Credit 1)	Computation of Total Income, Deductions and Tax Liability
Learning Outcomes	After learning the module, learners will be able to ● Understand the process of aggregating income under all 5 heads of income ● Prepare Gross Total Income Statement from given data ● Identify various deductions from Gross Total Income under chapter VI A ● Compute Taxable Income ● Compute Income Tax liability
Content Outline	● Meaning of Gross Total Income, Income Computation under 5 Heads of Income with relevant exclusions and exemptions, Specified deductions from GTI, Rebate under Income Tax. Simple Problems On: Computation Of Total Income of individual Asseessee. Computation of income under the head Salaries, Income from

	House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above; Working out Gross Total Income and Total Income after Deduction under chapter VIA. Calculating Income Tax Payable. (From Rates Table Provided) Practical / Skill Component: • Prepare a step-by-step computation statement of Total Income and Tax Liability in a structured format. • Interpret real-life scenarios (salary slips, rent receipts, investment proofs, donation receipts, etc.) to compute eligible deductions. • Apply correct tax rates, surcharge, and cess from the provided tax table to compute tax payable. • Use Excel Utility available on the Income Tax Department website for computation of income and tax determination & ITR-1 filing, Form -16.
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IMPORTANT NOTES:

- a) The law to be studied is that which is applicable to the previous year ended immediately before commencement of the academic year. (Applicable to Individual Assessee only)
- b) No knowledge of case laws is expected, Questions and Problems should not have any direct or indirect reference to case law.

Continuous Comprehensive Evaluation (CCE):

Internal - 50 marks

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

External - 50 Marks

References:

A. Essential Reading

- Kishnadwalla, M., & Shetty, G. (2015). Direct taxes. Manan Publications.
- Singhania, V. K. (2015). Direct & Indirect taxes (Student edition). Taxmann Publications.
- Ahuja, G., & Gupta, R. (2015). Direct taxes: Law & practice. S. Chand & Company.
- Ainapure, N. R., & Ainapure, M. (2015). Direct & Indirect taxes. Manan Prakashan.

B. Additional Reading:

- Ahuja, G., & Gupta, R. (n.d.). Simplified approach to income tax. Sahitya Bhawan Publishers & Distributors.
- Gaur, V. P., & Narang, D. B. (n.d.). Income tax law and practice. Kalyani Publications.
- Mehrotra, H. C., & Goyal, S. P. (n.d.). Income tax law and practice. Sahitya Bhawan Publications.
- Prasad, B. (n.d.). Direct taxes: Law & practice. Vishwa Prakashan.
- Reddy, T. S., & Reddy, Y. H. P. (n.d.). Income tax theory, law and practice. Margham Publications.
- Singhania, V. K. (n.d.). Students guide to income tax. Taxmann Publications Pvt. Ltd.

Course Syllabus

Semester: VI

6.4:Major (Elective)

Course Title	Financial Markets
Course Credit	4
Course Outcomes	After going through the course, provides the learners an insight into:
	1.Explain the structure, components, and functions of the Indian Financial System and its role in economic development. 2.Describe and differentiate the characteristics, instruments, and importance of the Money Market and Capital Market. 3.Comprehend the functioning of the Primary Market and Secondary Market, including methods of new issues and reforms in capital markets. 4.Discuss the objectives, functions, and trading mechanisms of major Indian stock exchanges such as Bombay Stock Exchange and National Stock Exchange of India. 5.Analyse and differentiate various derivative instruments including forwards, futures, options, and swaps, and identify participants in the derivatives market. 6.Evaluate the role of financial markets and financial instruments in mobilizing savings, facilitating investment, and promoting economic growth.
Module 1 (Credit 1): - An Overview of the Indian Financial System.	
Learning Outcomes	After learning the module, learners will be able to
	1. Explain the concept, structure, and components of the Indian Financial System. 2. Identify and differentiate between organised and unorganised sectors of the financial system. 3. Describe the functions and significance of the financial system in economic development.

	4. Discuss the major developments in the Indian financial system after the 1990 economic reforms. 5. Outline and evaluate the role of financial regulatory authorities in India.
Content Outline	• Structure of Indian Financial System (Organised & Unorganised) (Financial Market, Financial Institutions, Financial Instruments, Financial Services), Characteristics & Objectives of Financial System, • Functions & Importance of Financial System, • Development in Indian Financial System (Post-1990 Period) & Financial System & Economic Development, • Indian Financial Regulators (RBI, SEBI, IRDA, FEMA)
Module 2 (Credit 1): - An Overview of Financial Markets.	
Learning Outcomes	After learning the module, learners will be able to 1. Explain the concept, characteristics, and importance of the Money Market in the financial system. 2. Identify and describe the various instruments and segments of the Money Market. 3. Evaluate the concept, characteristics, and significance of the Capital Market in mobilizing long-term funds for economic development. 4. Classify and analyze the different segments of the Capital Market.
Content Outline	• <u>Money Market</u>- Characteristics & Importance of Money Market, • Instruments (Segments) of Money Market-Call money Market, Treasury Bill Market, Commercial Bill Market, Market for Commercial Papers, & Certificate of Deposits, Discount Market, Market for Financial Guarantees, Government (Gilt-edged) Securities Market, Money Market Mutual Fund (MMMF) • <u>Capital Market</u>- Characteristics & Importance of Capital Market, • Classification of Capital Market-Industrial Security Market, Government Security Market, Long Term Loan Market, Mortgaged Loan Market, Financial Guarantees Market.
Module 3 (Credit 1) – An Overview of Primary Market & Secondary Market	

Learning Outcomes	After learning the module, learners will be able to 1. Explain the concept, characteristics, participants, functions, and importance of the Primary Market in raising capital. 2. Describe the various methods of new issue of securities, including Initial Public Offer (IPO) and the Book Building Process. 3. Discuss and differentiate the characteristics, functions, and significance of the Secondary Market, including major reforms in the Primary and Secondary Markets. 4. Analyse the objectives, functions, and trading and settlement procedures of major Indian stock exchanges such as Bombay Stock Exchange (BSE) and National Stock Exchange of India (NSE).
Content Outline	• <u>Primary Market</u>- Characteristics, Participants, Functions, Role & Importance of Primary Market, • Methods of New Issue Market, Initial Public Offer (IPO) and Book Building Process. • <u>Secondary Market</u>- Characteristics, Functions & Importance of Secondary Market, Reforms in Primary & Secondary Market. • <u>Indian Stock Exchanges</u> - Objectives & Functions (NSC and BSE), Trading & Settlement Procedure on Stock Exchange.
Module 4 (Credit 1) - An overview of Derivatives Market.	
Learning Outcomes	After learning the module, learners will be able to 1. Explain the concept of derivatives and identify the different participants involved in the derivatives market. 2. Describe the concept, features, and types of derivative instruments such as Futures and Forwards. 3. Differentiate between Forward Contracts and Futures Contracts based on their characteristics and trading mechanisms. 4. Evaluate the features, and types of derivative instruments including Options and Swaps, and their role in financial markets.
Content Outline	• Derivatives - Concept, Types, Participants in Derivative Market, • Future – Concept, Features & Types • Forward – Concept, Features & Types, Forward V/s Futures,

	• Option – Concept, Features & Types • Swap – Concept, Features & Types
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References: (Recommended Books)

- Bhole, L. M. & Mahakud, J. (2017). *Financial Institutions and Markets*. (6th ed.). McGraw Hill Education (India) Private Limited.
- Desai, V. (2020). *Financial Markets and Financial Services*. Himalaya Publishing House.
- Gorden, E. & Natrajan, K. (2022). *Financial Markets and Services*. Himalaya Publishing Education.
- Gurusamy, S. (2018). *Indian Financial Systems*. McGraw Hill Education.
- Gorden, E. & Natrajan, K. (2016). *Financial Markets and Services*. Himalaya Publishing Education.
- Gurusamy, S. (2020). *Financial Services and Systems*. McGraw Hill Education.
- Khan, M.Y. (2017). *Indian Financial System* (10th ed.). McGraw Hill Education.

- Pathak, B. (2018). *Indian Financial System – Markets, Institution and Services* (5th ed.). Pearson India Education Services Pvt. Ltd.
- Ranganatham, M. & Madhumati, R. (2020). *Security Analysis and Portfolio Management* (2nd ed.). Pearson India Education Services Pvt. Ltd.
- Sasidharan, K. & Mathews, A. (2018). *Financial Services & System*. McGraw Hill Education.

Course Syllabus

Semester: VI

6.4: Major (Elective)

Course Title	Indirect Taxation – Goods and Services Tax (GST)
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. To educate the students about the concept and importance of GST and its structure. 2. To enable the students to understand the registration requirements under GST documentation requirements. 3. To enable the students to understand the basic rules for levy of tax on supply of goods and services and schemes of taxation under GST 4. To give learners an understanding of the various compliances under GST. 5. Understand the concept and structure of taxation under GST. 6. Develop understanding of the registration process under GST and basis of levy of tax. 7. Understand the statutory compliance requirements under GST.
Module 1 (Credit 1) Introduction of Indirect Taxes -GST:	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• To learn the concept and structure and the framework of GST 98. To understand the calculations of GST.
Content Outline	• Theory: Meaning and Nature; Legal framework of Indirect Taxes before GST; Problems of Pre-GST Indirect Tax Structure in India (VAT, Excise, Service Tax, CST), Rationale for GST; Salient Features & Advantages of GST: • Conceptual Framework: CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes

	subsumed and not subsumed under GST, goods kept outside the purview of GST. • Goods and Services Tax Council (GST Council) Goods & Services Tax Network (GSTN). • Problems: Practical problems relating to calculation of GST payable on goods and services supplied • Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments, Case studies
Module 2 (Credit 1) Registration and Documentation Under GST	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	• To understand the registration requirements under GST • To understand the necessary documentation to be maintained.
Content Outline	• Theory: Registration And Documentation Under GST: (A) Registration- Persons liable to registration; Compulsory registration; Deemed Registration: Procedure of Registration and Cancellation of Registration. (B) Documentation- Tax Invoices; Debit and Credit Notes. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services (C) Composition Scheme (Brief Introduction) • Simple Problems: On Registration under GST • Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments. • Online application of Registration under GST. Practical demonstration with the GST portal
Module 3 (Credit 1) Levy and Collection of GST- Taxable Events:	
Learning Outcomes	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	- Grasp the fundamentals of levy of tax on supply of goods and services and schemes of taxation. - Understand the concepts of place of supply, time of supply and value of supply.
Content Outline	Theory: Levy of tax on “Supply”- Meaning of Supply of Goods and Services; Definition of supply; Intra-State and Inter-State supply; Time of supply; Place of Supply, Value of Supply - Simple Problems on: Place of Supply, Time of Supply, Value of Supply under GST. Pedagogy: Lecture, Presentations, Classroom Practice, Assignments, Case studies
Module 4 (Credit 1) Input Tax Credit, GST Returns and Payments of Taxes:	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	- Grasp the concepts of input tax credit - Understand the various GST Returns to be filed and modes of payment of taxes
Content Outline	Theory: (A) Input Tax Credit- Eligibility and conditions for taking input tax credit; Apportionment of input credit, Set-off of Credit; Reverse charge under the GST. (B) GST Returns (GSTR 1, GSTR 2 and GSTR 3)- Time and procedure of filing of Returns. (C) Payment of Tax - (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan. (D) Due Dates, Interest, Late Fees & Penalty (Basic Awareness Only) Simple Problems On: Calculation of GST Liability after availment of Input Tax credit and set off. Practical / Skill Component:

	Online Filing of GST Returns - GSTR 1 and GSTR 3B Online generation of GST challan and Payment of Taxes. • Pedagogy: Lecture, Presentations, Classroom Practice, Practical Demonstration on GST Portal / GST Software by Experts, Assignments, Case studies.
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Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Continuous Comprehensive Evaluation (CCE):

Internal - 50 Marks

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

External - 50 Marks

References:

A. Essential Reading:

- GST Bare Act 2017.
- GST Law & Practice - V.S Datey (6th Edition)
- GST Guide for Students - Vivek Kr. Agrawal

- GST Made Simple: A Complete Guide to Goods and Services Tax in India (Second Edition) – Dr. Awdhesh Singh.
- GST Law Guide (August, 2017) – CA. Ishaan V. Patkar
- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann

B. Additional Reading:

- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications

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	After learning the module, learners will be able to

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

Duration: 120 Hours

Assignments/ Reports:

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

Summative (External) assessment (100 marks)

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks	Marks
1	Internal Assessment	The Mentor of the Agency will assess the Intern on the Following Criteria's:		
		A) Work Quality		
		1) Punctuality (5)	5	
		2) Sincerity (5)	5	
		3) Initiative (5)	5	
		4) Commitment (5)	5	
		5) Attitude (5)	5	25
		B) Skills		
		1) Communication (5)	5	
		2) Documentation (5)	5	
		3) Reporting (5)	5	
		4) Professionalism (5)	5	
		5) Adaptability (5)	5	25

2	External Assessment	Internship Report Weekly Activities Report Internship Report Presentation and Internship Viva Voce (Joint Assessment by Internal and External Examiner)	50	50
		Total		100

Course Syllabus

Semester: VI

6.6: Community Engagement

Course Title +	Community Engagement in Financial Accounting & Auditing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand and apply financial accounting and auditing concepts in community contexts. 2. Analyze financial information and assist community partners in maintaining sound financial practices. 3. Conduct basic audits and internal control assessments for non-profit and small-scale community entities. 4. Communicate financial information clearly to non-specialist stakeholders. 5. Foster civic responsibility and ethical awareness through community engagement.
Module 1 (Credit 1)	Introduction to Community Engagement Financial Inclusion and Community Development
Learning Outcomes	After learning the module, learners will be able to
	1. Evaluating the concept of community engagement 2. Analyzing the Role of financial institutions in promoting financial inclusion 3. Developing the Principles of community engagement
Content Outline	• Introduction to Community Engagement • Definition and importance of community engagement • Role of accountants and auditors in community development • Principles of service learning
Module 2 (Credit 1)	Community Engagement Initiatives Designing and Implementing Community Engagement Initiatives*

Learning Outcomes	After learning the module, learners will be able to 1. Understand the importance of community engagement and its application in computer science. 2. Develop skills in applying computer knowledge to real-world community problems. 3. Demonstrate social responsibility and civic engagement.
Content Outline	Financial Literacy for Communities • Budgeting and financial planning • Cash management • Financial sustainability for NGOs and community organizations Fieldwork / Community-Based Project • Partnering with a local community organization • Conducting needs assessments • Delivering accounting/auditing support • Reflective learning and reporting Communication and Reporting • Writing financial reports and audit findings • Presenting financial information to non-financial audiences • Building trust and transparency in financial communication

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		