



# **SNDT Women's University, Mumbai**

## **Bachelor of Commerce In Accountancy and Finance and Insurance Apprenticeship Embedded Degree Programme (AEDP)**

*as per NEP-2020*

**Syllabus**

**(w.e.f. 2025-26)**

**Under graduate Programme**  
**Effective from 2025-26**  
**Terminologies**

<b>Abbreviation</b>	<b>Full-form</b>	<b>Remarks</b>	<b>Related to Major and Minor Courses</b>
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:**

<p>Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.</p>	<p><b>Bachelor in Commerce (B.Com)</b></p>
<p>Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.</p>	<p><b>Accountancy Finance and Insurance</b></p>
<p>Preamble (Brief Introduction to the programme)</p>	<p>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>B.Com in Accountancy, Finance and Insurance</b> is designed to help students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance.</p>
<p>Programme Specific Outcomes (PSOs)</p> <p><i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used e.g. demonstrate sound understanding of., analyse, compare, create, design, etc... (minimum 5)</i></p>	<p>After completing this programme, Learner will</p> <ol style="list-style-type: none"> <li>1. Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.</li> <li>2. Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.</li> <li>3. Further move towards research in the field of Commerce.</li> <li>4. Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.</li> <li>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)</li> <li>6. Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio</li> </ol>

		Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNTD WU Departments and Conducted Colleges)		# Decided by University

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

		Semester I	Commerce and Management				
Verticals			Sem I	Credits	Marks	Int	Ext
10120511	Subject 1	Introduction to Financial Accounting I	S1	4	100	50	50
10120502	Subject 2	Basics of Accountancy I	S2	2	50	50	0
10420111/ 10420112/ 10420113/ 10420114/ 10420115/ 10420116	OEC	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	SEC	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
1.7	AEC	English for Academic Writing-I For Students of English Medium OR English Language and Literature - I For Students of Non-English Medium <a href="https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf">https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf</a>	AEC	2	50	0	50

1.8	IKS	Inception of the Indian Knowledge System <a href="https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/iks-syllabus/ug-degree/inception-of-indian-knowledge-system.pdf">https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/iks-syllabus/ug-degree/inception-of-indian-knowledge-system.pdf</a>	IKS	2	50	0	50
1.9	VEC	Introduction to the Indian Constitution <a href="https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf">https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf</a>	VEC	2	50	0	50
1.10	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) <a href="https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-i-syllabus.pdf">https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-i-syllabus.pdf</a>					
		<b>Total</b>		<b>22</b>	<b>550</b>	<b>250</b>	<b>300</b>

		Semester II	Commerce and Management				
			Sem II	Credits	Marks	Int	Ext
20120511	Subject 1	Financial Accounting II	S1	4	100	50	50
20120512	Subject 2	Basics of Accountancy 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	SEC	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	0
2.7	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 <a href="https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-">https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-</a>	AEC	2	50	0	50

		<a href="#">enhancement-course.pdf</a>					
20920111 OR 20920112	VEC	Environmental Awareness <a href="https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf">https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf</a>	VEC	2	50	0	50
2.9	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) <a href="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">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</a>	CC	2	50	50	0
		Total		22	550	300	250

		Semester III	Commerce and Management				
			Sem III	Credits	Marks	Int	Ext
30120511	Major	Introduction to Corporate Accountancy	Major (Core)	4	100	50	50
30120512	Major	Principles & Practices of Insurance	Major (Core)	4	100	50	50
30120513	Major	Basic Training for Insurance Agents	Major (Core)	2	50	-	50
30320111/ 30320112/ 30320113/ 30320114/ 30320115	Minor Stream	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship OR Business Statistics I	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/ 30420162	OEC	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology– Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
3.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)	AEC (Modern Indian Language)	2	50	50	0
30120504	Major Cor	Insurance Business in India	Major Core	2	50	50	0

3.8	CC	Co-curricular Course Social issues Advocacy and Action OR National Cadets Corps. (NCC) Studies- III OR Traditional Sports and Fitness OR Unfolding The Beauty Of Indian Music (As per SNDTWU syllabus) <a href="https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-iii-syllabus.pdf">https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-iii-syllabus.pdf</a>	CC	2	50	50	0
		<b>Total</b>		22	550	300	250

		Semester IV	Commerce and Management				
			Sem IV	Credits	Marks	Int	Ext
40120511	Major (Core)	Introduction to Cost Accounting	Major (Core)	4	100	50	50
40120512	Major (Core)	Introduction to Life & Health Insurance	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

40320506	Minor Stream	Elements of IFRS	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) <a href="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">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</a>	CC	2	50	50	0
		<b>Total</b>		22	550	250	300

		Semester V	Commerce and Management				
			Sem V	Credits	Marks	Int	Ext
50120511	Major (Core)	Financial Management	Major (Core)	4	100	50	50
50120512	Major (Core)	General Insurance	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	IKS (Major Specific)	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting	IKS (Major Specific)	2	50	0	50
50320111/ 50320112/ 50320113/ 50320114/ 50320115	Minor Stream	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR Social Entrepreneurship OR Business Mathematics -I	Minor Stream	4	100	50	50
50320161/ 50320162/ 50320163/ 50320164/ 50320165	Minor Stream	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship And Start-Up management OR Business Mathematics -II	Minor Stream	4	100	50	50
50620501	VSC	Fundamental of Auditing	VSC-4	2	50	50	0
50120503	Major Cor	Foreign Investment in Insurance Business India	Major Core	2	50	50	0
		<b>Total</b>		<b>22</b>	<b>550</b>	<b>300</b>	<b>250</b>

## AEDP Semester VI

		Semester VI	Commerce and Management				
			Sem VI	Credits	Marks	Int	Ext
61220521	Apprenticeship	Apprenticeship/ Industry Training	Apprenticeship	20	500	200	300
61520501	Community Engagement (CE)	Extension Activities / Institutional Social Responsibility towards community engagement	Community Engagement (CE)	2	50	50	00
				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

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

**COURSE SYLLABUS**

**Semester III**

**3.1 Major (Core)**

<b>Course Title</b>	<b>Introduction to Corporate Accountancy</b>
<b>Course Credit</b>	<b>4</b>
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. After going through the course, learners will be able to –</li> <li>2. Develop the ability to apply corporate accounting principles in various financial transactions and events.</li> <li>3. Know the process of preparing and presenting corporate financial statements in accordance with accounting standards.</li> <li>4. Analyze and interpret complex corporate accounting issues, including financial restructuring and shareholder transactions.</li> </ol>
<b>Module-1(Credit 1) Profit Prior to Incorporation</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>• Know the concept of profit prior to incorporation and its relevance to newly formed companies.</li> <li>• Analyze the accounting treatment and legal implications of profit generated before the formal incorporation of a company.</li> <li>• Assess the impact of pre-incorporation profits on shareholders, directors, and financial statements.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● <b>Problems on:</b> preparation of columnar profit and loss A/c including different basis of allocation of expenses and income.</li> </ul>
<b>Module 2: (Credit 1) Internal Reconstruction</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>• Know the key concepts and techniques involved in the internal reconstruction process of companies.</li> <li>• Analyze the financial and legal implications of internal reconstruction for both creditors and shareholders.</li> <li>• Evaluate the strategic benefits and challenges associated with internal reconstruction in improving a company's financial health.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Need for reconstruction and company law provisions, distinction between internal and external reconstruction</li> </ul>

	<ul style="list-style-type: none"> <li>● Methods including alteration of share capital and variation of shareholders rights, sub division, consolidation, Surrender and re-issue/ cancellation</li> <li>● Reduction of share capital with relevant legal provisions and accounting treatment for same.</li> </ul>
<b>Module 3: (Credit 1) Buy back of shares</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>● Comprehend the concept and rationale behind share buybacks in the context of corporate finance.</li> <li>● Analyze the financial and strategic implications of share buybacks for both companies and shareholders.</li> <li>● Evaluate the impact of share buybacks on a company's earnings per share (EPS) and market value.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Company law/ legal provision (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</li> <li>● Compliance of conditions including sources, maximum limits and debt equity ratio.</li> <li>● Cancellation of shares brought back (excluding buy back of minority shareholding.)</li> </ul>
<b>Module 4: (Credit 1) Company Final Account</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>● Know the components and preparation process of a company's final accounts, including the Profit &amp; Loss Account and Balance Sheet.</li> <li>● Analyze the financial performance and position of a company using its final accounts.</li> <li>● Interpret the key financial statements to assess profitability, liquidity, and solvency of a company.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● <b>Theory:</b> Form and Contents of Balance sheet and Profit and Loss Account as per Schedule VI of amended Companies Act 2013 (Vertical Form)</li> <li>● <b>Problems on:</b> Elementary Problems on Final Accounts (excluding calculation of Managerial remuneration)</li> </ul>

**Activities towards Comprehensive Continuous Evaluation (CCE)-**

**Internal Assessment: 50 marks**

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

**External Assessment: 50 marks**

**References :**

- Ainapure(2011).*Advance Accounting*.Manan Prakashan –Mumbai
- Choudhary( 2011).*Corporate Accounting*.Sheth Publishers, - Mumbai
- Kishnadwala(2008).*Financial Accountancy & Management*.Vipul Prakashan, Mumbai
- R.L. Gupta(2014).*Advance Accountancy*.Sultan Chand & Sons - Delhi
- Shukla & Grewal(2008).*Advance Accountancy*.S. Chand & Co - Delhi

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

<b>Course Title</b>	<b>Principles &amp; Practices of Insurance</b>
<b>Course Credits</b>	<b>4 Credits</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to -</p> <ol style="list-style-type: none"> <li>1. Comprehend the fundamental principles and types of insurance, including life and general insurance.</li> <li>2. Analyse the processes of underwriting, risk management, and claims settlement in insurance policies.</li> <li>3. Know the regulatory framework and consumer protection laws in the insurance industry.</li> <li>4. Explore the use of AI in insurance industry</li> </ol>
<b>Module 1 (Credit 1) Introduction to Insurance</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Know the basic concepts and significance of insurance in risk management.</li> <li>• Identify different types of insurance and their applications in personal and business contexts.</li> <li>• Learn the historical evolution and role of insurance in economic development.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Definition</li> <li>● Functions</li> <li>● Nature of Insurance Business</li> <li>● Basic Principles of Insurance</li> <li>● Regulatory aspects of Insurance contract</li> <li>● Features of Insurance contracts</li> <li>● Understanding Risk - Kinds of business risks</li> <li>● Need and Scope of insurance</li> </ul>
<b>Module 2 (Credit 1) Types of Insurance</b>	

<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Identify and differentiate between various types of insurance, including life, health, and general insurance.</li> <li>• Know the features and benefits of each insurance type and its relevance to policyholders.</li> <li>• Analyse the scope and coverage offered by different insurance policies based on individual or business needs.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Types of Insurance</li> <li>● Significance of Insurance to Business</li> <li>● Varieties of Insurance Plans-Life Insurance Plans,General Insurance-Fire Insurance, Marine Insurance, Motor Insurance, Personal Accident Insurance and Health Insurance.</li> </ul>
<b>Module 3 (Credit 1) Regulatory Framework of Insurance in India</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the key regulations and Acts governing the insurance industry in India</li> <li>• Learn about the role and functions of the Insurance Regulatory and Development Authority of India (IRDAI).</li> <li>• Analyse the impact of regulatory frameworks on consumer protection and industry stability in the Indian insurance market.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● The Insurance Act, 1938</li> <li>● The Life Insurance Corporation Act, 1956</li> <li>● Marine Insurance Act, 1963</li> <li>● The General Insurance Business (Nationalization) Act, 1972</li> <li>● The IRDAI Act, 1999 and regulations for insurers</li> </ul>
<b>Module 4 (Credit 1) Introduction to AI in Insurance</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the fundamentals of Artificial Intelligence and its application in insurance industry</li> <li>• Understand how AI can be used to improve risk assessment, policy</li> </ul>

	pricing and claim processing.
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Overview of AI and its application in Insurance</li> <li>● Automated claim processing, Underwriting and Customer services</li> <li>● Benefits and challenges of AI in Insurance</li> <li>● Case studies of AI application in insurance</li> </ul>

**Activities towards Comprehensive Continuous Evaluation (CCE)-**

**Internal Assessment: 50 marks**

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

**External Assessment: 50 marks**

**References:**

- Jagroop Singh and Deepak Kumar(2023).*Principles of Insurance*.Kalyani publishers
- R.K. Nagarjun(2023). *Law of Insurance*. Allahabad Law Agency
- M. Motihar (2023). *Principles and Practices of Insurance*.Sharda Pustak Bhavan Publication
- P.K. Gupta(2010). *Insurance and Risk Management*. Himalaya Publishing House, Mumbai.
- M.N. Mishra(2016).*Insurance Principles and Practices*.S. Chand& Company Ltd.

## COURSE SYLLABUS

Semester: III

3.3 Major (Core)

<b>Course Title</b>	<b>Basic Training for Insurance Agents</b>
<b>Course Credits</b>	<b>2 Credits</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the various types of insurance products and their features to effectively meet client needs.</li><li>2. Develop essential sales and communication skills to build strong client relationships and close sales.</li><li>3. Navigate ethical, legal, and regulatory frameworks to ensure compliance and professionalism in insurance practices.</li></ol>
<b>Module 1 (Credit 1) Introduction to the Insurance Industry</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Know the role of insurance in managing risk and its impact on the economy.</li><li>• Identify the key players and structure within the insurance industry.</li><li>• Recognize the different types of insurance products and their purpose for individuals and businesses.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Overview of the insurance industry and its role in the economy</li><li>● Importance of insurance agents and their role in the distribution process</li><li>● Overview of different Types of insurance: Life, Health, and General</li><li>● Introduction to regulatory bodies (e.g., IRDA, NAIC) and their role</li></ul>
<b>Module 2 (Credit 1) Customer Needs Assessment and Sales Techniques</b>	

<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>● Learn how to effectively assess client needs through targeted questions and active listening.</li> <li>● Master the art of tailoring insurance solutions to meet individual customer requirements.</li> <li>● Develop key sales techniques to build trust, overcome objections, and successfully close insurance sales.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Identifying customer needs through consultations</li> <li>● How to ask the right questions and listen effectively?</li> <li>● Building rapport and trust with clients</li> <li>● Sales techniques: Needs-based selling and solution selling</li> <li>● Introduction to the sales process: Prospecting, qualifying leads, making the sale</li> <li>● Building a sales pitch: Communicating benefits and features</li> <li>● Overcoming objections and handling rejections Closing the sale effectively</li> </ul>

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

**Internal – NIL**

**External-50 Marks**

**References:**

- Mishra M.N and Mishra S.B (2016) Insurance: Principles and Practice, S.Chand
- P.K. Gupta(2024)Insurance and Risk Management, Himalaya Publishing House
- Dr. P.K. Gupta(2017), Fundamentals of Insurance, Himalaya Publishing House

## COURSE SYLLABUS

Semester: III

### 3.4-Minor stream

<b>Course Title</b>	<b>Macro Economics</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Identify the various concepts of national income and their measurement.</li><li>2. Discuss the Keynesian approach to effective demand</li><li>3. Explain the post-Keynesian approach toward income determination and consumption function</li><li>4. Summarize the different aspects of supply and demand of money</li></ol>
<b>Module 1 (Credit 1)</b>	<b>National Income</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Learn different concepts of national income</li><li>• Illustrate the circular flow of national income in closed and open economies.</li><li>• Appraise the different methods of national income</li><li>• Study the meaning and phases of trade cycles.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• 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)</li><li>• Measurement of National Income-Value Added Method, Income Method, Expenditure Method, Green Accounting Method</li><li>• Circular flow of National Income in a closed economy and open economy</li><li>• Meaning, characteristics, and Phases of Trade Cycles</li></ul>
<b>Module 2(Credit 1)</b>	<b>Keynesian Economics Analysis</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Grasp the principle of effective demand, aggregate demand, and supply.</li> <li>• Analyze the Keynesian consumption function</li> <li>• Explain the factors influencing the marginal efficiency of capital</li> <li>• Learn the principle of the investment multiplier</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Determination of income and employment with the help of effective demand</li> <li>• Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining propensity to consume,</li> <li>• Investment Demand – Marginal efficiency of capital- Meaning, Formula, Diagram &amp; Factors affecting MEC, Relation between MEC &amp; Rate of Interest</li> <li>• Principle of Investment Multiplier-assumption, leakages, and importance</li> </ul>
<b>Module 3(Credit 1)</b>	<b>Post- Keynesian Economics</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explore the IS-LM model integrating commodity and money markets.</li> <li>• Analyze the principle of the accelerator and its interaction with the multiplier.</li> <li>• Review the post-Keynesian theories of consumption,</li> <li>• Evaluate the short-run and long-run Philips curve</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Principle of Accelerator-Interaction between Multiplier and Accelerator</li> <li>• Derivation of IS curve and LM curve and determination of rate of interest and national income within the framework of IS-LM Model</li> <li>• Post-Keynesian Theories of Consumption – Dusenberry's Relative</li> </ul>

	<p>Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis</p> <ul style="list-style-type: none"> <li>• Philips Curve – meaning of Philips curve, short run, and long-run Philips curve</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>Supply of and Demand for Money</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the determinants of money supply</li> <li>• Study the demand for money and its determinants.</li> <li>• Evaluate the theories of the value of money</li> <li>• Analyze the various aspects of inflation</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Supply of money –determinants of money supply, velocity of circulation of money, RBI measures of money supply– M1, M2, M3 &amp; M4.</li> <li>• Concept of Demand for money, Keynes's theory of liquidity preference</li> <li>• Value of money – Fisher's Cash transactions approach, Cambridge's Cash Balance approach</li> <li>• Inflation – Definition and Types of inflation, Cost-Push and Demand-Pull Inflation, Causes, Effects &amp; Measures to control inflation, Concept of Deflation and Stagflation.</li> </ul>

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

**Internal – 50 Marks**

<b>Sr. No</b>	<b>Activities</b>	<b>Marks</b>
<b>1</b>	National Income-Practical Assignment- Estimate India's national income using hypothetical or real data by applying any one method: Value Added, Income, Expenditure.	15
<b>2</b>	Keynesian Economics-Case Study Discussion-Analyze a real-world example of changes in aggregate demand and their impact on employment.	15
<b>3</b>	Post-Keynesian Economics-Debate-Topic: "The Philips Curve is no longer relevant in modern macroeconomics."	10
<b>4</b>	Supply & Demand for Money-Real-world Analysis -Analyze any recent monetary policy announced by the RBI and relate it to theories discussed.	10
	<b>Total 50 Marks</b>	<b>50</b>

**External – 50 Marks**

## **References:**

- Ahuja, H.L. (2019); Macro Economics, Theory and Policy, S. Chand and Co. Ltd.
- Sheth, M.L (2020)., Monetary Economics, MONETARY ECONOMICS -(TEXT)-For Graduate Honours and Post-Graduate Classes of Indian Universities and the I.A.S., I.E.S., I.S.S., C.A. & C.A. L.L.B. Examinations Paperback – , Lakshmi Narain Agarwal,
- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Macroeconomics (10th ed.). Worth Publishers.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Kuznets, S. (1934). National Income, 1929-1932. National Bureau of Economic Research.
- Schumpeter, J. A. (1939). Business Cycles: A Theoretical, Historical, and Statistical Analysis of the Capitalist Process. McGraw-Hill.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Hicks, J. R. (1937). Mr. Keynes and the "Classics": A Suggested Interpretation. *Econometrica*, 5(2), 147-159.
- Harrod, R. F. (1939). An Essay in Dynamic Theory. *The Economic Journal*, 49(193), 14-33.
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- Tobin, J. (1958). Liquidity Preference as Behavior Towards Risk. *The Review of Economic Studies*, 25(2), 65-86.
- Duesenberry, J. S. (1949). Income, Saving, and the Theory of Consumer Behavior. Harvard University Press.
- Modigliani, F., & Brumberg, R. H. (1954). Utility Analysis and the Consumption Function: An Interpretation of Cross-Section Data. *Post-Keynesian Economics*, 1(1), 388-436.
- Phillips, A. W. (1958). The Relation Between Unemployment and the Rate of Change of Money Wages in the United Kingdom, 1861-1957. *Economica*, 25(100), 283-299.
- Fisher, I. (1911). The Purchasing Power of Money: Its Determination and Relation to Credit, Interest, and Crises. Macmillan.
- Marshall, A. (1923). Money, Credit, and Commerce. Macmillan.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Friedman, M. (1956). The Quantity Theory of Money: A Restatement. In *Studies in the Quantity Theory of Money*. University of Chicago Press.
- Mishkin, F. S. (2019). The Economics of Money, Banking, and Financial Markets (12th ed.). Pearson.

## COURSE SYLLABUS

Semester: III

### 3.4 -Minor Stream

<b>Course Title</b>	<b>Business Law I</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand the core principles of major Indian business laws including the Indian Contract Act, Sale of Goods Act, Indian Partnership Act, and the Negotiable Instruments Act.</li><li>2. Analyze and apply legal provisions related to contracts, sales transactions, partnerships, and negotiable instruments in practical business scenarios.</li><li>3. Develop the ability to resolve legal disputes and ensure compliance with relevant business laws in commercial settings.</li><li>4. Enhance critical thinking and problem-solving skills in the context of business law, promoting ethical decision-making and risk management.</li></ol>
<b>Module 1 (Credit 1):</b>	<b>Indian Contract Act, 1872 – I</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• 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.</li><li>• 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.</li><li>• 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.</li><li>• Apply the laws of contract termination and remedies for breach, including understanding agreements in restraint of trade, wagering agreements, quasi contracts, and the legal</li></ul>

	consequences of contract discharge.
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Definitions, Agreement, kinds of Agreements,</li> <li>• Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract.</li> <li>• Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer,</li> <li>• Acceptance- Definition, Essentials of a valid acceptance, Promise.</li> <li>• Communication of Offer and acceptance and Revocation.</li> <li>• Capacity to contract (Sec 10-12), Consent and Free Consent (Sec 13-22)</li> <li>• Consideration (Sec 2 and 25) and Void Agreements (Sec 24-30)</li> <li>• Agreement in restraint of trade, Wagering Agreements, Quasi Contracts</li> <li>• Discharge/Termination of Contracts, Remedies of Breach</li> </ul>
<b>Module 2 (Credit 1):</b>	<b>Indian Contract Act, 1872 – II</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the key principles of indemnity, guarantee, bailment, pledge, and agency as outlined in the relevant sections of Indian law.</li> <li>• Analyze the rights, duties, and liabilities of parties involved in indemnity, guarantee, bailment, pledge, and agency relationships.</li> <li>• Apply the provisions of these laws to real-world business scenarios, ensuring compliance and resolving disputes effectively.</li> <li>• Evaluate the legal consequences of breaches or disputes in indemnity, guarantee, and bailment, pledge, and agency agreements.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Law of Indemnity and Guarantee (Sec 124-132, 147)</li> </ul>

	<ul style="list-style-type: none"> <li>• Law of Bailment and pledge (Sec 148,152-154,162, 172,178-179)</li> <li>• Law of Agency (Sec 182-185 &amp; 201-209)</li> </ul>
<b>Module 3 (Credit 1):</b>	<b>The Sale of Goods Act, 1930</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Identify the distinction between a sale and an agreement to sell, including the concepts of goods, contract of sale, and ownership.</li> <li>• Understand the formation of a sale contract, and its conditions and warranties under the Sale of Goods Act.</li> <li>• Apply legal provisions regarding the transfer of property in goods, risk, and delivery of goods.</li> <li>• Analyze the remedies available for breach of contract in the sale of goods, such as damages, rejection, and specific performance.</li> <li>• Understand and differentiate between the rights of an unpaid seller and the remedies for the same.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Contract of sale,</li> <li>• Meaning and difference between sale and agreement to sell,</li> <li>• Conditions and warranties,</li> <li>• Transfer of ownership in goods including sale by a non-owner,</li> <li>• Unpaid seller – meaning,</li> <li>• Rights of an unpaid seller against the goods and the buyer</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>The Negotiable Instruments Act 1881</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the concept of negotiable instruments and their types (e.g., promissory notes, bills of exchange, and cheques).</li> <li>• Analyze the essential elements of negotiable instruments, including the roles and responsibilities of the parties involved.</li> <li>• Interpret the provisions related to the transfer and negotiation of negotiable instruments, including endorsements and holder in due course.</li> <li>• Examine the legal consequences of dishonor of negotiable</li> </ul>

	<p>instruments, including penalties for dishonor due to insufficient funds.</p> <ul style="list-style-type: none"> <li>• Demonstrate practical knowledge regarding the legal procedures in cases involving the dishonor of instruments and remedies such as filing a case under Section 138 of the Negotiable Instruments Act.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)</li> <li>• Endorsement: Types of Endorsement</li> <li>• Holder and Holder in Due Course, Privileges of Holder in Due Course</li> <li>• Dishonor of Negotiable Instruments: Modes, Consequences, Notice of Dishonor; Noting and Protesting</li> <li>• Discharge of Negotiable Instruments: Meaning and Modes</li> </ul>

### 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
	<b>Total 50 Marks</b>	<b>50</b>

#### 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

<b>Course Title</b>	<b>Business Accounting I</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand the basic concept of consignment and its accounting treatment.</li><li>2. Examine the purpose and need of depreciation accounting and technique.</li><li>3. Analyze the accounting treatment for the admission of a new partner</li><li>4. Evaluate the accounting treatment for the retirement or death of a partner.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Consignment Accounting</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand the impact of globalization where business is carried out on a large scale across various geographies with the help of agents.</li><li>• Learn the expansion of business and maximization of profits by increasing sales through agents.</li><li>• To make use of agents to capture the market and minimize overhead costs.</li></ul>
<b>Content Outline</b>	<b>Theory-</b> <ul style="list-style-type: none"><li>• Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc.</li><li>• Difference between sale and consignment</li><li>• Concept of normal and abnormal loss, commission on sales and valuation of closing stock.</li><li>• Advantages and other features of consignment sale.</li></ul>
	<b>Problems on-</b> <ul style="list-style-type: none"><li>• Accounting treatment and accounting entries in the books of consignor and consignee</li><li>• 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.</li></ul>

<b>Module 2 (Credit 1) Partnership Final Accounts based on Adjustment of Admission of Partner and Retirement/Death of Partner</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand Partnership as a form of business organization</li> <li>• Understand the legal aspects of partnership</li> <li>• Understand the adjustments and journal entries and effects of the adjustments to Final Accounts</li> <li>• Understand the adjustments related to Goodwill and Reserves on admission of a partner</li> <li>• Prepare the accounting treatments after Admission of a partner into the firm</li> </ul>
<b>Content Outline</b>	<p><b>Theory-</b></p> <ul style="list-style-type: none"> <li>• Introduction to partnership as a form of business organization.</li> <li>• Concept of Partnership deed. Main provisions in the Indian Partnership Act., Rights &amp; duties of partners,</li> <li>• Provisions governing admission of a partner.</li> <li>• Provisions governing retirement or death of a partner.</li> <li>• Effect on Profit sharing ratio. Legal representative of the dead partner.</li> </ul> <p><b>Problems on-</b></p> <ul style="list-style-type: none"> <li>• Revaluation of Assets and Liabilities on Admission/Retirement</li> <li>• Adjustments related to Goodwill and Reserves</li> <li>• Preparation of Ledger Accounts and final accounts after admission of a partner/ Retirement/Death of a Partner</li> </ul>
<b>Module 3 (Credit 1) Conversion / Sale of a Partnership Firm into a Ltd. Company</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Compute the Purchase Consideration.</li> <li>• Prepare Ledger Accounts and Balance Sheet of New Firms after amalgamation.</li> </ul>
<b>Content Outline</b>	<p><b>Theory-</b></p> <ul style="list-style-type: none"> <li>• Legal Provisions for Conversion</li> <li>• Procedure for Conversion</li> <li>• Accounting Treatment of Conversion</li> </ul>

	<b>Problems on -</b> <ul style="list-style-type: none"> <li>• Realization method only</li> <li>• Calculation of New Purchase consideration,</li> <li>• Preparation of Journal / Ledger Accounts of firms.</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>Issue of Shares</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Understand the procedure of issue of shares;</li> <li>• Compute the share money in lump sum or in two or more instalments;</li> <li>• Calculations of issue of shares at par, at premium, or at discount</li> <li>• Pass journal entries to record the issue of shares</li> <li>• Explain the terms calls in arrears and calls in advance.</li> </ul>
<b>Content Outline</b>	<b>Theory</b> <ul style="list-style-type: none"> <li>• Issue of Shares, Introduction, Definition,</li> <li>• Company Finance,</li> <li>• Kinds of Shares,</li> <li>• Different modes of raising capital,</li> <li>• Public issue,</li> <li>• Allotment of shares.</li> </ul> <b>Problems on:</b> <ul style="list-style-type: none"> <li>• Calculations of issue of shares at par, at premium, or at discount</li> <li>• Accounting Treatment, Journal, Ledger</li> <li>• Preparation of Balance sheet with treatment of calls in advance, calls in arrears.</li> </ul>

### Activities towards Comprehensive Continuous Evaluation (CCE)

#### Internal – 50 Marks

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

#### External – 50 Marks

## **References:**

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

## COURSE SYLLABUS

Semester: III

3.4-Minor stream

<b>Course Title</b>	<b>Introduction to Entrepreneurship</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the fundamental concepts of entrepreneurship.</li><li>2. Develop an entrepreneurial mind set and problem-solving skills.</li><li>3. Learn how to create and manage a business plan.</li><li>4. Analyze the role of innovation in business success.</li><li>5. Explore financing options and risk management strategies.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Entrepreneurship</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the concept of entrepreneurship and its impact on economic and social development.</li><li>• Recognize the role of entrepreneurs in driving innovation and economic growth.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definition and importance of entrepreneurship</li><li>• Characteristics of successful entrepreneurs</li><li>• Role of Entrepreneur in economic development</li><li>• Types of Entrepreneurs</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Introduction to Project</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the meaning and classification of projects.</li><li>• Gain knowledge of the project lifecycle and key stages.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and Definition</li><li>• Project Classification</li><li>• Project Lifecycle</li><li>• Steps in project formulation</li><li>• Contents of Project Report</li></ul>
<b>Module 3 (Credit 1)</b>	<b>Women Entrepreneurs</b>

<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of women entrepreneurship and its significance.</li> <li>• Identify the key factors that motivate women to start businesses.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Factors inducing women Entrepreneurs</li> <li>• Problems and Solutions</li> <li>• Various schemes and assistance given to women Entrepreneurs.</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>Support and Assistance for Entrepreneur</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the role of commercial banks and financial institutions in supporting entrepreneurs.</li> <li>• Gain knowledge about various government agencies providing institutional support.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Commercial Banks SIDBI, SFC, RBI</li> <li>• Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO,</li> <li>• Concept of Micro Finance</li> <li>• SKS Microfinance (India)</li> <li>• Small Finance Bank (SFB)</li> </ul>

### 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
	<b>Total 50 Marks</b>	<b>50</b>

#### 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

<b>Course Title</b>	<b>Business Statistics I</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1: Introduction to Statistics and Data Presentation (1Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>● Understand the meaning, scope, and limitations of statistics, and differentiate between various methods of data collection.</li></ul>
	<ul style="list-style-type: none"><li>● Classify, tabulate, and present data using various graphic methods.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Meaning, Scope, and Limitations of Statistics</li><li>● Collection of Data: Primary and Secondary data, methods of collecting primary data</li><li>● Classification and Tabulation of Data</li><li>● Diagrammatic and Graphic Presentation: Bar diagrams, Pie diagram, Histogram, Frequency Polygon, Ogives</li></ul>
<b>Module 2 : Measures of Central Tendency ( 1 Credits )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>Understand and distinguish between different measures of central tendency.</li> </ul>
	<ul style="list-style-type: none"> <li>Calculate the Mean, Median, and Mode for both grouped and ungrouped data.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>Introduction to Measures of Central Tendency.</li> <li>Mean (Arithmetic, Geometric, Harmonic)</li> <li>Median</li> <li>Mode (Calculation for grouped and ungrouped data)</li> </ul>
<b>Module 3 : Measures of Dispersion ( 1 Credits )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>Understand the concept and distinguish between different measures of dispersion.</li> </ul>
	<ul style="list-style-type: none"> <li>Calculate and interpret measures of dispersion for both grouped and ungrouped data.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>Measures of Dispersion: Range, Quartile Deviation, Mean Deviation.</li> <li>Standard Deviation (Calculation for grouped and ungrouped data)</li> <li>Coefficient of Variation</li> </ul>
<b>Module 4 : Correlation and Regression Analysis (1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>Analyze the relationship between two variables using correlation techniques (Karl Pearson's and Spearman's Rank Correlation).</li> </ul>
	<ul style="list-style-type: none"> <li>Formulate and use regression equations for forecasting and prediction in business contexts.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>Correlation: Meaning and types of correlation</li> <li>Karl Pearson's Coefficient of Correlation (ungrouped data)</li> <li>Spearman's Rank Correlation</li> <li>Regression Analysis: Meaning, Regression Lines, Regression Equations, and their use in forecasting</li> </ul>

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

**Internal – 50 Marks**

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

**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

<b>Course Title</b>	<b>Customer Relationship Management (CRM)</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the fundamentals of Customer Relationship Management (CRM), explaining its concept and recognizing its significance in driving business success.</li><li>2. Analyze CRM systems by differentiating between various types, including Operational, Analytical, and Collaborative, and understanding their applications in business</li><li>3. Build and maintain customer relationships by identifying effective strategies for acquiring and retaining customers while fostering loyalty and trust.</li><li>4. Familiarize with customer needs by analyzing their expectations and delivering personalized and effective CRM solutions.</li><li>5. Evaluate the benefits of effective CRM by assessing the advantages of implementing strong practices that enhance customer satisfaction and drive business growth.</li></ol>
<b>Module 1 (Credit 1) :</b>	<b>Introduction to Customer Relationship Management</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the definition and importance of CRM in business.</li><li>• Learn the different types of CRM systems.</li><li>• Recognize the benefits of implementing CRM strategies.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• What is Customer Relationship Management (CRM)?</li><li>• Importance of CRM in business</li><li>• Key concepts in CRM</li><li>• Types of CRM systems (Operational, Analytical, Collaborative)</li><li>• Benefits of effective CRM</li></ul>
<b>Module 2 (Credit 1) :</b>	<b>Building Customer Relationships</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Learn the difference between customer acquisition and retention.</li> <li>• Understand the importance of customer loyalty and trust.</li> <li>• Identify techniques to personalize customer interactions and build lasting relationships.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Customer acquisition vs. Customer retention</li> <li>• Customer loyalty and trust</li> <li>• Understanding customer needs and expectations</li> <li>• Personalization in CRM</li> <li>• Techniques for building strong relationships with customers</li> </ul>

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

**Internal – NIL**

**External – 50-Marks**

### **References:**

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

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

<b>Course Title</b>	<b>Introduction to Advertising</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the fundamentals of advertising, including its role and key principles.</li> <li>2. Develop strategies for designing and implementing impactful advertising campaigns.</li> <li>3. Analyze the process of brand building and learn techniques to create and sustain strong brands.</li> <li>4. Explore special-purpose advertising units and their applications in various industries.</li> <li>5. Evaluate the effectiveness of advertising initiatives and optimize campaigns for better results.</li> </ol>
<b>Module 1 (Credit 1) Introduction to Advertising</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the fundamentals of advertising, including its principles, mediums, and role in influencing consumer behavior and market trends.</li> <li>• Gain foundational knowledge of brand building and learn to create effective, audience-tailored advertisements using various advertising strategies and special-purpose units.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• Classification of advertising: Geographic, Media, Target audience and Functions.</li> <li>• Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC</li> <li>• Economic Aspect – Effect of advertising on consumer demand,</li> </ul>

	<p>competition and price. Waste in advertising.</p> <ul style="list-style-type: none"> <li>• Social Aspect – Advertising and Cultural values, Ethical and Social issues in advertising, Advertising and Standard of living.</li> </ul>
<b>Module 2 (Credit 1) Advertising Brand Building and Special Purpose Advertising</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Evaluate the principles and techniques of advertising, including its role in brand building and consumer engagement.</li> <li>• Create effective brand-building strategies and create impactful advertisements tailored to specific purposes and audiences.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</li> <li>• Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.</li> <li>• Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.</li> </ul>

**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

<b>Course Title</b>	<b>Introduction to Export Marketing</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<b>After going through the course, learners will be able to</b> <ol style="list-style-type: none"><li>1. Understand the fundamentals and Importance of Export Marketing.</li><li>2. Acquaint the students with the knowledge of composition and direction of India's Export trade</li><li>3. Gain knowledge of various trade barriers and trading blocs in the International market</li><li>4. Develop understanding about India's Foreign Trade Policy &amp; Export Promotion Organizations.</li><li>5. Equip students about the knowledge of role of logistic in the International trade &amp; Role of technology in emerging export marketing.</li></ol>
<b>Module 1 (Credit 1):</b>	<b>Fundamentals of Export Marketing</b>
<b>Learning Outcomes</b>	<b>After learning the module, learners will be able to</b> <ul style="list-style-type: none"><li>• Understand fundamentals of export marketing and its significance.</li><li>• Acquaint knowledge of composition and direction of India's Export Trade</li><li>• Learn about trade barriers and trading blocs in the International Market</li><li>• Evaluate Foreign Market Selection Process</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Concept and Significance of Export Marketing</li><li>• Composition and Direction of India's Export trade</li><li>• Trade barriers and Trading Blocs in the International Markets</li><li>• World Trade Organization and – Objectives &amp; Functions</li><li>• Foreign Market Selection Process</li></ul>

<b>Module 2 (Credit 1): India's Foreign Trade Policy &amp; Export Promotion Organisations</b>	
<b>Learning Outcomes</b>	<p><b>After learning the module, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Understand India's Foreign Trade Policy and Trade Facilitations</li> <li>• Gain knowledge of various export promotions organization and Export marketing organizations</li> <li>• Learn students about knowledge of role of logistic in International trade its challenges and solutions</li> <li>• Understand role of technology in emerging trends</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• India's foreign Trade policy 2015-20 -Highlights &amp; Implications</li> <li>• Objectives of India's foreign trade policy</li> <li>• Benefits to the status holders</li> <li>• Export Promotions organizations &amp; Export Marketing organizations</li> <li>• Role of logistic in International trade its challenges and solutions</li> <li>• Role of technology in emerging trends</li> </ul>

**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**

<b>Course Title</b>	<b>Industrial Psychology - Organizational Behaviour</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Understand the foundations of Organizational Behaviour
	2. Link managerial roles to organizational demands
	3. Map attitudes that influence work behaviour
	4. Outline factors affecting work behaviour
<b>Module 1 (Credit 1) Organisational Behaviour</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Appraise the contributions of various disciplines to Organizational behaviour</li></ul>
	<ul style="list-style-type: none"><li>• Analyse the roles and challenges of managing organizational behaviour</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Organisational behaviour. Importance of interpersonal skills</li><li>• Disciplines contributing to the field of OB</li><li>• Management and Organisational Behaviour</li><li>• Challenges and Opportunities in OB</li></ul>
<b>Module 2 (Credit 1) Attitudes at Workplace</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Infer attitudes underlying patterns of work behaviour</li></ul>
	<ul style="list-style-type: none"><li>• Utilize understanding of job attitudes to increase job satisfaction</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Introduction to the concept of attitudes</li><li>• Attitudes and behaviour</li><li>• Job Attitudes</li></ul>

	<ul style="list-style-type: none"><li>• Job Satisfaction</li></ul>
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**Internal Exam -Nil**

**External Exam -50 Marks**

**References:**

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

**Additional Texts:**

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

## COURSE SYLLABUS

Semester: III

3.5 -OEC

<b>Course Title</b>	<b>Marketing Management</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	<b>After going through the course, learners will be able to</b> <ul style="list-style-type: none"><li>• Understand and analyze the Concept and Significance of Marketing Management.</li><li>• Familiarize with Marketing System mechanism and role of International Marketing Management</li><li>• Prepare Strategic Marketing Management, &amp; Difference between Marketing Management &amp; Strategic Marketing Management.</li><li>• Know and analyze Changing Marketing Scenario</li></ul>
<b>Module 1 (Credit-1) INTRODUCTION TO MARKETING MANAGEMENT</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to: <ul style="list-style-type: none"><li>• Understand the Nature, Concepts of Marketing</li><li>• Know the Functions and Importance of Marketing Management</li><li>• Evaluate the Strategic Marketing Management &amp; difference Between Traditional Marketing Management</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Marketing Management-Meaning and Nature of Marketing Management.</li><li>• Functions and Importance of Marketing Management,</li><li>• Concepts of Marketing,</li><li>• Strategic Marketing Management, Difference between Marketing Management &amp; Strategic Marketing Management</li></ul>
<b>Module 2 (Credit 1) Marketing Planning &amp; Changing Marketing Environment</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Acquaint the students with Marketing Planning &amp; its process.</li><li>• Understanding Marketing Mix.</li><li>• Identifying &amp; Analyzing Sales forecasting.</li><li>• Know the factors Basis of segmentation.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Marketing Planning-Concept, Significance &amp; Process of Marketing</li></ul>

	<p style="text-align: center;">Planning.</p> <ul style="list-style-type: none"> <li>• Marketing Mix- Meaning and Elements of Marketing Mix.</li> <li>• Sales forecasting-Concept, Methods and Importance.</li> <li>• Market Segmentation-Meaning, features, and Basis of segmentation.</li> </ul>
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**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

**Internal – NIL**

**External – 50-Marks**

**References:**

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

## COURSE SYLLABUS

Semester: III

3.5 -OEC

<b>Course Title</b>	<b>Industrial Statistics</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Apply concepts of probability and solve the problems</li><li>2. Apply concepts of binomial, Poisson and normal distribution for problems.</li><li>3. Application of decision theory.</li><li>4. Solve the problems using expected monetary value.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Theory of Probability</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the concept of Probability.</li><li>• Solve simple Probability Questions</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Approaches to the calculation of probability.</li><li>• Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required).</li><li>• Conditional probability and Bayes' Theorem (Proof not required).</li><li>• Expectation and variance of a random variable.</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Probability Distributions</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand different probability distributions and their properties</li><li>• Solve problems of different probability distributions</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution</li><li>• Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of</li><li>• Poisson distribution</li><li>• Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities</li></ul>

**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

<b>Course Title</b>	<b>Basics of Co-operative Management</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the fundamental concepts and principles of co-operation.</li><li>2. Analyze the types of co-operative institutions and their functions.</li><li>3. Evaluate the significance of agriculture co-operatives and their role in rural development.</li><li>4. Differentiate between various forms of co-operatives and understand relevant legal frameworks.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Co-operative movement in India</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define the meaning, definition, and features of co-operation.</li><li>• Differentiate between the principles of co-operation and other economic principles.</li><li>• Analyze the role of co-operation in economic development in India.</li><li>• Evaluate the functions and importance of each type of co-operative institution.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Introduction to Co-operative movement in India Meaning and definition of co-operation.</li><li>• Features of co-operation.</li><li>• Historical development and principles of co-operation.</li><li>• Contribution of co-operatives to economic growth in India.</li><li>• Overview of co-operative institutions</li></ul>
<b>2 Module 2 (Credit 1)</b>	<b>Agricultural Co-operatives.</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Explain the structure and functions of agricultural co-operatives.</li> <li>• Assess challenges faced by co-operatives like NAFED and suggest remedies.</li> <li>• Analyze the significance of co-operative farming and its limitations.</li> <li>• Evaluate the relevance of single-purpose and multi-purpose co-operatives in the modern economy.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Structure and functions of agricultural co-operatives.</li> <li>• Co-operative Marketing- Structures, Functions, Problems &amp; remedies</li> <li>• NAFED: Functions, problems, and remedies.</li> <li>• Types and issues in co-operative farming.</li> <li>• Single-purpose vs multi-purpose co-operatives</li> <li>• Summary of key co-operative laws in India.</li> </ul>

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

**Internal – NIL**

**External – 50-Marks**

### **References:**

- "India's Producer Companies & Small Farmers" Performance & Prospects (2023)
- "Principles of Cooperative Management" by B.S. Mathur. (2015)
- "Principles & Practices of Cooperative Marketing" Dr. B.K.Patil (2023)
- A Handbook of all Cooperatives Exams 2023 Edition (2023)
- Mathur G. R.: Co-operatives In India
- Sharada V.: The Theory of Co-operation (2012)
- New Dimension of Cooperative Management by G.S. Kamat (1978 & 2003)
- Cooperative Management & Administration by V.Kulandaisamy (2000 & 2002)
- Professional Management for the Cooperatives by A.K Shah
- Cooperative Democracy in Action by O.R. Krishnaswamy
- "Cooperative Management" by S Nakkiran (2006)
- Principles & Practices of Cooperative Management by G.S. Kamat
- Management Cooperative Enterprises by S.K.Sinha & R. Sahaya (1981)

- Theory, History & Practices of Cooperation by R.D. Bedi

## **COURSE SYLLABUS**

**Semester: III**

**3.5-OEC**

<b>Course Title</b>	<b>Introduction to Treasury &amp; Risk Management</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Demonstrate a thorough understanding of treasury management principles and practices.</li> <li>2. Define treasury management, explain its scope, and describe its key functions, including cash management, liquidity management, financing, and risk management</li> <li>3. Assess the various types of financial risks (interest rate, currency, and commodity risk) and develop hedging strategies.</li> <li>4. Identify financial risks in treasury operations and implement appropriate hedging strategies using derivatives to mitigate interest rate, currency, and commodity risks</li> <li>5. Assess the organizational structure of a treasury function, understand the role of Treasury Management Systems (TMS), and apply best practices in corporate governance and strategic financial decision-making.</li> </ol>
<b>Module 1 (Credit 1):</b>	<b>Introduction to Treasury Management</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Define treasury management, outline its key functions and describe its role in corporate governance and strategy.</li> <li>• Evaluate the organizational structure of a treasury function and understand the role of Treasury Management Systems in enhancing efficiency and control.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Definition and scope of treasury management.</li> <li>• Key functions of a treasury department (cash management, liquidity management, financing, and risk management).</li> <li>• Role of the treasury in corporate governance and strategy.</li> <li>• Overview of Treasury Management Systems (TMS).</li> <li>• Organizational structure of a treasury function.</li> </ul>
<b>Module 2 (Credit 1):</b>	<b>Risk Management in Treasury</b>

<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Recognize key financial risks, including interest rate risk, currency risk, and commodity risk, and apply appropriate measurement techniques to evaluate their impact.</li> </ul>
	<ul style="list-style-type: none"> <li>• Implement hedging strategies using derivatives and apply effective risk management techniques to mitigate market and operational risks in treasury operations.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Financial risk identification and measurement (interest rate risk, currency risk, commodity risk).</li> <li>• Hedging strategies using derivatives (forward contracts, options, and swaps).</li> <li>• The role of treasury in managing market risk and operational risk.</li> <li>• Interest rate and currency risk management techniques.</li> <li>• Case studies on risk management in treasury operations.</li> </ul>

### **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

<b>Course Title</b>	<b>Principles of Economic Systems and Freedom</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the evolution and classification of economic systems and their impact on economic activities.</li><li>2. Analyze the role of incentives in various economic systems and their effect on economic decision-making.</li><li>3. Evaluate the efficiency criteria of different economic systems and their importance in economic growth.</li><li>4. Assess the significance of economic freedom and its role in the smooth functioning of an economy.</li><li>5. Develop a comparative understanding of different economic systems concerning social justice and development</li></ol>
<b>Module 1(Credit 1)</b>	<b>: Introduction to Economic System</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define and explain the concept of an economic system.</li><li>• Classify different types of economic systems (Capitalism, Socialism, and Mixed Economy).</li><li>• Understand the functions and importance of economic systems in resource allocation.</li><li>• Analyze the relationship between economic systems and social justice.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Economic System- meaning &amp; Definition, Evolution of Economic System</li><li>• Classification of Economics System</li><li>• Functions and importance of various economic systems</li><li>• Economic Systems and Social Justice</li></ul>
<b>Module 2(Credit 1)</b>	<b>: Economic Incentives and Freedom Across Market Structures</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Define incentives and classify them into different types (monetary, non-monetary, moral, etc.).</li> <li>• Examine the role of incentives in motivating economic agents.</li> <li>• Compare how incentives work in different economic systems.</li> <li>• Assess the importance of incentives in driving economic growth and efficiency.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Incentive-Meaning, Types of Incentives</li> <li>• Important Incentives under Various Economics Systems</li> <li>• Role of incentives in motivating economic agents.</li> <li>• Compare how incentives work in different economic systems.</li> <li>• Meaning, types of Economic freedom under various economic Systems.</li> </ul>

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

**Internal – NIL**

**External – 50-Marks**

### **References:**

- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Principles of Economics (9th ed.). Cengage Learning.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- North, D. C. (1990). Institutions, Institutional Change, and Economic Performance. Cambridge University Press.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Hayek, F. A. (1944). The Road to Serfdom. University of Chicago Press.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.

## COURSE SYLLABUS

Semester: III

3.5-OEC

<b>Course Title</b>	<b>Financial Accounting Insights</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the various types of Calculating Depreciation and its effects on the business</li><li>2. Familiarize with the basics of foreign exchange transactions and its terminologies.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Depreciation Accounting</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the basic fundamentals of need and method of providing depreciation.</li><li>• Correlate the life span of the asset with yearly extinguishment as expenditure.</li></ul>
<b>Content Outline</b>	<b>1.1 Theory:</b> <ul style="list-style-type: none"><li>• Introduction, Definition,</li><li>• Identify Factors affecting depreciation,</li><li>• Explain the purpose of depreciation,</li><li>• Methods of calculating depreciation.</li></ul> <b>1.2 Problems on:</b> <ul style="list-style-type: none"><li>• Accounting Treatment,</li><li>• Calculation of depreciation by Fixed Instalment Method,</li><li>• Reducing Balance Method,</li><li>• Change in the Method of Depreciation.</li><li>• Preparation of Assets Account and Depreciation Account.</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Accounting for Foreign Currency Transactions</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Understand the basics of foreign exchange transactions</li> <li>• Gain deep knowledge of necessary requisites of foreign exchange markets</li> <li>• Comprehend the terminologies used in FOREX markets</li> <li>• Familiarize with the accounting aspects of the transactions</li> </ul>
<b>Content Outline</b>	<p><b>2.1 Theory:</b></p> <ul style="list-style-type: none"> <li>• Participants of Foreign Exchange Markets,</li> <li>• Characteristics of Foreign Exchange Market,</li> <li>• Major Foreign Currencies that Trade Worldwide,</li> <li>• Meaning of Important Terms,</li> <li>• Requirements of Accounting Standard 11,</li> <li>• Accounting Procedure for Foreign Currency Transactions</li> </ul> <p><b>2.2 Problems on:</b></p> <ul style="list-style-type: none"> <li>• Journal Entries for foreign Exchange transactions – Import and Export,</li> <li>• Receipts and payments,</li> <li>• Purchase of fixed assets in foreign currency.</li> <li>• Accounting for year-end adjustments</li> </ul>

**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**

<b>Course Title</b>	<b>Business Communication</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<b>After going through the course, learners will be able to</b>
	<ol style="list-style-type: none"> <li>1. Acquire essential skills for effective business communication.</li> <li>2. Interpret visual data from verbal data and vice-versa.</li> <li>3. Know about the types of meetings, and draft minutes of meetings, circulars, representations, and memos.</li> <li>4. Draft Credit and Collection letters.</li> </ol>
<b>Module 1 (Credit 1) Essential of Routine Business Communication</b>	
<b>Learning Outcomes</b>	<b>After learning the module, learners will be able to</b>
	<ul style="list-style-type: none"> <li>• Interpret data from visual to verbal and verbal to visual.</li> <li>• Know about various types of meetings, roles and responsibilities of the Chairperson, members and participants.</li> <li>• Draft notices, agenda and minutes of meetings, and draft representations, circulars memos</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Interpreting Data: Visual to Verbal and Verbal to Visual</li> <li>• Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes.</li> <li>• Notices, agenda and minutes of meetings, and representations,</li> </ul>

	circulars and memos.
<b>Module 2 (Credit 1)</b>	<b>Business Letters &amp; Emails- Credit and Collection</b>
<b>Learning Outcomes</b>	<b>After learning this module, learners will be able to</b>
	<ul style="list-style-type: none"> <li>• Learn the theory of Credit and Collection Letters.</li> <li>• Draft Credit and Collection letters.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Theory: Credit and Collection Letters</li> <li>• Writing Credit Letters.</li> <li>• Writing Collection Letters.</li> </ul>

**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.
- Knaflic, 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

<b>Course Title</b>	<b>Insurance Business in India</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Explain the structure, nature, and types of insurance business operating in India.</li><li>2. Analyze the role of reinsurance in effective risk management</li><li>3. Explain the concept, objectives, and significance of agricultural insurance in protecting farmers against risks.</li><li>4. Evaluate the role of Export Credit Guarantee Corporation (ECGC) in promoting Indian exports</li><li>5. Understand the concepts, features, and schemes of Micro Insurance, Rural Insurance, and Social Insurance in the Indian context</li><li>6. Assess challenges and opportunities available for insurers in expanding insurance</li></ol>
<b>Module 1 (Credit 1) Types of Insurance Business</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain the meaning and concept of reinsurance in insurance business.</li><li>• Identify the need and importance of reinsurance in effective risk management.</li><li>• Describe the role of GIC Re in strengthening the Indian insurance market.</li><li>• Define agriculture insurance and state its objectives.</li><li>• Understand different types of agriculture insurance prevalent in India.</li><li>• Analyze the importance of ECGC in promoting Indian exports and foreign trade.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Reinsurance</b></li> <li>• Meaning , Need and Importance of reinsurance in risk management</li> <li>• Types of reinsurance</li> <li>• Role of GIC Re and foreign reinsurers</li> <li>• <b>Agriculture Insurance</b></li> <li>• Meaning and objectives</li> <li>• Types of <b>Agriculture Insurance</b></li> <li>• Role of insurance in farmers' risk protection</li> <li>• <b>Export Credit Insurance (ECGC)</b></li> <li>• Meaning and objectives of ECGC</li> <li>• Risk covered by Export <b>Credit Insurance</b></li> <li>• Role of ECGC in promoting Indian exports</li> </ul>
<b>Module 2 (Credit 1) Insurance for Society</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the meaning and concept of Micro Insurance, Rural Insurance, and Social Insurance in the Indian context.</li> <li>• Identify and describe the key features of Micro, Rural, and Social Insurance products.</li> <li>• Recognize various Micro Insurance and Social Security schemes implemented in India.</li> <li>• Analyze the challenges faced by the insurance industry in implementing Micro, Rural, and Social Insurance in India.</li> <li>• Evaluate the opportunities available for insurers in expanding insurance coverage in rural and socially disadvantaged segments.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Micro, Rural, and Social Insurance</li> <li>• Meaning.Features of Micro,Rural &amp; Social Insurance</li> <li>• Schemes of Micro and Social Security</li> <li>• Challenges and Opportunities of Insurance Industry while conducting Micro,Rural &amp; Social Insurance in India</li> </ul>

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

**Internal – 50 Marks**

<b>Sr. No</b>	<b>Activities</b>	<b>Marks</b>
1	Project Report/Assignment on Reinsurance	15
2	Case Study Analysis on Need of Agriculture & Export Insurance	10
3	PPT Presentations on Social Security Schemes	10
4	Quiz/Debate on Micro,Rural & Social Insurance	15
	<b>Total – 50 Marks</b>	<b>50</b>

**References:**

- Mishra, M. N., & Pagare, D. G. (2019). *Insurance: Principles and practice* (22nd ed.). S. Chand Publishing.
- Rejda, G. E., & McNamara, M. J. (2020). *Principles of risk management and insurance* (14th ed.). Pearson Education.
- Skipper, H. D., & Kwon, W. J. (2007). *Risk management and insurance: Perspectives in a global economy*. Blackwell Publishing.
- Export Credit Guarantee Corporation of India Ltd. (2021). *Annual report*. ECGC.
- Government of India. (2020). *Pradhan Mantri Fasal Bima Yojana: Operational guidelines*. Ministry of Agriculture & Farmers Welfare.
- Vaughan, E. J., & Vaughan, T. (2014). *Fundamentals of risk and insurance* (11th ed.). Wiley.

**B.COM IN ACCOUNTANCY FINANCE AND INSURANCE**  
**SEMESTER IV**  
**ACADEMIC YEAR: 2026-27**

**COURSE SYLLABUS**

**Semester: IV**

**4.1-Major (Core)**

<b>Course Title</b>	<b>Introduction to Cost Accounting</b>
<b>Course Credit</b>	4
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. After going through the course, learners will be able to –</li> <li>2. Understand basic concepts of Cost Accounting.</li> <li>3. Make students understand the different elements of total cost.</li> <li>4. Train students for practical Cost Accounting process.</li> </ol>
<b>Module 1(Credit 1) Introduction to Costing</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>• Understand the fundamental of cost accounting in business decision-making.</li> <li>• Identify and classify various types of costs for effective cost management and control.</li> <li>• Analyze and prepare a cost sheet to determine product cost and evaluate financial performance.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Definition, Objectives, Importance, Advantage of Costing, Cost Centre, Cost Units, Classification of costs, Responsibility Centre- Revenue Centre, Profit Centre and Investment Centre Cost Sheet, Difference between Cost Accounting, Financial Accounting and Management Accounting</li> <li>• Simple Problems on preparation of Cost Sheet &amp; Estimated Cost Sheet</li> </ul>
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>• Understand material cost components and their role in effective cost control and decision-making.</li> <li>• Analyze methods for material procurement, storage, and valuation to ensure cost efficiency.</li> <li>• Apply techniques to reduce material waste and optimize inventory</li> </ul>

	levels for organizational profitability.
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Material purchases and receipt procedure, Economic Order Quantity, ABC Analysis, Continuous Stock Taking and Perpetual Inventory</li> <li>● Problems on Calculation of Stock Levels viz. Minimum, Maximum, Reorder and Average stock levels. Economic Order Quantity</li> </ul>
<b>Module 3: (Credit 1) Labour Costing</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>● Analyze the components and significance of labour costs in cost accounting.</li> <li>● Evaluate methods to measure and enhance labour efficiency.</li> <li>● Explore techniques for effective allocation and control of labour costs.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Time keeping and Time Booking, Idle time, Labour Turnover and different Methods of Remuneration</li> <li>● Problems on Methods of Remuneration-Time and Piece Wage System including Incentive Plans – Halsey Premium Plan, Halsey-weir Plan and Rowan Bonus Plan</li> </ul>
<b>Module 4: (Credit 1) Overhead Costing</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>● Understand the classification and allocation of overhead costs in cost accounting.</li> <li>● Analyze methods for apportioning and absorbing overheads across departments or products.</li> <li>● Evaluate the impact of overhead costs on overall product pricing and profitability.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Classification of Overheads such as Variable, Semi-variable and Fixed Overheads, Factory, Office and Selling Overheads.</li> <li>● Problems on Preparation of Overhead Distribution, Summary, Apportionment and Reapportionment by Repeated Redistribution Method.</li> </ul>

**Activities towards Comprehensive Continuous Evaluation (CCE)-**

**Internal Assessment: 50 marks**

Sr. No	Activities	Marks
1	Quiz/Debate: Introduction to Costing	15

2	Project Report- Practical on Labour Costing	15
3	Group Discussion / Case Study-Material Costing	10
4	Presentations/Seminars/Workshops/Any other innovative methods- Overhead Costing	10
	<b>Total – 50 Marks</b>	<b>50</b>

**External – 50 Marks**

**References:**

- B.S.Raman, Cost Accounting-I All India University Reference Book, United Publishers, MANGALORE- 57500.
- M.C. Shukla, T.S. Grewal, Dr. M. P, Gupta(2013), Cost Accounting Text and Problems, S. Chand & Co, New Delhi.
- Dr. P.C. Tulsians (2017) Cost Accounting, S. Chand & Co, New Delhi.
- CMA M.N. Arora(2016), Cost Accounting Theory, Problem And Solution, Himalaya Publishing House.
- Gautam V. Shah(2021), Comprehensive Guide on CARO 2020, Taxman

## COURSE SYLLABUS

### Semester IV

#### 4.2 Major (Core)

<b>Course Title</b>	<b>Introduction to Life and Health Insurance</b>
<b>Course Credit</b>	4
<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. After going through the course, learners will be able to –</li><li>2. Understand life and health insurance</li><li>3. Make them aware about different types of Life and Health Insurance Plans available in the market</li><li>4. Study various channels of Distribution</li><li>5. Understand the role of Bancassurance and insurance growth</li></ol>
<b>Module 1(Credit ) Introduction to Life Insurance</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"><li>• Helps students make in-depth study of Life Insurance Business</li><li>• Identify and explain different types of life insurance products</li><li>• Understand the life insurance underwriting process</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● History of Life Insurance Business, Overview of its working</li><li>● Challenges and Opportunities of Life Insurance Business in India</li><li>● Insurance Products (types of Policies)</li><li>● Issue and Claim settlement in Life Insurance</li><li>● Factors to be considered in underwriting Process and Documents Required,</li><li>● Life Insurance players</li></ul>
<b>Module 2 (Credit 1) Channels of Distribution</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"><li>• Study different distribution network of insurance</li><li>• Know the role of Agent, Broker and other intermediaries in insurance business</li><li>• Analyse the market structure and emerging opportunities</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Evolution of insurance distribution channels</li><li>● Types of Distribution channels. Agents, Brokers, Bancassurance, Direct Marketing, various digital channels,</li><li>● Changing Market Structure and Emerging Opportunities.</li></ul>

<b>Module 3(Credit 1) Health Insurance</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>• Aware the students about health insurance</li> <li>• Identify and explain different types of health insurance</li> <li>• Apply health insurance concepts to real world scenarios</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● History of Health Insurance Business in India</li> <li>● Need for Health Insurance</li> <li>● Types of Health Insurance Policies and major Players</li> <li>● Innovation in health insurance</li> </ul> <p>Claim settlement in Health Insurance.</p>
<b>Module 4: (Credit 1) Bancassurance and International Insurance Scene</b>	
<b>Learning outcomes</b>	<ul style="list-style-type: none"> <li>• Know the role of banks in Insurance</li> <li>• Identify the types of Bancassurance models</li> <li>• Analyze the benefits and challenges of bancassurance for banks and insurance companies</li> <li>• Analyse the growth rate of insurance.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Bancassurance: Bancassurance- an Innovative distribution Channel, Role of Banks in Insurance business, types of Bancassurance models in India.</li> <li>● International Insurance Scene- Growth-Rate of Life Insurance and Non –Life Insurance Premium, Percentage of Life Premium to GDP, Life Insurance Index of different countries.</li> </ul>

**Activities towards Comprehensive Continuous Evaluation (CCE)-**

**Internal Assessment: 50 marks**

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

**External – 50 Marks**

**References :**

- Mishra M.N and Mishra S.B (2016) Insurance: Principles and Practice, S. Chand
- P.K. Gupta(2024)Insurance and Risk Management, Himalaya Publishing House
- Dr. P.K. Gupta(2017), Fundamentals of Insurance, Himalaya Publishing House

## COURSE SYLLABUS

Semester: IV

4.3-Minor Stream

<b>Course Title</b>	<b>International Economics</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand issues related to international business.</li><li>2. Illustrate the theories associated with international trade and exchange rate</li><li>3. Analyze the functioning world trade organization and regional economic integrations</li><li>4. Explain the structure and various aspects of disequilibrium in the BOP</li></ol>
<b>Module 1 (Credit 1) 1. Introduction to International Business</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Discuss the various aspects of International Business</li><li>• Differentiate between international and domestic business and learn various modes of entry into international business.</li><li>• Comprehend the economic, cultural, and political environments affecting international business.</li><li>• Understand the concept of globalization, its merits and demerits.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning of International Business, the difference between Domestic Business and International Business</li><li>• International Business Environment –PESTEL Analysis</li><li>• Modes of Entry into International Business</li><li>• Meaning, Merits and Demerits of Globalization</li></ul>
<b>Module 2(Credit 1) Theories of Trade and Commercial Policy</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain David Ricardo's theory of Comparative Cost Advantages.</li></ul>

	<ul style="list-style-type: none"> <li>Analyze Heckscher-Ohlin's Modern Theory of International Trade.</li> <li>Review free trade and protective trade policies</li> <li>Interpret the protective measures.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>David Ricardo's Comparative Cost Advantages</li> <li>Heckscher- Ohlin's Modern Theory of International Trade</li> <li>Free trade and policy of Protection- Merits and demerits</li> <li>Tariffs and non-tariff barriers- anti-dumping duties, countervailing duties, voluntary export restraint, Sanitary and Phytosanitary measures</li> </ul>
<b>Module 3(Credit 1) International Organization and Regional Economic Integration</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>Understand the objectives functions and principles of the World Trade Organization (WTO).</li> <li>Discuss the key WTO agreements and Dispute Settlement Mechanism</li> <li>Analyze the different stages of regional economic groupings</li> <li>Review the functioning of the European Union, BRICS</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>Objectives, Functions, and Principles of WTO</li> <li>Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on Agriculture, 3.3 Dispute Settlement Mechanism under WTO</li> <li>Stages of Regional Economic Integration - Preferential Trade Arrangement, Free Trade Area, Customs Union, Common Market, Economic Union, Regional Economic Integration- European Union, BRICS</li> </ul>
<b>Module 4 (Credit 1) Balance of Payments and Foreign Exchange Market</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>Understand the structure and components of the Balance of Payments (BOP), including current and capital accounts.</li> <li>Learn about the causes of disequilibrium in the BOP and correction methods.</li> </ul>

	<ul style="list-style-type: none"> <li>• Comprehend the functions of the foreign exchange market and the determination of exchange rates using theories like Balance of Payment and Purchasing Power Parity.</li> <li>• Differentiate between fixed and floating exchange rates, and understand spot and forward rates.</li> </ul>
a) <b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Structure of BOP, Balance of Trade, and Balance of Payment,</li> <li>• Meaning and causes of disequilibrium in the BOP, Autonomous &amp; Accommodating transactions, Monetary &amp; non-monetary methods for correcting disequilibrium in the BOP</li> <li>• Meaning and Functions of Foreign Exchange, Concept of spot and Forward Exchange Rate, Fixed &amp; floating Exchange Rate</li> <li>• Theories of Determination of exchange rates- Balance of payment theory, Purchasing Power Parity theory</li> </ul>

#### **Activities towards Comprehensive Continuous Evaluation (CCE)**

##### **Internal – 50 Marks**

<b>Sr. No</b>	<b>Activities</b>	<b>Marks</b>
<b>1</b>	Introduction to International Business <ul style="list-style-type: none"> <li>• Poster Presentation -Visual poster comparing domestic vs international business with Indian company examples</li> </ul>	15
<b>2</b>	Theories of Trade and Commercial Policy <ul style="list-style-type: none"> <li>• Group Debate: " Protectionism is necessary for developing economies."</li> </ul>	15
<b>3</b>	International Organizations and Regional Integration <ul style="list-style-type: none"> <li>• Case Study Review-Select a WTO dispute or a regional bloc issue (e.g., ASEAN, European Union)</li> </ul>	10
<b>4</b>	Balance of Payments and Foreign Exchange- <ul style="list-style-type: none"> <li>• Crossword or Concept Puzzle-Based on BOP components, exchange rate terms, and key theories (PPP, BoP theory)</li> </ul>	10
	<b>Total 50 Marks</b>	<b>50</b>

##### **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

<b>Course Title</b>	<b>Business Law II</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. Understand key business laws including the Companies Act, 2013, Intellectual Property Rights (IPR) Acts, the Indian Partnership Act, 1932, LLP Act, 2008, and the Consumer Protection Act, 1986.</li><li>2. Analyze the legal frameworks for company formation, governance, partnership structures, intellectual property protection, and consumer rights.</li><li>3. Apply knowledge of corporate, intellectual property, and consumer protection laws to resolve real-world business challenges and ensure compliance.</li><li>4. Develop the ability to make informed legal decisions in business transactions, enhancing ethical practices and risk management strategies.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Partnership Acts</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• 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.</li><li>• Analyze the test of partnership and the significance of profit-sharing, as well as the management and ownership of partnership property.</li><li>• Comprehend the concept and features of Limited Liability Partnerships (LLP), distinguishing it from partnerships and companies, and understanding the liability of LLPs and partners.</li><li>• Apply knowledge of LLP formation, conversion, and dissolution to real-world business situations, ensuring legal compliance and informed decision-making.</li></ul>

<p><b>Content Outline</b></p>	<p><b>1.1 Indian Partnership Act, 1932</b></p> <p>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.</p> <p><b>1.2 Limited Liability Partnership, 2008</b></p> <p>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</p>
<p><b>Module 2 (Credit 1): The Companies Act, 2013</b></p>	
<p><b>Learning Outcomes</b></p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the key concepts of company formation, features, and types including public, private, holding, and subsidiary companies, along with their legal distinctions.</li> <li>• Comprehend the legal documents required for a company, such as the Memorandum of Association, Articles of Association, and the requirements for a prospectus.</li> <li>• 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.</li> <li>• Learn the procedures for company membership, acquisition and cessation of membership, and the basic concept of company meetings like AGMs and EGMs.</li> </ul>
<p><b>Content Outline</b></p>	<ul style="list-style-type: none"> <li>• Definition and Features of a Company, Kinds of Companies</li> <li>• Public Companies, Private Company and Privileges of Private Company. Distinction between Public Company and Private Company, Holding Company and Subsidiary Company.</li> <li>• Memorandum of Association and Articles of Association of a Company.</li> <li>• Doctrine of Ultra Virus, Doctrine of Indoor Management.</li> <li>• Membership: Who can be member of a Company? Acquisition and cessation of membership</li> </ul>

	<ul style="list-style-type: none"> <li>• Definition of a Prospectus and its legal Requirement, Contents of a Prospectus, A Statement in Lien of a prospectus</li> <li>• Meetings of a Company – AGM &amp; EGM (Sec 96, 100)</li> </ul>
<b>Module 3 (Credit 1):</b>	<b>Intellectual Property Right (IPR) Acts</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Gain knowledge of copyrights, including registration, term, protected works, and ownership rights, fair use principles, and the legal remedies for copyright infringement.</li> <li>• 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.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Intellectual Property rights in India Introduction and Types.</li> <li>• 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.</li> <li>• Copyrights: Meaning, Copy right Board and registration of Copyright, Term of Copy right, What works are protected, rights and ownership, Fair use, Infringement of Copy rights and remedies</li> <li>• Trademarks: Meaning Concept, Functions, Types, Trademarks that cannot be registered, and Procedure for Registration, Infringement and remedies, passing off, service marks.</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>The Consumers Protection Act, 1986</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Understand the objectives and features of consumer protection laws, including definitions of unfair trade practices and their impact on consumers and businesses.</li> <li>• Analyze the role and functions of the Consumer Protection Council, including its constitution, objectives, and the framework for protecting consumer rights.</li> <li>• Comprehend the composition and jurisdiction of consumer dispute redressal bodies, such as the District Forum.</li> <li>• Apply knowledge of consumer protection mechanisms to identify and resolve issues related to unfair trade practices and ensure the protection of consumer rights.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Objectives, features, Definitions, Unfair trade practices</li> <li>• Consumer Protection Council – their constitutions and objectives</li> <li>• Composition and jurisdiction of District forum, State Commission and National Commission</li> </ul>

### 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
	<b>Total 50 Marks</b>	<b>50</b>

#### 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**

<b>Course Title</b>	<b>Business Accounting -II</b>
<b>Course Credit</b>	<b>4</b>
<b>Course Outcomes</b>	<p>After going through the course, learner will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the Fundamentals of Financial Accounting.</li> <li>2. Prepare Financial Statements.</li> <li>3. Analyze Financial Data.</li> <li>4. Handle Complex Accounting Transactions.</li> <li>5. Develop Ethical and Professional Conduct in Accounting.</li> <li>6. Understand the Role of Financial Accounting in Business Decision-Making.</li> </ol>
<b>Module 1 (Credit 1)</b>	<b>Valuation of Shares</b>
<b>Learning outcomes</b>	<p>After going through the course, learner will be able to</p> <ul style="list-style-type: none"> <li>• Understand the concepts and importance of share valuation in business and financial decision-making.</li> <li>• Identify the factors influencing share valuation and their implications.</li> <li>• Apply different methods of share valuation (NAV, Yield, and Fair Value).</li> <li>• Develop the ability to solve practical problems related to share valuation.</li> <li>• Analyze the results to assist in investment, mergers, or legal proceedings.</li> </ul>
<b>Content Outline</b>	<p><b>1.1 Theory:</b></p> <p>Importance of Share Valuation  Factors Affecting Share Valuation.</p> <p><b>1.2 Problems on:</b></p> <p>Methods of Share Valuation  Net Asset Value Method (NAV)  Yield Method  Fair Value Method</p>

<b>Module 2 (Credit 1)                      Final Accounts Co-operative Societies</b>	
<b>Learning outcomes</b>	After going through the course, learner will be able to
	<ul style="list-style-type: none"> <li>• Understand the structure and purpose of final accounts for co-operative societies.</li> <li>• Gain proficiency in preparing Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheets.</li> <li>• Learn the significance of reserves, surplus allocation, and statutory compliance in co-operative accounting.</li> <li>• Develop analytical skills to interpret financial data specific to co-operative societies.</li> <li>• Apply legal and regulatory requirements in the preparation of final accounts for co-operative organizations.</li> </ul>
<b>Content Outline</b>	<p><b>2.1 Theory:</b> Introduction to Co-operative Societies, Legal Framework and Key Features of Co-operative Accounting.</p> <p><b>2.2 Problems on:</b> Final Accounts of Co-operative Societies.</p>
<b>Module 3 (Credit 1)                      Analysis of financial statements -common Size, Trend and Comparative</b>	
<b>Learning outcomes</b>	After going through the course, learner will be able to
	<ul style="list-style-type: none"> <li>• Understand the concepts and techniques of financial statement analysis.</li> <li>• Apply common-size analysis to compare financial statements and identify structural changes.</li> <li>• Use trend analysis to evaluate performance over time and predict future trends.</li> <li>• Perform comparative analysis to identify changes and growth between periods.</li> <li>• Interpret the results of these analyses to support decision-making in areas like investments and performance evaluation.</li> </ul>

<b>Content Outline</b>	<p><b>3.1 Theory:</b></p> <p>Meaning and purpose of Common-Size Analysis, Trend Analysis and Comparative Analysis.</p> <p><b>3.2 Problems on:</b></p> <p>Common-Size Analysis, Trend Analysis and Comparative Analysis.</p>
<b>4. Module (Credit 1)</b>	<b>Financial Reporting and Disclosures</b>
<b>Learning outcomes</b>	<p>After going through the course, learner will be able to</p> <ul style="list-style-type: none"> <li>• Comprehend the Framework of Financial Reporting.</li> <li>• Prepare, Analyze and Interpret Financial Statements.</li> <li>• Apply Accounting Standards to Real-World Scenarios.</li> <li>• Understand Emerging Trends and Ethical Practices in Reporting.</li> </ul>
<b>Content Outline</b>	<p>4.1 Overview, Components of Financial Reporting,</p> <p>4.2 Mandatory Disclosures under Corporate Governance and</p> <p>4.3 Integrated Reporting.</p>

#### 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
	<b>Total 50 Marks</b>	<b>50</b>

##### 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

<b>Course Title</b>	<b>Business Entrepreneurship</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Identify sources of inspiration for entrepreneurial ventures</li><li>• Recognize the significance of a well-prepared business plan in securing investments.</li><li>• Develop strategies for building and managing high-performing teams.</li><li>• Analyze how group dynamics impact decision-making, motivation, and team effectiveness.</li><li>• Prepare budgeting and financial planning strategies for a start-up.</li></ul>
<b>Module 1 (Credit 1)</b>	<b>Idea Generation</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Assess potential business opportunities using feasibility analysis.</li><li>• Understand the importance of market research in business planning.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Techniques of generating Business idea</li><li>• Identifying and evaluating opportunities</li><li>• Market Research</li><li>• Components of Business Plan</li><li>• Vision, Mission, Goal setting</li><li>• SWOT Analysis</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Leadership and Team Management</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Assess the advantages and challenges of different team types in start-ups.</li><li>• Identify the most effective leadership styles for different business situations.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Types of teams</li> <li>• Leadership styles</li> <li>• Leadership and Team building in start-ups</li> <li>• Conflict resolution in start-ups</li> <li>• Group Dynamics. Stages</li> </ul>
<b>Module 3 (Credit 1)</b>	<b>Project Feasibility</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Interpret and analyze financial statements to assess business performance.</li> <li>• Conduct break-even analysis to determine cost and revenue projections.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Developing Business Plan</li> <li>• Financial Analysis</li> <li>• Market Analysis</li> <li>• Techno-Economical Analysis</li> <li>• Network Analysis</li> <li>• Break-Even Analysis</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>Marketing Strategies for Start-Up</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Apply market segmentation techniques to position a start-up effectively.</li> <li>• Build a strong brand identity and establish brand loyalty.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Understanding target audience and market segmentation</li> <li>• Digital marketing and branding strategies</li> <li>• Pricing strategies and customer acquisition</li> <li>• Sales techniques and networking</li> </ul>

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

**Internal – 50 Marks**

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

	<b>Total 50 Marks</b>	<b>50</b>
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**External – 50 Marks**

**Reference Books:**

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

## Course Syllabus

### Semester: IV

#### 4.3: Minor Stream

<b>Course Title</b>	<b>Business Statistics II</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Apply the concepts of probability, including Addition and Multiplication theorems, Conditional Probability, and Bayes' Theorem.</li><li>2. Understand and apply the properties and simple applications of theoretical distributions (Binomial, Poisson, and Normal).</li><li>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.</li><li>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.</li></ol>
<b>Module 1 : Probability and Theoretical Distributions (1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Apply concepts of probability, including Addition and Multiplication theorems, Conditional Probability, and Bayes' Theorem.</li><li>● Understand and apply properties and simple applications of theoretical distributions (Binomial, Poisson, and Normal).</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Probability: Concepts, Addition and Multiplication theorems, Conditional Probability</li><li>● Bayes' Theorem</li><li>● Theoretical Distributions: Binomial, Poisson, and Normal distribution (properties and simple applications)</li></ul>
<b>Module 2 : Index Numbers (1 Credits)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>● Explain the meaning and uses of Index Numbers and their general introduction.</li> </ul>
	<ul style="list-style-type: none"> <li>● Construct and interpret various types of Index Numbers, including Laspeyres', Paasche's, and Fisher's Ideal Index.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Introduction to different Index Numbers</li> <li>● Meaning, uses.</li> <li>● Types (Laspeyres', Paasche's, Fisher's Ideal Index).</li> </ul>
<b>Module 3 : Time Series Analysis (1 Credits)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Explain the meaning of Time Series Analysis and identify its various components.</li> </ul>
	<ul style="list-style-type: none"> <li>● Measure the trend in time series data using the Method of Least Squares and Moving Averages.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Time Series Analysis: Meaning,</li> <li>● Components of Time Series,</li> <li>● Measurement of Trend (Method of Least Squares and Moving Averages)</li> </ul>
<b>Module 4 : Sampling and Statistical Inference (1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Formulate and apply large sample (Z-test) and small sample (t-test), and Chi-Square tests for hypothesis testing.</li> </ul>
	<ul style="list-style-type: none"> <li>● Differentiate between random and non-random sampling and identify Type I and Type II errors in hypothesis testing.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Sampling: Types of sampling (random and non-random)</li> <li>● Hypothesis Testing: Null and Alternative Hypothesis, Type I and Type II errors, Level of Significance</li> <li>● Large Sample Tests (Z-test) for Mean and Proportion</li> <li>● Small Sample Tests (t-test) for Mean</li> <li>● Chi-Square Test for Independence of Attributes</li> </ul>

## Activities towards Comprehensive Continuous Evaluation (CCE)

### Internal – 50 Marks

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

### 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

<b>Course Title</b>	<b>Business Compliances</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. Explain what business compliance is and why it is important for businesses to follow rules and regulations.</li><li>2. Identify the different areas of compliance—legal, financial, and ethical—and understand their significance in business.</li><li>3. Explain the key business laws such as the Companies Act, Indian Contract Act, and Consumer Protection Act, and their role in business operations.</li><li>4. Describe the role of important regulatory bodies like SEBI, RBI, and the Ministry of Corporate Affairs in ensuring business compliance.</li><li>5. Recognize the benefits of complying with legal and regulatory requirements for businesses, including risk reduction and growth opportunities.</li></ol>
<b>Module 1 (Credit 1) :</b>	<b>Introduction to Business Compliances</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Understand the concept of business compliance.</li><li>• Recognize the importance of compliance in business operations.</li><li>• Identify key compliance areas in organizations.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning of Business Compliance</li><li>• Importance of Compliance in Business</li><li>• Key Areas of Compliance: Legal, Financial, Ethical</li><li>• Benefits of Compliance for Businesses</li><li>• Basic Compliance Frameworks</li></ul>
<b>Module 2 (Credit 1) :</b>	<b>Legal Framework for Business Compliance</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p>

	<ul style="list-style-type: none"> <li>• Understand basic business laws and their significance for businesses.</li> <li>• Identify the role of regulatory bodies in enforcing compliance.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Overview of Key Business Laws:</li> <li>• Companies Act, 2013</li> <li>• Indian Contract Act, 1872</li> <li>• Consumer Protection Act, 2019</li> <li>• Role of Regulatory Bodies: SEBI, RBI, Ministry of Corporate Affairs</li> <li>• Importance of Legal Compliance</li> </ul>

### **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

<b>Course Title</b>	<b>Techniques of Advertising</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. Understand the key components and frameworks involved in planning successful advertising campaigns.</li><li>2. Develop effective advertising strategies tailored to specific audiences and marketing objectives.</li><li>3. Select appropriate media channels and allocate budgets efficiently for campaign execution.</li><li>4. Implement and manage advertising campaigns to achieve desired outcomes.</li><li>5. Analyze and evaluate the effectiveness of advertising campaigns using performance metrics and apply insights for continuous improvement.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Planning Advertising Campaigns</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Understand the principles of planning advertising campaigns, including setting objectives, defining target audiences, and allocating resources effectively.</li><li>• Develop, execute, and evaluate advertising strategies to achieve campaign goals and optimize performance.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model</li><li>• Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li><li>• Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Execution and Evaluation of Advertising</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Implement advertising strategies effectively, ensuring alignment with campaign objectives and target audience needs.</li><li>• Analyze and evaluate the performance of advertising campaigns using key metrics to optimize outcomes and inform future strategies.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</li> <li>• Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products</li> </ul>
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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**

<b>Course Title</b>	<b>Export Marketing Strategies and Procedures</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<b>After going through the course, learners will be able to</b>  <ol style="list-style-type: none"><li>1. Acquaint the students about the knowledge of export pricing strategies and Export pricing quotations.</li><li>2. Enable to understand various Export incentives available Indian Exporter.</li><li>3. Equip the students about the knowledge of procedure involved in the export marketing.</li><li>4. Identify and understand various documents used in export trade.</li><li>5. Understand export financing Institutions and methods of financing export trade.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Export Pricing &amp; Export Finance</b>
<b>Learning Outcomes</b>	<b>After learning the module, learners will be able to</b>  <ul style="list-style-type: none"><li>• learn about various export pricing strategies and export pricing quotations</li><li>• Understand methods of export financing and various export financing institutions to promote export</li><li>• Identify and understand factors determining export pricing</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Various Export Pricing Strategies</li><li>• Factors Determining Export Pricing</li><li>• Various Export Pricing Quotations</li><li>• Pre-shipment and Post- Shipment finance</li><li>• Export financing Institutions and Letter of Credit</li></ul>
<b>Module 2 (Credit 1):</b>	<b>Export Procedure &amp; Export documents</b>
<b>Learning Outcomes</b>	<b>After learning the module, learners will be able to</b>

	<ul style="list-style-type: none"> <li>• Understand Pre-Shipment &amp; Post-Shipment Procedure involved in Export Marketing</li> <li>• Gain knowledge about various documents used in export trade</li> <li>• Identify and understand financial incentives and schemes available to Indian Exporters</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Pre-Shipment and Post-shipment Export Procedure</li> <li>• Quality control and Pre-Shipment export procedures</li> <li>• Various export documents used in Export Trade</li> <li>• Financial Incentives &amp; assistance available to Indian Exporter.</li> <li>• Institutional assistance to Indians Exporters</li> </ul>

### **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

<b>Course Title</b>	<b>Industrial Psychology - Workplace Behavior</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Understand the nature and functions of groups in organizations
	2. Compare and contrast groups and teams at workplace
	3. Identify various dimensions of organizational communication
	4. Examine the conflict process and its resolution within organizations
<b>Module 1 (Credit 1) - Foundations of Group Behavior</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Define groups and outline stages of group development</li></ul>
	<ul style="list-style-type: none"><li>• Develop various types of teams at the workplace</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Defining and classifying groups</li><li>• Stages of Group development</li><li>• Difference between Groups and teams</li><li>• Types of Team</li></ul>
<b>Module 2 (Credit 1) - Communication in Organizations</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Facilitate the process of communication within organizations</li></ul>
	<ul style="list-style-type: none"><li>• Utilize various negotiation strategies to manage organizational conflicts</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Functions and Direction of communication</li> <li>• Barriers to effective communication</li> <li>• Conflict Process</li> <li>• Negotiation Strategies</li> </ul>
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**Internal exam-NIL**

**External Exam-50 Marks**

**References:**

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

## COURSE SYLLABUS

Semester: IV

4.4- OEC

<b>Course Title</b>	<b>Marketing Research</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<b>After going through the course, learners will be able to</b> <ol style="list-style-type: none"><li>1. Understand and analyze the Concept &amp; Process of Marketing Research, types</li><li>2. Analyze types of Marketing Research, Methods of Data collections</li><li>3. Know the Difference between Marketing Research &amp; Market Research.</li><li>4. Familiarize with the Tools &amp; Techniques of Marketing Research</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Overview of Marketing Research</b>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Marketing Research-Meaning &amp; Definition, feature, types and process of Marketing Research,</li><li>• Qualities of a Good Researcher and Ethics in Research.</li><li>• Methods of Data collection- Primary Data &amp; Secondary Data &amp; its sources.</li><li>• Research Design-Concept, Features, process and contents of Research Design</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Techniques of Marketing Research</b>
<b>Learning Outcomes</b>	<b>After learning the module, learners will be able to</b> <ul style="list-style-type: none"><li>• Create Sample Design-Methods of sampling, care to be taken while designing sample,</li><li>• Evaluate Hypothesis &amp; its Types.</li><li>• Understand the Analysis and Interpretation of Data.</li><li>• Statistical Tools &amp; Techniques used in Marketing Research.</li><li>• Drafting Research Report-Contents.</li><li>• Understanding Sample Design and its Methods &amp; selecting correct sample.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Sample Design-Methods of sampling, care to be taken while designing sample,</li></ul>

	<ul style="list-style-type: none"><li>• Hypothesis-Concept &amp; Types of Hypotheses.</li><li>• Analysis and Interpretation of Data &amp; Statistical Tools &amp; Techniques used in Marketing Research.</li><li>• Drafting Research Report-Contents of Research Report.</li></ul>
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**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

**Internal – NIL Marks**

**External – 50-Marks**

**References:**

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

## COURSE SYLLABUS

Semester: IV

4.4 - OEC

<b>Course Title</b>	<b>Techniques of Sampling and Hypothesis Testing</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Understand and recognize sampling methods
	2. Estimate population parameters and apply large and small sample test
	3. Prepare control charts and solve problems using control charts
<b>Module 1 (Credit 1)</b>	<b>Sampling</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Familiarize with the concept of sampling.</li><li>• Have deep knowledge of different types of sampling.</li></ul>
<b>Content Outline</b>	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.
<b>Module 2 (Credit 1)</b>	<b>Hypothesis Testing and Estimation</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Estimate population parameters</li><li>• Apply large and small sample tests to analyze the collected data.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Hypothesis Testing and Estimation: Tests concerning means and proportions (one and two samples; t test</li></ul>

**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**

<b>Course Title</b>	<b>Co-operative Management Mechanism</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Analyze the functioning and contribution of different types of co-operatives in Maharashtra.</li> <li>2. Examine the role of institutions like RBI, NABARD, and SBI in promoting co-operation.</li> <li>3. Evaluate the administrative and auditing frameworks of co-operatives and identify their challenges.</li> <li>4. Assess the progress of the co-operative movement in India post-independence and suggest measures for improvement.</li> </ol>
<b>Module 1 (Credit 1)</b>	<b>Special Study of Some Co-operatives in Maharashtra</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Describe the working mechanisms of various co-operatives in Maharashtra.</li> <li>• Analyze the socio-economic impact of these co-operatives on rural and urban communities.</li> <li>• Identify challenges and suggest solutions for better performance of these co-operatives.</li> <li>• Discuss the roles of RBI, NABARD, and SBI in supporting co-operatives.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Cotton Co-operatives.</li> <li>• Dairy Co-operatives.</li> <li>• Sugar Co-operatives.</li> <li>• Role of RBI &amp; NABARD in financing co-operatives.</li> </ul>
<b>Module 2 (Credit 1)</b>	<b>Co-operative Administration and Audit</b>

<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the objectives and types of co-operative audits.</li> <li>• Identify common defects in co-operative administration and suggest remedies.</li> <li>• Explain the roles and responsibilities of the registrar in co-operatives.</li> <li>• Assess the growth of co-operatives in India since independence.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Objectives, types, defects, and remedies of co-operative audits.</li> <li>• Kinds of audits.</li> <li>• Powers, functions, and responsibilities of the registrar.</li> <li>• Supervision, inspection, and guidance of co-operatives.</li> <li>• Progress of the co-operative movement in India post-independence.</li> </ul>

### **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

<b>Course Title</b>	<b>Investment &amp; Risk Management</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to - <ul style="list-style-type: none"><li>• Understand and apply key concepts in fixed income securities such as bond pricing, YTM, duration, and convexity for effective investment and risk management.</li><li>• Utilize derivatives (forwards, futures, options, swaps) for managing risks related to interest rates, currency, and market fluctuations.</li></ul>
<b>Module 1 (Credit 1) - Investment in Fixed Income Securities</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand investment objectives and types of fixed income securities, including government and corporate bonds.</li><li>• Explain key bond concepts such as coupon rate, yield to maturity (YTM), and bond pricing.</li><li>• Calculate clean and dirty prices and perform yield calculations for bonds.</li><li>• Analyze interest rate risk using duration and convexity as risk measures in bond investments.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Objectives of investments,</li><li>• Types of investments,</li><li>• Coupon and YTM concepts,</li><li>• Bond market basics, bond pricing and yield calculation, clean and dirty price, interest rate risk measures like Duration and Convexity</li></ul>
<b>Module 2 (Credit 1) - Risk Management through Derivatives</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to - <ul style="list-style-type: none"><li>• Understand the nature and fundamentals of derivatives, including</li></ul>

	<p>their types and how they function in financial markets.</p> <ul style="list-style-type: none"> <li>• Explain and differentiate between various derivatives, such as forwards, currency futures, options, and interest rate swaps.</li> <li>• Demonstrate an understanding of margin requirements in derivative transactions and their role in managing risk.</li> <li>• Apply interest rate swaps and forward rate agreements (FRAs) for hedging interest rate risks and managing financial exposure.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Derivative: Nature, types, fundamentals, forwards, currency futures and options,</li> <li>• Interest rate swaps and futures,</li> <li>• Concept of margins,</li> <li>• Interest rate swaps and FRAs</li> </ul>

**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

<b>Course Title</b>	<b>Foundations of Capitalism, Socialism, and Mixed Economies</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. Understand and analyze different economic systems (Capitalism, Socialism, and Mixed Economy) and their evolution.</li><li>2. Evaluate government roles, market mechanisms, and incentives in various economic systems.</li><li>3. Assess the efficiency and effectiveness of economic systems in achieving economic growth and social welfare.</li><li>4. Analyze the impact of globalization, liberalization, and privatization on economic systems, especially in India.</li><li>5. Compare and contrast the advantages and disadvantages of Capitalism, Socialism, and the Mixed Economy.</li></ol>
<b>Module 1(Credit 1)</b>	<b>Capitalism and Socialism</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Explain the meaning, definition, and features of Capitalism and Socialism.</li><li>• Analyze the institutional framework of Capitalism, including the roles of government, competition, profit motive, and consumer sovereignty.</li><li>• Define central planning, discuss its rationale, and evaluate its criticisms, particularly in the USSR and China.</li><li>• Compare the merits and demerits of Capitalism and Socialism in terms of economic growth, efficiency, and social justice.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Capitalism-, meaning &amp; definition, Features of Capitalism</li><li>• Socialism-meaning &amp; definition, Features of Socialism</li><li>• 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</li><li>• Central Planning – definition, the rationale for central planning,</li></ul>

	<p>and criticism of central planning regarding socialist countries like the USSR and China</p> <ul style="list-style-type: none"> <li>• Merits and demerits -Capitalism and Socialism</li> </ul>
<b>Module 2(Credit 1)</b>	<b>Mixed Economy</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Identify the key features of the Mixed Economy and how it combines aspects of Capitalism and Socialism.</li> <li>• Examine the role of the public and private sectors, with a focus on India.</li> <li>• Analyze the impact of Liberalization, Privatization, and Globalization, (LPG) on the Indian economy.</li> <li>• Assess the merits and demerits of the Mixed Economy in achieving economic stability and development.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Mixed Economy-Evolution, meaning &amp; definition,</li> <li>• Features of Mixed Economy</li> <li>• Role of Public Sector and Private Sector with special reference to India, Globalization, Liberalization, and Privatization with special reference to India</li> <li>• Merits and Demerits of Mixed Economy</li> </ul>

**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

<b>Course Title</b>	<b>Budgetary Control and Recent Trends in Business Accounting</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to  <ol style="list-style-type: none"><li>1. Familiarize students with the basics of budgetary control- Cash Budget</li><li>2. Gain insights about the recent trends in Accounting.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Budgetary Control - Cash Budget</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to  <ul style="list-style-type: none"><li>• Understand the Concept of Cash Budget and its importance</li><li>• Develop the Budgeting skills and enhance the financial decision making skills</li></ul>
<b>Content Outline</b>	<b>Theory:</b> <ul style="list-style-type: none"><li>• Objectives of Budgetary Control,</li><li>• Types of Budgetary Control,</li><li>• Objectives, Advantages and limitations of Cash budget</li></ul> <b>Problems on : Cash Budget</b>
<b>Module 2 (Credit 1)</b>	<b>Recent Trends in Accounting</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to  <ul style="list-style-type: none"><li>• Familiarize with the developments and recent trends in accounting</li><li>• Have knowledge of the concept of Brand Accounting and Royalties Accounting and Cloud Accounting</li></ul>
<b>Content Outline</b>	<b>Theory:</b> <ul style="list-style-type: none"><li>• Introduction to Brand Accounting,</li><li>• Methods and Applications in Brand Accounting.</li><li>• Introduction to Royalties Accounting,</li><li>• Meaning and Types of Royalties Accounting.</li><li>• Introduction to Cloud Accounting, Features</li></ul>

	<ul style="list-style-type: none"><li>• Cloud Accounting vs. Traditional Accounting Software.</li></ul>
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**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

**Internal – NIL**

**External – 50-Marks**

**References:**

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

## COURSE SYLLABUS

Semester: IV

### 4.4- OEC

<b>Course Title</b>	<b>Business Communication Skills</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<b>After going through the course, learners will be able to</b>  <ol style="list-style-type: none"><li>1. Draft sales letters, advertisements, press releases, reports, and covering letters.</li><li>2. Draft job applications, CVs (one-page CV and detailed CV)</li><li>3. Draft offer letters, acceptance letters, rejections, and resignations.</li><li>4. Prepare for job interviews.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Writing Sales Letters, Advertisements, Press Releases and Reports.</b>
<b>Learning Outcomes</b>	<b>After learning the module, learners will be able to</b>  <ul style="list-style-type: none"><li>• Draft Sales Letters and Advertisements.</li><li>• Write press releases and covering letters.</li><li>• Learn how to write different kinds of reports.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Preparing Sales Letters and Advertisements- Theory and Practice.</li><li>• Press Release and Covering Letters.</li><li>• Report Writing.</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Job Applications, CVs and Job Interviews</b>
<b>Learning Outcomes</b>	<b>After learning this module, learners will be able to</b>  <ul style="list-style-type: none"><li>• Draft job applications, CVs (one page as well as a detailed one)</li><li>• Draft letters - offers, acceptance, rejections, and resignations.</li><li>• Appear confidently for job interviews.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Job Application and Curriculum Vitae</li><li>• Offer Letters, Acceptance Letters and Resignation Letters.</li><li>• Preparing for Job Interviews, Do's and Don'ts of job interviews.</li></ul>

**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.
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- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
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## COURSE SYLLABUS

Semester: IV

4.5--SEC

<b>Course Title</b>	<b>Fundamentals of Insurance</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand the fundamental concepts and operations within the insurance sectors.</li><li>2. Know the application of theoretical knowledge to real-world scenarios of insurance sector</li><li>3. Ready for careers in insurance, and related financial services industries.</li><li>4. Study the business practices, products, and services offered by insurance companies.</li><li>5. Familiarize students with the principles, theories, and concepts underlying banking and insurance activities</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Introduction to Insurance</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Demonstrate a comprehensive understanding of the principles, concepts, and practices governing the insurance sectors.</li><li>• Enhance the understanding of students about the roles such as insurance professionals, insurance agents, financial analysts, risk managers, and regulatory compliance officers.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Insurance: Meaning, Definition, Nature and Functions of Insurance,</li><li>• Principles of Insurance,</li><li>• Types of Insurance,</li><li>• Banc assurance and</li><li>• IRDA- Meaning, Role and Power of IRDA</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Life Insurance &amp; General (Non-Life) Insurance:</b>

<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the different products under life insurance and general insurance sectors</li> <li>• Analyses the different types of life insurance and general insurance</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Life Insurance: History and Formation of Life Insurance Corporation (LIC) of India, Nature of Life Insurance contract, Classification of Policies, Calculation of Premium,</li> <li>• Fire Insurance: Nature and Use of Fire Insurance, Types of Fire Insurance,</li> <li>• Health Insurance: Meaning, Various types of Policies and</li> <li>• Motor Insurance: Meaning, Various types of Policies</li> <li>• Practical problems on Fire insurances</li> </ul>

**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

<b>Course Title</b>	<b>Advertising Skills</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. Identify and explain the elements that constitute an effective advertisement.</li><li>2. Create advertisement copy including headlines and body text using professional techniques.</li><li>3. Design advertisement layouts and illustrations that enhance visual communication.</li><li>4. Develop and produce creative advertising content for print, television, and radio media by applying scriptwriting, layout design, and audio-visual storytelling techniques.</li><li>5. Analyze and apply artificial intelligence in the creation of advertising content.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Elements and Construction of Advertisements</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Identify the critical elements that make an advertisement impactful.</li><li>• Develop effective headlines and differentiate between various types of headlines.</li><li>• Design advertisement layouts and apply techniques of illustration.</li><li>• Construct visually appealing advertisements.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Role of different elements in advertising</li><li>• Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy</li><li>• Headline: essentials of a good headline, forms of headlines</li><li>• Advertisement construction: structure and flow</li><li>• Layout: meaning, features, types of layout, essential qualities of effective layout.</li><li>• Illustration: functions and techniques of illustration.</li></ul>

Module 2 (Credit 1)	Creating Media Based Advertising – Print, TV and Radio
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Design creative print advertisements for newspapers, magazines, and posters using layout principles.</li> <li>• Write structured scripts for TV commercials.</li> <li>• Develop storyboard for a TV advertisement that integrates visuals, dialogue, and direction.</li> <li>• Compose impactful radio advertisement scripts using sound, music, and voice to engage and persuade listeners.</li> <li>• Differentiate between the creative demands of print, TV, and radio media, and design advertisement content accordingly.</li> <li>• Explore and evaluate the use of AI tools in the creation of advertisements across print, TV, and digital platforms</li> </ul>
<b>Content Outline</b>	<p><b>2.1 Print Advertisements:</b>            Characteristics of print media (newspapers and magazines), Planning and designing effective print advertisements, Designing posters: layout, colour schemes, typography, and visual impact.</p> <p><b>2.2 Television and Radio Advertisements:</b>            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.</p> <p><b>2.3 Role of Artificial Intelligence in Creating Advertisements:</b>            Introduction to AI tools in advertising, AI in copywriting, visual generation, and scriptwriting.</p>

**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

<b>Course Title</b>	<b>Fundamentals of Investment in Stock Markets</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to:
	1. Understand the basic structure and participants of the stock market.
	2. Apply fundamental and technical analysis to evaluate stocks.
	3. Build and manage a diversified investment portfolio.
4. Analyze mutual funds and choose suitable investment strategies.	
<b>Module 1 (Credit 1) Unit 1: Introduction to Securities Market</b>	
<b>Learning Outcomes</b>	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.	
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Stock Market - Primary market and Secondary market.</li><li>• 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</li><li>• Modes of investment - Mutual fund &amp; Direct equity</li><li>• Trading- Intra-day trading - Online trading</li></ul>
<b>Module 2 (Credit 1) Unit 2: Fundamental and Technical Analysis</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to:
	<ul style="list-style-type: none"><li>• Analyze securities using both <b>fundamental</b> and <b>technical analysis</b>, including economic, industry, and company-level evaluation.</li><li>• Apply <b>basic tools of technical analysis</b> to interpret market trends</li></ul>

	and make informed investment decisions.
	<ul style="list-style-type: none"> <li>• Understand and explain the importance of <b>portfolio diversification</b> in managing investment risk.</li> </ul>
	<ul style="list-style-type: none"> <li>• Evaluate different <b>types of mutual funds</b>, understand NAV, and compare various investment methods such as <b>Lump Sum, SIP, and NFO</b>.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Security Analysis, Fundamental Analysis – Economic analysis, Industry analysis and Company analysis</li> <li>• Technical analysis, Basic tools of technical analysis, Portfolio diversification</li> <li>• Types of mutual fund based on structure, objectives and investment style, NAV, Ways of investing in mutual fund - Lump sum and SIP, NFO</li> </ul>

**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**

<b>Course Title</b>	<b>Elements of IFRS</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> <li><b>1. After going through the course, learners will be able to –</b></li> <li>2. Explain the concept, objectives, and need for IFRS and its role in global financial reporting.</li> <li>3. Interpret and apply key IFRS standards related to presentation and preparation of financial statements</li> <li><b>4. Compare IFRS with Indian Accounting Standards (Ind AS) and identify major differences</b></li> </ol>
<b>Module 1 (Credit 1) Introduction to IFRS</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the meaning, fundamental assumptions, and key features of IFRS and their importance in financial reporting.</li> <li>• Explain the evolution and objectives of IFRS</li> <li>• Discuss the status of IFRS convergence in India</li> <li>• Describe the historical evolution and institutional development of IFRS from IASC to IASB.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning, Assumptions and Features of IFRS,</li> <li>• History and development of IFRS</li> <li>• Objectives, Scope and Need of IFRS</li> <li>• IFRS adoption in India – Overview of Ind AS</li> </ul>
<b>Module 2 (Credit 1) IFRS issued by IASB</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• After completing this module, the learner will be able to:</li> <li>• Describe recognition, measurement, and disclosure requirements of major IFRS.</li> <li>• Summarize differences between various IFRS standards and their applications.</li> </ul>

	<ul style="list-style-type: none"> <li>• Examine the impact of IFRS adoption on financial statements.</li> <li>• Evaluate financial statement disclosures under IFRS.</li> <li>• Explain the conceptual framework underlying IFRS.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• IFRS-1, IFRS-2, IFRS-3, IFRS-4, IFRS-5, IFRS-7, IFRS-9, IFRS-10, IFRS-13, IFRS-15, IFRS-16</li> </ul>

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

**Internal – 50 Marks**

<b>Sr. No</b>	<b>Activities</b>	<b>Marks</b>
1	Project Report/Assignment on IFRS& IAS	15
2	Case Study Analysis on Development in IFRS	10
3	PPT Presentations on IFRS Standards	10
4	Quiz/Debate on IFRS	15
	<b>Total – 50 Marks</b>	<b>50</b>

**References:**

- Elliott, B., & Elliott, J. (2022). *Financial accounting and reporting* (19th ed.). Pearson Education Limited.
- Greuning, H. V., Scott, D., & Terblanche, S. (2011). *International financial reporting standards: A practical guide* (6th ed.). World Bank Publications.
- Picker, R., Leo, K., Loftus, J., Wise, V., & Clark, K. (2019). *Applying international financial reporting standards* (4th ed.). John Wiley & Sons.
- Mirza, A. A., Holt, G., & Orrell, M. (2018). *International financial reporting standards: Workbook and guide* (5th ed.). Wiley.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2022). *Financial accounting: IFRS edition* (4th ed.). John Wiley & Sons.
- International Accounting Standards Board (IASB). (2023). *International financial reporting standards (IFRS®) official pronouncements*. IFRS Foundation.
- Gupta, A. (2021). *International financial reporting standards (IFRS) and Indian accounting standards (Ind AS)*. Bharat Law House.

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

**COURSE SYLLABUS**

**Semester: V**

**5.1- Major (Core)**

<b>Course Title</b>	<b>Financial Management</b>
<b>Course Credit</b>	<b>04</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to – <ol style="list-style-type: none"> <li>1. Understand the basic Concept of Financial Management.</li> <li>2. Make students understand financial decisions.</li> <li>3. Apply knowledge to solve practical problems on Financial Management</li> </ol>
<b>Module 1 (Credit 1) Leverage</b>	
<b>Learning Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"> <li>• Understand and Compute Types of Leverage:</li> <li>• Analyze the Impact of Fixed Costs on Risk and Return:</li> <li>• Evaluate Capital Structure and Strategic Decision-Making:</li> </ul>
<b>Content Outline</b>	<b>Theory:</b> Definition and Meaning of Leverage, types of Leverage, advantages and disadvantages of leverage. <b>Practical Problems on:</b> <ul style="list-style-type: none"> <li>• Calculation of Operating Leverage.</li> <li>• Calculating of Financial Leverage.</li> <li>• Calculation of Combined Leverage.</li> <li>• Calculation of Degree of Leverage.</li> <li>• Reverse Calculation of Income statement with leverage.</li> </ul>
<b>Module 2 (Credit 1) Cost of Capital</b>	
<b>Learning Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"> <li>• Describe the cost of different financing sources</li> <li>• Understand how to blend the costs of individual components, weighted by their proportion in the firm's capital structure:</li> <li>• Analyse the cost of capital serves as a benchmark for investment appraisal, capital budgeting and determining the optimal mix of debt and equity to maximize firm value.</li> </ul>

<b>Content Outline</b>	<p><b>Theory:</b> Introduction to Cost of Capital, Components of Cost of Capital and Weighted Average Cost of Capital.</p> <p><b>Practical Problems on:</b></p> <ul style="list-style-type: none"> <li>• Cost of Debt.</li> <li>• Cost of Preference Share Capital.</li> <li>• Cost of Equity.</li> <li>• Cost of Retained Earnings.</li> <li>• Weighted Average Cost of Capital.</li> </ul>
<b>Module 3:</b>	<b>Capital Budgeting</b>
<b>Learning Outcomes</b>	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> <li>• Identify, calculate, and interpret key capital budgeting metrics:</li> <li>• Develop skills in choosing between competing projects and allocating limited financial resources:</li> <li>• Understand how to identify relevant cash flows, assess project risk and make sound decisions under uncertainty, ensuring capital is deployed efficiently and profitably.:</li> </ul>
<b>Content Outline</b>	<p><b>Theory:</b> Introduction to Capital Budgeting, Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period and Profitability Index (PI).</p> <p><b>Practical Problems on:</b></p> <ul style="list-style-type: none"> <li>• Payback Period Method.</li> <li>• Discount Payback Period</li> <li>• Accounting Rate and Return</li> <li>• Profitability Index</li> <li>• Net Present Value</li> <li>• Internal Rate Return</li> </ul>
<b>Module 4:</b>	<b>Working Capital Management</b>
<b>Learning Outcomes</b>	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the concept, nature, and types of working capital:</li> <li>• Identify the key components of working capital, including cash, accounts receivable, inventory, and accounts payable:</li> </ul>
<b>Content Outline</b>	<p><b>Theory:</b> Introduction to Working Capital Requirement, Meaning and Elements Current Assets, Meaning and Elements of Current Liabilities.</p>

	<p><b>Practical Problems on:</b></p> <ul style="list-style-type: none"> <li>• On Working Capital Requirement.</li> </ul>
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**Activities towards Comprehensive Continuous Evaluation (CCE)**

**Internal – 50**

<b>Sr. No.</b>	<b>Activities</b>	<b>Marks</b>
1.	Project Report - Leverage	15
2.	Group Discussion / Case Study Analysis - Working Capital Management	10
3.	PPT Presentations/Seminars/Workshop/ Any other innovative methods – Cost of Capital	10
4.	Quiz/Debate – Capital Budgeting	15
	<b>Total Marks</b>	<b>50</b>

**External – 50**

**References:**

- Ainapure. *Financial management –Introduction to financial management paper I*. .Manan Prakashan. SEM II BAF Syllabus.
- Taxmann's.(2025). *Fundamentals of Financial Management (NEP) – (20th Edition)*
- Dr. R.P. Rustagi.*Excellent, updated coverage of Capital Budgeting, Cost of Capital, Working Capital, and Leverage.*
- I. M. Pandey.(2025/2026).*Financial Management 13th Edition* Excellent coverage of Cost of Capital, Working Capital and Capital Budgeting.
- Dr. F. C. Sharma & Rachit Mittal. *A problem-focused book with extensive solved illustrations for Inventory Management and Cash Management.* (SBPD Publications)
- I. M. Pandey. (2025).[Financial Management](#) (13th Edition)

**Course Syllabus**  
**Semester: V**  
**5.2 – Major (Core)**

<b>Course Title</b>	<b>General Insurance</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the fundamental concepts, principles, and importance of general insurance in the risk management framework</li> <li>2. Analyze various types of general insurance products and their coverage and claim procedures</li> <li>3. Apply knowledge of underwriting, premium rating, and claims settlement in practical insurance scenarios</li> <li>4. Evaluate the role of general insurance in economic development, social security, and emerging risks</li> </ol>
<b>Module 1 (Credit 1) Introduction to General Insurance</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the concept and nature of general insurance.</li> <li>• Apply the principles of general insurance to real-life risk situations</li> <li>• Differentiate between life insurance and general insurance products.</li> <li>• Understand the history of General insurance business</li> <li>• Analyze the role of general insurance in risk management and economic development</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept and nature of general insurance</li> <li>• Principles of general insurance and their practical application</li> <li>• Classification of general insurance business</li> <li>• Historical framework of GIC</li> <li>• Difference between life insurance and general insurance</li> <li>• Importance of general insurance in economic development</li> </ul>
<b>Module 2 (Credit 1) Fire Insurance and Marine Insurance</b>	

<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Describe various fire insurance policies, perils covered etc</li> <li>• Examine the procedure of underwriting and claims settlement in fire insurance value.</li> <li>• Explain the concept and types of marine insurance</li> </ul>
<b>Content Outline</b>	<b>Fire Insurance</b> <ul style="list-style-type: none"> <li>• Meaning, nature, and features of fire insurance</li> <li>• Fire insurance policies: Standard fire policy, special policies</li> <li>• Claims procedure in fire insurance</li> </ul> <b>Marine Insurance</b> <ul style="list-style-type: none"> <li>• Meaning and importance of marine insurance</li> <li>• Types of marine insurance: Cargo, hull, freight</li> <li>• Marine insurance policies</li> </ul>
<b>Module 3 (Credit 1) Motor Insurance , Liability Insurance &amp; Cybre Insurance</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Explain the types of motor insurance policies and statutory provisions.</li> <li>• Interpret claims procedures in motor insurance.</li> <li>• Analyze the types of liability insurance in business and professional practice.</li> <li>• Understand the need and importance of Cyber Insurance</li> </ul>
<b>Content Outline</b>	<b>Motor Insurance</b> <ul style="list-style-type: none"> <li>• Meaning and types of motor insurance policies</li> <li>• Provision of Motor Vehicles Amended Act 2019 and need of motor Insurance</li> <li>• Claims procedure in motor insurance</li> </ul> <b>Liability Insurance</b> <ul style="list-style-type: none"> <li>• Meaning of liability insurance</li> <li>• Public liability insurance</li> <li>• Professional liability and product liability insurance</li> </ul> <b>Cyber Insurance</b>

	<ul style="list-style-type: none"> <li>• Meaning, Need &amp; Importance of Cyber Insurance</li> </ul>
<b>Module 4 (Credit 1) Aviation Insurance &amp; Engineering Insurance</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• <b>Explain</b> the concept, nature and importance of aviation insurance.</li> <li>• <b>Classify</b> various types of aviation insurance policies.</li> <li>• Understand Meaning and importance of Engineering Insurance</li> <li>• Identify the types of Engineering Insurance</li> </ul>
<b>Content Outline</b>	<p><b>Aviation Insurance</b></p> <ul style="list-style-type: none"> <li>• Meaning, Nature and importance of Aviation Insurance</li> <li>• Types of Aviation Insurance</li> </ul> <p><b>Engineering Insurance</b></p> <ul style="list-style-type: none"> <li>• Meaning and importance of Engineering Insurance</li> <li>• Types of Engineering Insurance</li> </ul>

#### Activities towards Comprehensive Continuous Evaluation (CCE)

#### Internal – 50 Marks

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

#### External – 50 Marks

#### References:

- Gupta, P. K. (2014). *Insurance and risk management*. Himalaya Publishing House
- IRDAI. (2023). *Handbook on insurance statistics*. Insurance Regulatory and Development Authority of India.
- IRDAI. (2020). *Regulations and guidelines on general insurance*. Insurance Regulatory and Development Authority of India.
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## Course Syllabus

Semester: V

5.3– IKS (Major Specific)

<b>Course Title</b>	<b>Vedic Business Ethics</b>
<b>Course Credits</b>	02
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1.Explain the meaning, scope, and philosophical foundations of Vedic Business Ethics within the Indian Knowledge Systems (IKS) framework.</li><li>2.Apply Vedic ethical principles such as Dharma, Seva, Satya, and Artha to analyze business decisions and practices.</li><li>3.Evaluate contemporary business practices with reference to sustainability, social responsibility, and ethical governance from a Vedic perspective.</li><li>4.Demonstrate ethical reasoning and value-based thinking for responsible leadership and management in modern business organizations.</li></ol>
<b>Module 1 (Credit 1) Introduction to Vedic Business Ethics</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Define and explain the meaning and scope of Vedic Business Ethics and its relevance in the modern business environment.</li><li>• Identify and describe the Vedic sources of business ethics and their contribution to ethical thought and practice.</li><li>• Apply the concepts of Dharma and Seva to ethical decision-making in business, emphasizing righteous conduct and service orientation.</li><li>• Analyze ethical commerce practices such as fair trade, truthfulness, ethical marketing, and prevention of exploitation using Vedic principles.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and scope of Vedic Business Ethics</li><li>• Relevance of Vedic philosophy in modern business environment</li><li>• Vedic Sources of Business Ethics</li><li>• Dharma in Business: Concept of Dharma and righteous conduct in</li></ul>

	<p>business, Ethical decision-making based on Dharma</p> <ul style="list-style-type: none"> <li>• Seva (Service) as a Guiding Principle: Concept of Seva in Vedic thought, Service orientation towards customers, employees, and society</li> <li>• Ethical Commerce and Fair Trade: Satya (truthfulness) and honesty in trade, Fair pricing, ethical marketing, and responsible competition, Prevention of exploitation and unethical practices.</li> </ul>
<b>Module 2 (Credit 1) Application of Vedic Ethics in Modern Business</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain sustainable business practices from a Vedic perspective, highlighting harmony with nature and responsible use of resources.</li> <li>• Assess the balance between profit and social responsibility using the concepts of Artha, trusteeship, and social welfare.</li> <li>• Examine the role of innovation and knowledge sharing (Vidya) as ethical drivers of collective and organizational growth.</li> <li>• Evaluate corporate governance practices with reference to truthfulness, transparency, accountability, and ethical leadership.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Sustainable Practices from a Vedic Perspective: Harmony with nature and environmental ethics, Responsible use of natural and economic resources, Sustainability as a moral responsibility</li> <li>• Balancing Profit with Social Responsibility: Concept of Artha with ethical restraint, Profit maximization vs social welfare, Trusteeship and wealth with responsibility</li> <li>• 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</li> <li>• 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</li> </ul>

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

**Internal – NIL**

**SNDTWU Faculty of Commerce In Accountancy Finance and Insurance Syllabus w.e.f.2025-26**

## 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.
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**Course Syllabus**  
**Semester: V**  
**5.3– IKS (Major Specific)**

<b>Course Title</b>	<b>Indian Economic Thought</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the <b>major contributions of Indian economic thinkers</b> across different periods.</li> <li>• Analyse Indian economic ideas in relation to <b>colonialism, nationalism, and development.</b></li> <li>• Compare traditional and modern approaches to <b>growth, welfare, and social justice.</b></li> <li>• Apply Indian economic thought to <b>current policy debates and development strategies.</b></li> </ul>
<b>Module 1 (Credit 1) Indian Economic Thought – I</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Summarize the contributions of early and nationalist Indian economic thinkers.</li> <li>• Analyse the economic ideas of 19th and early 20th century reformers and economists</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Thiruvalluvar</b>-Views on <b>wealth and poverty agriculture, public finance and welfare state.</b></li> <li>• <b>Kautilya</b>-Concept of <b>welfare state</b>, Principles of <b>taxation and revenue administration</b>, Role of the state in economic regulation</li> <li>• <b>Dadabhai Naoroji</b>-Theory of Drain of Wealth</li> <li>• <b>M. G. Ranade</b>: Views on protection and industrial development</li> </ul>
<b>Module 2 (Credit 1) Indian Economic Thought – II</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Compare the economic ideas of <b>modern Indian economists</b>.</li> <li>• Critically assess Indian economic thought in the context of <b>contemporary economic challenges</b>.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Mahatma Gandhi</b>-Concept of <b>Swadeshi, Sarvodaya, Theory of Trusteeship</b>.</li> <li>• <b>Dr. B. R. Ambedkar</b>-Views on <b>State Socialism</b>, Role of the state in economic development.</li> <li>• Amartya Sen -<b>Capability Approach</b>, Human development perspective.</li> <li>• Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.</li> </ul>

#### **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)**

<b>Course Title</b>	<b>Vedic Accounting</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"> <li>1: Explain the concept and evolution of Vedic Accounting</li> <li>2: Apply Vedic principles in bookkeeping and financial planning</li> <li>3: Compare modern accounting with Vedic accounting philosophy</li> <li>4: Use ethical accounting practices in business and self-employment</li> </ol>
<b>Module 1 (Credit 1)</b>	<b>Foundations of Vedic Accounting</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Define the concept and scope of Vedic Accounting</li> <li>• Identify references to accounting and wealth management in ancient Indian texts</li> <li>• Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial</li> <li>• Describe differences between traditional and modern accounting philosophies</li> <li>• Explain core Vedic values like Satya, Rita, and Yajna in financial practices</li> <li>• Interpret ethical responsibilities of accountants using Vedic concepts</li> </ul>
<b>Content Outline</b>	<b>Foundations and Principles of Vedic Accounting</b> <ul style="list-style-type: none"> <li>• Meaning and scope of Vedic Accounting</li> <li>• Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis)</li> <li>• Concept of <b>Dharma, Artha, Kama, Moksha</b> in financial life</li> <li>• Ethical wealth creation and responsibility of accountants</li> <li>• Difference between conventional accounting and Vedic accounting</li> </ul>

	<ul style="list-style-type: none"> <li>• Concept of <b>Rita (Cosmic Order)</b> and financial discipline</li> <li>• Truthfulness (Satya) in accounting records</li> <li>• Concept of <b>Yajna</b> and stakeholder responsibility</li> </ul> <p><b>Activity:</b> Case discussion on ethical vs unethical accounting practices Preparing ethical accounting statements for a small business</p>
<b>Module 2 (Credit 1)</b>	<b>Vedic Accounting in Personal Finance &amp; Entrepreneurship</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Apply Vedic principles to household budgeting and personal finance planning</li> <li>• Prepare basic accounting plans for small businesses / women-led enterprises</li> <li>• Analyse financial decision-making using ethical and sustainable perspectives</li> <li>• Analyse the relevance of Vedic Accounting in modern corporate governance</li> <li>• Evaluate ethical dilemmas using Vedic value systems</li> <li>• Assess the contribution of Vedic Accounting to ESG and sustainable finance</li> </ul>
<b>Content Outline</b>	<p><b>Vedic Accounting in Personal Finance &amp; Entrepreneurship</b></p> <ul style="list-style-type: none"> <li>• Vedic approach to income, expenditure, saving, and donation (Dana)</li> <li>• Household budgeting through Vedic principles</li> <li>• Accounting practices for women-led MSMEs and SHGs</li> </ul> <p><b>Contemporary Relevance &amp; Applications</b></p> <ul style="list-style-type: none"> <li>• Vedic Accounting and Corporate Governance</li> <li>• Alignment with ESG and sustainability accounting</li> <li>• Role of Vedic Accounting in financial inclusion</li> <li>• Case studies from Indian enterprises</li> <li>• Relevance under <b>NEP-2020 &amp; Indian Knowledge Systems (IKS)</b></li> </ul> <p><b>Activity:</b></p>

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

<b>Course Title</b>	<b>Issues in the Indian Economy</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. introduces students to key developmental issues of the Indian economy, including poverty, unemployment, inequality, and human development.</li><li>2. Develop an understanding of major agricultural issues, such as productivity trends, agricultural finance, marketing systems, and price policy.</li><li>3. Provide insights into industrial and trade-related challenges, including industrial policy, MSME issues, foreign capital, competition policy, and foreign trade policy.</li><li>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.</li></ol>
<b>Module 1 (Credit 1) Development issues in India</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Describe the characteristics of India as a developing economy.</li><li>• Explain trends and causes of poverty, unemployment, and inequality in India.</li><li>• Evaluate government measures for poverty alleviation, employment generation, and reducing inequality.</li><li>• Able to interpret HDI and GDI as indicators of human development.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy</li><li>• Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban–rural poverty trends, Government initiatives aimed at reducing poverty</li></ul>

	<ul style="list-style-type: none"> <li>• Unemployment in India- Types, patterns, and government employment generation measures</li> <li>• Inequality of Income in India-: Trends in Inequality of Income in India and Measures to Reduce,</li> <li>• Human Development Index and Gender Development Index- Concept, components, India's status.</li> </ul>
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**Module 2 (Credit 1) Issues in Agriculture**

<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Analyses trends in agricultural production and productivity in India.</li> <li>• Explain sources of agricultural finance and their role in supporting farmers.</li> <li>• Identify problems in agricultural marketing and evaluate government measures to improve them.</li> <li>• Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Trends in Agricultural Production and Productivity and Measures to Increase Productivity</li> <li>• Sources of Agricultural Finance: Institutional and non-institutional</li> <li>• Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing</li> <li>• Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS)</li> <li>• Subsidy on Agriculture Inputs</li> </ul>
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**Module 3 (Credit 1) Issues in Industry and Foreign Capital**

<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Discuss major features and implications of Industrial Policy since 1991.</li> <li>• Analyses the role, problems, and policy measures related to MSMEs.</li> <li>• Differentiate components of foreign capital and evaluate policy</li> </ul>

	<p>measures to attract FDI.</p> <ul style="list-style-type: none"> <li>• Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Industrial Policy Since 1991</li> <li>• MSME- Role, Problems, Measures.</li> <li>• Components of Foreign Capital and policy measures to attract FDI.</li> <li>• Competition Act, 2002</li> <li>• Special Economic Zones in India - evaluation</li> </ul>
<b>Module 4 (Credit 1) Banking, Infrastructure &amp; Service Sector in India:</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the causes of India's energy crisis and review measures to address it.</li> <li>• Evaluate the advantages and disadvantages of Public-Private Partnerships in infrastructure development.</li> <li>• Analyse growth trends, contribution, and drivers of the service sector in India.</li> <li>• Examine government IT policies and assess the sustainability of service-led growth.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks</li> <li>• Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors</li> <li>• Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools</li> <li>• <b>Public-Private Partnerships (PPP) in Infrastructure-</b> Meaning and types of PPP; advantages, limitations, and recent examples in India.</li> <li>• Contribution of the service sector to GDP and employment</li> </ul>

#### 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

<b>Course Title</b>	<b>Business Law III</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand the key provisions of labour, arbitration, and competition laws and their relevance to business operations.</li><li>2. Analyze legal issues in labour, arbitration, and competition law in business practices under the relevant statutes.</li><li>3. Apply the provisions of labour, arbitration, and competition laws to practical business situations and case studies.</li><li>4. Evaluate compliance, penalties, and effectiveness of regulatory authorities and dispute-resolution mechanisms under these laws.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Occupational Safety, Health and Working Conditions Code, 2020</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand the definitions and the key features of the OSH Code, 2020.</li><li>• Analyze the statutory health, safety, and welfare obligations imposed on employers and employees.</li><li>• Apply the legal provisions relating to special protections for women workers in business and industrial workplaces.</li><li>• Evaluate the penalties, offences, and business implications of the OSH Code in ensuring legal compliance and workplace safety.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definitions of employer, employee, contract labour and wages</li><li>• Salient features of OSH code 2020</li><li>• Benefits of the OSH Code</li><li>• Duties of employer and employee Sec 6</li><li>• Health, safety and welfare provisions.</li><li>• Working hours and leave</li><li>• Special provisions for women workers</li><li>• Penalties and offences</li></ul>
<b>Module 2 (Credit 1):</b>	<b>Industrial Relations Code, 2020</b>

<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020.</li> <li>• Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities.</li> <li>• Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations.</li> <li>• Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction and applicability of the code</li> <li>• Procedure for settlement of industrial disputes</li> <li>• Procedure, powers and duties of authorities</li> <li>• Strikes and lock-outs</li> <li>• Layoff, Retrenchment and closure special provisions</li> <li>• Offences and penalties</li> </ul>
<b>Module 3 (Credit 1): Arbitration and Conciliation Act, 1996 (As amended up to 2021)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021).</li> <li>• Analyze the powers and duties of arbitrators in dispute resolution.</li> <li>• Apply the process of conciliation to resolve disputes in industrial and commercial contexts.</li> <li>• Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of arbitration and conciliation</li> <li>• Definition and importance of arbitration</li> <li>• Powers and duties of the arbitrator</li> <li>• Process of conciliation and appointment of conciliators</li> <li>• Overview of major amendments to the Arbitration and Conciliation Act, 1996: amendments 2015, 2019, and 2021</li> </ul>
<b>Module 4 (Credit 1) Competition Act, 2002 (As amendment up to 2023)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Understand the concept, objectives, and scheme of the Competition Act, 2002.</li> <li>• Analyze anti-competitive agreements, dominant position, and unfair pricing practices.</li> <li>• Apply the provisions of the Act to cases involving agreements and abuse of dominance.</li> <li>• Evaluate penalties, remedies, and the powers and functions of the CCI.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of competition and market regulation</li> <li>• Objectives, scope, and scheme of the Competition Act.</li> <li>• Differences between Horizontal and Vertical agreements</li> <li>• Abuse of dominant position</li> <li>• Unfair or discriminatory pricing</li> <li>• Penalties for contravention, remedies and modifications</li> <li>• Regulation of Combinations (Section 5 &amp; 6)</li> <li>• Competition Commission of India (CCI): Powers, functions, and duties of CCI</li> </ul>

### 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
	<b>Total 50 Marks</b>	<b>50</b>

#### 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

<b>Course Title</b>	<b>Business Accounting III</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1 (Credit 1) Accounting for Not Profit Organization</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the meaning and features of Not for Profit Concerns</li><li>• Know the meaning of Receipts and Payments Account</li><li>• Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account</li><li>• Understand the difference between Profit and Not for profit Organizations</li><li>• Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern</li></ul>
<b>Content Outline</b>	<b>Theory :</b> Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern. <b>Problems on :</b> Preparation of Income and Expenditure Account.
<b>Module 2 (Credit 1) Piecemeal Distribution of Cash</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the concept of piecemeal distribution of cash in partnership dissolution.</li><li>• Apply the method to calculate safe payments and distribute</li></ul>

	<p>cash among partners.</p> <ul style="list-style-type: none"> <li>• Solve basic accounting problems related to gradual realization of assets and partner settlement.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory</b> : Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments.</li> <li>• <b>Problems on</b> : Simple Sums using Proportionate Capital Method</li> </ul>
<b>Module 3 (Credit 1) Issue of Debentures</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• state the meaning of debenture and explain the difference between debentures and shares;</li> <li>• describe various types of debentures;</li> <li>• record the journal entries for the issue of debentures at par, at a discount and at premium;</li> <li>• explain the concept of debentures issued for consideration other than cash and the accounting thereof;</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory</b> : Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures.</li> <li>• <b>Problems on</b> : Basic Level Journal entries for issue of debentures.</li> </ul>
<b>Module 4 (Credit 1) Human Resource Accounting and Auditing</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit.</li> <li>• Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation.</li> <li>• Describe and illustrate the concepts related to human resource accounting.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Human Resource Accounting:</b> An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of</li> </ul>

	<p>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</p> <p>• <b>Human Resource Audit:</b> 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.</p>
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**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):**

**Internal –50 Marks**

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

**External –50 Marks**

**References:**

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Saeed, M., & Kulsheshta, 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

<b>Course Title</b>	<b>Social Entrepreneurship</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1.Understand social entrepreneurship.</li><li>2. Identify social problems and opportunities.</li><li>3. Know social enterprise models and strategies.</li><li>4. Use innovation and measure social impact.</li></ol>
<b>Module 1 (Credit 1) - Introduction to Social Entrepreneurship</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Define social entrepreneurship.</li><li>• Explain characteristics of social entrepreneurs.</li><li>• Differentiate social and commercial entrepreneurship.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and concept of social entrepreneurship</li><li>• Nature and characteristics of social entrepreneurs</li><li>• Difference between social and commercial entrepreneurship</li><li>• Role of social entrepreneurs in society</li><li>• Need and importance of social entrepreneurship</li></ul>
<b>Module 2 (Credit 1) Social Problems and Entrepreneurial Opportunities</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Identify major social, economic, and environmental problems.</li><li>• Analyze social issues for entrepreneurial solutions.</li><li>• Recognize opportunities in underserved communities.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning of social, economic, and environmental problems</li><li>• Major societal problems: poverty, unemployment, lack of education &amp; gender inequality and women empowerment</li><li>• Identification of social problems suitable for entrepreneurial solutions</li><li>• Opportunities for social entrepreneurship in underserved</li></ul>

	<p>communities</p> <ul style="list-style-type: none"> <li>• Social entrepreneurship and community development</li> </ul>
<b>Module 3 (Credit 1) Social Enterprise Models and Strategies</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Identify types of social enterprises.</li> <li>• Explain major social enterprise business models.</li> <li>• Understand financial and social sustainability of enterprises.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Types of social enterprises</li> <li>• Business models for social enterprises - Fee-for-Service Model, Cross-Subsidy Model, Market-Linkage Model, Employment-Based Model &amp; Hybrid Revenue Model</li> <li>• Value proposition and stakeholders</li> <li>• Financial and social viability for Social Enterprises</li> </ul>
<b>Module 4 (Credit 1) Innovation, Technology, and Social Impact</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the role of innovation in social entrepreneurship.</li> <li>• Use technology and digital platforms for social solutions.</li> <li>• Measure and scale social impact.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Role of innovation in social entrepreneurship</li> <li>• Use of technology and digital platforms</li> <li>• Measuring and evaluating social impact</li> <li>• Scaling social impact - replication and expansion</li> </ul>

### 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
<b>Total – 50 Marks</b>		<b>50</b>

#### External – 50 Marks

#### References –

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

## Course Syllabus

Semester: V

5.4 -Minor Stream

<b>Course Title</b>	<b>Business Mathematics I</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1 : Basic Algebra and Matrices (1 Credit)</b>	
<b>Learning Outcomes</b>	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.
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Set Theory: Types of sets, operations on sets, Venn diagrams</li><li>● Quadratic Equations: Solution, nature of roots</li><li>● Matrices: Types, operations (addition, subtraction, multiplication), transpose</li><li>● Determinant (up to order 3), Minor, Cofactor, Adjoint, Inverse</li><li>● Application: Solution of simultaneous linear equations (Cramer's Rule and Matrix Inversion Method)</li></ul>

<b>Module 2 : Commercial Arithmetic (1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Apply concepts of ratio, proportion, and percentage to solve profit, loss, and discount problems.</li> </ul>
	<ul style="list-style-type: none"> <li>● Calculate simple and compound interest, effective rate of interest, and the present and future value of annuities.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Ratio and Proportion: Simple and compound ratio, direct and inverse proportion</li> <li>● Percentage: Calculation, profit and loss, discount</li> <li>● Interest: Simple interest and Compound interest, effective rate of interest</li> <li>● Annuities: Meaning, types, present value and amount of an ordinary annuity</li> </ul>
<b>Module 3 : Functions (Introductory) (1 Credit)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Understand the meaning of a function and differentiate between its types (linear, quadratic, exponential, logarithmic).</li> </ul>
	<ul style="list-style-type: none"> <li>● Grasp the elementary concepts of limits and continuity.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Functions: Meaning and Introduction</li> <li>● Types (linear, quadratic, exponential, logarithmic)</li> <li>● Limits and Continuity (Elementary concepts)</li> </ul>
<b>Module 4 : Calculus (Introductory) (1 Credit)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Apply rules of differentiation (product, quotient, chain) to solve Maxima and Minima problems in business contexts.</li> </ul>
	<ul style="list-style-type: none"> <li>● Demonstrate the ability to use basic rules of integration.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Differentiation: Rules (product, quotient, chain rule)</li> <li>● Application: Maxima and Minima (Business applications)</li> <li>● Integration: Basic rules of integration</li> </ul>

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

### Internal – 50 Marks

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

### 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

<b>Course Title</b>	<b>Public Finance</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"><li>1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance.</li><li>2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India.</li><li>3. Explain the nature, growth, effects, and management of public expenditure and public debt.</li><li>4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.</li></ol>
<b>Module 1 (Credit 1) Meaning &amp; Scope of Public Finance</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Define public finance and describe its scope and objectives.</li><li>• Explain the Principle of Maximum Social Advantage.</li><li>• Distinguish between public goods and merit goods.</li><li>• Interpret the structure of the government budget and deficit concepts.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definition and concept of public finance-Concept and scope of public finance, Role of government in economic activities.</li><li>• Objectives of public finance: allocation, distribution, stabilization</li><li>• Principle of Maximum Social Advantage (Dalton)-Concept, Conditions for achieving maximum welfare.</li><li>• Public Goods and Merit Characteristics of public goods, Nature and importance of merit goods.</li><li>• Budget—meaning, objectives, structure of budget; Deficit concepts</li></ul>

<b>Module 2 (Credit 1) Public Revenue</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Differentiate between tax and non-tax revenue.</li> <li>• Explain the canons and classification of taxes.</li> <li>• Analyse shifting and incidence of taxation, including elasticity.</li> <li>• Describe the effects of taxation and the significance of GST.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Types of Public Revenue-Tax and Non-Tax Revenue</li> <li>• Canons and Classification of Taxes-Canons of taxation, Classification of taxes—Direct, Indirect, Proportional, Progressive, Regressive</li> <li>• Shifting and Incidence of Taxation—Impact and Incidence, Factors influencing incidence, Role of elasticity of demand and supply</li> <li>• Effects of taxation- production, distribution, and consumption</li> <li>• Tax reforms in India—GST: meaning, features, and significance</li> </ul>
<b>Module 3 (Credit 1) Public Expenditure and Public Debt</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Classify public expenditure and explain reasons for its growth.</li> <li>• Evaluate the economic and social effects of public expenditure.</li> <li>• Distinguish between internal and external public debt.</li> <li>• Describe the burden of public debt and methods of repayment.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Classification and Growth of Public Expenditure: Classification of public expenditure, Causes of increasing public expenditure</li> <li>• Effects of Public Expenditure: Production, Distribution, Consumption, Economic Growth, Economic Stability</li> <li>• Classification of Public Debt: Internal Debt and External Debt</li> <li>• Burden of Public Debt-Burden of internal debt, Burden of external debt</li> <li>• Methods of Repayment of Public Debt-Techniques and approaches used for debt repayment</li> </ul>
<b>Module 4 (Credit 1) Centre–State Financial Relations</b>	

<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Explain the constitutional division of powers between Centre and States.</li> <li>• Describe how financial resources are shared between governments.</li> <li>• Explain the role and functions of the Finance Commission.</li> <li>• Discuss major issues in Centre–State financial relations, including imbalances and GST Council coordination.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States.</li> <li>• Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants.</li> <li>• Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances.</li> <li>• Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.</li> </ul>

### 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

<b>Course Title</b>	<b>Business Law IV</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations.</li><li>2. Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance.</li><li>3. Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations.</li><li>4. Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.</li></ol>
<b>Module 1 (Credit 1):</b>	<b>Right to Information Act, 2005</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005.</li><li>• Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance.</li><li>• Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms.</li><li>• Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Introduction of RTI Act 2005 Meaning. Objectives</li><li>• Scope and applicability</li><li>• Proactive disclosure (section 9)</li><li>• RTI Application Procedure</li><li>• Exemptions under RTI</li><li>• Central, State Information commission powers and functions</li><li>• Appeals and penalties</li></ul>

	<ul style="list-style-type: none"> <li>• Role of RTI in governance</li> </ul>
<b>Module 2 (Credit 1):</b>	<b>Goods and Services Tax (GST), 2017</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council.</li> <li>• Apply GST provisions in business, including registration and supply determination.</li> <li>• Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation.</li> <li>• Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction to GST and Meaning of GST</li> <li>• Need of GST in India</li> <li>• Features and structure of GST in India</li> <li>• Registration Procedure under GST</li> <li>• Nature, Place, Value of supply</li> <li>• Features of CGST &amp; SGST</li> <li>• Role and function of GST council</li> </ul>
<b>Module 3 (Credit 1):</b>	<b>Information Technology Act, 2000</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records.</li> <li>• Apply the concepts of digital signatures, and use of digital signatures in electronic transactions.</li> <li>• Analyze the regulatory framework and duties of Certifying Authorities.</li> <li>• Evaluate cyber offences under the Information Technology Act.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction to Information Technology Act 2000</li> <li>• Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3</li> <li>• Electronic Governance section 4 to 10</li> <li>• Digital signature certificate Sec. 35 to 39</li> </ul>

	<ul style="list-style-type: none"> <li>• Protection of personal information (Section 43-A)</li> <li>• Protection of personal information - Crime and Punishment.</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>E-Contracts (E-Transactions / E-Commerce)</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the legal framework of e-contracts in e-commerce.</li> <li>• Apply and execution of e-contracts in electronic transactions.</li> <li>• Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability.</li> <li>• Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce</li> <li>• E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts.</li> <li>• E-Records: Attribution, Acknowledgement and dispatch of e-records</li> </ul>

### 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
	<b>Total 50 Marks</b>	<b>50</b>

#### 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

<b>Course Title</b>	<b>Business Accounting IV</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand transactions under Foreign Currency.</li><li>2. Understand the concepts of Insurance Claim for Loss of Stock.</li><li>3. Understand the fundamentals of Redemption of Debentures.</li><li>4. Understand Accounting in a Computerized Environment.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Foreign Currency Transactions</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand foreign currency transactions related to purchase and sale of goods, services, assets, and loans.</li><li>• Identify and apply appropriate exchange rates for recognition, settlement, and reporting of transactions.</li><li>• Compute exchange rate differences arising from monetary and non-monetary items.</li><li>• Record and explain the accounting treatment of exchange gains and losses as per AS 11 / Ind AS 21.</li><li>• Analyze the impact of exchange rate fluctuations on profit or loss and financial statements.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• <b>Theory</b> : Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions.</li><li>• <b>Problems on</b> : Computation and treatment of exchange rate differences</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Insurance Claim for Loss of Stock</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand &amp; Compute the amount of claim for loss of Stock</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory</b> : 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.</li> <li>• <b>Problems on</b> : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).</li> </ul>
<b>Module 3 (Credit 1) Redemption of Debentures</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Apply appropriate methods for writing off discount or loss on issue of debentures.</li> <li>• Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory</b> : 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</li> <li>• <b>Problems on:</b> 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)</li> </ul>
<b>Module 4 (Credit 1) Accounting in Computerized Environment</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> <li>• Understand the computerized Accounting and its components</li> <li>• Understand features, importance and limitations of computerized accounting system</li> <li>• Learn application of computerized accounting statements</li> <li>• Learn various accounting packages</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of Computerized Accounting system (CAS)</li> <li>• Features of computerized Accounting System.</li> <li>• Importance of Computerized Accounting System.</li> <li>• Components of Computerized Accounting System.</li> <li>• Comparison between manual accounting process and Computerized accounting process.</li> <li>• Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software</li> </ul>

### Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

#### Internal –50 Marks

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

#### 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	<b>Entrepreneurship and Start-up Management</b>
Course Credits	<b>04</b>
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Develop an understanding of Entrepreneurship Development among the students.</li><li>2. Get acquainted with various central and state government policies towards developing and promoting various business enterprises in the country.</li><li>3. Identify challenges and prospects faced by women entrepreneurs.</li><li>4. Understand the Startup process from Idea generation to Business Development.</li><li>5. Identify the dimensions and resources required to establish a start-up.</li><li>6. Analyse the Business environment and develop a strategic Business Plan.</li><li>7. Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.</li></ol>
<b>Module 1 (Credit 1)</b>	<b>Fundamentals of Entrepreneurship Management</b>
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define Entrepreneurship and identify the characteristics of entrepreneurship.</li><li>• Differentiate between various types of Entrepreneurs.</li><li>• Identify the Social Entrepreneurship in socio-economic development.</li><li>• Understand the evolution of the concept of Entrepreneurship.</li><li>• Examine and analyse the qualities for Entrepreneurship.</li></ul>
Content Outline	<ul style="list-style-type: none"><li>• <b>Concept and Nature of Entrepreneurship</b> Concept, characteristics &amp; types of Entrepreneur.</li></ul>

	<p>Characteristics, need &amp; types of Entrepreneurship.</p> <p>Social Entrepreneurship – Definition, Importance and social responsibilities.</p> <ul style="list-style-type: none"> <li>• <b>Theories of Entrepreneurship:</b> <p>Theory of Innovation by Schumpeter</p> <p>Theory of High achievement by McClelland</p> <p>Theory of Profit by Knight</p> <p>Theory of Social Change by Everett Hagen</p> </li> <li>• <b>Entrepreneurship Management</b> <p>Qualities and Skills for Entrepreneurship</p> </li> </ul>
<b>Module 2 (Credit 1)</b>	<b>Entrepreneurship Development</b>
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explore and avail the schemes of Entrepreneurship Development Institutions.</li> <li>• Identify the institutions supporting business enterprises.</li> <li>• Explore the support of Central and State level institutions.</li> <li>• Analyse the role of women entrepreneur in economic development.</li> </ul>
Content Outline	<ul style="list-style-type: none"> <li>• <b>Entrepreneurship Development Institutions:</b> <p>Entrepreneurship Development Institute of India (EDII).</p> <p>National Institute of Entrepreneurship and Small Business Development (NIESBUD).</p> <p>National Entrepreneurship Development Board (NEDB)</p> </li> <li>• <b>Institutional support:</b> <p>District Industries Centres (DICs)</p> <p>Industrial Development Corporation (IDC)</p> <p>Small Scale Industries Development Corporations (SSIDCs)</p> </li> <li>• <b>Women Entrepreneurship:</b> <p>Significance, Challenges and Schemes for Women Entrepreneurship.</p> <p>Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).</p> </li> </ul>

<b>Module 3 (Credit 1) Startup Entrepreneurship and Startup Ecosystem</b>	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Define Start-ups and explore the start-up ecosystem.</li> <li>• Undertake Business Environment Analysis.</li> <li>• Analyse the competitive Business Environment and Identify competitive advantages.</li> <li>• Develop Start up Proposals for new venture launch.</li> </ul>
Content Outline	<ul style="list-style-type: none"> <li>• <b>Introduction to Startup Entrepreneurship-</b> Meaning and Definition, Startup Ecosystem. Startup Lifecycle</li> <li>• <b>Processes of Business Environment Analysis –</b> Political, Governmental, Stakeholder, Technological, Macroeconomic, Socio-demographic, Competitive and Competitor Analysis.</li> <li>• <b>Developing Startup Proposals.</b></li> </ul>
<b>Module 4 (Credit 1) Startup Project planning and development.</b>	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Design Start-up Project Plan and Carry out feasibility study.</li> <li>• Understand the formalities and procedure of registration of a business.</li> <li>• Identify the new venture expansion strategies and venture capitalist companies.</li> <li>• Study and Examine the startup Success Stories.</li> </ul>
Content Outline	<ul style="list-style-type: none"> <li>• <b>Project Planning-</b> Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies.</li> <li>• <b>Preparing for the new venture launch -</b> New venture expansion strategies - Venture Capital and Angel Investment.</li> <li>• <b>Startup Success Stories.</b></li> </ul>

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

**Internal – 50 Marks**

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

**External – 50 Marks**

**References:**

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

## Course Syllabus

Semester: V

5.5 – Minor Stream

<b>Course Title</b>	<b>Business Mathematics II</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1 : Differential Calculus and its Applications ( 1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>● Apply successive and partial differentiation to analyze complex business functions, including monotonicity and concavity.</li></ul>
	<ul style="list-style-type: none"><li>● Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Successive Differentiation (up to second order)</li><li>● Partial Differentiation: Basic rules and application</li><li>● Monotonicity and Concavity</li><li>● Elasticity of Demand and Supply</li><li>● Cost, Revenue, and Profit Functions: Marginal cost, Marginal revenue, Break-even analysis</li></ul>

<b>Module 2 : Integral Calculus and its Applications (1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Evaluate definite integrals and the area under a curve.</li> </ul>
	<ul style="list-style-type: none"> <li>● Apply integration concepts to business applications like Consumer's and Producer's Surplus.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Definite Integral.</li> <li>● Area under a curve</li> <li>● Application of Integration in Business: Consumer's Surplus and Producer's Surplus</li> </ul>
<b>Module 3 : Differential Equations (1 Credit )</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Understand the basic concepts of Differential Equations.</li> </ul>
	<ul style="list-style-type: none"> <li>● Formulate and solve first-order, first-degree differential equations.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Introduction to Differential Equations</li> <li>● Formation and solution of first-order</li> <li>● First-degree differential equations</li> </ul>
<b>Module 4 : Linear Programming Problem (LPP) (1 Credit)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Formulate and solve Linear Programming Problems (LPP) using the graphical method.</li> </ul>
	<ul style="list-style-type: none"> <li>● Apply LPP to real-world business applications like product mix decisions.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Formulation of LPP</li> <li>● Graphical Method for solving LPP (Maximization and Minimization problems)</li> <li>● Applications of LPP in business (e.g., product mix)</li> </ul>

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

**Internal – 50 Marks**

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

## External – 50 Marks

### References:

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

## Course Syllabus

Semester: V

5.6 – Major (VSC)

<b>Course Title</b>	<b>Fundamental of Auditing</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>● Differentiate between various types of audits</li><li>● Understand the step-by-step process of auditing, including planning, risk assessment, evidence gathering, and reporting.</li></ul>
<b>Module 1 (Credit 1) Introduction to Auditing</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Study the Concept of Auditing</li><li>● Understand Audit Process</li><li>● Identify Types of Audits</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Meaning, Objectives, Principles, Scope, Functions, Importance, Advantages and Disadvantages</li><li>● Types of Auditing</li><li>● Audit Working paper</li><li>● Audit Program</li></ul>
<b>Module 2 (Credit 1) Audit Techniques and Risk Assessment</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Explain Audit Techniques &amp; Risk Assessment</li><li>● Understand an Auditor's responses to assess risks as per SA 330.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Test Checking-Meaning , features, when Test Checks can be used.</li><li>● Internal Control-.Meaning, objectives, benefits and limitations, Internal Check-Meaning, benefits, Risks that require special audit consideration, Auditor's responses to assessed risks.</li></ul>

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

### Internal – 50

Sr. No	Activities	Marks
1	Project Report on types of Auditing	15
2	Group Discussion / Case Study Analysis on Audit Program	10
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods Internal Check	10
4	Quiz on Introduction to Auditing and Audit Techniques	15
	<b>Total – 50 Marks</b>	<b>50</b>

### External-NIL

### References:

- Biswa Mohana Jena, Dr. Sanjay Kumar Satpathy. (2019). *Principles and Practices of Auditing*, Himalaya Publishing House
- S.K.Basu (2013). *Auditing Principles and Techniques*. Pearson
- Kamal Rohra. *Auditing Introduction and Planning-I*. Tech Max Publication, Pune
- L.N.Chopde, Choudhary. *Introduction to Auditing*. Sheth Publishers Pvt Ltd
- Dr.B.N.Tondon, Dr.S.Sudarsanam, S.Sundarabahu(2007), *A Handbook of Practical Auditing*. S.Chand

## Course Syllabus

Semester: V

### 5.7– Major Core

<b>Course Title</b>	<b>Foreign Investment in Insurance Business in India</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"><li>• Understand the concept and forms of foreign investment in insurance.</li><li>• Challenges faced by Indian Insurance industry</li><li>• Explain the concept, forms, and evolution of foreign investment in the Indian insurance sector.</li><li>• Interpret FDI policy provisions, limits, and regulatory guidelines governing foreign investment in insurance.</li><li>• Assess the impact of foreign investment on the growth in the Indian insurance industry.</li><li>• Identify and evaluate key challenges faced by the Indian insurance industry</li><li>• Explain international principles of corporate governance</li><li>• Classify IRDAI- approved insurance companies</li></ul>
<b>Module 1 (Credit 1) FDI in Insurance</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Understand the concept and forms of foreign investment in insurance.</li><li>• Explain the historical development of insurance in India.</li><li>• Identify the rationale for allowing foreign investment in the insurance sector.</li><li>• Analyze FDI limits and policy reforms in the insurance sector.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and types of foreign investment: FDI, FPI, and Joint Ventures</li><li>• Evolution of the insurance sector in India: Pre- and post-liberalization</li><li>• Need for foreign investment in insurance sector</li></ul>

	<ul style="list-style-type: none"> <li>• FDI policy in insurance</li> </ul>
<b>Module 2 (Credit 1) Insurance Industry &amp; FDI</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Identify key challenges faced by the Indian insurance industry</li> <li>• Assess the impact of foreign investment</li> <li>• Interpret international corporate governance principles applicable to insurance companies.</li> <li>• Classify insurers into public sector and private sector insurance companies.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Challenges faced by Indian Insurance industry</li> <li>• Impact of foreign investment in insurance sector growth.</li> <li>• International Principles of Corporate Governance in Insurance</li> <li>• Insurance companies approved by IRDA- General Insurance &amp; Life Insurance(Public &amp; private)</li> </ul>

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

**Internal – 50**

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

**External-NIL**

**References:**

- Government of India. (2023). *Consolidated FDI policy circular*. Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry.
- Mishra, M. N., & Pagare, D. G. (2019). *Insurance: Principles and practice* (22nd ed.). S. Chand Publishing.]
- Rejda, G. E., & McNamara, M. J. (2020). *Principles of risk management and insurance* (14th ed.). Pearson Education.

- Skipper, H. D., & Kwon, W. J. (2007). *Risk management and insurance: Perspectives in a global economy*. Blackwell Publishing.
- Organisation for Economic Co-operation and Development. (2015). *G20/OECD principles of corporate governance*. OECD Publishing.
- Cummins, J. D., & Venard, B. (2008). *Handbook of international insurance: Between global dynamics and local contingencies*. Springer.

**B.COM IN ACCOUNTANCY FINANCE AND INSURANCE  
SEMESTER VI**

**ACADEMIC YEAR: 2027-28**

**Course Syllabus**

**Semester: VI**

**6.1 – Major ( Core )**

<b>Course Title</b>	<b>Investment and Portfolio Management</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"> <li>1. Understand the fundamentals, objectives, and environment of investment</li> <li>2. Analyze risk, return, and valuation of securities</li> <li>3. Construct and manage optimal portfolios using modern theories</li> <li>4. Evaluate portfolios and compare investment avenues</li> </ol>
<b>Module 1 (Credit 1) Introduction to Investment</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Explain the concept, objectives, and importance of investment in the financial system</li> <li>• Identify different types of investors and investment avenues</li> <li>• Describe the structure and functioning of financial markets</li> <li>• Understand the role of regulatory authorities, especially SEBI, in investor protection</li> <li>• Apply the investment process to simple real-life financial decisions</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Explain concept and objectives of investment</li> <li>• Identify investors and investment avenues</li> <li>• Describe financial markets and instruments</li> <li>• Understand SEBI's regulatory role</li> </ul>
<b>Module 2 (Credit 1) Risk, Return and Security Analysis</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> <li>• After completing this module, the learner will be able to:</li> <li>• Measure and interpret risk and return associated with various securities</li> <li>• Apply time value of money concepts for investment decision-making</li> <li>• Analyze securities using fundamental analysis techniques</li> <li>• Use technical analysis tools to study market trends and price movements</li> <li>• Evaluate the implications of Efficient Market Hypothesis on investment strategies</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning, nature, and features of fire insurance</li> <li>• Measure risk and return</li> <li>• Apply time value of money</li> <li>• Perform fundamental and technical analysis</li> <li>• Evaluate market efficiency</li> </ul>
<b>Module 3 (Credit 1) Portfolio Management</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Construct diversified portfolios based on risk–return considerations</li> <li>• Apply Modern Portfolio Theory to select optimal portfolios</li> <li>• Analyze securities and portfolios using CAPM, CML, and SML</li> <li>• Understand the relevance of multi-factor models such as Arbitrage Pricing Theory</li> <li>• Develop logical portfolio strategies for different investor profiles</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and types of motor insurance policies</li> <li>• Construct diversified portfolios</li> <li>• Apply Modern Portfolio Theory</li> <li>• Analyze securities using CAPM</li> <li>• Explain APT model</li> </ul>
<b>Module 4 (Credit 1) Portfolio Evaluation and Investment Avenues</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> <li>• Evaluate portfolio performance using Sharpe, Treynor, and Jensen measures</li> <li>• Compare various investment avenues based on risk, return, and liquidity</li> <li>• Revise and monitor portfolios in response to market changes</li> <li>• Assess the role of ethical, ESG, and sustainable investing</li> <li>• Interpret recent trends in investment and portfolio management</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Evaluate portfolio performance</li> <li>• Compare investment avenues</li> <li>• Revise and monitor portfolios</li> <li>• Understand ethical and ESG investing</li> </ul>

### Activities towards Comprehensive Continuous Evaluation (CCE)

#### Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report/Assignment on Introduction to Investment	15
2	Group Discussion / Case Study Analysis on Risk, Return and Security Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods on Portfolio Management	10
4	Quiz/Debate on Portfolio Evaluation and Investment Avenues	10
	<b>Total – 50 Marks</b>	<b>50</b>

#### External – 50 Marks

#### References:

- Bodie, Z., Kane, A., & Marcus, A. J. (2021). *Investments* (12th ed.). McGraw-Hill Education.
- Reilly, F. K., & Brown, K. C. (2019). *Investment analysis and portfolio management* (11th ed.). Cengage Learning.
- Sharpe, W. F., Alexander, G. J., & Bailey, J. V. (2018). *Investments*. Prentice Hall.
- Fabozzi, F. J. (2015). *Investment management*. Pearson Education.
- Fischer, D. E., & Jordan, R. J. (2012). *Security analysis and portfolio management*. Pearson Education.
- Gitman, L. J., & Joehnk, M. D. (2014). *Fundamentals of investing*. Pearson Education.

**Course Syllabus**  
**Semester: VI**  
**6.2 – Field Project**

<b>Course Title</b>	<b>Field Project</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ul style="list-style-type: none"> <li>• Apply theoretical knowledge of accountancy, finance, and insurance to real-world problems.</li> <li>• Develop practical skills in financial analysis, risk management, and insurance planning.</li> <li>• Enhance their problem-solving skills by working on a real-world</li> </ul>
<b>Module 1 (Credit 1) Introduction to Accounting Operations</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Analyse financial statements of a company to assess its financial performance and position.</li> <li>• Prepare financial reports for a company, including financial statements and notes to the financial statements.</li> <li>• Communicate financial information to stakeholders.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Collaborating with accounting firms or banks, small business organization, to gain experience in Accounting, audit planning, internal control evaluation, and financial analysis and reporting.</li> <li>• Working with non-profit organizations to analyse financial statements, plan audits, or evaluate internal controls.</li> </ul>
<b>Module 2 (Credit 1) Fundamentals of Financial Products and Services and Awareness</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Improve the skills to assess the various financial products such as insurance, mutual funds, and investment plans.</li> <li>• Apply knowledge to analyze customer financial needs and recommend appropriate products and create Awareness</li> </ul> <p>Analyze securities using fundamental analysis techniques</p>

<b>Content Outline</b>	<ul style="list-style-type: none"><li>• <b>Mock Investment Planning:</b> Students will create an investment portfolio using real-time data from stock exchanges, mutual funds, and fixed deposits.</li><li>• <b>Risk Analysis:</b> Students will calculate potential returns on different investment products using tools like stock price data and mutual fund performance reports, simulating an investment advisor's role.</li><li>• <b>Insurance Product Simulation:</b> Students will assess a customer's financial situation and recommend appropriate insurance products (e.g., life insurance linked with loans or retirement plans).</li><li>• <b>Case Study:</b> Students will work in groups to assess a real-life example of how a bank/Insurance companies/posts used insurance products to manage risk and offer financial protection to client</li></ul>
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### Rubrics for Evaluation of Field Project Work

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

## Course Syllabus

Semester: VI

### 6.3 – Community Engagement in Accountancy , Finance and Insurance

<b>Course Title</b>	<b>Community Engagement in Accountancy , Finance and Insurance</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <b>After going through the course, learners will be able to –</b> <ul style="list-style-type: none"><li>• Apply theoretical knowledge of Accountancy, Finance and Insurance to real world community based projects</li><li>• Understand the concept of community engagement in Accountancy, Finance and Insurance</li><li>• Develop practical skills in financial analysis, risk management, and insurance planning.</li><li>• Analyze the role of financial institutions in promoting financial inclusion and community development.</li><li>• Develop the skills for designing and implementing community engagement initiatives in Accountancy, Finance and Insurance</li></ul>
<b>Module 1 (Credit 1) Fundamental of Community Engagement and Financial Inclusion</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the concept of community engagement.</li><li>• Develop of community engagement in Accountancy, Finance and Insurance</li><li>• Evaluate financial institutions in promoting financial inclusion.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Concept of community engagement</li><li>• Importance of community engagement in Accountancy, Finance and Insurance</li><li>• Evaluate financial institutions in promoting financial inclusion.</li><li>• Principles of community engagement</li><li>• Concept of financial inclusion</li></ul>

	<ul style="list-style-type: none"> <li>• Role of financial institutions in promoting financial inclusion</li> </ul> <p>Community development initiatives in Accountancy, Finance and Insurance</p>
<b>Module 2 (Credit 1) Community Engagement Initiatives</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Conduct risk assessments for community organizations.</li> <li>• Develop plans for community engagement initiative</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Community outreach initiatives</li> <li>• Partnerships with local organizations</li> <li>• Volunteer work and corporate social responsibility</li> <li>• Needs assessment and stakeholder analysis</li> <li>• Designing community engagement initiatives</li> <li>• Implementing and evaluating community engagement initiatives</li> </ul>

### Rubrics for Evaluation of Community Engagement

Sr.No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	<b>Community Engagement</b> Internal Assessment (25) (To be filled by Internal Examiner)	<b>A) Community Engagement Activity (15)</b>		
		1) Objective/ Purpose of the Activity (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		<b>B) Skills (10)</b>		
		1) Commitment (3)		
		2) Involvement (4)		
		3) Communication (3)		
2.	<b>Report, Presentation and Viva</b> Internal Assessment (25) (To be filled by Internal Examiner)	<b>Report Writing (25)</b>		
		Details of the Community Engagement. (7)		
		Objectives and Outcomes/Achievement of the Community Engagement (5)		
		Presentation and Layout of the Report (3)		
		<b>Presentation (5)</b>		
		<b>Project Viva (5)</b>		
		<b>Total</b>		

## Course Syllabus

Semester: VI

### 6.4:Major (Elective)

<b>Course Title</b>	<b>Financial Management - I</b>
<b>Course Credit</b>	4
<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. Explain the basic Concept of Financial Management .</li><li>2. Understand financial decisions.</li><li>3. Analysis of practical problems on Financial Management</li></ol>
<b>Module 1 (Credit 1) Capital Structure</b>	
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"><li>• Understand the Composition and Need for Capital Structure:</li><li>• Evaluate and Determine Optimal Capital Structure:</li><li>• Analyze Key Determinants of Capital Structure Decisions:</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Capital Structure</li><li>• Factors Affecting Capital Structure (General, Internal and External)</li><li>• Trading on Equity, Capital Gearing and Leverage</li><li>• Theory on Capital Structure</li><li>• Practical Problems on Capital Structure.</li></ul>
<b>Module 2 (Credit 1) Inventory Management</b>	
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"><li>• Calculate and implement inventory control methods to minimize holding costs while ensuring sufficient stock to meet demand.:</li><li>• Perform, monitor, and reconcile physical inventory counts and, or, cycle counts against digital records to prevent overstocking, stockouts, and inaccuracies.:</li><li>• Assess warehouse operations, including storage layout and material handling processes, to improve the speed of order fulfillment and streamline the movement of goods.:</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and Nature of Inventory Management</li><li>• Objectives of Inventory Management</li><li>• Techniques of Inventory Management</li><li>• ABC Analysis</li></ul>

	<ul style="list-style-type: none"> <li>• Practical Problems</li> </ul>
<b>Module 3:</b>	<b>Receivables Management</b>
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Establish <u>credit standards</u> and terms that maximize sales while keeping risks within acceptable limits.:</li> <li>• Interpret financial statements, bank references, and credit bureau reports to make informed <u>accept/reject decisions</u> regarding credit extension.:</li> <li>• Measure the effectiveness of a firm's collection efforts using key financial metrics such as Days Sales Outstanding (DSO), the Accounts Receivable Turnover Ratio, and Aging Schedules.:</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and Objectives of Receivables Management</li> <li>• Credit Period</li> <li>• Discount Policy</li> <li>• Financing and Receivables</li> <li>• Factoring</li> <li>• Factoring vs Bills Discounting and</li> <li>• Practical Problems</li> </ul>
<b>Module 4:</b>	<b>Cash Management</b>
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Accurately project future cash inflows and outflows.:</li> <li>• Analyze and improve the time it takes for a business to convert its investments in inventory back into cash:</li> <li>• Maintain an optimal cash balance that meets daily operational needs while minimizing idle cash.:</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and objectives of Cash Management.</li> <li>• Estimating the cash requirement</li> <li>• Principal of Cash Management</li> <li>• Concept of Float</li> <li>• Practical Problems</li> </ul>

### Activities towards Comprehensive Continuous Evaluation (CCE)

**Internal – 50 Marks**

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

**External – 50****References:**

- Dr. F. C. Sharma & Rachit Mittal. *Practical Problems in Financial Management* (SBPD Publications).
- I. M. Pandey .(2025). *Financial Management* (13th Edition)

## COURSE SYLLABUS

Semester: VI

6.4 – Major Elective

<b>Course Title</b>	<b>Direct Taxation</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <b>1. After going through the course, learners will be able to –</b> 2. Understand the basic concepts of taxation and key definitions under the Income Tax framework 3. Compute taxable income under different heads 4. Apply deductions under various sections (80C to 80U) while calculating total income. 5. Calculate Gross Total Income, Total Income and Income Tax Liability using applicable tax rates. 6. Solve practical problems related to income tax computation for individuals.
<b>Module 1 (Credit 1) Basics of Taxation</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define key terms such as Assessee, Assessment Year, Previous Year, Person, Income and Total Income.</li><li>• Describe the basis and charge of Income Tax.</li><li>• Determine residential status of an individual.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definition: Assessee, Assessment Year, Person, Previous Year, Income, Total Income, Rate of tax for the A.Y 2022-23 for Individual.</li><li>• Elementary Acquaintance with Section 6 (Resident Status) of Income Tax Act, 1961.</li></ul>
<b>Module 2 (Credit 1) Computation of Income Under Different Head</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain the basis of charge under the head “Salaries.”</li><li>• Compute taxable salary including HRA, gratuity, pension and allowances.</li></ul>

	<ul style="list-style-type: none"> <li>• Calculate income from self-occupied and let-out property.</li> <li>• Solve numerical problems related to house property income</li> <li>• Solve basic practical problems under this head.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Salaries (15-17): Computation of Income under this Head Including calculations of House Rent Allowance, Leave Salary, Gratuity, Pension and Deduction U/S 16.</li> <li>• Income from House Property (<b>Sections 22-25</b>): Computation of Income from House Property U/S 22 to 25.</li> <li>• Income from Other Sources (<b>Sections 56-59</b>): Computation of Income from this head including Deductions.</li> </ul>
<b>Module 3 (Credit 1) Elementary Problems on Different Head</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Compute capital gains using cost of acquisition and indexation (where applicable).</li> <li>• Apply deductions available under this head.</li> <li>• Solve practical problems including allowable deductions.</li> <li>• Determine Total Income after deductions.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Profits &amp; Gains from Business &amp; Profession(<b>Sections 28-44D</b>): Theory and Elementary Problems for Individuals only-covering Section 28, 30, 31, 32,35,35D 36 &amp; 37,40</li> <li>• Capital Gains(<b>Sections 45-55</b>): Short Term and Long Term Capital Gain Covering Section 45, 47, 48, 49,50 &amp; 54,54EC</li> </ul>
<b>Module 4 (Credit 1) Computation of Total Income</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Compute income under all five heads.</li> <li>• Calculate Gross Total Income and Total Income.</li> <li>• Apply tax rates and compute tax liability.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Computation of income covering income under the head Salaries, House Property, Profit &amp; Gains of Business &amp; Profession, Capital Gains and Other Sources, to the extent specified above.</li> <li>• Working out Gross Total Income and Total Income after Deduction U/s 80,80C, 80CCC,80 D, 80DD, 80E, 80U, 80G &amp; 80TTA only and Calculating Income Tax Payable. (From Tax</li> </ul>

	Rate Table Supplied)
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**Activities towards Comprehensive Continuous Evaluation (CCE)**

**Internal – 50 Marks**

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

**External – 50 Marks**

**References:**

- V.K. Singhania. *Direct & Indirect Taxes*. Taxmann Publication
- Ainapure & Ainapure. *Direct Taxes-Laws & Practice*. Manan Publication
- Ahuja, G., & Gupta, R. (2022). *Systematic approach to income tax* (A.Y. 2022–23 ed.). Bharat Law House.
- Datey, V. S. (2022). *Students' guide to income tax including GST* (A.Y. 2022–23 ed.). Taxmann Publications.
- Girish, A., & Batra, R. (2022). *Income tax law and practice* (A.Y. 2022–23 ed.). Wolters Kluwer India.
- Mehrotra, H. C., & Goyal, S. P. (2022). *Income tax law and accounts* (A.Y. 2022–23 ed.). Sahitya Bhawan Publications.
- Singhania, V. K., & Singhania, M. (2022). *Students' guide to income tax* (A.Y. 2022–23 ed.). Taxmann Publications.

## COURSE SYLLABUS

Semester: VI

### 6.5 Major Elective

<b>Couse Title</b>	<b>Financial Management - II</b>
<b>Course Credit</b>	<b>4</b>
<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. Apply financial theories and models such as CAPM, dividend valuation models, and discounted cash flow techniques in decision-making.</li><li>2. Analyze corporate financial strategies including mergers, acquisitions, and restructuring decisions.</li><li>3. Evaluate risk-return relationships and measure financial risk using modern tools and techniques.</li><li>4. Assess corporate performance using advanced financial metrics such as EVA, MVA, and shareholder value measures.</li><li>5. Prepare and interpret financial forecasts and projected financial statements for strategic planning.</li><li>6. Solve practical numerical problems related to dividend decisions, valuation, risk analysis and financial planning.</li></ol>
<b>Module 1 (Credit 1) Dividend Decision</b>	
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"><li>• Understand the concept and determinants of dividend policy.</li><li>• Analyze different dividend theories and their implications.</li><li>• Evaluate dividend models for corporate decision-making.</li></ul>
<b>Content Outline</b>	<p><b>Theory:</b></p> <ul style="list-style-type: none"><li>• Meaning and Types of Dividend</li><li>• Factors Affecting Dividend Policy</li><li>• Dividend Theories:</li><li>• Walter's Model</li><li>• Gordon's Model</li><li>• Modigliani and Miller (MM) Hypothesis</li></ul> <p><b>Practical Problems on:</b></p>

	<ul style="list-style-type: none"> <li>• Calculation using Walter's Model</li> <li>• Gordon's Model</li> <li>• Dividend Payout Ratio</li> </ul>
<b>Module 2 (Credit 1) Cash Flow Statement</b>	
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Determine a company's ability to meet its short-term obligations as they become due.</li> <li>• Distinguish between accrual-based profit and actual cash generated from core operations.</li> <li>• Preparation of projected cash flow statements to manage future cash requirements.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Cash Flow Statement – Meaning and Classification.</li> <li>• Uses of Cash Flow Statement.</li> <li>• Practical Problems and Preparation of Cash Flow Statement</li> </ul>
<b>Module 3:</b>	<b>Lease Financing &amp; Hire Purchase Decisions</b>
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Explain the concept, features and types of lease financing (Operating Lease and Financial Lease).</li> <li>• Differentiate between Lease Financing and Hire Purchase system.</li> <li>• Solve practical numerical problems relating to Lease rental computation, Lease vs Buy decision, Present Value of lease payments</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory:</b></li> <li>• Meaning and types of Lease</li> <li>• Operating Lease vs Financial Lease</li> <li>• Lease vs Buy Decision</li> <li>• Hire Purchase System</li> <li>• <b>Practical Problems:</b></li> <li>• Calculation of Lease Rentals</li> </ul>

	<ul style="list-style-type: none"> <li>• Present Value of Lease Payments</li> <li>• Evaluation of Lease vs Buy</li> </ul>
<b>Module 4:</b>	<b>Derivatives &amp; Hedging (Basic Level)</b>
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• <b>Explain</b> the concept, features and types of financial derivatives.</li> <li>• <b>Identify</b> the role of derivatives in risk management and corporate finance.</li> <li>• <b>Differentiate</b> between forward contracts, futures, options and swaps.</li> <li>• <b>Understand</b> the concept of hedging and distinguish between hedging, speculation and arbitrage.</li> <li>• <b>Calculate</b> forward and futures contract values for basic hedging situations.</li> <li>• <b>Compute</b> payoffs of call and put options under different market scenarios.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory:</b></li> <li>• Futures and Options (Introduction)</li> <li>• Hedging Concepts</li> <li>• Interest Rate Risk &amp; Currency Risk</li> <li>• <b>Practical Problems:</b></li> <li>• Hedging using Futures</li> <li>• Payoff Calculation of Call &amp; Put Options</li> <li>• Forward Contract Valuation</li> <li>• Interest Rate Swap Basics</li> </ul>

### Activities towards Comprehensive Continuous Evaluation (CCE)

#### Internal – 50 Marks

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

#### External – 50

### **References:**

- Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance* (13th ed.). McGraw-Hill Education.
- Brigham, E. F., & Ehrhardt, M. C. (2022). *Financial management: Theory and practice* (16th ed.). Cengage Learning.
- Chandra, P. (2022). *Financial management: Theory and practice* (11th ed.). McGraw Hill Education (India).
- Khan, M. Y., & Jain, P. K. (2021). *Financial management: Text, problems and cases* (8th ed.). McGraw Hill Education.
- Pandey, I. M. (2021). *Financial management* (13th ed.). Vikas Publishing House.
- Ross, S. A., Westerfield, R., Jaffe, J., & Jordan, B. (2022). *Fundamentals of corporate finance* (13th ed.). McGraw-Hill Education.

## COURSE SYLLABUS

### Semester VI

#### 6.5 Major Elective:

<b>Course Title</b>	<b>Indirect Taxation</b>
<b>Course Credit</b>	<b>4</b>
<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. After going through the course, learners will be able to –</li><li>2. Define the basic Concept of Financial Management</li><li>3. Understand financial decisions.</li><li>4. Compute practical problems on Financial Management</li></ol>
<b>Module 1 (Credit 1) Introduction to Goods and Services Tax (GST)</b>	
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"><li>• Understand the comprehensive nature of GST as a destination-based consumption tax that subsumes multiple indirect taxes.:</li><li>• Navigate the registration process, input tax credit mechanisms, and GST return filing requirements.:</li><li>• Determine what constitutes a supply of goods or services, identify the tax jurisdiction, and apply the correct tax rates:</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Evolution of indirect taxation in India,</li><li>• Deficiencies of the pre-GST regime</li><li>• Meaning and Need of GST</li><li>• Dual GST Model</li><li>• Definition under GST Act. (CGST, IGST, SGST, UTGST, Business, Consideration, Electronic Commerce Operator, Goods, India, Non-Taxable Supply, Person, Principal Supply, Recipient, Reverse Charge, Services, Supplier, Taxable Person and Taxable Supply)</li><li>• Goods and Services Tax Network (GSTN)</li><li>• Problems: Practical problems relating to calculation of GST payable on goods and services supplied</li></ul>
<b>Module 2 (Credit 1) Registration and Documentation Under GST Law</b>	
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"><li>• Ability to Identify Mandatory Registration Thresholds and Exemptions:</li></ul>

	<ul style="list-style-type: none"> <li>• Proficiency in the Electronic Registration Procedure and Documentation:</li> <li>• Competence in Post-Registration Compliance and Document Maintenance:</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Persons not liable Registration,</li> <li>• Compulsory Registration,</li> <li>• Procedure For Registration,</li> <li>• Deemed Registration and</li> <li>• Cancellation of Registration</li> <li>• Tax Invoice</li> <li>• Bill of Supply</li> <li>• Credit &amp; Debit Notes</li> <li>• Vouchers</li> <li>• Delivery Challans</li> <li>• E-Way Bill</li> <li>• Harmonized System Nomenclature (HSN) of Goods, and</li> <li>• Service Accounting Code (SAC) of Services</li> <li>• Simple Problems: On Registration under GST</li> </ul>
<b>Module 3:</b>	<b>Supply, Levy and Collection of GST</b>
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Understanding the Scope of "Supply" as a Taxable Event:</li> <li>• Determining Tax Liability and Applicability of GST Components (CGST/SGST/IGST):</li> <li>• Application of "Time of Supply" and "Value of Supply" Rules:</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Time of Supply</li> <li>• Place of Supply</li> <li>• Value of Supply</li> <li>• Scope of Supply</li> <li>• Non-Taxable Supplies</li> <li>• Composite and Mixed Supplies</li> <li>• Composition Levy</li> </ul>

	<ul style="list-style-type: none"> <li>• Levy and Collection of Tax and</li> <li>• Exemption From Tax</li> </ul>
<b>Module 4:</b>	<b>Input Tax Credit and Payment of Tax</b>
<b>Learning Outcomes</b>	<p><b>After going through the course, learners will be able to</b></p> <ul style="list-style-type: none"> <li>• Ability to Evaluate Eligibility and Claim Input Tax Credit (ITC):</li> <li>• Proficiency in Reconciling and Offsetting Tax Liabilities:</li> <li>• Understanding Compliance Requirements and Reversal Rules:</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Eligibility and Conditions For Taking Input Tax Credit.</li> <li>• Apportionment of Credit and Blocked Credits.</li> <li>• Credit in Special Circumstances.</li> <li>• Computation of GST under Inter State Supplies and Intra State Supplies</li> </ul>

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

**Internal – 50**

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

**External – 50**

**References:**

- V.S. Datey. [GST Ready Reckoner](#).
- G. Sekar & B. Saravana Prasath GST Manual
- Dr. Vinod K. Singhania & Dr. Monica Singhania. Students' Guide to Income Tax & GST
- Ainapure and Ainapure. (Manan Prakashan) Indirect Taxes GST TYBAF Sem V

## Course Syllabus

Semester: VI

### 6.6: On-Job Training

<b>Course Title</b>	<b>Internship/ live Project/Project Assignment-Industry based project (Major core)</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Apply theoretical knowledge of Accountancy, Finance and Insurance to real world community based projects</li><li>2. Interpret practical challenges faced in finance and insurance sectors.</li><li>3. Prepare professional reports based on field data and industry observations.</li><li>4. Demonstrate communication, teamwork and presentation skills.</li><li>5. Use analytical tools and software (Excel/Tally/ERP/Financial Models) for business decision-making</li></ol>
<b>Internship</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After completion of Internship , learners will be able to <ul style="list-style-type: none"><li>• Understand nature of industry and department functions</li><li>• Gain hands-on exposure in: Accounting &amp; Taxation processes or Banking operations (loan processing, documentation)or Insurance underwriting &amp; claim settlement or Financial analysis &amp; portfolio management</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Banking &amp; Financial Institutions-Working Capital Assessment,Loan Processing &amp; Credit Appraisal,Risk Assessment,Digital Banking Operations OR</li><li>• Corporate Finance Department-Budget Preparation,Financial Ratio Analysis OR</li><li>• Insurance Companies-Policy Underwriting Process, Claim Settlement Process, Risk Evaluation OR</li><li>• Stock Broking / Investment Firms-Portfolio Analysis,</li></ul>

	<p>Derivatives Trading, Mutual Fund Analysis</p> <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> <li>• CA Firms / Audit Firms-Audit Procedures, Tax Computation, GST Compliance, Financial Reporting</li> </ul>
<b>OR</b>	
<b>Live Project/Project Assignment-Industry based project (Major core)</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After doing Live Project, learners will be able to
	<ul style="list-style-type: none"> <li>• Identify a real business problem/topic.</li> <li>• Collect and analyze relevant data.</li> <li>• Apply financial/management tools for analysis.</li> </ul>
<b>Content Outline</b>	<p>➤ <b>Suggested Topics</b></p> <ol style="list-style-type: none"> <li>1. Working Capital Management Practices in Manufacturing Industry</li> <li>2. Credit Risk Assessment of Commercial Banks</li> <li>3. Analysis of Dividend Policy of a Listed Company</li> <li>4. Study of Claim Settlement Process in Insurance Sector</li> <li>5. Financial Performance Analysis using Ratio Analysis</li> <li>6. Impact of Digital Payments on Banking Sector</li> <li>7. ESG Reporting and Corporate Performance</li> <li>8. Risk Management Practices in Insurance Companies</li> </ol>

**Duration**

- 4 to 6 Weeks Internship
- OR
- Minimum 120 Hours Industry Engagement

**Summative (External) assessment (100 marks)**

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