



SNDT Women's University, Mumbai

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

Syllabus

(w.e.f. 2024-25)

Under graduate Programme

Under graduate Programme
Effective from 2024-25
Terminologies

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

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

Programme Template:

<p>Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.</p>	<p>Bachelor in Commerce (B.Com)</p>
<p>Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.</p>	<p>Accountancy and Finance</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.Com in Accountancy and Finance is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad.</p> <p>Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p>

		Percentage of Passing:. Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that subject head at the term end examination.
Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
<i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used</i> <i>e.g. demonstrate sound understanding of..., analyse, compare, create, design, etc...</i> <i>(minimum 5)</i>	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
	6.	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNDT WU Departments and Conducted Colleges)		As per University guidelines

Structure with Course Title – B.Com in Accountancy and Finance (*Options related to our area of study to be provided with "OR" for baskets of different types*)

First Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester I					
10120411	Financial Accounting I	Subject 1	4	100	50	50
10120402	Wealth Management	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50
11051111	Indian Knowledge System/ Generic	IKS Generic	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50

1145012 11 OR 1145022 1 OR 1145032 2 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

	Semester II	Type of Course	Credits	Marks	Int	Ext
20120411	Financial Accounting II	Subject 1	4	100	50	50
20120412	Capital Market and Portfolio Management	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC-1	2	50	50	
20620102	Human Resource Management	VSC-2	2	50	50	
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-
20810111 OR 20810112	English for Academic Writing-II (For Students of English medium) OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50
20920111 OR 20920112	Introduction to Environmental Economics OR Environmental Awareness https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf	VEC	2	50	-	50

21450121	Volunteerism And National Service Scheme					
21450221	or National Cadet Corps.(NCC)					
21450323	YOGA EDUCATION	CC	2	50	50	-
21450421	or FINE ARTS					
	https://sntd.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus					
			22	550	300	250

SECOND YEAR

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester III					
30120411	Cost Accounting	Major (Core)	4	100	50	50
30120412	Advanced Financial Accounting	Major (Core)	4	100	50	50
30120413	Corporate law	Major	2	50	-	50
30320111/ 30320112/ 30320113/ 30320114	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/ 30420162	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology–Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
	Modern Indian Languages - Hindi OR Marathi OR Gujarati (As per SNTWU syllabus)	AEC	2	50	50	-
31320401	Field Project in Accountancy and Finance	FP	2	50	50	-

	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNTDWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNTDWU syllabus) https://sntd.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

	Semester IV					
40120411	Corporate Financial Accounting & Reporting	Major (Core)	4	100	50	50
40120412	Auditing & Assurance	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50
40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
	Modern Indian Languages – Hindi OR Marathi OR	AEC	2	50	-	50

	Gujarati (As per SNDTWU syllabus)					
41520401	Community Engagement in Accountancy and Finance	CE	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNDTWU syllabus)	CC	2	50	50	-
			22	550	250	300

Exit with UG Diploma with 04 extra credits of OJT (44 + 04 credits)

Third Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester V					
50120411	Cost Accounting Methods & Techniques	Major (Core)	4	100	50	50
50120412	Direct Taxation	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting	IKS (Major Specific)	2	50	-	50
50220411	Financial Management	Major (Elective)	4	100	50	50
50320111/ 50320112/ 50320113/ 50320114	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR Social Entrepreneurship	Minor Stream	4	100	50	50
50620401	Introduction to Financial Modelling	VSC	2	50	50	-
51320401	Extension Activities OR Institutional Social Responsibility towards community engagement	FP / CEP	2	50	50	-
			22	550	300	250

	Semester VI					
60120411	Management Accounting	Major (Core)	4	100	50	50
60120412	Goods and Services Tax (Indirect Taxation)	Major (Core)	4	100	50	50
60120413	Global Accounting Practices	Major (Core)	2	50	-	50
60220411	Advance Financial Management & Valuation	Major (Elective)	4	100	50	50
60320111/ 60320112/ 60320113/ 60320114	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship and Start-Up management	Minor Stream	4	100	50	50
61220421	Internship/live Project/Project Assignment-Industry based project (Major core)	OJT	4	100	50	50
			22	550	250	300

Exit with UG Degree (3-year)

B.COM IN ACCOUNTANCY AND FINANCE

SEMESTER V

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Cost Accounting Methods & Techniques
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand various costing methods, including job costing, batch costing, service costing, process costing, standard costing, and marginal costing.
	2. Apply appropriate costing techniques to calculate, allocate, and control costs in different manufacturing or service settings.
	3. Analyze cost data to evaluate the efficiency of production processes, identify variances, and make informed business decisions.
	4. Interpret financial and cost reports to provide recommendations for cost control, pricing, and profitability improvement.
Module 1 (Credit 1) Job Costing, Batch Costing, Service Costing	
Learning Outcomes	After learning the module, learners will be able to
	• Define job costing, batch costing, and service costing, and understand the scenarios in which each method is applicable.
	• Apply job costing to determine the total cost of a specific job or project, including direct materials, labour, and overheads.
	• Calculate the total cost of a batch of products using batch costing methods, and allocate costs accurately to each unit.
	• Understand and apply service costing techniques to determine the cost of providing services, including factors like time, labour, and overhead allocation.
	• Prepare cost sheets for job, batch, and service costing and analyze their profitability and efficiency.

Content Outline	<ul style="list-style-type: none"> • Meaning and features of Job Costing, Meaning and features of Batch Costing, Concept of Batch Quantity • Problems on: Computation of profit and selling price for a job or a batch • Operating Costing or Service Costing • Meaning and importance of Operating or Service Costing, features of Service Costing, • Computation of cost relating to different types of following industries using operating costing-transport costing, Hotel.
Module 2 (Credit 1) Process Costing	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Define process costing and understand its application in industries where production is continuous, such as chemicals, textiles, and food processing. • Calculate the cost per unit in process costing using techniques such as weighted average and FIFO. • Account for inter-process profit and adjust costs between processes, ensuring proper transfer of costs. • Valuate Work-in-Progress (WIP) and apply the concept of equivalent units to accurately allocate costs to incomplete products at different stages of production.
Content Outline	<ul style="list-style-type: none"> • Theory- Meaning and features of process costing, process losses and gains, meanings of the terms by-products, joint products and coproducts. • Problems on - Preparation of all necessary accounts relating to process accounts (including Inter process profit, valuation of WIP and equivalent unit)
Module 3 (Credit 1) Standard Costing	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Define standard costing and understand its importance in controlling and managing costs. • Establish standard costs for materials, labour, and overheads, and apply them in various production settings.

	<ul style="list-style-type: none"> • Identify and analyze cost variances (material, labour, overhead) by comparing actual costs with standard costs.
	<ul style="list-style-type: none"> • Interpret the reasons behind variances and take corrective actions to improve efficiency and reduce costs.
	<ul style="list-style-type: none"> • Prepare variance reports and use them to evaluate performance and guide decision-making.
Content Outline	<ul style="list-style-type: none"> • Standard Costing and Variance Analysis (Practical Problems) • Types of Cost Standards – Standard Costing and Estimated Costing – Advantages – Limitations – Setting of Standards; Analysis of Different types of Variances, Material Variances, Labour Variances, Overhead Variances, Sales Variances
Module 4 (Credit 1) Marginal Costing	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Define marginal costing and understand its role in decision-making, particularly in pricing, product mix, and cost control.
	<ul style="list-style-type: none"> • Calculate contribution margin and use it to determine the break-even point and make cost-effective decisions.
	<ul style="list-style-type: none"> • Apply marginal costing to assess the profitability of different products or services and make decisions related to product pricing, discontinuation, and expansion.
	<ul style="list-style-type: none"> • Analyze the impact of fixed and variable costs on business decisions and prepare reports for management on cost-volume-profit analysis.
	<ul style="list-style-type: none"> • Evaluate different business scenarios using marginal costing techniques to optimize production and maximize profitability.
Content Outline	<ul style="list-style-type: none"> • Marginal Costing Vs Absorption Costing – Contribution – P/V Ratio – Margin of Safety — Cost – Profit – Volume Analysis, Computation of Break-Even Point (BEP) – Composite Break – Even Point – Contribution – Angle of Incidence – (Including Problems)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
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1	Objective & short answer questions covering concepts of job, batch, service costing, process costing, standard costing, and marginal costing	15
2	Numerical problems on preparation of cost sheets, process accounts, equivalent units, variance analysis, contribution, P/V ratio, and break-even analysis	15
3	Case study / presentation on application of costing methods for pricing decisions, cost control, or profitability analysis in manufacturing or service organizations	10
4	Quiz / viva based on costing techniques, variance interpretation, and cost-volume-profit decision-making	10
	Total - 50 Marks	50

External – 50 Marks

References:

- Arora, M. N. (2019). Cost accounting: Principles and practice. Himalaya Publishing House.
- Maheshwari, S. N., & Mittal, S. N. (2020). Cost accounting: Theory and problems. Mahavir Publications.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Cost accounting. S. Chand Publishing.
- Kishore, R. M. (2020). Cost and management accounting. Taxmann Publications.
- Jain, S. P., & Narang, K. L. (2016). Cost accounting: Principles and methods. Kalyani Publishers.

Course Syllabus

Semester: III

5.2: Major Core

Course Title	Direct Taxation
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Master in the Basics of Income Tax Law
	2. Understand the computation of income from Salary, House property and Other Sources.
	3. Understand Business and Capital Gains Taxation
	4. Comprehend and Apply Tax Deductions and Exemptions
	5. Gain Practical Skills in Income Computation as per the latest applicable Income Tax laws.
Module 1 (Credit 1) Concept of Taxation, Definition and Charge of Income Tax	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the definition of Person including Individuals, Hindu Undivided Families (HUFs), companies, firms, and other entities.
	<ul style="list-style-type: none">• Learn the meaning of "income" according to tax laws, including different forms of income.
	<ul style="list-style-type: none">• Understand the distinction between the previous year and the assessment year.
	<ul style="list-style-type: none">• Learn about the categories of residential status and how they affect tax liability.
	<ul style="list-style-type: none">• Understand which types of income are exempt from taxation and which are subject to tax.
Content Outline	<ul style="list-style-type: none">• Definitions: Person, Assesse, Income, Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income, Heads of Income [Amendments as per the Finance Act, 2026 (wherever applicable)]• Practical problems and case-based questions on determination of residential status and computation of total income
Module 2 (Credit 1) Salaries, House Property, Income from Other Sources	
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Identify the different components of salary (basic salary, allowances, bonuses, etc.) and their taxability.
	<ul style="list-style-type: none"> • Gain practical skills in calculating income from salaries, considering various income components and deductions, using example problems.
	<ul style="list-style-type: none"> • Learn the definition of house property income, including rental income and deemed rental income for self-occupied properties.
	<ul style="list-style-type: none"> • Learn to differentiate between self-occupied, let-out, and deemed-to-be-let-out properties and understand the tax implications of each.
	<ul style="list-style-type: none"> • Understand the various types of income that fall under the head "Income from Other Sources," including interest, dividends, gifts, and winnings.
	<ul style="list-style-type: none"> • Learn the taxability of specific income types (e.g., interest on securities, income from lotteries or races)
Content Outline	<ul style="list-style-type: none"> • Elementary problems on salaries: Computation of income from salaries. • Income from house property: Computation of income from house property. • Income from other sources: Computation of income from other sources.
Module 3 (Credit 1) Profits & Gains from Business & Profession and Capital Gains	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of profits and gains from business/profession.
	<ul style="list-style-type: none"> • Identify deductible business expenses and items eligible for tax deductions.
	<ul style="list-style-type: none"> • Apply the rules for computing taxable income from business and profession, including allowances, depreciation, and other adjustments.
	<ul style="list-style-type: none"> • Understand the concept of capital gains and its taxability.
	<ul style="list-style-type: none"> • Learn the process of calculating capital gains for both short-term and long-term assets.

	<ul style="list-style-type: none"> • Apply exemptions and deductions related to capital gains, including indexation benefits.
Content Outline	<ul style="list-style-type: none"> • Profits & Gains from Business & Profession: Computation of Profits & Gains from Business & Profession • Capital Gains – Computation
Module 4 (Credit 1) Deductions u/s 80, Exclusions From Total Income and Computation of Income and Tax of Individual	
Learning Outcomes	<ul style="list-style-type: none"> • After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Learn how to compute deductions under sections 80C – 80U and understand the conditions for each.
	<ul style="list-style-type: none"> • Identify the various exclusions from total income under tax law and how they impact the computation of taxable income
	<ul style="list-style-type: none"> • Learn about exemptions related to salary and income from other sources, applying the relevant provisions to calculate taxable income.
	<ul style="list-style-type: none"> • Develop the ability to compute the total income and tax liability for individual taxpayers, applying relevant deductions, exemptions, and tax rates.
Content Outline	<ul style="list-style-type: none"> • Deductions: 80C - 80U • Exclusions from Total Income – Exemptions related to specified Heads of incomes to be covered with the relevant provisions such as Salary, Income from Other Sources. • Computation of Income & Tax of Individual (Old vs New Regime)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering basic concepts of income tax, residential status, heads of income, deductions, and exemptions	15
2	Practical problems on computation of income from Salary, House Property, Other Sources, Business/Profession, and Capital Gains	15
3	Case study / presentation on topics such as tax planning for individuals, deductions under Chapter VI-A, or capital gains tax implications	10
4	Quiz / viva based on provisions of the Income Tax Act, exemptions, deductions, and computation of total income and tax liability	10
Total - 50 Marks		50

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Indian Economic Thought
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Explain the major contributions of Indian economic thinkers across different periods.2. Analyse Indian economic ideas in relation to colonialism, nationalism, and development.3. Compare traditional and modern approaches to growth, welfare, and social justice.4. Apply Indian economic thought to current policy debates and development strategies.
Module 1 (Credit 1) Indian Economic Thought – I	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none">• Summarize the contributions of early and nationalist Indian economic thinkers.• Analyse the economic ideas of 19th and early 20th century reformers and economists
Content Outline	<ul style="list-style-type: none">• Thiruvalluvar-Views on wealth and poverty agriculture, public finance and welfare state.• Kautilya-Concept of welfare state, Principles of taxation and revenue administration, Role of the state in economic regulation• Dadabhai Naoroji-Theory of Drain of Wealth• M. G. Ranade: Views on protection and industrial development
Module 2 (Credit 1) Indian Economic Thought – II	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Compare the economic ideas of modern Indian economists.• Critically assess Indian economic thought in the context of contemporary economic challenges.

<p>Content Outline</p>	<ul style="list-style-type: none"> • Mahatma Gandhi-Concept of Swadeshi, Sarvodaya, Theory of Trusteeship. • Dr. B. R. Ambedkar-Views on State Socialism, Role of the state in economic development. • Amartya Sen -Capability Approach, Human development perspective. • Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1: Explain the concept and evolution of Vedic Accounting 2: Apply Vedic principles in bookkeeping and financial planning 3: Compare modern accounting with Vedic accounting philosophy 4: Use ethical accounting practices in business and self-employment
Module 1 (Credit 1)	Foundations of Vedic Accounting
Learning Outcomes	After learning the module, learners will be able to 1.1 Define the concept and scope of Vedic Accounting 1.2 Identify references to accounting and wealth management in ancient Indian texts 1.3 Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial 1.4 Describe differences between traditional and modern accounting philosophies 1.5 Explain core Vedic values like Satya, Rita, and Yajna in financial practices 1.6 Interpret ethical responsibilities of accountants using Vedic concepts
Content Outline	Foundations and Principles of Vedic Accounting <ul style="list-style-type: none">• Meaning and scope of Vedic Accounting• Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis)• Concept of Dharma, Artha, Kama, Moksha in financial life• Ethical wealth creation and responsibility of accountants• Difference between conventional accounting and Vedic accounting• Concept of Rita (Cosmic Order) and financial discipline• Truthfulness (Satya) in accounting records

	<ul style="list-style-type: none"> • Concept of Yajna and stakeholder responsibility <p>Activity: Case discussion on ethical vs unethical accounting practices Preparing ethical accounting statements for a small business</p>
Module 2 (Credit 1)	Vedic Accounting in Personal Finance & Entrepreneurship
Learning Outcomes	<p>After learning the module, learners will be able to</p> <p>2.1 Apply Vedic principles to household budgeting and personal finance planning</p> <p>2.2 Prepare basic accounting plans for small businesses / women-led enterprises</p> <p>2.3 Analyse financial decision-making using ethical and sustainable perspectives</p> <p>2.4 Analyse the relevance of Vedic Accounting in modern corporate governance</p> <p>2.5 Evaluate ethical dilemmas using Vedic value systems</p> <p>2.6 Assess the contribution of Vedic Accounting to ESG and sustainable finance</p>
Content Outline	<p>Vedic Accounting in Personal Finance & Entrepreneurship</p> <ul style="list-style-type: none"> • Vedic approach to income, expenditure, saving, and donation (Dana) • Household budgeting through Vedic principles • Accounting practices for women-led MSMEs and SHGs <p>Contemporary Relevance & Applications</p> <ul style="list-style-type: none"> • Vedic Accounting and Corporate Governance • Alignment with ESG and sustainability accounting • Role of Vedic Accounting in financial inclusion • Case studies from Indian enterprises • Relevance under NEP-2020 & Indian Knowledge Systems (IKS) <p>Activity: Prepare a Vedic-based household or micro-enterprise budget Group presentation on Vedic Accounting in modern organizations</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

SNDTWU Faculty of Commerce – B.COM in Accountancy and Finance Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

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: VI

5.4 – Major (Elective)

Course Title	Financial Management
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the objectives and core functions of financial management and apply time value of money and risk-return concepts.
	2. Evaluate sources of finance, cost of capital, capital structure and working capital decisions.
	3. Apply capital budgeting techniques for analysing and selecting investment proposals.
	4. Analyse dividend decisions and formulate appropriate dividend policies for value maximisation of the firm.
Module 1 (Credit 1) Introduction	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the meaning, scope and functions of financial management.
	• Distinguish between profit maximisation and value maximisation objectives.
	• Apply the concept of time value of money using compounding and discounting.
	• Understand annuity, perpetuity and basic risk–return relationship.
Content Outline	<ul style="list-style-type: none">• Important functions of Financial Management• Objectives of the firm: Profit maximisation vs. Value maximisation• Basic Concepts - Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity, Risk-return relationship (concepts only)
Module 2 (Credit 1) Financing Decisions	
Learning Outcomes	After learning the module, learners will be able to
	• Identify various long-term and short-term sources of finance.
	• Compute cost of capital including weighted average cost of capital.
	• Analyse leverage, EBIT–EPS relationship and capital structure decisions.

	<ul style="list-style-type: none"> • Explain concepts and estimation of working capital and operating cycle.
Content Outline	<p>a) Sources of Finance and Cost of Capital</p> <ul style="list-style-type: none"> • Different sources of finance; long term and short term sources • Cost of capital: Concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation). <p>b) Leverage and Capital Structure Theories</p> <ul style="list-style-type: none"> • Operating and financial leverage, Trading on Equity EBIT-EPS analysis, • NI, NOI, Traditional, M-M Approach <p>c) Working Capital Management</p> <ul style="list-style-type: none"> • Introduction; Meaning and various concepts of Working Capital, Factors effecting Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle.
Module 3 (Credit 1) Investing Decisions	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Explain the purpose and process of capital budgeting decisions.
	<ul style="list-style-type: none"> • Apply Payback Period and Accounting Rate of Return methods.
	<ul style="list-style-type: none"> • Apply NPV, IRR and Profitability Index techniques.
	<ul style="list-style-type: none"> • Rank competing projects and analyse capital rationing situations.
Content Outline	<ul style="list-style-type: none"> • Purpose, Distinguishing features, Objectives & Process • Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches - Payback Period method, Accounting Rate of Return and their relative merits and demerits, Discounted Payback Period, Net Present Value, Profitability Index, Internal Rate of Return, relative merits and demerits of the methods(excluding replacement decision), Capital Rationing.
Module 4 (Credit 1) Dividend Decisions	
Learning Outcomes	<ul style="list-style-type: none"> • Explain the meaning, nature and types of dividend.
	<ul style="list-style-type: none"> • Compute payout ratio, retention ratio and growth.
	<ul style="list-style-type: none"> • Analyse factors affecting dividend policy decisions.
	<ul style="list-style-type: none"> • Evaluate dividend theories such as Walter, Gordon and MM models.
Content Outline	<ul style="list-style-type: none"> • Meaning, Nature and Types of Dividend, Dividend and Retention.

	<ul style="list-style-type: none"> • Concept of pay-out ratio, retention ratio and growth. • Dividend policies and formulating a dividend policy • Dividend Theories: Walter's Model, Gordon's Model, MM Model
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering financial management functions, time value of money, sources of finance, cost of capital, capital budgeting and dividend concepts	15
2	Practical problems on time value of money (compounding/discounting), cost of capital (WACC), leverage & EBIT-EPS, working capital estimation, capital budgeting techniques (PB, ARR, NPV, IRR, PI)	15
3	Presentation / Case Study on topics such as capital structure theories, working capital cycle, capital budgeting methods, dividend theories (Walter, Gordon, MM)	10
4	Quiz or viva based on financial management objectives, risk-return concepts, financing decisions, investment decisions and dividend policies	10
	Total - 50 Marks	50

External – 50 Marks

References:

- Pandey, I. M. (2021). Financial management (12th ed.). Pearson Education.
 - Khan, M. Y., & Jain, P. K. (2020). Financial management: Text, problems and cases (8th ed.). McGraw-Hill Education.
 - Chandra, P. (2017). Financial management: Theory and practice (10th ed.). McGraw-Hill Education.
- Brealey, R. A., Myers, S. C., & Allen, F. (2020). Principles of corporate finance (13th ed.). McGraw-Hill Education.

Course Syllabus

Semester: V

5.5 -Minor Stream

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

	<ul style="list-style-type: none"> • Inequality of Income in India:- Trends in Inequality of Income in India and Measures to Reduce, • Human Development Index and Gender Development Index- Concept, components, India's status.
Module 2 (Credit 1) Issues in Agriculture	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Analyses trends in agricultural production and productivity in India. • Explain sources of agricultural finance and their role in supporting farmers. • Identify problems in agricultural marketing and evaluate government measures to improve them. • Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.
Content Outline	<ul style="list-style-type: none"> • Trends in Agricultural Production and Productivity and Measures to Increase Productivity • Sources of Agricultural Finance: Institutional and non-institutional • Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing • Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS) • Subsidy on Agriculture Inputs
Module 3 (Credit 1) Issues in Industry and Foreign Capital	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Discuss major features and implications of Industrial Policy since 1991. • Analyses the role, problems, and policy measures related to MSMEs. • Differentiate components of foreign capital and evaluate policy measures to attract FDI. • Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.
Content Outline	<ul style="list-style-type: none"> • Industrial Policy Since 1991 • MSME- Role, Problems, Measures. • Components of Foreign Capital and policy measures to attract

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

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

Module 2: Issues in Agriculture

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

Module 3: Issues in Industry and Trade

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

Module 4: Infrastructure and Service Sector

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

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.5 -Minor Stream

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

Module 2 (Credit 1): Industrial Relations Code, 2020	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020. • Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities. • Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations. • Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance
Content Outline	<ul style="list-style-type: none"> • Introduction and applicability of the code • Procedure for settlement of industrial disputes • Procedure, powers and duties of authorities • Strikes and lock-outs • Layoff, Retrenchment and closure special provisions • Offences and penalties
Module 3 (Credit 1): Arbitration and Conciliation Act, 1996 (As amended up to 2021)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021). • Analyze the powers and duties of arbitrators in dispute resolution. • Apply the process of conciliation to resolve disputes in industrial and commercial contexts. • Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.
Content Outline	<ul style="list-style-type: none"> • Concept of arbitration and conciliation • Definition and importance of arbitration • Powers and duties of the arbitrator • Process of conciliation and appointment of conciliators • Overview of major amendments to the Arbitration and Conciliation Act, 1996: amendments 2015, 2019, and 2021

Module 4 (Credit 1)		Competition Act, 2002 (As amendment up to 2023)	
Learning Outcomes	After learning the module, learners will be able to		
	<ul style="list-style-type: none"> • Understand the concept, objectives, and scheme of the Competition Act, 2002. • Analyze anti-competitive agreements, dominant position, and unfair pricing practices. • Apply the provisions of the Act to cases involving agreements and abuse of dominance. • Evaluate penalties, remedies, and the powers and functions of the CCI. 		
Content Outline	<ul style="list-style-type: none"> • Concept of competition and market regulation • Objectives, scope, and scheme of the Competition Act. • Differences between Horizontal and Vertical agreements • Abuse of dominant position • Unfair or discriminatory pricing • Penalties for contravention, remedies and modifications • Regulation of Combinations (Section 5 & 6) • Competition Commission of India (CCI): Powers, functions, and duties of CCI 		

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.

- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.
- Malik, S. B. (2017). Commentary on the arbitration and conciliation act. Universal Law Publishing.
- Singh, A. (2024). Law of arbitration and conciliation (S. Bindal, Rev.; 12th ed.). Eastern Book Company.
- Sinha, R. (2024). Arbitration in Indian & comparative jurisdictions. Commercial Law Publishers.
- Srivastava, S. C. (2020). Industrial relations and labour laws (6th ed.). Vikas Publishing House.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Business Accounting III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand Accounting for Not Profit Organizations.2. Understand Piecemeal Distribution of Cash.3. Understand the concepts of Issue of Debentures.4. Understand concepts of Human Resource Accounting and Auditing.
Module 1 (Credit 1) Accounting for Not Profit Organization	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">● Understand the meaning and features of Not for Profit Concerns● Know the meaning of Receipts and Payments Account● Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account● Understand the difference between Profit and Not for profit Organizations● Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern
Content Outline	Theory : Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern. Problems on : Preparation of Income and Expenditure Account.
Module 2 (Credit 1) Piecemeal Distribution of Cash	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">● Understand the concept of piecemeal distribution of cash in partnership dissolution.

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

	<ul style="list-style-type: none"> • Human Resource Audit: An Overview Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire., Components of HR Audit.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

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

Course Syllabus

Semester: V

5.5 – Minor Stream

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References –

- Bansal, R. (2011). I have a dream: The inspiring stories of 20 social entrepreneurs who found new ways to solve old problems. Westland.

- Bhatia, A. (2025). Social entrepreneurship: A catalyst for change. Imperial Publications.
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- Bornstein, D., & Davis, S. (2010). Social entrepreneurship: What everyone needs to know. Oxford University Press.
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- Yunus, M. (2010). Building social business: The new kind of capitalism that serves humanity's most

COURSE SYLLABUS

SEMESTER: V

5.6 VSC

Course Title	Introduction to Financial Modelling
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the concept, purpose and applications of financial modelling and use spreadsheets for organising and analysing financial data.
	2. Develop and interpret basic financial models for budgeting and capital budgeting decisions (Payback, ARR, NPV, IRR).
Module 1 (Credit 1) Fundamentals of Financial Modelling	
Learning Outcomes	After learning the module, learners will be able to:
	• Explain the meaning, importance and scope of financial modelling.
	• Understand structure and components of a financial model.
	• Use basic spreadsheet tools, formulas and cell referencing.
	• Prepare basic break-even models.
Content Outline	<ul style="list-style-type: none">• Meaning, objectives and applications of financial modelling• Types and qualities of a good financial model• Introduction to spreadsheet environment (Excel/Google Sheets)• Basic formulas and functions (SUM, AVERAGE, IF)• Data organisation, formatting and linking worksheets• Basic break-even analysis model
Module 2 (Credit 1) Financial Modelling for Capital Budgeting	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the role of financial modelling in investment decisions.
	• Prepare capital budgeting models using spreadsheet tools.
	• Compute Payback Period, ARR, NPV and IRR using models.
	• Analyse project feasibility using scenario and sensitivity analysis (basic).
Content Outline	<ul style="list-style-type: none">• Introduction to capital budgeting decision process• Cash flow estimation in investment projects• Modelling of Payback Period and Accounting Rate of Return

	<ul style="list-style-type: none"> • Discounted cash flow modelling: NPV and IRR • Project comparison and decision rules • Basic what-if and sensitivity analysis for investment decisions
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Spreadsheet-Based Financial Model Project (Break-even Model / Budget Model / Simple Financial Data Model in Excel or Google Sheets)	15
2	Capital Budgeting Model Case Study (Preparation of Payback / ARR / NPV / IRR Model using Spreadsheet)	15
3	PPT Presentation / Demonstration on Financial Modelling Applications (Use of Financial Models in Budgeting / Investment Decisions / Business Planning)	10
4	Practical Test / Quiz on Spreadsheet Functions & Financial Modelling Concepts	10
	Total - 50 Marks	50

External – Nil

References:

- Benninga, S. (2014). *Financial modeling* (4th ed.). MIT Press.
- Day, A. (2020). *Mastering financial modelling in Microsoft Excel* (2nd ed.). Pearson Education.
- Kelliher, C., & Mahoney, M. (2019). *Financial modeling for decision making: Using MS Excel in accounting and finance*. Cengage Learning.
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- Simon, B. (2019). *Financial modeling for business owners and entrepreneurs*. Apress.

COURSE SYLLABUS

SEMESTER: V

5.7 FP

Course Title	Field Project in Accountancy and Finance
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Interpret real-world accounting and financial practices in organizations
	2. Analyze (not prepare) financial and compliance-related information
	3. Demonstrate professional readiness for internship roles
	4. Apply workplace communication, ethics, and documentation skills
Module 1 (Credit 1) Field Exploration & Industry Understanding	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand real-world financial work environments
	<ul style="list-style-type: none">• Identify roles and workflows in finance and accounting domains
	<ul style="list-style-type: none">• Relate academic concepts to industry practices through observation
	<ul style="list-style-type: none">• Understand real-world financial work environments
Content Outline	<ul style="list-style-type: none">• Field Project Orientation - Scope and objectives of pre-internship field project, Difference between academic practice and industry work• Industry Mapping & Role Identification - Structure of CA firms, audit firms, corporate finance departments• Field Exposure - Industry visits / virtual sessions / expert interactions, Observation of workflows (accounting entries, audits, compliance processes)• Documentation & Process Understanding - Overview of accounting records and reports, Introduction to compliance processes
Module 2 (Credit 1) Analytical Insight & Internship Readiness	
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Interpret financial information at a basic level
	<ul style="list-style-type: none"> • Develop employability and workplace skills
	<ul style="list-style-type: none"> • Present structured insights from field exposure
	<ul style="list-style-type: none"> • Prepare for internship selection and performance
Content Outline	<p>Basic Financial Interpretation – Reading financial statements, Simple ratio interpretation, Identifying financial trends and observations</p> <p>Case-Based Learning - Company/industry-based case study, Observation-driven analysis</p> <p>Select a company (Listed / Unlisted / Local Business / Bank / NBFC)</p> <p>Collect financial data (Annual Report / Balance Sheet / P&L Account)</p> <p>Analyze the financial performance of the company</p> <p>Professional Skill Development - Resume and cover letter preparation, Interview skills (mock interviews), Business communication (emails, reporting format), Workplace etiquette, ethics, and confidentiality</p> <p>Reflective Learning & Report Writing - Structuring field observations, writing analytical (not descriptive) reports, Learning reflection and self-assessment</p>

Rubrics for Evaluation of Field Project Work

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

	(To be filled by Internal Examiner)	the Report (4)		
		B) Presentation (5)		
		C) Project Viva (5)		
		Total		

B.COM IN ACCOUNTANCY AND FINANCE

SEMESTER VI

ACADEMIC YEAR: 2026-27

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Management Accounting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand and apply advanced costing techniques like marginal costing in various decision-making scenarios, including make-or-buy decisions, product mix optimization, and pricing strategies.
	2. Develop and implement budgets, perform budgetary control, and analyze financial statements to assess company performance and financial health.
	3. Analyze and interpret financial data using tools like ratio analysis, comparative and common size statements, and cash flow and fund flow statements.
	4. Evaluate and report on the financial position and performance of a business to support strategic decision-making.
Module 1 (Credit 1) Application of Marginal Costing in Decision Making	
Learning Outcomes	After learning the module, learners will be able to
	• Analyze the make-or-buy decision by comparing the cost of manufacturing in-house versus outsourcing, and apply marginal costing techniques to guide the decision.
	• Identify the optimal product mix when there are limiting factors, and use marginal costing to determine the most profitable combination of products.

	<ul style="list-style-type: none"> Evaluate the financial implications of shutting down operations and apply marginal costing to assess whether it is more cost-effective to continue or discontinue a specific operation. Calculate the appropriate selling price using marginal costing, ensuring that the price covers variable costs and contributes to fixed costs, while also considering market conditions.
Content Outline	<ul style="list-style-type: none"> Application of Marginal Costing in Decision Making - Make or buy decision, Profitable Product Mix (limiting factor), Shut Down of Operations, Fixing of Selling Price
Module 2 (Credit 1) Budget & Budgetary Control	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Understand the process of budget preparation and differentiate between different types of budgets (e.g., flexible, fixed, and cash budgets). Prepare various budgets such as sales, production, cash, and capital expenditure budgets, and use them for controlling financial performance. Implement budgetary control techniques, monitor actual performance against budgets, and analyze variances to make informed business decisions. Assess the effectiveness of budgetary control systems in maintaining financial discipline and guiding management decision-making.
Content Outline	<ul style="list-style-type: none"> Theory: Definitions and Concept of “Budgets” and “Budgetary Control”; The Budget Period: The Key Factor; Flexible Budgets. Elementary Problems On: Preparation of different types of budgets including cash budget and flexible budget.
Module 3 (Credit 1) Financial Statement Analysis	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Prepare and interpret comparative financial statements to analyze the performance of a business over multiple periods, highlighting trends and key changes.

	<ul style="list-style-type: none"> • Construct common size financial statements and analyze the relative proportions of various items (e.g., sales, expenses, and profit) to assess financial performance.
	<ul style="list-style-type: none"> • Calculate and interpret key financial ratios, including profitability, liquidity, efficiency, and solvency ratios, to evaluate a company's financial health.
	<ul style="list-style-type: none"> • Use ratio analysis to compare a company's performance against industry standards and competitors, and make strategic recommendations based on the analysis.
Content Outline	<p>a) Comparative & Common Size Statements</p> <ul style="list-style-type: none"> • Financial Statement Analysis: Introduction – Meaning- Objectives- Importance • Problems on Comparative & Common Size Statements <p>b) Ratio Analysis</p> <ul style="list-style-type: none"> • Ratio Analysis: Meaning — Nature, Types of Ratios • Problems on- Computation of following ratios: Liquidity Ratios, Solvency Ratios , Profitability Ratios, Activity Ratios
Module 4 (Credit 1) Cash Flow & Fund Flow Statement	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the concept and purpose of cash flow and fund flow statements and distinguish between the two. • Prepare cash flow statements using the indirect method, analyze cash inflows and outflows, and assess a company's liquidity position. • Prepare fund flow statements and interpret the changes in financial position due to operational, investing, and financing activities. • Use cash flow and fund flow statements to evaluate a company's ability to meet its financial obligations and make informed decisions regarding investment and financing strategies.
Content Outline	<p>a) Introduction to funds Flow Statement, Importance of Funds Flow Analysis, Calculating Funds from Operation, Analysis of Funds Flow Statement</p>

	b) Introduction to cash flow Statement, Importance of Cash flow Analysis, Preparation of Cash flow statement (Indirect method) (AS 3 and IND AS 7)
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering concepts of marginal costing, budgetary control, financial statement analysis, ratios, and cash & fund flow statements	15
2	Numerical problems on marginal costing decisions (make-or-buy, product mix, pricing), preparation of budgets, ratio analysis, and cash/fund flow statements	15
3	Case study / presentation on managerial decision-making using budgeting, CVP analysis, or financial statement analysis of a company	10
4	Quiz / viva based on interpretation of ratios, variance analysis in budgets, and cash flow evaluation for financial decisions	10
	Total - 50 Marks	50

External – 50 Marks

References:

- Chandra, P. (2011). *Financial management: Theory and practice*. McGraw Hill Education.
- Pandey, I. M. (2009). *Financial management*. Vikas Publishing House.
- Khan, M. Y., & Jain, P. K. (2017). *Financial management: Text, problems and cases*. McGraw Hill Education.
- Brealey, R. A., Myers, S. C., & Allen, F. (2019). *Principles of corporate finance* (13th ed.). McGraw Hill Education.
- Helfert, E. A. (2001). *Techniques of financial analysis* (11th ed.). McGraw Hill.
- Gopalkrishnan, A. A. (2005). *Understanding financial statements: Interpretation and analysis*. Tata McGraw Hill.

Course Syllabus

Semester: VI

6.2– Major Core

Course Title	Goods and Services Tax (Indirect Taxation)
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Master GST Concepts and Structure
	2. Navigate GST Registration and Documentation
	3. Apply GST Taxation Rules on Supply and Valuation
4. Handle Input Tax Credit and Tax Returns	
Module 1 (Credit 1) Overview of Goods and Services Tax	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Gain a comprehensive understanding of the introduction, meaning, and scope of Goods and Services Tax (GST).
	<ul style="list-style-type: none">• Identify intra-state and inter-state supplies and applicable GST rate structures.
	<ul style="list-style-type: none">• Gain insights into how GST functions in India and the benefits of this unified tax regime.
<ul style="list-style-type: none">• Understand the role and functions of the GST Council, GST Network (GSTN), and Compute GST liability in accordance with latest GST reforms (GST 2.0).	
Content Outline	<ul style="list-style-type: none">• Introduction and meaning of GST, Scope of GST,• GST Structure, Dual GST,• Benefits of GST,• Recent developments under GST (GST 2.0).• GST Council, GST Network (GSTN),• Intra-state and inter-state supply,• Computation of GST liability as per latest GST reforms (GST 2.0).
Module 2 (Credit 1) Registration under GST	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Identify the persons liable for GST registration, understand the criteria for compulsory and deemed registration.

	<ul style="list-style-type: none"> • Gain expertise in the different types of GST-related documentation, including tax invoices, bill of supply, vouchers, and notes.
Content Outline	<ul style="list-style-type: none"> • Registration - Persons liable to registration; Compulsory registration; Deemed Registration: Procedure of Registration and Cancellation of Registration. Practical sums and case studies on GST registration eligibility and turnover limits. • Composition Scheme: Eligibility, Rates • Documentation - Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note • Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services
Module 3 (Credit 1) Levy and Collection of GST- Taxable Events	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Gain a thorough understanding of the meaning and definition of supply under GST. • Master the rules for determining the time of supply and valuation under GST, including how to value supplies and assess the taxability. • Understand the exemptions available under GST, including exempted and nil rated supplies • Differentiate between composite and mixed supplies, understand supplies liable to reverse charge.
Content Outline	<ul style="list-style-type: none"> • Levy of tax on “Supply”- Meaning of Supply of Goods and Services • Definition of supply • Time of supply • Nil rated supplies, Zero rated supplies, Exempted supplies & non-GST supplies, Practical sums and case studies on exempted supplies and nil rated supplies. • Composite and Mixed supply with case studies and practical illustrations. • Reverse Charge Mechanism (RCM), Supplies of goods and services liable to be reverse charged.

	<ul style="list-style-type: none"> Valuation for GST- Valuation rules, taxability of reimbursement of expenses
Module 4 (Credit 1) Input Tax Credit, GST Returns and Payments of Taxes	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> Identify the eligibility criteria and conditions for claiming input tax credit under GST, including the rules for apportionment of input credit. Gain practical knowledge of filing GST returns (GSTR-1, GSTR-2, and GSTR-3), including the timelines, procedures, and the role of each return in the GST filing process. Differentiate between paying GST through input tax credit and through cash or bank payment, including the procedure for generating and using an online challan for tax payment.
Content Outline	<ul style="list-style-type: none"> Input Tax Credit - Eligibility and conditions for taking input tax credit; Apportionment of input credit and blocked credits; Practical problems and case studies on computation and utilization of ITC. GST Returns (GSTR 1, GSTR 2 and GSTR 3)- Time and procedure of filing of Returns. Payment of Tax - (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering GST concepts, structure, registration, levy, valuation and ITC	15
2	Practical problems on registration, documentation, valuation, ITC computation, GST returns or reverse charge mechanism	15
3	Presentation on GST topics such as GST Council, Registration Process, Composition Scheme, ITC mechanism, GST Returns	10
4	Quiz or viva based on GST provisions, supply concepts, exemptions and compliance procedures	10
	Total - 50 Marks	50

External – 50 Marks

SNDTWU Faculty of Commerce – B.COM in Accountancy and Finance Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

References:

- Government of India. (2026). *GST Bare Act*. Government of India Publications.
- Datey, V. S. (n.d.). *GST law and practice* (6th ed.). Taxmann Publications.
- Agrawal, V. K. (n.d.). *GST guide for students*. Commercial Law Publishers / Relevant Academic Publisher.
- Singh, A. (n.d.). *GST made simple: A complete guide to goods and services tax in India* (2nd ed.). Commercial Law Publishers.
- Patkar, I. V. (2017). *GST law guide*. Taxmann / Professional Publication.

Course Syllabus

Semester: VI

6.3 – Major (Core)

Course Title	Global Accounting Practices
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Explain the framework, governance and application of global accounting standards with specific reference to IFRS and the role of IFRS Foundation and IASB.
	2. Apply the conceptual framework principles to identify, classify and present major elements and line items of financial statements as per IFRS-based reporting practices.
Module 1 (Credit 1) Introduction to Global Accounting Standards	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Explain the meaning, need and scope of global accounting standards, including the application of International Financial Reporting Standards (IFRS).
	<ul style="list-style-type: none">• Describe the mission, governance structure and functioning of the IFRS Foundation, IASB and the IFRS Interpretations Committee.
Content Outline	<ul style="list-style-type: none">• Meaning and purpose of Accounting Standards• Mission of IFRS Foundation• Role of Advisory Council• International Accounting Standards Board (IASB)• How IASB operates• IFRS Interpretations Committee• International Financial Reporting Standards (IFRSs)
Module 2 (Credit 1) Conceptual Framework and IFRS Financial Statements	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Explain the objectives of the Conceptual Framework, including qualitative characteristics, elements of financial statements, recognition criteria and measurement bases used in financial reporting

	<ul style="list-style-type: none"> Classify and present major line items of financial statements by applying IFRS-based structure and presentation principles for the Balance Sheet, Income Statement and Cash Flow Statement.
Content Outline	<p>a) Conceptual Framework for Financial Reporting</p> <ul style="list-style-type: none"> Meaning and role of the Conceptual Framework Financial position as defined by the Conceptual Framework Going concern assumption Qualitative characteristics of financial statements Definition of Assets, Liabilities and Equity Components of Equity Definition of Income and Expenses Recognition criteria Measurement bases: Fair Value, Value in Use, Fulfilment Value, Current Cost, Measurement of Equity <p>b) Structure, Classification and Presentation of Line Items of Various Components of Financial Statements (Balance Sheet, Income Statement, Cash Flow)</p>

External – 50-Marks

References:

- IFRS Foundation. (2018). *Conceptual framework for financial reporting*. IFRS Foundation.
- Mirza, A. A., Holt, G., & Knorr, L. (2011). *Wiley IFRS: Practical implementation guide and workbook* (3rd ed.). John Wiley & Sons.
- Bensadon, D., & Praquin, N. (Eds.). (2016). *IFRS in a global world: International and critical perspectives on accounting*. Springer.
- Spiceland, D., Nelson, M., Thomas, W., Winchel, J., Tan, P., Low, K. Y., & Low, B. (2018). *Intermediate accounting: IFRS standards edition*. McGraw Hill Education.
- Elliott, B., & Elliott, J. (2020). *Financial accounting and reporting* (19th ed.). Pearson Education.

Course Syllabus

Semester: VI

6.4:Major (Elective)

Course Title	Advance Financial Management & Valuation
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Analyze capital budgeting decisions under risk and uncertainty using appropriate risk assessment techniques.
	2. Evaluate merger and acquisition proposals by assessing synergy, value creation and exchange ratios.
	3. Apply valuation models to determine the value of equity shares and debt securities.
	4. Understand derivative instruments and perform basic valuation for risk management and hedging decisions.
Module 1 (Credit 1) Risk Analysis in Capital Budgeting	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the nature of risk and uncertainty in capital budgeting decisions.
	• Apply sensitivity and scenario analysis to assess project risk.
	• Evaluate investment projects using risk-adjusted discount rate.
	• Construct and interpret decision tree models for capital budgeting under uncertainty.
Content Outline	<ul style="list-style-type: none">• Concept of Risk and Uncertainty in Investment Decisions• Risk Analysis Techniques - Sensitivity Analysis, Scenario Analysis, Risk-Adjusted Discount Rate (RADR), Decision Tree Analysis
Module 2 (Credit 1) Mergers and Acquisitions	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the concept, types and motives of mergers and acquisitions.
	• Evaluate M&A proposals using financial and valuation techniques.
	• Analyze synergy and value creation arising from merger decisions.

	<ul style="list-style-type: none"> • Determine exchange ratios and assess their impact on shareholders' wealth.
Content Outline	<ul style="list-style-type: none"> • Concept, Types and Motives of Mergers • Financial Evaluation of M&A Proposals • Problems on Synergy and Value Creation • Problems on Exchange Ratio Determination
Module 3 (Credit 1) Valuation of Securities	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply dividend discount models for valuation of equity shares.
	<ul style="list-style-type: none"> • Estimate equity value using earnings capitalization approach.
	<ul style="list-style-type: none"> • Determine the value of bonds and debentures under different yield conditions.
Content Outline	<ul style="list-style-type: none"> • Analyze the relationship between bond prices, yields and maturity using bond valuation theorems.
	<p>a) Equity Valuation</p> <ul style="list-style-type: none"> • Dividend Discount Models (Zero growth, Constant growth, Multiple growth) • Earnings Capitalization Approach <p>b) Bond Valuation</p> <ul style="list-style-type: none"> • Valuation of Debentures/Bonds • Yield to Maturity (YTM) • Bond Valuation Theorems
Module 4 (Credit 1) Derivatives - Concepts & Basic Valuation	
Learning Outcomes	<ul style="list-style-type: none"> • Explain the role of derivatives in financial risk management.
	<ul style="list-style-type: none"> • Distinguish between different types of derivative instruments.
	<ul style="list-style-type: none"> • Apply basic pricing and hedging concepts for forwards, futures and options.
	<ul style="list-style-type: none"> • Understand the structure and valuation logic of interest rate and currency swaps.
Content Outline	<ul style="list-style-type: none"> • Introduction to Derivatives and Financial Risk Management • Types of Derivative Instruments • Forwards and Futures - Features and Pricing Basics, Hedging Applications

	<ul style="list-style-type: none"> Options - Call & Put Options, Payoff Profiles, Basic Option Valuation (intrinsic value, time value, introduction to Black-Scholes concept – theory only) Swaps- Interest Rate Swap, Currency Swap (concept and simple valuation logic)
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Objective & short answer questions covering risk analysis in capital budgeting, M&A concepts, security valuation and derivatives basics	15
2	Practical problems on sensitivity/scenario analysis, exchange ratio & synergy calculation, equity & bond valuation, basic derivatives payoff	15
3	Presentation on topics such as decision tree analysis, merger evaluation, dividend discount models, bond valuation or derivative instruments	10
4	Quiz or viva based on capital budgeting risk concepts, M&A motives, valuation models and derivative fundamentals	10
	Total - 50 Marks	50

External – 50 Marks

References:

Chandra, P. (2019). *Advanced financial management* (5th ed.). McGraw Hill Education.

Pandey, I. M. (2021). *Financial management* (13th ed.). Pearson Education.

Brealey, R. A., Myers, S. C., & Allen, F. (2019). *Principles of corporate finance* (13th ed.). McGraw Hill Education.

Helfert, E. A. (2001). *Techniques of financial analysis* (11th ed.). McGraw Hill.

Gopalkrishnan, A. A. (2004). *Understanding financial statements: Interpretation and analysis*. McGraw Hill Education.

Course Syllabus

Semester: VI

6.5 -Minor Stream

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

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

	imbalances and GST Council coordination.
Content Outline	<ul style="list-style-type: none"> • Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States. • Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants. • Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances. • Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Meaning & Scope of Public Finance

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

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

Module 2: Public Revenue

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

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

Module 3: Public Expenditure and Public Debt

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

- Growth of public expenditure and its causes
- Effects of government spending on economic and social development
- Methods used or recommended for debt repayment

Module 4: Centre–State Financial Relations

Activity: Short Analytical Assignment

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

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 -Minor Stream

Course Title	Business Law IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations.2. Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance.3. Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations.4. Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.
Module 1 (Credit 1):	Right to Information Act, 2005
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005.• Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance.• Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms.• Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.
Content Outline	<ul style="list-style-type: none">• Introduction of RTI Act 2005 Meaning. Objectives• Scope and applicability• Proactive disclosure (section 9)• RTI Application Procedure• Exemptions under RTI• Central, State Information commission powers and functions• Appeals and penalties• Role of RTI in governance
Module 2 (Credit 1):	Goods and Services Tax (GST), 2017

Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.
Content Outline	<ul style="list-style-type: none"> • Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council
Module 3 (Credit 1):	Information Technology Act, 2000
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act.
Content Outline	<ul style="list-style-type: none"> • Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3 • Electronic Governance section 4 to 10 • Digital signature certificate Sec. 35 to 39 • Protection of personal information (Section 43-A) • Protection of personal information - Crime and Punishment.
Module 4 (Credit 1)	E-Contracts (E-Transactions / E-Commerce)
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Understand the legal framework of e-contracts in e-commerce. • Apply and execution of e-contracts in electronic transactions. • Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability. • Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws.
Content Outline	<ul style="list-style-type: none"> • E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce • E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts. • E-Records: Attribution, Acknowledgement and dispatch of e-records

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 -Minor Stream

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

Content Outline	<ul style="list-style-type: none"> • Theory : Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. • Problems on : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1) Redemption of Debentures	
Learning Outcomes (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the concept of debentures and explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013 relating to their issue and redemption. • Explain the creation, investment, and utilization of Debenture Redemption Reserve (DRR) as per the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. • Apply appropriate methods for writing off discount or loss on issue of debentures. • Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion
Content Outline	<ul style="list-style-type: none"> • Theory : Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Problems on: Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
Module 4 (Credit 1) Accounting in Computerized Environment	
Learning Outcomes (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized accounting system • Learn application of computerized accounting statements • Learn various accounting packages

Content Outline	<ul style="list-style-type: none"> • Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 – Minor Stream

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

	<p>Theory of High achievement by McClelland</p> <p>Theory of Profit by Knight</p> <p>Theory of Social Change by Everett Hagen</p> <ul style="list-style-type: none"> • Entrepreneurship Management <p>Qualities and Skills for Entrepreneurship</p>
Module 2 (Credit 1)	Entrepreneurship Development
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explore and avail the schemes of Entrepreneurship Development Institutions. • Identify the institutions supporting business enterprises. • Explore the support of Central and State level institutions. • Analyse the role of women entrepreneur in economic development.
Content Outline	<ul style="list-style-type: none"> • Entrepreneurship Development Institutions: Entrepreneurship Development Institute of India (EDII). National Institute of Entrepreneurship and Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB) • Institutional support: District Industries Centres (DICs) Industrial Development Corporation (IDC) Small Scale Industries Development Corporations (SSIDCs) • Women Entrepreneurship: Significance, Challenges and Schemes for Women Entrepreneurship. Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).
Module 3 (Credit 1)	Startup Entrepreneurship and Startup Ecosystem
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Define Start-ups and explore the start-up ecosystem. • Undertake Business Environment Analysis. • Analyse the competitive Business Environment and Identify competitive advantages. • Develop Start up Proposals for new venture launch.

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

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.6: On-Job Training

Course Title	Internship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Get exposure to work on the field related to finance, banking, Human Resource Management, Accounting, teaching and research.2. Bridge the gap between classroom teaching and practical work life.3. Make the students aware about work ethics and work discipline and punctuality.4. Develop the passion for professional Life or Excellence.5. Be Placed in banking, teaching, office management and research fields.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Plan and set the goal of internship• Identify the agency for Internship
Content Outline	<ul style="list-style-type: none">• Plan and goal of internship with Faculty coordinator• Identify Agency of Internship• Completion of Pre internship documentation
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance.• Promote the students in different fields like in banking, finance, marketing, and accounting.
Content Outline	<ul style="list-style-type: none">• Placement for Internship• Actual undertaking work Experience at Internship agency• Keeping up to date weekly report• Updating field visit Report

Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Take real work experience from academia to Industry ● Develop self-confidence and self-esteem.
Content Outline	<ul style="list-style-type: none"> ● Actual undertaking of work experience at Internship agency ● Keeping up to date weekly report ● Preparation of field visit Report
Module 4 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Get Internship completion certificate from Internship Agency ● Find source for job placement in areas of banking, finance, marketing, accounting and etc.
Content Outline	<ul style="list-style-type: none"> ● Final report of the internship ● Submission of Post Internship Documentation ● Presentation and Viva ● Tools: Rubrics for internship work, rubrics for presentation (viva) ● Summative (External) assessment (100 marks)

Duration: 120 Hours

Assignments/ Reports:

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

Summative (External) assessment (100 marks)

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