



SNDT Women's University, Mumbai

**Bachelor of Commerce In
Computer Studies
*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/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

<p>Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.</p>	<p>Bachelor in Commerce (B.Com)</p>
<p>Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.</p>	<p>Computer Studies</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 Computer Studies is designed to helps students to apply mathematics in solving and critical analyzing problem and to design, implement and evaluate a complete solution. It will also give how to use current tools and methodologies in computing practices.</p> <p>Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p> <p>Percentage of Passing:</p> <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.</p>
	<p>After completing this programme, Learner will</p>

<p>Programme Specific Outcomes (PSOs)</p> <p><i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used</i></p> <p><i>e.g. demonstrate sound understanding of.., analyse, compare, create, design, etc...</i></p> <p><i>(minimum 5)</i></p>	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
	6.	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNTD WU Departments and Conducted Colleges)		# Decided by University

Structure with Course Title – B.Com in Computer Studies (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					
10120811	Fundamentals of Information Technology	Subject 1	4	100	50	50
10120802	Financial Modeling	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 SWAYAM OR CHETNA	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)	AEC	2	50	-	50

	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf					
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
11450121 11450221 11450322 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					
20120811	Data Communication and Networking	Subject 1	4	100	50	50
20120812	E-Commerce & Social Networking	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC	2	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 21450323 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					
30120811	Internet, G-Suit and Cyber Law	Major (Core)	4	100	50	50
30120812	Computerized Accounting using Tally PRIME	Major (Core)	4	100	50	50
30120813	Production Planning and Management	Major	2	50	-	50
30320111/ 30320112/ 30320113/ 30320114	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/ 30420162	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology–Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
	Modern Indian Languages - Hindi OR Marathi OR	AEC	2	50	50	-

	Gujarati (As per SNDTWU syllabus)					
31320801	Field Project in Computer Studies	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNDTWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNDTWU syllabus) https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

	SEMESTER IV					
40120811	Fundamentals of Programming and Web development using HTML	Major (Core)	4	100	50	50
40120812	Advanced Accounting with GnuCash	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50
40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR	SEC	2	50	-	50

	Fundamentals of Investment in Stock Markets					
	Modern Indian Languages – Hindi OR Marathi OR Gujarati (As per SNTWU syllabus)	AEC	2	50	-	50
41520801	Community Engagement in Computer Studies	CE	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNTWU 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					
50120811	"Computational Thinking and C Programming"	Major (Core)	4	100	50	50
50120812	Object-Oriented Programming with C++	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
50220811	Digital Capital Market	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
50620801	"IPR in the Digital Age"	VSC	2	50	50	-
51320801	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					
60120811	Java Development Bootcamp	Major (Core)	4	100	50	50
60120812	Data Structures and Algorithm Optimization in C++	Major (Core)	4	100	50	50
60120813	Integrated Digital Marketing	Major (Core)	2	50	-	50
60220811	Artificial Intelligence: Tools and Techniques	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
61220821	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	Specialized Course - Computer Studies (Paper XVII)	Major (Core)	4	100	50	50
7.H.2	Specialized Course - Computer Studies (Paper XVIII)	Major (Core)	4	100	50	50
7.H.3	Specialized Course - Computer Studies (Paper XIX)	Major (Core)	4	100	50	50
7.H.4	Organizational Behavior/ Business Ethics/ Application of Statistical tools in Research/ / Economics and Business Environment	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	Specialized Course - Computer Studies (Paper XX)	Major (Core)	4	100	50	50
8.H.2	Specialized Course - Computer Studies (Paper XXI)	Major (Core)	4	100	50	50
8.H.3	Specialized Course - Computer Studies (Paper XXII)	Major (Core)	4	100	50	50
8.H.4	Retail Management/ Digitalization of Business / Economics and Business Policy/ Any other approved course	Major (Core)	2	50	-	50
8.H.5	Financial Services in IT Industry	Major (Elective)	4	100	50	50
8.H.6	Internship	OJT	4	100	50	50

			22	550	250	300
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4-Year Degree with Research

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VII					
7.R.1	Computer Studies - (Paper XVII)	Major (Core)	4	100	50	50
7.R.2	Computer Studies - (Paper XVIII)	Major (Core)	4	100	50	50
7.R.3	Organizational Behavior/ Business Ethics/ Application of Statistical tools in Research/ / Economics and Business Environment	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	Computer Studies - (Paper XIX)	Major (Core)	4	100	50	50
8.R.2	Computer Studies - (Paper XX)	Major (Core)	4	100	50	50
8.R.3	Retail Management/ Digitalization of Business / Economics and Business Policy / Any other approved course	Major (Core)	2	50	-	50
8.R.4	Financial Services in IT Industry	Major (Elective)	4	100	50	50
8.R.5	Research II	Research Project	8	200	100	100
			22	550	250	300

B.COM IN COMPUTER STUDIES

Semester V

Academic Year: 2026-27

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Computational Thinking and C Programming
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Understand computational thinking concepts and apply them to solve basic business and commerce-related problems.2. Develop structured algorithms and flowcharts for commercial data processing tasks.3. Write, compile, and debug C programs relevant to accounting, finance, and business analytics.4. Apply programming logic to automate simple commercial operations such as billing, payroll, and inventory management.5. Demonstrate problem-solving skills and logical reasoning required in modern commerce and business environments.
Module 1 (Credit 1) Foundations of Computational Thinking for Commerce	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the concept of computational thinking in the context of commerce and business decision-making.• Identify real-life business problems that can be solved using algorithms.• Design simple algorithms and flowcharts for commercial applications.
Content Outline	<ul style="list-style-type: none">• Introduction to computational thinking: decomposition, pattern recognition, abstraction, and algorithmic thinking• Problem-solving approaches in commerce• Algorithms: definition, characteristics, and examples from business scenarios• Flowcharts and pseudocode with commercial examples (sales calculation, profit-loss computation)
Module 2 (Credit 1) Basics of C Programming	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> • Understand the structure and syntax of C programs. • Use data types, variables, and operators to perform business calculations. • Write simple C programs for commerce-related numerical problems.
Content Outline	<ul style="list-style-type: none"> • Introduction to C language and its importance in business computing • Structure of a C program • Data types, variables, constants • Operators and expressions • Input and output statements • Simple programs: calculation of total sales, discount, GST, and profit
Module 3 (Credit 1) Control Structures and Business Logic	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply decision-making and looping concepts to business problems. • Develop C programs using conditional and iterative structures. • Solve repetitive commercial tasks through programming logic.
Content Outline	<ul style="list-style-type: none"> • Decision-making statements: if, if-else, nested if, switch • Looping statements: for, while, do-while • Use of control structures in commerce examples: salary computation, commission calculation, interest calculation, inventory checks
Module 4 (Credit 1) Arrays, Functions, and Commerce Applications	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Use arrays and functions to manage commercial data efficiently. • Develop modular C programs for small business applications. • Apply programming concepts to practical commerce-oriented case studies.
Content Outline	<ul style="list-style-type: none"> • Arrays: one-dimensional arrays with business data examples (sales figures, stock levels) • Functions: definition, types, and usage • Passing arguments and returning values • Simple commerce applications: payroll system, sales report generation, basic inventory management

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks and External – 50 Marks (Total 100 Marks)

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

References:

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

Web References

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

Course Syllabus
Semester: III
5.2: Major Core

Course Title	Object-Oriented Programming with C++
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none"> 1. Understand the fundamentals of C++ programming with relevance to commerce and business applications. 2. Apply object-oriented concepts to solve real-life problems related to accounting, banking, payroll, and inventory systems. 3. Design and develop simple business-oriented software applications using C++. 4. Analyze and implement file handling techniques for managing commercial data records. 5. Develop logical thinking and problem-solving skills required for IT-enabled business environments.
Module 1 (Credit 1) Fundamentals of C++ Programming for Business	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand basic programming concepts and structure of C++ programs. • Apply decision-making and looping constructs in business-related calculations. • Develop simple C++ programs for commercial problem-solving.
Content Outline	<ul style="list-style-type: none"> • Introduction to programming and business applications of C++. • Features of C++ and structure of a C++ program. • Data types, variables, constants, operators, and expressions. • Input and output statements.

	<ul style="list-style-type: none"> • Control structures: if, if-else, switch, for, while, do-while. • Simple commerce-based programs: GST calculation, discount calculation, simple interest, sales total.
Module 2 (Credit 1) Functions and Data Handling in Commerce	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Use functions to modularize business programs. • Implement arrays and strings for handling commercial data. • Develop logic for processing multiple records.
Content Outline	<ul style="list-style-type: none"> • Concept of functions and types of functions. • Function arguments and return values. • Inline functions. • One-dimensional and two-dimensional arrays. • Strings and string handling functions. • Commerce-oriented applications: employee salary calculation, product price list, sales report generation.
Module 3 (Credit 1) Object-Oriented Concepts and Business Modelling	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand object-oriented principles in C++. • Design classes and objects for real-life business entities. • Apply constructors and destructors in commercial applications.
Content Outline	<ul style="list-style-type: none"> • Need and features of Object-Oriented Programming. • Concept of class and object. • Data members and member functions.

	<ul style="list-style-type: none"> • Access specifiers. • Constructors and destructors. • Business-oriented classes: Employee, Customer, Bank Account, Invoice system.
Module 4 (Credit 1) Inheritance, Polymorphism, and File Handling	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply inheritance and polymorphism in business software design. • Implement file handling techniques for storing commercial data. • Handle runtime errors using exception handling.
Content Outline	<ul style="list-style-type: none"> • Concept of inheritance: single, multilevel, and hierarchical inheritance. • Function overloading and operator overloading. • Virtual functions and polymorphism. • Introduction to file handling: reading and writing files. • Exception handling. • Commerce-based applications: payroll system, inventory records, banking transaction files.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Web References: -

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Business Ethics
Course Credits	02
Course Outcomes	After going through the course, learners will be able to <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.

<p>Content Outline</p>	<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.
<p>Module 2 (Credit 1) Application of Vedic Ethics in Modern Business</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 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.
<p>Content Outline</p>	<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: VI

5.4 – Major (Elective)

Course Title	Digital Capital Market
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the basic concept of capital markets and digital platforms.2. Identify online trading systems and stock market operations.3. Explain digital financial instruments and investment options.4. Understand the role of SEBI and regulatory bodies.5. Use basic digital tools for investment analysis.6. Develop awareness of risks and ethics in digital trading.
Module 1 (Credit 1) Fundamentals of Capital Market	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand capital market concepts in simple terms.• Identify primary and secondary markets.
Content Outline	<ul style="list-style-type: none">• Meaning of Capital Market• Importance in economic development• Primary market and secondary market• Role of stock exchanges (BSE, NSE)• Market participants: investors, brokers, companies
Module 2 (Credit 1) Introduction to Digital Capital Market	
Learning Outcomes (Specific related to the	After learning the module, learners will be able to

module)	<ul style="list-style-type: none"> • Understand how digital platforms changed stock trading. • Identify online trading apps and platforms.
Content Outline	<ul style="list-style-type: none"> • Meaning of digital capital market • Online trading and demat accounts • Digital brokers and trading apps • Electronic trading system • Advantages and challenges of digital markets
Module 3 (Credit 1) Digital Financial Instruments	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Identify common digital investment options. • Understand basics of risk and return.
Content Outline	<ul style="list-style-type: none"> • Shares, debentures, bonds • Mutual funds and ETFs • IPO in digital platforms • Cryptocurrency (basic awareness) • Risk and return concepts
Module 4 (Credit 1) Regulation, Ethics and Investor Awareness	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand investor protection and regulations. • Develop safe digital investment practices.
Content Outline	<ul style="list-style-type: none"> • Role of SEBI • Digital frauds and cyber risks • Investor protection measures • Ethics in online trading • Financial literacy and awareness

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

SNDTWU Faculty of Commerce in Computer Studies Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

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

External – 50 Marks

References:

- Chandra, P. – Investment Analysis and Portfolio Management
- Pandian, P. – Security Analysis and Portfolio Management
- Avadhani, V. – Investment Management
- Bhalla, V. K. – Investment Management

Web References: -

- <https://www.sebi.gov.in>
- <https://www.nseindia.com>
- <https://www.bseindia.com>
- <https://www.investor.gov>
- <https://www.moneycontrol.com>
- <https://zerodha.com/varsity/>

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 recapitalisation, 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.

	<ul style="list-style-type: none"> • Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation. • Describe and illustrate the concepts related to human resource accounting.
Content Outline	<ul style="list-style-type: none"> • Human Resource Accounting: An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of Human Resource Accounting at National Levels. Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost • 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.
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- 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	Intellectual Property Rights in the Digital Age
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the concept and importance of Intellectual Property Rights (IPR) in digital commerce.2. Analyze legal and ethical issues related to digital content, branding, and innovation.3. Apply IPR knowledge in business decisions such as marketing, product development, and entrepreneurship.4. Evaluate copyright, trademarks, patents, and data ownership in the digital economy.5. Develop awareness of cyber laws and protection of digital commercial assets.
Module 1 (Credit 1) Fundamentals of IPR in Digital Commerce	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Explain the concept, need, and evolution of IPR in the digital era.• Identify different types of intellectual property relevant to commerce.• Understand copyright protection and legal issues in digital content.
Content Outline	<ul style="list-style-type: none">• Meaning and importance of Intellectual Property Rights• Types of IPR: Copyright, Patent, Trademark, Design, Trade Secrets, Geographical Indications• IPR and the digital economy• Copyright law in India and global perspective• Digital copyright: software, music, videos, blogs, e-books• Plagiarism, piracy, and fair use• Licensing: Creative Commons and Open Source

	<ul style="list-style-type: none"> • Case examples from digital media, e-commerce, and online platforms.
Module 2 (Credit 1) Trademarks, Patents, Cyber Law, and Emerging Issues	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Explain trademark and patent protection in business and e-commerce. • Analyze cyber laws, data ownership, and ethical issues in digital commerce. • Evaluate emerging IPR challenges in new technologies.
Content Outline	<ul style="list-style-type: none"> • Trademarks: brand names, logos, slogans in online markets • Patents and innovation in technology and startups • Trade secrets and confidential business information • IPR registration process in India • Brand protection and infringement in online marketplaces • Cyber laws related to digital business • Data protection, privacy, and ownership • E-contracts and digital signatures • Emerging IPR issues in AI, blockchain, and NFTs Case studies: startups, mobile apps, and digital brands

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – Nil

References:

SNDTWU Faculty of Commerce in Computer Studies Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

- WIPO. (2022). Understanding Intellectual Property. World Intellectual Property Organization.
- Bently, L., & Sherman, B. (2014). Intellectual Property Law (4th ed.). Oxford University Press.
- Cornish, W., Llewelyn, D., & Aplin, T. (2019). Intellectual Property: Patents, Copyright, Trademarks and Allied Rights. Sweet & Maxwell.
- Laudon, K. C., & Traver, C. G. (2022). E-Commerce: Business, Technology, Society. Pearson Education.
- Nandan, K. (2021). Cyber Laws and Intellectual Property Rights. PHI Learning.

Web References

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

COURSE SYLLABUS

SEMESTER: V

5.7 FP

Course Title	Field Project in Programming and Business Application Development
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Apply programming knowledge to solve real-world business problems2. Develop simple business-oriented software applications3. Analyze and design solutions using computational thinking.4. Implement and test programs for business us.5. Demonstrate practical skills in coding, debugging, and documentation
Module 1 (Credit 1)	Field Project Ideas
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Analyze business problems and convert them into programming solutions.• Design algorithms and flowcharts for business applications.• Develop programs for automating commercial operations.• Apply programming concepts to real-life scenarios
Content Outline	<ul style="list-style-type: none">• Billing System (Shop/Retail).• Payroll Management System.• Inventory Management System.• Student Record Management System.• Banking Application.• GST Calculator / Invoice Generator.• Sales and Profit Analysis

Module 2 (Credit 1) Implementation, Industry Exposure and Communication Skills	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Develop complete applications using programming languages (C/C++). • Identify errors and debug programs. • Apply logical thinking to solve business problems. • Communicate technical solutions through reports and presentations. • Apply professional judgment in software development
Content Outline	<ul style="list-style-type: none"> • Simple Programming Applications for Business Problems: Developing basic programs such as billing systems, payroll calculations, and inventory tracking using C/C++ to understand real-world business applications. • Companies / Small Businesses: Working with local businesses to identify problems and develop software solutions such as billing systems, stock management, or customer record systems. • IT Firms / Startups: Collaborating with IT companies or startups to gain exposure in software development, debugging, testing, and implementation of business applications. • Educational Institutions: Developing academic-based projects like student record systems, attendance management, or result processing systems. • Non-Profit Organizations (NGOs): Working with NGOs to create simple digital solutions such as donation tracking systems, member databases, or event management applications.

Rubrics for Evaluation of Field Project Work

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (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)		
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 COMPUTER STUDIES

SEMESTER VI

ACADEMIC YEAR: 2026-27

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Java Development Bootcamp
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Understand core Java programming concepts required for business application development.2. Apply object-oriented principles to design commerce-related software solutions.3. Develop Java-based applications for accounting, banking, payroll, and inventory management.4. Implement file handling and database connectivity for managing commercial data.5. Enhance employability skills for entry-level roles in business application development and IT-enabled services.
Module 1 (Credit 1) Java Programming Fundamentals for Commerce	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand Java language features and its relevance in business applications.• Apply decision-making and looping constructs to commercial problem-solving.• Develop basic Java programs for business calculations.

Content Outline	<ul style="list-style-type: none"> • Introduction to Java and its role in business and enterprise applications. • Features of Java and Java Development Kit (JDK). • Structure of a Java program. • Data types, variables, operators, and expressions. • Input and output using Scanner class. • Control structures: if, if-else, switch, for, while, do-while. • Commerce-based programs: GST calculation, discount system, simple interest, sales summary.
Module 2 (Credit 1) Object-Oriented Programming in Java for Business	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Design classes and objects representing real-world business entities. • Apply constructors, inheritance, and polymorphism in Java programs. • Build reusable and structured business logic.
Content Outline	<ul style="list-style-type: none"> • Concept of Object-Oriented Programming. • Classes and objects. • Constructors and method overloading. • Inheritance and types of inheritance. • Method overriding and polymorphism. • Packages and access specifiers. • Business-oriented examples: Employee payroll system, customer billing system, banking account hierarchy.
Module 3 (Credit 1) Data Handling and Exception Management	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Handle multiple business records using arrays and collections. • Manage runtime errors using exception handling.

	<ul style="list-style-type: none"> • Store and retrieve commercial data using file handling.
Content Outline	<ul style="list-style-type: none"> • Arrays and strings. • Introduction to Collections Framework (ArrayList, HashMap). • Exception handling: try, catch, finally, throw, throws. • File handling using File, FileReader, FileWriter classes. • Commerce-based applications: employee record storage, inventory list, sales transaction file.
Module 4 (Credit 1) Java Database Connectivity and Mini Project	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Connect Java applications with databases for business data management. • Perform basic database operations using Java. • Develop a complete commerce-oriented Java mini project.
Content Outline	<ul style="list-style-type: none"> • Introduction to databases and RDBMS concepts. • Basics of SQL (Insert, Update, Delete, Select). • Introduction to JDBC architecture. • Connecting Java application with database. • CRUD operations using JDBC. • Mini project development: payroll system, inventory management system, billing and invoice application.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Web References

- Oracle Java Documentation (Official)
<https://docs.oracle.com/javase>
Comprehensive official guide covering Java basics, OOP, JDBC, and enterprise usage.
- W3Schools – Java Tutorial
<https://www.w3schools.com/java>
Beginner-friendly explanations with examples for students from commerce/non-technical backgrounds.
- GeeksforGeeks – Java Programming
<https://www.geeksforgeeks.org/java>
Concept explanations, programs, JDBC, collections, and interview-oriented material.
- TutorialsPoint – Java & JDBC
<https://www.tutorialspoint.com/java>
Step-by-step tutorials on core Java, OOP, file handling, and database connectivity.
- Javatpoint – Java for Beginners to Advanced
<https://www.javatpoint.com/java-tutorial>

Covers fundamentals, exception handling, collections, and business-application examples.

- Oracle JDBC Tutorial

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

Practical learning resource for database connectivity and CRUD operations using Java.

Course Syllabus

Semester: V

6.2– Major Core

Course Title	Data Structures and Algorithm Optimization in C++
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the role of data structures in solving real-world commerce and business problems.2. Apply C++ data structures to manage financial, accounting, and business datasets.3. Analyze and optimize algorithms for business applications such as inventory, transactions, and reporting systems.4. Design efficient solutions for decision-making, forecasting, and data processing in commerce.5. Develop problem-solving skills using optimized algorithms in business environments.
Module 1 (Credit 1) Introduction to Data Structures in Business Context	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the importance of data organization in business systems.• Explain the use of C++ in developing commerce-related applications.• Identify suitable data structures for financial and commercial data.
Content Outline	<ul style="list-style-type: none">• Overview of Data Structures and Algorithms• Role of Data Structures in Accounting, Banking, and E-Commerce• Introduction to C++ for Data Handling• Primitive and Non-Primitive Data Structures• Arrays and their business applications (Sales records, Payroll

	<p>data, Stock details)</p> <ul style="list-style-type: none"> • Basic Algorithm Concepts and Efficiency • Introduction to Time and Space Complexity (Business transaction processing perspective)
Module 2 (Credit 1) Linear Data Structures and Commerce Applications	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Implement linear data structures using C++. • Apply stacks and queues in business operations. • Solve practical commerce problems using structured data storage.
Content Outline	<ul style="list-style-type: none"> • Linked Lists: Concepts and Applications (Customer database, supplier records) • Stacks: Applications in billing systems, undo operations in accounting software • Queues: Order processing, customer service management • Circular Queue and Priority Queue (Bank token systems, task scheduling) • Searching Techniques: Linear Search, Binary Search (Product lookup, ledger records)
Module 3 (Credit 1) Non-Linear Data Structures for Business Decision Systems	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand tree and graph structures in commerce. • Apply data structures in decision-making systems. • Develop programs for hierarchical and networked business data.

Content Outline	<ul style="list-style-type: none"> • Trees: Concepts and Types • Binary Trees and Binary Search Trees (Hierarchical financial data, company structure) • Tree Traversal Techniques • Graphs: Representation and Applications (Supply chain, logistics network) • Graph Traversal: BFS and DFS (Market connectivity, distribution channels) • Hashing Concepts (Transaction indexing, customer ID systems)
Module 4 (Credit 1) Algorithm Optimization and Business Analytics	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Analyze algorithm efficiency in business software. • Apply sorting and optimization techniques to financial data. • Design optimized solutions for commerce and management problems.
Content Outline	<ul style="list-style-type: none"> • Algorithm Analysis Techniques • Sorting Algorithms: Bubble, Selection, Insertion (Sales and performance ranking) • Advanced Sorting: Merge Sort, Quick Sort (Large transaction datasets) • Greedy Algorithms (Resource allocation, budgeting decisions) • Introduction to Dynamic Programming (Profit maximization, cost optimization) • Optimization Case Studies in Commerce Applications

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Web Resources

- GeeksforGeeks – Data Structures & Algorithms in C++
<https://www.geeksforgeeks.org/data-structures-algorithms-using-c-plus-plus/>
Covers arrays, linked lists, stacks, queues, trees, graphs, and time/space complexity with C++ examples.
- GeeksforGeeks – Complete DSA Tutorial
<https://www.geeksforgeeks.org/learn-data-structures-and-algorithms-dsa-tutorial/>
Explains how data structures manage storage and algorithms process data; includes search, sorting, and real-world applications.
- Scaler Topics – Free Data Structures & Algorithms in C++ Course
<https://www.scaler.com/topics/course/cpp-data-structures/>
Covers arrays, stacks, queues, trees, graphs, recursion, dynamic programming, and complexity analysis in a structured course format.
- edX – Data Structures & Algorithms using C++
<https://www.getyoureducation.net/course/data-structures-algorithms-using-c>
Focuses on implementing linear and non-linear data structures in C++ and analyzing efficiency for real-world problems.
- Udemy – Data Structures & Algorithms Essentials using C++
<https://www.udemy.com/course/cpp-data-structures-algorithms-prateek-narang/>
Includes trees, graphs, hashing, recursion, STL, and optimization techniques with hands-on projects.
- Tutorial-based Course Resource (Udemy / ClassCentral listing)
<https://www.classcentral.com/course/udemy-data-structures-and-algorithms-in-c-algorithms-and-data-structures-26535>
Introduces linear and non-linear data structures, searching, sorting, and algorithm implementation in C++.

Course Syllabus

Semester: V

6.3 – Major (Core)

Course Title	Integrated Digital Marketing
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Understand the fundamentals and ecosystem of digital marketing in modern business.2. Develop integrated digital marketing strategies for products and services.3. Apply SEO, SEM, social media, and content marketing tools for brand promotion.4. Analyse digital campaign performance using analytics and data-driven approaches.5. Design cost-effective digital marketing plans for startups and commerce-based enterprises.
Module 1 (Credit 1) Foundations of Digital Marketing	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the evolution and importance of digital marketing.• Understand digital consumer behaviour and online business models.• Identify various digital channels used in integrated marketing.
Content Outline	<ul style="list-style-type: none">• Introduction to Digital Marketing: Meaning, scope and significance• Traditional vs Digital Marketing• Digital Marketing Ecosystem• Consumer Behaviour in Digital Environment

	<ul style="list-style-type: none"> • Types of Digital Channels • Search engines • Social media platforms • Email marketing • Display advertising • Digital marketing for commerce and startups
Module 2 (Credit 1) Search, Content and Social Media Marketing	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply SEO and SEM techniques for website visibility. • Create content strategies for digital platforms. • Plan social media marketing campaigns.
Content Outline	<ul style="list-style-type: none"> • Search Engine Optimization (SEO) • On-page and Off-page SEO • Keywords and backlinks • Search Engine Marketing (SEM) • Google Ads basics • Content Marketing • Blogging, storytelling, video marketing • Social Media Marketing • Platforms: Facebook, Instagram, LinkedIn, YouTube • Influencer marketing • Online brand building strategies
Module 3 (Credit 1) Digital Advertising and Customer Engagement	
Learning Outcomes	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> • Design digital advertising campaigns. • Use email and mobile marketing for customer engagement. • Apply e-commerce marketing strategies.
Content Outline	<ul style="list-style-type: none"> • Digital Advertising • Display ads, video ads, native advertising • Email Marketing • Campaign design and automation • Mobile Marketing • App-based promotions, SMS marketing • Affiliate and Influencer Marketing • E-commerce Marketing Strategies • Conversion funnels • Customer retention techniques
Module 4 (Credit 1) Analytics and Integrated Digital Strategy	
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"> • Use analytics tools to measure campaign performance. • Prepare integrated digital marketing plans. • Evaluate ROI and effectiveness of digital strategies.
Content Outline	<ul style="list-style-type: none"> • Web Analytics • Google Analytics basics • Traffic, engagement, conversion metrics • Data-driven marketing decisions • Marketing Automation Tools • Budgeting and ROI Measurement • Integrated Digital Marketing Strategy Framework • Case studies of successful digital campaigns

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

Web References

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

Course Syllabus

Semester: VI

6.4: Major (Elective)

Course Title	AI Tools and Techniques
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Understand the basic concepts and importance of Artificial Intelligence.2. Identify commonly used AI tools and techniques.3. Apply AI tools for academic, business, and commerce-related tasks. Use AI for data handling, content creation, and decision support.4. Develop awareness about ethical and responsible use of AI.
Module 1 (Credit 1) Introduction to Artificial Intelligence	
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 meaning and scope of Artificial Intelligence.• Differentiate between traditional computing and AI-based systems.• Identify areas where AI is used in daily life and business.
Content Outline	<ul style="list-style-type: none">• Meaning and definition of Artificial Intelligence• History and evolution of AI• Types of AI: Narrow AI, General AI, Weak AI• Applications of AI in education, business, banking, and commerce

	<ul style="list-style-type: none"> • Advantages and limitations of AI
Module 2 (Credit 1) AI Tools for Productivity and Business	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Use basic AI tools for productivity and business support. • Apply AI tools for documentation, communication, and analysis.
Content Outline	<ul style="list-style-type: none"> • Introduction to AI tools (Chatbots, Virtual Assistants) • AI tools for content creation and documentation • AI tools for presentations and reports • AI tools used in accounting, marketing, and finance • Use of AI in e-commerce and digital business
Module 3 (Credit 1) Basic AI Techniques and Data Handling	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand basic AI techniques used in data analysis. • Apply simple AI methods for business decision-making.
Content Outline	<ul style="list-style-type: none"> • Introduction to data and information • Basics of Machine Learning (concept only) • AI techniques for data classification and prediction • Use of AI in sales forecasting and customer analysis • Introduction to business analytics using AI

Module 4 (Credit 1) Ethical, Legal, and Future Aspects of AI	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand ethical and legal issues related to AI. • Analyze the impact of AI on jobs and business practices.
Content Outline	<ul style="list-style-type: none"> • Ethics in Artificial Intelligence • Data privacy and security issues • Bias and transparency in AI systems • Impact of AI on employment and skills • Future trends of AI in business and commerce

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Russell, S., & Norvig, P. (2016). *Artificial intelligence: A modern approach*. Pearson.
- Marr, B. (2019). *Artificial intelligence in practice*. Wiley.
- Davenport, T. H., & Ronanki, R. (2018). Artificial intelligence for the real world. *Harvard Business Review*.

Course Syllabus

Semester: V

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: V

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: V

6.5 -Minor Stream

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

Learning Outcomes	<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: V

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. Analyse the Business environment and develop a strategic Business Plan.7. Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.
Module 1 (Credit 1)	Fundamentals of Entrepreneurship Management
Learning Outcomes	<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 analyse the qualities for Entrepreneurship.
Content Outline	<ul style="list-style-type: none">• Concept and Nature of Entrepreneurship Concept, characteristics & types of Entrepreneur. Characteristics, need & types of Entrepreneurship.

	<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. • Analyse 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 ICFAI University Press.
- Vasant Desai, Entrepreneurship Management, 1st Edition, Himalaya Publishing House, 2013.
- Vijaykumar Thota, Santhi Vedula, Fundamental for New Entrepreneurs- in the context of Indian MSME's, Himalaya Publishing House.
- Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.

Course Syllabus

Semester: VI

6.6: On-Job Training

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

Content Outline	<ul style="list-style-type: none"> • Placement for Internship • Actual undertaking work Experience at Internship agency • Keeping up to date weekly report • Updating field visit Report
Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	<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

