



SNDT Women's University, Mumbai

**Bachelor of Commerce In
Accountancy, Finance and Insurance
*as per NEP-2020***

Syllabus

(w.e.f. 2024-25)

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/	Not Related to the Major and Minor
		Applied/Visual/ Performing Arts	
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 , Finance and Insurance</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, Finance and Insurance is designed to helps students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance. 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> <p>Percentage of Passing: Minimum 40% marks are required in Internal as well as in the External Evaluation separately for passing in each course.</p>

		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.
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<p>Programme Specific Outcomes (PSOs)</p> <p><i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used</i></p> <p><i>e.g. demonstrate sound understanding of., analyse, compare, create, design, etc...</i></p> <p><i>(minimum 5)</i></p>		After completing this programme, Learner will
	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretaryship, 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		# Decided by University

Structure with Course Title – B.Com in Accountancy Finance and Insurance (*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					
10120511	Introduction to Financial Accounting I	Subject 1	4	100	50	50
10120502	Basics of Accountancy I	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 Paper I OR Overview of Travel Industry OR/ NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50

10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50
11051111	Indian Knowledge System/ Generic	IKS (Generic)	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50
114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

	Semester II					
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20120511	Financial Accounting II	Subject 1	4	100	50	50
20120512	Basics of Accountancy II	Subject 2	2	50	-	50
20620111	Micro Economics - I	VSC	2	100	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
20620102	Human Resource Management	VSC	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)	AEC	2	50		50

	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf					
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 21450221 or 21450323 Or ¶ 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) Or YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

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

Second Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester III					
30120511	Introduction to Corporate Accountancy	Major (Core)	4	100	50	50
30120512	Principles & Practices of Insurance	Major (Core)	4	100	50	50
30120513	Basic Training for Insurance Agents	Major	2	50	-	50
30320111/ 30320112/ 30320113/ 30320114	Macro Economics / Business Law I / Business Accounting -I 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	AEC	2	50	50	-

	OR Gujarati (As per SNTWU syllabus)					
31320501	Field Project in Accountancy, Finance and Insurance	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNTWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNTWU syllabus) https://snt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

	Semester IV					
40120511	Introduction to Cost Accounting	Major (Core)	4	100	50	50
40120512	Introduction to Life & Health Insurance	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics / Business Law II/ Business Accounting- II/ 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 Gujarati (As per SNDTWU syllabus)	AEC	2	50	-	50
41520501	Community Engagement in Accountancy, Finance and Insurance	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					
50120511	Financial Management	Major (Core)	4	100	50	50
50120512	General Insurance	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
50220511/ 50220512	Financial Management – I OR Direct Taxation	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
50620501	Fundamental of Auditing-II	VSC	2	50	50	-
51320501	Extension Activities/ Institutional Social Responsibility towards community engagement	FP / CEP	2	50	50	-
			22	550	300	250

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VI					
60120511	Investment and Portfolio Management	Major (Core)	4	100	50	50
60120512	Insurance Business & foreign Investment in India	Major (Core)	4	100	50	50
60120513	Elements of IFRS (Accountancy and Finance)	Major (Core)	2	50	-	50
60220511/ 60220512	Financial Management – II OR Indirect Taxation	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
61220521	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)

4-Year Degree with Honors

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

4-Year Degree with Research

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

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

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Financial Management
Course Credit	04
Course Outcomes	After going through the course, learners will be able to – <ol style="list-style-type: none"> 1. Understand the basic Concept of Financial Management. 2. Make students understand financial decisions. 3. Apply knowledge to solve practical problems on Financial Management
Module 1 (Credit 1) Leverage	
Learning Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none"> • Understand and Compute Types of Leverage: • Analyze the Impact of Fixed Costs on Risk and Return: • Evaluate Capital Structure and Strategic Decision-Making:
Content Outline	Theory: Definition and Meaning of Leverage, types of Leverage, advantages and disadvantages of leverage. Practical Problems on: <ul style="list-style-type: none"> • Calculation of Operating Leverage. • Calculating of Financial Leverage. • Calculation of Combined Leverage. • Calculation of Degree of Leverage. • Reverse Calculation of Income statement with leverage.
Module 2 (Credit 1) Cost of Capital	
Learning Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none"> • Describe the cost of different financing sources

	<ul style="list-style-type: none"> • Understand how to blend the costs of individual components, weighted by their proportion in the firm's capital structure: • Analyze the cost of capital serves as a benchmark for investment appraisal, capital budgeting and determining the optimal mix of debt and equity to maximize firm value.
Content Outline	<p>Theory: Introduction to Cost of Capital, Components of Cost of Capital and Weighted Average Cost of Capital.</p> <p>Practical Problems on:</p> <ul style="list-style-type: none"> • Cost of Debt. • Cost of Preference Share Capital. • Cost of Equity. • Cost of Retained Earnings. • Weighted Average Cost of Capital.
Module 3:	Capital Budgeting
Learning Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Identify, calculate, and interpret key capital budgeting metrics: • Develop skills in choosing between competing projects and allocating limited financial resources: • Understand how to identify relevant cash flows, assess project risk and make sound decisions under uncertainty, ensuring capital is deployed efficiently and profitably.:
Content Outline	<p>Theory: Introduction to Capital Budgeting, Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period and Profitability Index (PI).</p> <p>Practical Problems on:</p> <ul style="list-style-type: none"> • Payback Period Method. • Discount Payback Period • Accounting Rate and Return • Profitability Index • Net Present Value • Internal Rate Return

Module 4:	Working Capital Management
Learning Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none"> • Understand the concept, nature, and types of working capital: • Identify the key components of working capital, including cash, accounts receivable, inventory, and accounts payable:
Content Outline	Theory: Introduction to Working Capital Requirement, Meaning and Elements Current Assets, Meaning and Elements of Current Liabilities. Practical Problems on: <ul style="list-style-type: none"> • On Working Capital Requirement.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Ainapure, V. (2016). *Financial management (Introduction to Financial Management, Paper I, Sem II BAF)*. Manan Prakashan.
- *Management accounting (Sem II BFM)*. (n.d.). Vipul Prakashan.
- Pillai, R. S. N., & Bhagavati, S. (n.d.). *Management accounting*. S. Chand Publication.

Course Syllabus

Semester : V

5.2: Major Core

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

	<ul style="list-style-type: none"> • Importance of general insurance in economic development
Module 2 (Credit 1) Fire Insurance and Marine Insurance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Describe various fire insurance policies, perils covered etc • Examine the procedure of underwriting and claims settlement in fire insurance value. • Explain the concept and types of marine insurance
Content Outline	<p>Fire Insurance</p> <ul style="list-style-type: none"> • Meaning, nature, and features of fire insurance • Fire insurance policies: Standard fire policy, special policies • Claims procedure in fire insurance <p>Marine Insurance</p> <ul style="list-style-type: none"> • Meaning and importance of marine insurance • Types of marine insurance: Cargo, hull, freight • Marine insurance policies
Module 3 (Credit 1) Motor Insurance , Liability Insurance & Cybre Insurance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Explain the types of motor insurance policies and statutory provisions. • Interpret claims procedures in motor insurance. • Analyze the types of liability insurance in business and professional practice. • Understand the need and importance of Cyber Insurance
Content Outline	<p>Motor Insurance</p> <ul style="list-style-type: none"> • Meaning and types of motor insurance policies • Provision of Motor Vehicles Amended Act 2019 and need of motor

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Gupta, P. K. (2014). *Insurance and risk management*. Himalaya Publishing House
- IRDAI. (2023). *Handbook on insurance statistics*. Insurance Regulatory and Development Authority of India.
- IRDAI. (2020). *Regulations and guidelines on general insurance*. Insurance Regulatory and Development Authority of India.
- Kothari, G., & Bahl, V. (2019). *Insurance management* (2nd ed.). Vikas Publishing

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 • 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

	<ul style="list-style-type: none"> • Corporate Governance, Transparency, and Knowledge Sharing, Truthfulness (Satya) and accountability in business governance, Ethical leadership and responsible management, Transparency in financial reporting and corporate conduct
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Indian Economic Thought
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <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 <i>(Specific related to the module)</i>	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	<p>After learning the module, learners will be able to</p> <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.
Content Outline	<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.

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

	<ul style="list-style-type: none"> • Difference between conventional accounting and Vedic accounting • Concept of Rita (Cosmic Order) and financial discipline • Truthfulness (Satya) in accounting records • Concept of Yajna and stakeholder responsibility <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> <ul style="list-style-type: none"> 2.1 Apply Vedic principles to household budgeting and personal finance planning 2.2 Prepare basic accounting plans for small businesses / women-led enterprises 2.3 Analyse financial decision-making using ethical and sustainable perspectives 2.4 Analyse the relevance of Vedic Accounting in modern corporate governance 2.5 Evaluate ethical dilemmas using Vedic value systems 2.6 Assess the contribution of Vedic Accounting to ESG and sustainable finance
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

	<ul style="list-style-type: none"> • Role of Vedic Accounting in financial inclusion • Case studies from Indian enterprises • Relevance under NEP-2020 & Indian Knowledge Systems (IKS) <p>Activity:</p> <p>Prepare a Vedic-based household or micro-enterprise budget</p> <p>Group presentation on Vedic Accounting in modern organizations</p>
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.4 – Major (Elective)

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

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

Content Outline	<ul style="list-style-type: none"> • Meaning and objectives of Cash Management. • Estimating the cash requirement • Principal of Cash Management • Concept of Float • Practical Problems
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50

References:

- Pandey, I. M. (2025). *Financial management* (13th ed.). Pearson Education.
- Khan, M. Y., & Jain, P. K. (2019). *Financial management: Text, problems and cases*. McGraw Hill Education.
- Brigham, E. F., & Houston, J. F. (2022). *Fundamentals of financial management* (16th ed.). Cengage Learning.
- Chandra, P. (2017). *Financial management: Theory and practice* (10th ed.). McGraw Hill Education.
- Pillai, R. S. N., & Bhagavati, S. (n.d.). *Management accounting*. S. Chand Publishing.
- Sharma, F. C., & Mittal, R. (n.d.). *Practical problems in financial management*. SBPD Publications.

COURSE SYLLABUS

Semester V

5.4 Minor Stream

Course Title	Direct Taxation
Course Credit	4
Course Outcomes	After going through the course, learners will be able to – <ol style="list-style-type: none">1. Define the basic Concept of Financial Management2. Understand financial decisions.3. Compute practical problems on Financial Management
Module 1 (Credit 1) Introduction to Goods and Services Tax (GST)	
Learning Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Understand the comprehensive nature of GST as a destination-based consumption tax that subsumes multiple indirect taxes.:• Navigate the registration process, input tax credit mechanisms, and GST return filing requirements.:• Determine what constitutes a supply of goods or services, identify the tax jurisdiction, and apply the correct tax rates:
Content Outline	<ul style="list-style-type: none">• Evolution of indirect taxation in India,• Deficiencies of the pre-GST regime• Meaning and Need of GST• Dual GST Model• Definition under GST Act. (CGST, IGST, SGST, UTGST, Business, Consideration, Electronic Commerce Operator, Goods, India, Non-Taxable Supply, Person, Principal Supply, Recipient, Reverse Charge, Services, Supplier, Taxable Person and Taxable Supply)• Goods and Services Tax Network (GSTN)• Problems: Practical problems relating to calculation of GST payable on goods and services supplied
Module 2 (Credit 1) Registration and Documentation Under GST Law	

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50

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

External – 50

References:

- Datey, V. S. (n.d.). *GST ready reckoner*. Taxmann Publications.
- Sekar, G., & Prasath, B. S. (n.d.). *GST manual*. Commercial Law Publishers (India) Pvt. Ltd.

- Singhania, V. K., & Singhania, M. (n.d.). *Students' guide to income tax including GST*. Taxmann Publications.
- Ainapure, V., & Ainapure, M. (n.d.). *Indirect taxes GST (TYBAF Sem V)*. Manan Prakashan.

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 • 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>	<p>After learning the module, learners will be able to</p> <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	
	<p>After learning the module, learners will be able to</p>

<p>Learning Outcomes <i>(Specific related to the module)</i></p>	<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.
<p>Content Outline</p>	<ul style="list-style-type: none"> ● Industrial Policy Since 1991 ● MSME- Role, Problems, Measures. ● Components of Foreign Capital and policy measures to attract FDI. ● Competition Act, 2002 ● Special Economic Zones in India - evaluation
<p>Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:</p>	
<p>Learning Outcomes <i>(Specific related to the module)</i></p>	<p>After learning the module, learners will be able to</p> <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.
<p>Content Outline</p>	<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 recapitalization, banking sector mergers, issues in credit flow to priority sectors

	<ul style="list-style-type: none"> • Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools • Public-Private Partnerships (PPP) in Infrastructure-Meaning and types of PPP; advantages, limitations, and recent examples in India. • Contribution of the service sector to GDP and employment
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

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

Module 2: Issues in Agriculture

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

Module 3: Issues in Industry and Trade

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

Module 4: Infrastructure and Service Sector

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

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.5 -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

	<ul style="list-style-type: none"> • 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

	<ul style="list-style-type: none"> • 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	<p>After learning the module, learners will be able to</p> <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	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Understand the concept of piecemeal distribution of cash in partnership dissolution. • Apply the method to calculate safe payments and distribute cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	<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.

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

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Saeed, M., & Kulshreshtha, D. K. (2024). *Human resource accounting*. Anmol Publications.

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

Course Syllabus
Semester: V
5.5 – 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

	<ul style="list-style-type: none"> • Identification of social problems suitable for entrepreneurial solutions • Opportunities for social entrepreneurship in underserved communities • Social entrepreneurship and community development
Module 3 (Credit 1) Social Enterprise Models and Strategies	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<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	After learning the module, learners will be able to
(Specific related to the module)	<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.
- Bornstein, D. (2007). How to change the world: Social entrepreneurs and the power of new ideas. Oxford University Press.
- Bornstein, D., & Davis, S. (2010). Social entrepreneurship: What everyone needs to know. Oxford University Press.
- Kickul, J. R., & Lyons, T. S. (2020). Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world (3rd ed.). Rout ledge.
- Pandey, N., & Sahay, A. (2021). Social entrepreneurship in India. Palgrave Macmillan.
- Prahalad, C. K. (2004). The fortune at the bottom of the pyramid: Eradicating poverty through profits. Wharton School Publishing.
- Ragavan, S. (2023). Social entrepreneurship. REST Publisher.
- Shukla, M. (2020). Social entrepreneurship in India: Quarter idealism and a pound of pragmatism. Sage Publications.
- Yunus, M. (2010). Building social business: The new kind of capitalism that serves humanity's most

Course Syllabus

Semester: V

5.6 – Major (VSC)

Course Title	Fundamental of Auditing-II
Course Credit	2
Course Outcomes	After going through the course, learners will be able to – <ol style="list-style-type: none">1. Explain provisions relating to appointment, removal, qualifications, and disqualifications of auditors under the Companies Act 2013.2. Describe the rights, duties, liabilities, and powers of an auditor in a company audit.3. Analyze different types of audit reports and their implications for stakeholders.4. Interpret audit reporting standards prescribed by the Institute of Chartered Accountants of India.5. Understand the basic framework and reporting requirements under Companies Auditor's Report Order (CARO).
Module 1 (Credit 1) Company Audit	
Learning Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Describe the procedure for appointment and removal of auditors, qualifications and disqualifications of auditors, rights of an auditor• Explain duties and statutory responsibilities of auditors.• Define auditor's powers under Companies Act, 2013.
Content Outline	<ul style="list-style-type: none">• Appointment and Removal of Auditor• Qualification and disqualification of Auditor• Rights, Duties and Liabilities of Auditor• Auditor's Powers under Companies Act, 2013
Module 2 (Credit 1) Audit Report	
Learning Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Define audit report and explain its importance for stakeholders.

	<ul style="list-style-type: none"> • Differentiate between types of audit reports. • Explain basic reporting requirements under CARO.
Content Outline	<ul style="list-style-type: none"> • Meaning and Importance of Audit Report • Types of Audit Report • Unqualified Report • Qualified Report • Adverse Report • Disclaimer of Opinion • Audit Report as per Institute of Chartered Accountants of India Guidelines • CARO (Basic Overview)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50

References:

- B. N. Tandon, S. Sudharsanam, & S. Sundharabahu. (2018). *A handbook of practical auditing*. S. Chand Publishing.
- Kamala G., K. M. Rao, & T. R. N. Murthy. (n.d.). *Auditing*. Himalaya Publishing House.
- Ravinder Kumar, & Virender Sharma. (n.d.). *Auditing: Principles and practice*. PHI Learning.
- Institute of Chartered Accountants of India. (2020). *Guidance note on audit reports and CARO*. ICAI.
- Companies Act, 2013. (2013). Government of India
- Aruna Jha, & Anuj Bhatia. (n.d.). *Auditing*. Taxmann Publications.
- Pagare Dinkar *Principles & Practice of Auditing*, Sultan Chand and Son's

COURSE SYLLABUS

SEMESTER: V

5.7 FP

Course Title	Field projects in Accountancy, Finance & Insurance
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. Apply theoretical accounting, finance, and insurance knowledge to real community issues.
Module 1 (Credit 1)	Financial Statement Analysis
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">Analyzing financial statements of a company/Any bank/Non profit Organization/Financial Institution to assess its financial performance and position.Planning an auditPreparing financial reports
Content Outline	<ul style="list-style-type: none">Financial Statement AnalysisAudit PlanningFinancial Reporting
Module 2 (Credit 1)	Survey on Financial & Insurance Awareness & Report Writing
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">Understand basics of income tax, GST, and financial record-keeping.Guide small entrepreneurs regarding loan schemesStudy insurance Penetration and awareness

Content Outline	<ul style="list-style-type: none"> • Hands on training of Income tax filling process and GST & report writing • Creating Financial Literacy for Rural Women / SHGs- Budgeting and household financial planning, Microfinance & loan schemes, Government subsidy schemes (PMJDY, PMSBY etc.) and report writing • Survey of Insurance Awareness & report writing
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Rubrics for Evaluation of Field Project Work

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

B.COM IN ACCOUNTANCY FINANCE AND INSURANCE

SEMESTER VI

ACADEMIC YEAR: 2026-27

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Investment and Portfolio Management
Course Credits	4
Course Outcomes	After going through the course, learners will be able to After going through the course, learners will be able to – <ol style="list-style-type: none">1 Understand the fundamentals, objectives, and environment of investment2 Analyze risk, return, and valuation of securities3 Construct and manage optimal portfolios using modern theories4 Evaluate portfolios and compare investment avenues
Module 1 (Credit 1) Introduction to Investment	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the concept, objectives, and importance of investment in the financial system• Identify different types of investors and investment avenues• Describe the structure and functioning of financial markets• Understand the role of regulatory authorities, especially SEBI, in investor protection• Apply the investment process to simple real-life financial decisions
Content Outline	<ul style="list-style-type: none">• Explain concept and objectives of investment• Identify investors and investment avenues• Describe financial markets and instruments• Understand SEBI’s regulatory role

Module 2 (Credit 1) Risk, Return and Security Analysis	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● After completing this module, the learner will be able to: ● Measure and interpret risk and return associated with various securities ● Apply time value of money concepts for investment decision-making ● Analyze securities using fundamental analysis techniques ● Use technical analysis tools to study market trends and price movements ● Evaluate the implications of Efficient Market Hypothesis on investment strategies
Content Outline	<ul style="list-style-type: none"> ● Meaning, nature, and features of fire insurance ● Measure risk and return ● Apply time value of money ● Perform fundamental and technical analysis ● Evaluate market efficiency
Module 3 (Credit 1) Portfolio Management	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Construct diversified portfolios based on risk–return considerations ● Apply Modern Portfolio Theory to select optimal portfolios ● Analyze securities and portfolios using CAPM, CML, and SML ● Understand the relevance of multi-factor models such as Arbitrage Pricing Theory ● Develop logical portfolio strategies for different investor profiles
Content Outline	<ul style="list-style-type: none"> ● Meaning and types of motor insurance policies ● Construct diversified portfolios ● Apply Modern Portfolio Theory ● Analyze securities using CAPM ● Explain APT model

Module 4 (Credit 1) Portfolio Evaluation and Investment Avenues	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Evaluate portfolio performance using Sharpe, Treynor, and Jensen measures • Compare various investment avenues based on risk, return, and liquidity • Revise and monitor portfolios in response to market changes • Assess the role of ethical, ESG, and sustainable investing • Interpret recent trends in investment and portfolio management
Content Outline	<ul style="list-style-type: none"> • Evaluate portfolio performance • Compare investment avenues • Revise and monitor portfolios • Understand ethical and ESG investing

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.2– Major Core

Course Title	Insurance Business & Foreign Investment in India
Course Credit	4
Course Outcomes	<ol style="list-style-type: none">1 Explain the structure, nature, and types of insurance business operating in India.2 Analyze the role of reinsurance in effective risk management3 Explain the concept, objectives, and significance of agricultural insurance in protecting farmers against risks.4 Evaluate the role of Export Credit Guarantee Corporation (ECGC) in promoting Indian exports5 Understand the concepts, features, and schemes of Micro Insurance, Rural Insurance, and Social Insurance in the Indian context6 Assess challenges and opportunities available for insurers in expanding insurance
Module 1 (Credit 1) Types of Insurance Business	
Learning Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Explain the meaning and concept of reinsurance in insurance business.• Identify the need and importance of reinsurance in effective risk management.• Describe the role of GIC Re in strengthening the Indian insurance market.• Define agriculture insurance and state its objectives.• Understand different types of agriculture insurance prevalent in India.• Analyze the importance of ECGC in promoting Indian exports and foreign trade.

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

	<ul style="list-style-type: none"> Challenges and Opportunities of Insurance Industry while conducting Micro, Rural & Social Insurance in India
Module 3: FDI in Insurance	
Learning Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> Understand the concept and forms of foreign investment in insurance. Explain the historical development of insurance in India. Identify the rationale for allowing foreign investment in the insurance sector. Analyze FDI limits and policy reforms in the insurance sector.
Content Outline	<ul style="list-style-type: none"> Meaning and types of foreign investment: FDI, FPI, and Joint Ventures Evolution of the insurance sector in India: Pre- and post-liberalization Need for foreign investment in insurance sector FDI policy in insurance
Module 4: Insurance Industry & FDI	
Learning Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> Identify key challenges faced by the Indian insurance industry Assess the impact of foreign investment Interpret international corporate governance principles applicable to insurance companies. Classify insurers into public sector and private sector insurance companies.
Content Outline	<ul style="list-style-type: none"> Challenges faced by Indian Insurance industry Impact of foreign investment in insurance sector growth. International Principles of Corporate Governance in Insurance

	<ul style="list-style-type: none"> Insurance companies approved by IRDA- General Insurance & Life Insurance(Public & private)
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report/Assignment	15
2	Case Study Analysis/Group Discussion	10
3	PPT Presentations	10
4	Quiz/Debate	15
	Total – 50 Marks	50

External- 50 Marks

References:

- Mishra, M. N., & Pagare, D. G. (2019). *Insurance: Principles and practice* (22nd ed.). S. Chand Publishing.
- Rejda, G. E., & McNamara, M. J. (2020). *Principles of risk management and insurance* (14th ed.). Pearson Education.
- Skipper, H. D., & Kwon, W. J. (2007). *Risk management and insurance: Perspectives in a global economy*. Blackwell Publishing.
- Export Credit Guarantee Corporation of India Ltd. (2021). *Annual report*. ECGC.
- Government of India. (2020). *Pradhan Mantri Fasal Bima Yojana: Operational guidelines*. Ministry of Agriculture & Farmers Welfare.
- Vaughan, E. J., & Vaughan, T. (2014). *Fundamentals of risk and insurance* (11th ed.). Wiley.
- Government of India. (2023). *Consolidated FDI policy circular*. Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry.
- Organisation for Economic Co-operation and Development. (2015). *G20/OECD principles of corporate governance*. OECD Publishing.
- Cummins, J. D., & Venard, B. (2008). *Handbook of international insurance: Between global dynamics and local contingencies*. Springer.

Course Syllabus

Semester: VI

6.3 – Major (Core)

Course Title	Elements of IFRS
Course Credits	4
Course Outcomes	After going through the course, learners will be able to After going through the course, learners will be able to – <ol style="list-style-type: none">1. Explain the concept, objectives, and need for IFRS and its role in global financial reporting.2. Interpret and apply key IFRS standards related to presentation and preparation of financial statements3. Compare IFRS with Indian Accounting Standards (Ind AS) and identify major differences
Module 1 (Credit 1) Introduction to IFRS	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ol style="list-style-type: none">6. Understand the meaning, fundamental assumptions, and key features of IFRS and their importance in financial reporting.7. Explain the evolution and objectives of IFRS8. Discuss the status of IFRS convergence in India<ul style="list-style-type: none">• Describe the historical evolution and institutional development of IFRS from IASC to IASB.
Content Outline	<ul style="list-style-type: none">• Meaning, Assumptions and Features of IFRS,• History and development of IFRS• Objectives, Scope and Need of IFRS• IFRS adoption in India – Overview of Ind AS
Module 2 (Credit 1) IFRS issued by IASB	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none">• After completing this module, the learner will be able to:• Describe recognition, measurement, and disclosure requirements of major IFRS.

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External-50 Marks

References:

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

Course Syllabus

Semester: VI

6.4:Major (Elective)

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

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50

References:

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

Course Syllabus

Semester: VI

6.4: Major (Elective)

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

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

Content Outline	<ul style="list-style-type: none"> • Computation of income covering income under the head Salaries, House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above. • Working out Gross Total Income and Total Income after Deduction U/s 80,80C, 80CCC,80 D, 80DD, 80E, 80U, 80G & 80TTA only and Calculating Income Tax Payable. (From Tax Rate Table Supplied)
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 -Minor Stream

Course Title	Public Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance. 2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India. 3. Explain the nature, growth, effects, and management of public expenditure and public debt. 4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.
Module 1 (Credit 1) Meaning & Scope of Public Finance	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <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 <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Differentiate between tax and non-tax revenue. • Explain the canons and classification of taxes. • Analyse shifting and incidence of taxation, including elasticity. • Describe the effects of taxation and the significance of GST.
Content Outline	<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 <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<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 <i>(Specific related to the module)</i>	After learning the module, learners will be able to <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., & Rodricy, 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

	<ul style="list-style-type: none"> • 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

	<p>IT Act 2000, Section 3</p> <ul style="list-style-type: none"> • 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	<p>After learning the module, learners will be able to</p> <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
	<ol style="list-style-type: none">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	<p>After learning the module, learners will be able to</p> <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)	After learning the module, learners will be able to <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

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	<p>After going through the course, learners will be able to</p> <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. Analyze 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	<p>After learning the module, learners will be able to</p> <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 analyses 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.

	<p>Social Entrepreneurship – Definition, Importance and social responsibilities.</p> <ul style="list-style-type: none"> • Theories of Entrepreneurship: <p>Theory of Innovation by Schumpeter</p> <p>Theory of High achievement by McClelland</p> <p>Theory of Profit by Knight</p> <p>Theory of Social Change by Everett Hagen</p> • 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. • Analyze the role of women entrepreneur in economic development.
Content Outline	<ul style="list-style-type: none"> • Entrepreneurship Development Institutions: <p>Entrepreneurship Development Institute of India (EDII).</p> <p>National Institute of Entrepreneurship and Small Business Development (NIESBUD).</p> <p>National Entrepreneurship Development Board (NEDB)</p> • Institutional support: <p>District Industries Centres (DICs)</p> <p>Industrial Development Corporation (IDC)</p> <p>Small Scale Industries Development Corporations (SSIDCs)</p> • Women Entrepreneurship: <p>Significance, Challenges and Schemes for Women Entrepreneurship.</p>

	Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).
Module 3 (Credit 1) Startup Entrepreneurship and Startup Ecosystem	
Learning Outcomes	After learning the module, learners will be able to
	<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	After learning the module, learners will be able to
	<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 ICAI 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>	<p>After learning the module, learners will be able to</p> <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>	<p>After learning the module, learners will be able to</p> <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)
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