



SNDT Women's University, Mumbai

Bachelor of Commerce In
Financial Accounting & Auditing
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 of Commerce (B.Com)</p>
<p>Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.</p>	<p>Financial Accounting & Auditing</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 Financial Accounting & Auditing is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad.</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>

Programme Specific Outcomes (PSOs)	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)		As per University guidelines

Structure with Course Title – B.Com in Financial Accounting & Auditing (*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					
10120211	Basics of Accounting Paper – I	Subject 1	4	100	50	50
10120202	Fundamentals of Banking in India	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50

11051111	Indian Knowledge System/ Generic	IKS Generic	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50
114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

SEMESTER II						
20120211	Principles and Practices of Banking	Subject 3	4	100	50	50
20120212	Basics of Accounting Paper II	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 OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50
20920111 OR	Introduction to Environmental Economics OR	VEC		50	-	50

20920112	Environmental Awareness https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf		2			
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					
30120211	Corporate Accountancy – I	Major (Core)	4	100	50	50
30120212	Banking System in India – I	Major (Core)	4	100	50	50
30120213	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 Gujarati (As per SNDTWU syllabus)	AEC	2	50	50	-

31320201	Field Project in Financial Accounting & Auditing	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						
40120211	Banking Systems in India- II	Major (Core)	4	100	50	50
40120212	Corporate Accountancy – II	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50
40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
	Modern Indian Languages – Hindi OR	AEC	2	50	-	50

	Marathi OR Gujarati (As per SNDTWU syllabus)					
41520201	Community Engagement in Financial Accounting & Auditing	CE	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNDTWU syllabus)	CC	2	50	50	-
			22	550	250	300

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

Third Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester V					
50120211	Management Accounting -I	Major (Core)	4	100	50	50
50120212	Introduction to Cost Accounting	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
50220211/ 50220212	Modern Finance OR Direct Taxation	Major (Elective)	4	100	50	50
50320111/ 50320112/ 50320113/ 50320114	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR Social Entrepreneurship	Minor Stream	4	100	50	50
50620201	Introduction to Accounting Software	VSC	2	50	50	-
51320201	Extension Activities OR Institutional Social Responsibility towards community engagement	FP / CEP	2	50	50	-
			22	550	300	250

	Semester VI					
60120211	Management Accounting -II	Major (Core)	4	100	50	50
60120212	Cost Accounting	Major (Core)	4	100	50	50
60120213	Financial Auditing	Major (Core)	2	50	-	50
60220211/ 60220212	Financial Markets OR Indirect Taxation	Major (Elective)	4	100	50	50
60320111/ 60320112/ 60320113/ 60320114	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship and Start- Up management	Minor Stream	4	100	50	50
61220221	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	Accounting for Managerial Decisions I	Major (Core)	4	100	50	50
7.H.2	Advanced Corporate Accountancy I	Major (Core)	4	100	50	50
7.H.3	Advanced Cost Accounting I	Major (Core)	4	100	50	50
7.H.4	Organizational Behaviour OR Business Ethics OR Application of Statistical tools in Research OR Digital Marketing OR Economics and Business Environment OR Direct Tax II	Major (Core)	2	50	50	-
7.H.5	Consumer Behaviour	Major (Elective)	4	100	50	50
7.H.6	Research Methodology	Minor Stream (RM)	4	100	50	50
			22	550	300	250

	Semester VIII					
8.H.1	Accounting for Managerial Decisions II	Major (Core)	4	100	50	50
8.H.2	Advanced Corporate Accountancy II	Major (Core)	4	100	50	50
8.H.3	Advanced Cost Accounting II	Major (Core)	4	100	50	50
8.H.4	Retail Management OR Digitalization of Business OR Economics and Business Policy OR Corporate Auditing OR Indirect Tax II	Major (Core)	2	50	-	50
8.H.5	Financial Services	Major (Elective)	4	100	50	50
8.H.6	Internship	OJT	4	100	50	50
			22	550	250	300

4-Year Degree with Research

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

	Semester VIII					
8.R.1	Accounting for Managerial Decisions II	Major (Core)	4	100	50	50
8.R.2	Advanced Corporate Accountancy II	Major (Core)	4	100	50	50
8.R.3	Retail Management OR Digitalization of Business OR Economics and Business Policy OR Corporate Auditing OR Indirect Tax II	Major (Core)	2	50	-	50
8.R.4	Financial Services	Major (Elective)	4	100	50	50
8.R.5	Research II	Research Project	8	200	100	100
			22	550	250	300

B.COM IN FINANCIAL ACCOUNTING & AUDITING

SEMESTER V

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Management Accounting Paper I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Gain conceptual understanding of the meaning, nature, scope, and importance of Management Accounting.2. Understand the role of Management Accounting in planning, controlling, and managerial decision-making.3. Apply basic tools and techniques of Management Accounting for managerial analysis.4. Analyze financial statements using ratio analysis and other financial statement analysis techniques.5. Calculate, interpret, and evaluate liquidity, profitability, solvency, and efficiency ratios.6. Develop the ability to assess financial performance over time and across different periods.7. Understand the concept, types, and importance of working capital for business operations.8. Analyze the operating cycle and factors affecting working capital requirements.9. Estimate working capital requirements using appropriate Quantitative methods.
Module 1 (Credit 1) Introduction to Management Accounting	
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 and explain the meaning, nature, and features of Management Accounting

	<ul style="list-style-type: none"> • Describe the scope, importance, and functions of Management Accounting in business organizations. • Explain the role and framework of Management Accounting in planning, controlling, and decision-making. • Identify and apply basic tools and techniques of Management Accounting for managerial analysis. • Differentiate between Management Accounting and Financial Accounting using suitable criteria
Content Outline	<ul style="list-style-type: none"> • Meaning, Features, Scope, Importance, Functions, role of Management Accounting • Management Accounting Framework • Tools of Management Accounting • Management Accounting and Financial Accounting
Module 2 (Credit 1) Ratio Analysis	
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"> • Understand and explain the meaning, nature, objectives, steps, and types of Financial Statement Analysis • Describe the concept, classification, advantages, and limitations of Ratio Analysis • Explain the Du Pont Chart and its role in evaluating return on investment and overall financial performance • Identify, calculate, and interpret Balance Sheet Ratios, Revenue Statement Ratios, and Combined Ratios for financial analysis • Analyze and evaluate the liquidity, profitability, solvency, and efficiency of a business using ratio analysis
Content Outline	<ul style="list-style-type: none"> • Financial Statement analysis - Ratio analysis Theory: • Meaning of financial Statement Analysis, steps, Objective and types of Analysis. • Ratio analysis - Meaning, classification, Du Point

	<p>Chart, advantages and Limitations.</p> <ul style="list-style-type: none"> ● Problems on - Balance Sheet Ratios – <ul style="list-style-type: none"> Current Ratio Liquid Ratio Stock Working Capital Ratio Proprietary Ratio Debt Equity Ratio Capital Gearing Ratio ● Revenue Statement Ratios: <ul style="list-style-type: none"> • Gross Profit Ratio • Operating Ratio • Net Profit Ratio • Stock Turnover Ratio ● Combined Ratio <ul style="list-style-type: none"> • Return on Capital employed (Including Long Term Borrowings) • Return on proprietor’s Fund (Shareholders Fund and Preference Capital) • Return on Equity Capital • Dividend Pay-out Ratio • Debtors Turnover • Creditors Turnover
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Module 3(Credit 1) Analysis of financial statements -common Size, Trend and Comparative

<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"> ● Understand the concepts and techniques of financial statement analysis. ● Apply common-size analysis to compare financial statements and identify structural changes. ● Use trend analysis to evaluate performance over time and predict future trends. ● Perform comparative analysis to identify changes and growth

	<p>between periods.</p> <ul style="list-style-type: none"> • Interpret the results of these analyses to support decision-making in areas like investments and performance evaluation
Content Outline	<ul style="list-style-type: none"> • Theory: Meaning and purpose of Common-Size Analysis, Trend Analysis and Comparative Analysis. • Problems on: <ul style="list-style-type: none"> Common-Size Analysis Trend Analysis and Comparative Analysis
Module 4 (Credit 1) Working Capital 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"> • Understand the concept and importance of working capital for liquidity and solvency. • Distinguish between gross and net working capital for financial evaluation. • Analyze the operating cycle to assess cash conversion efficiency. • Identify major determinants influencing working capital requirements. • Apply quantitative methods to estimate working capital needs
Content Outline	<ul style="list-style-type: none"> • Theory - Meaning and concept of working capital • Purpose and importance of working capital • Types of working capital - Gross working capital, Net working capital • Meaning and stages of operating cycle • Factors affecting working capital requirement • Problems on: Estimation of working capital requirement

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations and so on any of these evaluation	10/15/25

	methods can be used for the above modules. Minimum three types are required to be used for the effective CCE	
	Total – 50 Marks	50

External – 50 Marks

References:

- Arora, M. N. (2021). A textbook of cost and management accounting (11th ed.). Vikas Publishing House.
- Bhattacharyya, S. K., & Dearden, J. (2014). Accounting for management: Text and cases (3rd ed.). Vikas Publishing House.
- Chandra, P. (2019). Financial management: Theory and practice (10th ed.). McGraw-Hill Education.
- Drury, C. (2018). Management and cost accounting (10th ed.). Cengage Learning.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). Managerial accounting (17th ed.). McGraw-Hill Education.
- Horngren, C. T., Sundem, G. L., Schatzberg, J. O., & Burgstahler, D. (2014). Introduction to management accounting (16th ed.). Pearson.
- Jain, S. P., & Narang, K. L. (2020). Cost and management accounting. Kalyani Publishers.
- Khan, M. Y., & Jain, P. K. (2017). Management accounting: Text, problems and cases (7th ed.). McGraw-Hill Education (India).
- Kishore, R. M. (2017). Management accounting. Taxmann Publications.
- Maheshwari, S. N. (2021). Principles of management accounting (11th ed.). Sultan Chand & Sons.
- Pandey, I. M. (2021). Management accounting (3rd ed.). Vikas Publishing House.
- Periasamy, P. (2017). A textbook of financial cost and management accounting (3rd ed.). Himalaya Publishing House.
- Sahaf, M. A. (2013). Management accounting: Principles and practice (2nd ed.). Vikas Publishing House.
- Tulsian, P. C., & Tulsian, B. (2020). Analysis of financial statements. S. Chand & Company.
- Wilson, M. (2023). Management accounting (2nd ed.). Himalaya Publishing House

Course Syllabus

Semester : III

5.2: Major Core

Course Title	Cost Accounting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Understand the scope and objectives of cost accounting.2. Apply material, labour, and overhead control techniques.3. Prepare cost sheets and apply unit/job costing methods.4. Reconcile cost and financial accounts.
Module 1 (Credit 1)	Basic Concepts and Unit Costing
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Define cost accounting and explain its objectives.• Differentiate between financial and cost accounting.• Prepare cost sheets and solve practical problems in unit/job costing.
Content Outline	<ul style="list-style-type: none">• Theory on: Meaning, nature, objectives, advantages, limitations of cost accounting, Elements of cost, Cost Unit, Cost centre, Differentiate between Financial Accounting, Management Accounting and Cost Accounting.• Problems on: Preparation of cost sheet including estimation.
Module 2 (Credit 1)	Material and Labour
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Apply inventory control techniques.• Solve EOQ and wage system problems.• Understand incentive plans in labour cost control.
Content Outline	<ul style="list-style-type: none">• Theory on: Material control: purchase, storage, issue of materials.• Inventory control techniques: EOQ, ABC analysis, perpetual inventory, minimum order quantity, maximum order quantity, reorder level.• Labour cost control: time keeping, time booking, Wage systems: time wage, piece wage.• Problems on: material control (EOQ, minimum order quantity, maximum order quantity, reorder level. etc.).• Wage plans: Time & piece wages, incentive Plans- Halsey plan and

	Rowan plan.
Module 3 (Credit 1)	Overheads
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Allocate and apportion overheads. • Solve practical problems on overhead distribution.
Content Outline	<ul style="list-style-type: none"> • Meaning and classification of overheads. • Allocation and apportionment and Reapportionment of overheads. • Practical problems on overhead distribution including Reapportionment by repeated distribution method (upto 2 cycles).
• Module 4 (Credit 1)	Reconciliation between Cost and Financial Accounts.
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the need for reconciliation. • Prepare reconciliation statements between cost and financial accounts.
Content Outline	<ul style="list-style-type: none"> • Theory on: Concept and importance of reconciliation, Reasons for differences between cost and financial accounts. • Problems on: reconciliation statements.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

- Presentation / Viva
- Comparative case study on banking and development models.
- Analysis of monetary policy announcements of UK, USA and Japan.
- Assignment on global money market instruments.
- Financial news analysis and discussion.

External - NIL

References:

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

Horngren, C. T., Datar, S. M., & Rajan, M. V. (2021). *Cost accounting: A managerial emphasis* (16th ed.). Pearson Education.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

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	Modern Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to: <ol style="list-style-type: none">1. Explain fundamental and advanced concepts of financial management.2. Analyze the significance of Corporate Governance, Ethical Finance, and ESG principles in modern business decision-making.3. Analyze capital structure and financial leverage in corporate financing decisions.4. Evaluate modern financial services such as lease financing, mutual funds, and emerging FinTech innovations.5. Apply principles of investment, risk–return analysis, and portfolio management in practical financial planning.6. Assess behavioral biases and digital developments influencing investment and wealth management practices.
Module 1 (Credit 1)	FINANCIAL MANAGEMENT IN THE MODERN ERA
Learning Outcomes	After learning the module, learners will be able to: <ul style="list-style-type: none">• Define and explain financial management and its scope.• Differentiate between profit maximization and wealth maximization.• Identify various sources of finance.• Analyze the evolving role of finance managers in a globalized and digital economy.• Evaluate the role of Corporate Governance, Ethical Finance, and ESG principles in ensuring responsible, transparent, and sustainable financial management practices.
Content Outline	<ul style="list-style-type: none">• Nature, Importance and Scope of Financial Management; Introduction to Financial Planning and Budgeting.• Financial Goals – Profit Maximization vs Wealth Maximization; Role of Finance Manager in Globalization and Digital Economy.• Sources of Finance - Short-Term and Long-Term Sources -

	<p>Equity Shares, Preference Shares, Debentures, Warrants, Self-Financing, Public Deposits, Factoring.</p> <ul style="list-style-type: none"> • Introduction to Corporate Governance and Ethical Finance; ESG (Environmental, Social, Governance) in Financial Decision-Making.
Module 2 (Credit 1)	CAPITAL STRUCTURE AND FINANCING DECISIONS
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Explain determinants of capital structure. • Compute and interpret financial leverage. • Differentiate between working capital and fixed capital. • Evaluate capitalization theories and corporate financial health. • Assess financing decisions using modern theories.
Content Outline	<ul style="list-style-type: none"> • Concept and Determinants of Capital Structure. • Financial Leverage – Meaning, Advantages and Limitations; EBIT–EPS Analysis. • Working Capital and Fixed Capital – Concepts and Determinants. • Theories of Capitalization – Cost Theory and Earning Theory; Overcapitalization and Undercapitalization – Causes, Effects and Remedies.
Module 3 (Credit 1)	FINANCIAL SERVICES AND FINTECH INNOVATIONS
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Describe major financial services in India. • Explain the role of merchant banking in India. • Describe the concept, characteristics and role of Venture Capital in supporting business growth. • Analyse the types, advantages and limitations of Lease Financing. • Explain Mutual Funds, including types, NAV and their role in economic development.
Content Outline	<ul style="list-style-type: none"> • Merchant Banking – Concept, Services, Present Scenario. • Venture Capital – Concept, Characteristics, Role, Present Scenario. • Lease Financing – Types, Advantages, Limitations. • Mutual Funds – Concept, Types, NAV, Role in Economic Development.

Module 4 (Credit 1) INVESTMENT AND PORTFOLIO MANAGEMENT	
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none"> • Classify asset classes and investment avenues. • Analyze risk–return relationships and methods of security analysis. • Apply basic portfolio principles and investor profiling techniques. • Identify behavioral biases and understand wealth management practices. • Assess the role of FinTech, robo-advisory and financial inclusion in modern finance.
Content Outline	<ul style="list-style-type: none"> • Investment Environment and Asset Classes – Nature and Scope of Real and Financial Assets; Investment Objectives; Principles of Portfolio Management; Investor Profiling and Goal Planning. • Risk, Return and Security Analysis - Types of Risk; Risk–Return Tradeoff and Risk–Return Matrix; Basics of Security Analysis – Fundamental and Technical Analysis. • Behavioral and Wealth Management Perspectives - Behavioral Finance and Investor Biases; Portfolio and Wealth Management Industry in India. • Digital Finance and Inclusive Investment Ecosystem - Financial Technology (FinTech) and Digital Banking; Robo-Advisory Services; Financial Inclusion.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

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

External – 50 Marks

References:

- Khan, M. Y., & Jain, P. K. *Financial Management – Text, Problems and Cases*. McGraw Hill Education.
- Pandey, I. M. *Financial Management*. Vikas Publishing House.
- Chandra, P. *Financial Management: Theory and Practice*. McGraw Hill Education.

- Chandra, P. *Investment Analysis and Portfolio Management*. McGraw Hill Education.
- Pathak, B. *Indian Financial System – Markets, Institutions and Services*. Pearson.
- Gordon, E. & Natarajan, K. *Financial Markets and Services*. Himalaya Publishing House.
- Ranganatham, M. & Madhumathi, R. *Security Analysis and Portfolio Management*. Pearson.
- RBI and SEBI Annual Reports (Latest Editions).

Course Syllabus
Semester: VI
5.4 – Major (Elective)

Course Title	DIRECT TAXATION
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of Income Tax, including assessee, income, assessment year, previous year, and residential status, 2. Compute income under the head salaries, including allowances, perquisites, retirement benefits, and deductions <ol style="list-style-type: none"> a. under Section 16. 3. Determine Income from House Property by calculating Annual Value, deductions under Section 24, and taxability of self-occupied and let-out properties. 4. Compute income under the head Profits and Gains of Business or Profession (PGBP), Income from Capital Gains and Income from Other sources in line with the provisions of the Income Tax Act. 5. Compute incomes under various heads and calculate Gross Total Income (GTI), apply specified deductions under Sections 80C, 80CCD, 80D, 80E, 80G, and 80TTA to arrive at Total Income. 6. Determine the rebate under Section 87A, apply tax slabs/rates, and compute final income tax payable, including health and education cess.
Module 1 (Credit 1)	Concepts of Taxation, residential status ,Exemptions ,Salary Income and Income from House Property
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Explain the meaning, objectives and importance of taxation ● Define key terms in taxation ● Explain the basis of charge of Income Tax ● Identify types of income that are taxable and exemptions under section 10 & Deductions under chapter VI A ● Explain section 6 and Differentiate between Resident, Resident But Not Ordinarily Resident and Non-Resident and how it affects taxability of income.

	<ul style="list-style-type: none"> ● Identify components of Salary section 15 to section 17 and compute taxable and non-taxable Salary ● Understand the concept of Annual value of House Property ● Differentiate self-occupied and let-out properties. ● Compute taxability of House Property considering section 22 to section 25.
Content Outline	<ul style="list-style-type: none"> ● Concept of Taxation, Definitions Of Assessee, Assessment Year, Person, Previous Year, Income, Total Income, Heads Of Income, Gross Total Income. ● Charge of Income Tax and Residential Status sec:6- Theory ● Exemptions under section 10 ● Meaning and scope of salary income ● Components of salary: Basic salary, allowances, perquisites (excluding valuation), retirement benefits (excluding detailed exemption calculations) Format for Computation of Gross Salary and Deductions ● Meaning and scope of House Property income and deductions admissible. <p>Problems :</p> <ul style="list-style-type: none"> ● Elementary problems on computation of income from Salary considering section 15 to section 17 and ● problems on computation of Income from House Property considering section 22 to section 25.
Module 2 (Credit 1)	Profits and Gains from Business and/or Profession
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Identify what constitutes Business Income and Professional Income ● Understand the difference between capital and revenue receipts and expenditure ● Identify chargeable income ● Understand allowable and disallowable expenses ● Computation of Business Income and Professional Income

Content Outline	<p>Meaning and scope of income from Profits & Gains from Business & Profession and deductions admissible</p> <p>Problems:</p> <ul style="list-style-type: none"> • .Elementary problems on Profits and Gains from Business and/or Profession section 28 chargeability and allowable deductions (section 30-37)
Module 3 (Credit 1) Capital Gains and Income from Other Sources	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explain the meaning of capital asset and capital gains/losses • Differentiate between short term and long term capital asset and gains/losses thereon • Compute Short Term and Long Term Capital Gains / Losses • Explain the meaning of a Capital Asset and distinguish between capital assets and exempt assets as per Section 2(14). • Identify Income that does not fall under other 4 heads of income • Recognise income covered under Income from Other Sources • Distinguish between allowable and non-allowable expenses • Compute Income from Other Source
Content Outline	<p>Meaning of Capital Asset, Exempt assets, long term and Short-Term Capital gains, computation and deductions admissible</p> <p>Meaning and scope of income from other sources, types and deductions admissible</p> <p>Problems :</p> <ul style="list-style-type: none"> • Solve elementary problems on capital gains for different types of assets (e.g., property, shares, etc.)covering section 45 to 49. • Elementary problems on Income from Other Sources under section 56
Module 4 (Credit 1) Computation of Total Income, Deductions and Tax Liability	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the process of aggregating income under all 5 heads of income • Prepare Gross Total Income Statement from given data • Identify various deductions from Gross Total Income under chapter VI A

	<ul style="list-style-type: none"> • Compute Taxable Income • Compute Income Tax liability
Content Outline	<ul style="list-style-type: none"> • Meaning of Gross Total Income, Income Computation under 5 Heads of Income with relevant exclusions and exemptions, Specified deductions from GTI, Rebate under Income Tax. <p>Simple Problems On:</p> <p>Computation Of Total Income of individual Assessee.</p> <p>Computation of income under the head Salaries, Income from House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above; Working out Gross Total Income and Total Income after Deduction under chapter VIA. Calculating Income Tax Payable. (From Rates Table Provided)</p> <p>Practical / Skill Component:</p> <ul style="list-style-type: none"> • Prepare a step-by-step computation statement of Total Income and Tax Liability in a structured format. • Interpret real-life scenarios (salary slips, rent receipts, investment proofs, donation receipts, etc.) to compute eligible deductions. • Apply correct tax rates, surcharge, and cess from the provided tax table to compute tax payable. • Use Excel Utility available on the Income Tax Department website for computation of income and tax determination & ITR-1 filing, Form -16.

IMPORTANT NOTES:

a) The law to be studied is that which is applicable to the previous year ended immediately before commencement of the academic year. (Applicable to Individual Assessee only)

b) No knowledge of case laws is expected, Questions and Problems should not have any direct or indirect reference to case law.

Continuous Comprehensive Evaluation (CCE): Internal - 50 marks

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

External - 50 Marks

References:

A. Essential Reading

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

B. Additional Reading:

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

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Issues in the Indian Economy
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">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>	<p>After learning the module, learners will be able to</p> <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

	<ul style="list-style-type: none"> • 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	
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"> • Discuss major features and implications of Industrial Policy since 1991. • Analyses the role, problems, and policy measures related to MSMEs. • Differentiate components of foreign capital and evaluate policy measures to attract FDI. • Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.

Content Outline	<ul style="list-style-type: none"> •Industrial Policy Since 1991 •MSME- Role, Problems, Measures. •Components of Foreign Capital and policy measures to attract FDI. •Competition Act, 2002 • Special Economic Zones in India - evaluation
Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:	
Learning Outcomes <i>(Specific related to the module)</i>	<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.
Content Outline	<ul style="list-style-type: none"> • Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks • Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors • Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools • Public–Private Partnerships (PPP) in Infrastructure-Meaning and types of PPP; advantages, limitations, and recent examples in India. • Contribution of the service sector to GDP and employment

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

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

Module 2: Issues in Agriculture

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

Module 3: Issues in Industry and Trade

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

Module 4: Infrastructure and Service Sector

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

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.5 -Minor Stream

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

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.
- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.

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

Course Syllabus

Semester: V

5.5 -Minor Stream

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

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

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

Internal –50 Marks

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

External –50 Marks

References:

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

Course Syllabus

Semester: V

5.5 – Minor Stream

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

	<ul style="list-style-type: none"> • 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
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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	Introduction to Accounting Software
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Explain the need and features of accounting software2. Identify components and advantages of computerized accounting systems3. Use basic features of popular accounting software4. Interpret accounting data using digital tools
Module 1 (Credit 1) Fundamentals of Accounting Software & Computerized Accounting	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc.)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Define accounting software and explain its need in contemporary business.• Identify the features and components of computerized accounting systems.• Analyze the advantages and limitations of computerized accounting.• Recognize commonly used accounting and analytics software in industry
Content Outline	<ul style="list-style-type: none">• Meaning and Need of Accounting Software• Manual Accounting vs Computerized Accounting• Features of Accounting Software• Advantages of Computerized Accounting• Limitations of Accounting Software• Basic Components of a Computerized Accounting System<ul style="list-style-type: none">○ Hardware, Software, Data, Procedures, People• Role of Accounting Software in Modern Business• Overview of Accounting and Enterprise Software:<ul style="list-style-type: none">○ Tally Prime○ BUSY○ Zoho Books○ SAP and Oracle

	<ul style="list-style-type: none"> • Introduction to Accounting Analytics Tools: <ul style="list-style-type: none"> ○ SPSS ○ Power BI
Module 2 (Credit 1)	Tally Prime – Computerized Accounting, Reporting & Decision Support
Learning Outcomes <i>(Specific related to the module..</i> <i>e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the fundamental concepts and features of Tally Prime in computerized accounting. • Set up and configure Tally Prime for basic business requirements. • Create and manage company accounts, groups, and ledgers. • Record routine financial transactions using appropriate vouchers. • Generate and interpret basic financial reports for decision-making.
Content Outline	<ul style="list-style-type: none"> • Overview of Tally Prime <ul style="list-style-type: none"> • Introduction to Tally Prime and key features • Role of Tally Prime in modern business accounting • Installation, licensing, and system requirements • Navigating the Tally Prime interface. • Company Creation & Configuration <ul style="list-style-type: none"> • Creating and managing a company • Configuring financial year, currency, and basic settings • Introduction to security controls and data management • Backup and restore of company data • Ledger & Voucher Management <ul style="list-style-type: none"> • Creation of groups and ledgers • Types of vouchers: Payment, Receipt, Sales, Purchase, Contra, Journal • Recording and editing accounting transactions • Viewing and printing voucher entries • Financial Reporting & Analysis <ul style="list-style-type: none"> • Preparation and analysis of Trial Balance • Generation of Profit & Loss Account and Balance Sheet

	<ul style="list-style-type: none"> • Overview of Cash Book, Day Book, and Ledger reports • Introduction to bank reconciliation (conceptual overview) • Practical Component (Experiential Learning) <ul style="list-style-type: none"> • Creation of a new company in Tally Prime • Ledger creation and voucher entry • Recording business transactions • Generation of Trial Balance, Profit & Loss Account, and Balance Sheet • Case-based practice using sample business data
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internals – 50 Marks

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

Externals – NIL

References:

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

COURSE SYLLABUS

SEMESTER: V

5.7 FP

Course Title	Field projects in Financial Accounting and Auditing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. Accomplish practical experience and real-world application of theoretical concepts.
Module 1 (Credit 1)	Field Project Ideas
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Analyzing financial statements of a company to assess its financial performance and position.• Planning an audit for a company, including identifying risks, developing audit procedures, and determining audit evidence.• Evaluating the internal controls of a company to identify weaknesses and recommend improvements.• Preparing financial reports for a company, including financial statements and notes to the financial statements.
Content Outline	<ul style="list-style-type: none">• Financial Statement Analysis• Audit Planning• Internal Control Evaluation• Financial Reporting
Module 2 (Credit 1)	Potential Settings and communication skills
Learning Outcomes	After learning the module, learners will be able to 1. Annalise financial statements, identifying risks, and evaluating internal controls. 2. Developing solutions to financial reporting and auditing problems. 3. Communicating financial information and audit findings to stakeholders. 4 Applying professional judgment in financial accounting

Content Outline	<ul style="list-style-type: none"> • Simple Sums on Calculations of Basic Fundamental Heads of Financial Statements. *Companies*: Working with companies to analyze financial statements, plan audits, or evaluate internal controls. • *Accounting Firms*: Collaborating with accounting firms to gain experience in audit planning, internal control evaluation, and financial reporting. • *Non-Profit Organizations*: Working with non-profit organizations to analyze financial statements, plan audits, or evaluate internal controls.
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Rubrics for Evaluation of Field Project Work

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

		Total		
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B.COM IN FINANCIAL ACCOUNTING & AUDITING

SEMESTER VI

ACADEMIC YEAR: 2026-27

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Management Accounting Paper II
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> 1. Understand the theoretical framework, strategic objectives, and inherent limitations of budgetary control within an organizational context 2. Construct comprehensive flexible budget and sales budgets by synthesizing quantitative data to facilitate operational planning 3. Examine the flow of financial resources and fluctuations in working capital through the systematic preparation of Fund Flow Statements 4. Appraise the financial viability of long-term capital projects by utilizing Payback Period, Net Present Value (NPV), and Average Rate of Return (ARR) metrics 5. Differentiate between the diverse valuation methodologies of Human Resource Accounting, including historical, replacement, and opportunity cost approaches. 6. Critique the utility of various Management Accounting tools in providing data-driven insights for strategic corporate decision-making.
Module 1 (Credit 1) Budget and Budgetary Control	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the meaning and concept of budget and budgetary control • Objectives and importance of budgetary control • Identify and classify different types of budgets • Prepare budgets based on given data

	<ul style="list-style-type: none"> ● Analyse the role of budgetary control in planning and cost control ● Understand the limitations of budgetary control
Content Outline	<ul style="list-style-type: none"> ● Theory: Meaning of budget and budgetary control ● Objectives and importance of budget and budgetary controls ● Advantages and limitations of budget and budgetary controls ● Types of Budgets ● Problems on flexible budget and Sales Budget ● Assignments on other types of budgets
Module 2 (Credit 1) Fund Flow Statement	
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"> ● Understand the meaning and concept of Fund Flow Statement ● Understand the concept of working capital and changes therein ● Identify sources and applications of funds ● Ascertain funds from operations ● Distinguish between Fund Flow Statement and Cash Flow Statement ● Analyze the financial position of a firm using Fund Flow analysis
Content Outline	<ul style="list-style-type: none"> ● Theory: Meaning and importance of Fund Flow Statement ● The need for preparation of Fund Flow Statement ● Difference between Fund Flow and Cash Flow Statements ● Practical Problems on: preparation of Fund Flow Statement
Module 3 (Credit 1) Introduction to Capital Budgeting	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Understand the meaning, nature, and importance of capital budgeting ● Understand the concepts, merits, and demerits of capital budgeting methods ● Apply the Payback Period Method to investment decisions ● Analyze capital projects using the Net Present Value method ● Analyze the Average Rate of Return as a tool for project appraisal
Content Outline	<p>Theory -</p> <ul style="list-style-type: none"> ● Meaning, Nature and Importance of Capital Budgeting. ● Methods of Capital Budgeting - Payback Period Method – Concept, Merits and Demerits

	<p>Net Present Value (NPV) Method – Concept, Merits and Demerits</p> <p>Average Rate of Return (ARR) Method – Concept, Merits and Demerits</p> <p>Problems on –</p> <ul style="list-style-type: none"> ● Payback Period Method ● Net Present Value Method
Module 4 (Credit 1) Human Resource Accounting	
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 need for Human Resource Accounting (HRA) ● Study the concept of Human Resource Accounting ● Explain the different approaches for valuation of HRA ● Evaluate the importance of HRA ● Perceive the development of HRA in India
Content Outline	<p>Theory:</p> <ul style="list-style-type: none"> ● Introduction to HRA and its Concept ● Approaches for valuation of HRA like Historical Cost Approach, Replacement Cost Approach, Opportunity Cost Approach, Present Value of Approach and its calculations ● Importance of HRA ● HRA in India

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Arora, M. N. (2021). A textbook of Cost and Management Accounting (11th ed.). Vikas Publishing House.

- Chandra,P.(2019). Financial Management: Theory and practice (10th ed.). McGraw-Hill Education.
- Drury, C. (2018). Management and Cost Accounting (10th ed.). Cengage Learning.
- Flamholtz, E. G. (1999). Human Resource Accounting: Advances in concepts, methods and applications (3rd ed.). Kluwer Academic Publishers.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). Managerial Accounting (17th ed.). McGraw-Hill Education.
- Gupta, K. P. (2020). Human Resource Accounting. Discovery Publishing House.
- Horngren, C. T., Sundem, G. L., Schatzberg, J. O., & Burgstahler, D. (2014). Introduction to management accounting (16th ed.). Pearson.
- Jain, S. P., & Narang, K. L. (2020). Cost and Management Accounting. Kalyani Publishers.
- Kaplan Publishing. (2021). Management Accounting: Budgeting study text. Kaplan Publishing UK.
- Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, problems and cases (7th ed.). McGraw-Hill Education (India).
- Madegowda, J. (2017). Advanced Management Accounting (2nd ed.). Himalaya Publishing House.
- Maheshwari, S. N. (2021). Principles of Management Accounting (11th ed.). Sultan Chand & Sons.
- Pandey, I. M. (2021). Management Accounting (3rd ed.). Vikas Publishing House.
- Shim, J. K., Siegel, J. G., & Shim, A. I. (2011). Budgeting basics and beyond (4th ed.). John Wiley & Sons.
- Wilson, M. (2023). Management Accounting (2nd ed.). Himalaya Publishing House.

Course Syllabus

Semester: VI

6.2 – Major (Core)

Course Title	Advanced Cost Accountancy
Course Credits	4 Credits (1 credit per module)
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Prepare and analyse process cost accounts under different production situations.2. Prepare contract accounts and determine profit on long-term contracts.3. Apply marginal costing techniques for cost analysis and managerial decision-making.4. Analyse costs through basic variance calculation under standard costing.5. Understand modern costing techniques and Cost Accounting Standards for effective cost control.
Module 1 (Credit 1)	Process Costing
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand process costing concepts• Prepare process accounts• Calculate normal and abnormal losses• Apply process costing in manufacturing
Content Outline	<u>Process Costing</u> <ul style="list-style-type: none">• Meaning and features of process costing• Advantages of Process Costing, Joint Products and By-Products.• Costing Procedure: Normal Loss (Abnormal Loss and Abnormal Gain).• Process accounts with losses and gains• Simple Practical problems (excluding equivalent production and inter process profit)
Module 2 (Credit 1)	Contract Costing
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Understand contract costing • Prepare contract accounts • Calculate profit on contracts • Apply contract costing techniques
Content Outline	<p><u>Contract costing</u></p> <ul style="list-style-type: none"> • Contract costing: meaning and features, application of contract costing • Important terminology in contract account and treatment of material and plant • Contract account -work-in-progress Contract a/c, Running contracts and estimated contracts, • Escalation clause, Notional profit and recognised profit <p>Simple Practical problems</p>
Module 3 (Credit 1) Marginal and Standard costing	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand marginal costing principles • Calculate contribution and profit • Analyse cost–volume–profit relationships • Understand the meaning and objectives of standard costing • Calculate basic variances under standard costing • Use marginal costing and standard costing for decision making
Content Outline	<p><u>Marginal and Standard costing</u></p> <ul style="list-style-type: none"> • Marginal costing: meaning, application, features and limitations • Contribution and P/V ratio, Break-even analysis, Margin of safety, Managerial applications • Meaning and objectives of standard costing, advantages and limitations of standard costing, Concept of variance analysis. • Basic Variances only (no sub-variances): Material Cost Variance, Price Variance and Usage Variance Labour Cost Variance, Rate Variance and Efficiency Variance <p>Simple practical problems</p>
Module 4 (Credit 1) Recent Trends in Costing	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand recent trends in costing.

	<ul style="list-style-type: none"> • Apply modern costing techniques for cost control and decision-making • Evaluate costs and performance using Responsibility Accounting and Life Cycle Costing. • Apply Cost Accounting Standards in cost measurement and reporting.
Content Outline	<p><u>Recent Trends in Costing:</u></p> <ul style="list-style-type: none"> • Modern technique of cost management Throughput Costing, Lean Costing, Responsibility Accounting, Target Costing, Product Life cycle costing, (simple problem based on Target Costing, Product Life cycle costing) • Cost Audit and Reporting: Cost Accounting Standards: CAS-1, CAS-6, CAS-7, CAS-10, CAS-11

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – (50 Marks)

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

External – (50 Marks)

References:

- Agarwal, T., & Parakh, L. L. (2025). *Cost and Management Audit (CMAD)*. New Delhi: Taxmann Publications Pvt. Ltd.
- Arora, M. N. (2021). *Cost and Management Accounting*. New Delhi: Vikas Publishing House.
- Gupta, N., & Gupta, M. K. (2023). *Cost Accounting Standards and Reporting*. New Delhi: Himalaya Publishing House.
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- Institute of Cost Accountants of India. (2024). *Cost Accounting Standards (CAS 1–24)*. Kolkata: ICAI.
- Institute of Cost Accountants of India. (2024). *Cost Auditing and Assurance Standards (CAAS)*. Kolkata: ICAI.
- Iyengar, S. P. (2019). *Cost Accounting*. New Delhi: Sultan Chand & Sons.
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- Maheshwari, S. N. *Advanced Cost Accounting*. New Delhi: Sultan Chand & Sons.
- Rao, G. C. (2024). *Cost and Management Audit (CMA Knowledge Series)*. New Delhi: Commercial Law Publishers (India) Pvt. Ltd.

Course Syllabus

Semester: VI

6.3– Major Core

Course Title	Financial Auditing
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">1. Understand the fundamentals of auditing under the Companies Act, 2013.2. Analyze the system of internal control, internal check, internal audit, and examine their role in preventing errors and frauds in organizations.3. Apply auditing techniques such as audit program preparation, vouching, verification, and procedures relating to company audit.4. Evaluate the effectiveness of financial auditing procedures in ensuring the accuracy, reliability, and fairness of accounting records and financial statements.
Module 1 (Credit 1)	Introduction to Auditing
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the basic concept of auditing.• Analyze different types of error and fraud examine their impact on financial statements.• Apply auditing principles and techniques in practical situations by performing audit.• Evaluate the effectiveness of audit systems in ensuring accuracy and reliability of accounting records.
Content Outline	<ul style="list-style-type: none">• Auditing: Definition, objectives, importance, advantages of auditing and types of error and fraud.• Types of Audit: Statutory, Private, Internal, Interim, Continuous, Annual, Cost, Balance Sheet audit.• Audit Program: Meaning, definition, advantages and disadvantages of Audit Program.• Audit Notebook: Meaning, advantages and disadvantages of Audit Notebook.• Audit Working Papers: Objectives and ownership of audit working

	papers. <ul style="list-style-type: none"> • Internal Control, Internal Check, Internal Audit: Meaning objectives, advantages and disadvantages
Module 2 (Credit 1)	Vouching, Verification, Audit Report
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the concept and purpose of vouching, verification, audit report as per the Companies Act, 2013. • Analyze transactions through vouching and examine issues relating to verification and legal responsibilities and professional liabilities of a company auditor under the Companies Act, 2013. • Apply the principles and procedures while performing audit work. • Evaluate the importance and contents of the audit report and distinguish between a clean audit report and a qualified audit report under the Companies Act, 2013.
Content Outline	<ul style="list-style-type: none"> • Vouching of cash book: vouching of the debit and credit side to cash book (Receipts and Payments) • Verification: Meaning and verification of assets and liabilities. • Audit Report: Importance and contents of audit report, types of audit report: clean audit report and qualified audit report.

Activities towards Comprehensive Continuous Evaluation (CCE) Internal

External: 50

References:

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

Course Syllabus

Semester: VI

6.4:Major (Elective)

Course Title	Financial Markets
Course Credit	4
Course Outcomes	After going through the course, learners will be able to:
	<ol style="list-style-type: none">1. Explain the structure, components, and functions of the Indian Financial System and its role in economic development.2. Describe and differentiate the characteristics, instruments, and importance of the Money Market and Capital Market.3. Comprehend the functioning of the Primary Market and Secondary Market, including methods of new issues and reforms in capital markets.4. Discuss the objectives, functions, and trading mechanisms of major Indian stock exchanges such as Bombay Stock Exchange and National Stock Exchange of India.5. Analyze and differentiate various derivative instruments including forwards, futures, options, and swaps, and identify participants in the derivatives market.6. Evaluate the role of financial markets and financial instruments in mobilizing savings, facilitating investment, and promoting economic growth.
Module 1 (Credit 1): - Indian Financial System – Structure, Development and Regulatory Framework.	
Learning Outcomes	After learning the module, learners will be able to:
	<ol style="list-style-type: none">1. Explain the concept, structure, and components of the Indian Financial System.2. Identify and differentiate between organised and unorganised sectors of the financial system.3. Describe the functions and significance of the financial system in economic development.4. Discuss the major developments in the Indian financial system after the 1990 economic reforms.5. Outline and evaluate the role of financial regulatory authorities in India.

Content Outline	<ul style="list-style-type: none"> • Concept and Structure of the Indian Financial System - Organised and Unorganised Financial Sector. • Components of Financial System - Financial Markets, Financial Institutions, Financial Instruments, Financial Services. • Characteristics and Objectives of Financial System; Functions and Importance of Financial System. • Development of the Indian Financial System - Post-1990 Financial Sector Reforms; Financial System and Economic Development. • Financial Regulatory Framework in India – Role and Functions of major regulatory authorities – Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority of India (IRDA), Foreign Exchange Management Act (FEMA).
Module 2 (Credit 1): - Money Market and Capital Market.	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the concept, characteristics, and importance of the Money Market in the financial system. 2. Identify and describe the various instruments and segments of the Money Market. 3. Evaluate the concept, characteristics, and significance of the Capital Market in mobilizing long-term funds for economic development. 4. Classify and analyze the different segments of the Capital Market.
Content Outline	<ul style="list-style-type: none"> • Money Market – Concept, Characteristics and Importance of Money Market, • Instruments (Segments) of Money Market - Call Money Market, Treasury Bills Market, Commercial Bills Market, Market for Commercial Papers, Certificate of Deposit Market, Discount Market, Market for Financial Guarantees, Government (Gilt-Edged) Securities Market, Money Market Mutual Funds (MMMF) • Capital Market – Concept, Characteristics and Importance of Capital Market, • Classification of Capital Market - Industrial Securities Market, Government Securities Market, Long Term Loan Market, Mortgaged Loan Market, Financial Guarantees Market.
Module 3 (Credit 1) –Primary Market and Secondary Market	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Explain the concept, characteristics, participants, functions, and importance of the Primary Market in raising capital. • Describe the various methods of new issue of securities, including Initial Public Offer (IPO) and the Book Building Process.

	<ul style="list-style-type: none"> Discuss and differentiate the characteristics, functions, and significance of the Secondary Market, including major reforms in the Primary and Secondary Markets. Analyze the objectives, functions, and trading and settlement procedures of major Indian stock exchanges such as Bombay Stock Exchange (BSE) and National Stock Exchange of India (NSE).
Content Outline	<ul style="list-style-type: none"> Primary Market – Concept, Characteristics, Participants, Functions, Role and Importance of Primary Market, Methods of raising capital - New Issue Market, Initial Public Offer (IPO) and Book Building Process. Secondary Market – Concept, Characteristics, Functions and Importance of Secondary Market, major Reforms in Primary and Secondary Markets. Indian Stock Exchanges - Objectives and Functions of major Stock Exchanges such as National Stock Exchange (NSE) and Bombay Stock Exchange (BSE); Trading and Settlement Procedures on Stock Exchanges.
Module 4 (Credit 1) - Derivatives Market and Derivative Instruments.	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the concept of derivatives and identify the different participants involved in the derivatives market. 2. Describe the concept, features, and types of derivative instruments such as Futures and Forwards. 3. Differentiate between Forward Contracts and Futures Contracts based on their characteristics and trading mechanisms. 4. Evaluate the features, and types of derivative instruments including Options and Swaps, and their role in financial markets.
Content Outline	<ul style="list-style-type: none"> Derivatives - Concept, Types, Participants in the Derivatives Market. Futures Contracts – Concept, Features and Types of Futures Contracts. Forward Contracts – Concept, Features and Types of Forward Contracts; Forward V/s Futures Contracts. Options – Concept, Features and Types of Options Swaps – Concept, Features and Types of Swaps

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

3	PPT Presentations / Seminars / Workshop / Field Visit / Study Visit / Any other innovative methods	10
4	Quiz/Debate	10
	Total Marks	50

External – 50 Marks

References: (Recommended Books)

- Bhole, L. M. & Mahakud, J. (2017). *Financial Institutions and Markets*. (6th ed.). McGraw Hill Education (India) Private Limited.
- Desai, V. (2020). *Financial Markets and Financial Services*. Himalaya Publishing House.
- Gordon, E. & Natrajan, K. (2022). *Financial Markets and Services*. Himalaya Publishing Education.
- Gurusamy, S. (2018). *Indian Financial Systems*. McGraw Hill Education.
- Gordon, E. & Natrajan, K. (2016). *Financial Markets and Services*. Himalaya Publishing Education.
- Gurusamy, S. (2020). *Financial Services and Systems*. McGraw Hill Education.
- Khan, M.Y. (2017). *Indian Financial System* (10th ed.). McGraw Hill Education.
- Pathak, B. (2018). *Indian Financial System – Markets, Institution and Services* (5th ed.). Pearson India Education Services Pvt. Ltd.
- Ranganatham, M. & Madhumati, R. (2020). *Security Analysis and Portfolio Management* (2nd ed.). Pearson India Education Services Pvt. Ltd.
- Sasidharan, K. & Mathews, A. (2018). *Financial Services & System*. McGraw Hill Education.

Course Syllabus

Semester: VI

6.4: Major (Elective)

Course Title	Indirect Taxation – Goods and Services Tax (GST)
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">1. To educate the students about the concept and importance of GST and its structure.2. To enable the students to understand the registration requirements under GST documentation requirements.3. To enable the students to understand the basic rules for levy of tax on supply of goods and services and schemes of taxation under GST4. To give learners an understanding of the various compliances under GST.5. Understand the concept and structure of taxation under GST.6. Develop understanding of the registration process under GST and basis of levy of tax.7. Understand the statutory compliance requirements under GST.
Module 1 (Credit 1) Introduction of Indirect Taxes -GST:	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none">• To learn the concept and structure and the framework of GST• To understand the calculations of GST.
Content Outline	<ul style="list-style-type: none">• Theory: Meaning and Nature; Legal framework of Indirect Taxes before GST; Problems of Pre-GST Indirect Tax Structure in India (VAT, Excise, Service Tax, CST), Rationale for GST; Salient Features & Advantages of GST:• Conceptual Framework: CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST, goods kept outside the purview of GST.• Goods and Services Tax Council (GST Council) Goods & Services Tax Network (GSTN).• Problems: Practical problems relating to calculation of GST payable on goods and services supplied

	<ul style="list-style-type: none"> • Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments, Case studies
Module 2 (Credit 1) Registration and Documentation Under GST	
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"> • To understand the registration requirements under GST • To understand the necessary documentation to be maintained.
Content Outline	<ul style="list-style-type: none"> • Theory: Registration And Documentation Under GST: (A) Registration- Persons liable to registration; Compulsory registration; Deemed Registration: Procedure of Registration and Cancellation of Registration. (B) Documentation- Tax Invoices; Debit and Credit Notes. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services (C) Composition Scheme (Brief Introduction) <ul style="list-style-type: none"> • Simple Problems: On Registration under GST • Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments. • Online application of Registration under GST. Practical demonstration with the GST portal
Module 3 (Credit 1) Levy and Collection of GST- Taxable Events:	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Grasp the fundamentals of levy of tax on supply of goods and services and schemes of taxation. • Understand the concepts of place of supply, time of supply and value of supply.
Content Outline	<ul style="list-style-type: none"> • Theory: Levy of tax on “Supply”- Meaning of Supply of Goods and Services; Definition of supply; Intra-State and Inter-State supply; Time of supply; Place of Supply, Value of Supply • Simple Problems on: Place of Supply, Time of Supply, Value of Supply under GST. • Pedagogy: Lecture, Presentations, Classroom Practice, Assignments, Case studies
Module 4 (Credit 1) Input Tax Credit, GST Returns and Payments of Taxes:	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Grasp the concepts of input tax credit ● Understand the various GST Returns to be filed and modes of payment of taxes
Content Outline	<p>Theory:</p> <p>(A) Input Tax Credit- Eligibility and conditions for taking input tax credit; Apportionment of input credit, Set-off of Credit; Reverse charge under the GST.</p> <p>(B) GST Returns (GSTR 1, GSTR 2 and GSTR 3)- Time and procedure of filing of Returns.</p> <p>(C) Payment of Tax - (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan.</p> <p>(D) Due Dates, Interest, Late Fees & Penalty (Basic Awareness Only)</p> <ul style="list-style-type: none"> ● Simple Problems On: Calculation of GST Liability after availment of Input Tax credit and set off. ● Practical / Skill Component: Online Filing of GST Returns - GSTR 1 and GSTR 3B Online generation of GST challan and Payment of Taxes. ● Pedagogy: Lecture, Presentations, Classroom Practice, Practical Demonstration on GST Portal / GST Software by Experts, Assignments, Case studies.

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Continuous Comprehensive Evaluation (CCE):

Internal - 50 Marks

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

External - 50 Marks

References:

A. Essential Reading:

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

B. Additional Reading:

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

Course Syllabus

Semester: VI

6.5 -Minor Stream

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

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Meaning & Scope of Public Finance

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

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

Module 2: Public Revenue

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

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

Module 3: Public Expenditure and Public Debt

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

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

Module 4: Centre–State Financial Relations

Activity: Short Analytical Assignment

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

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 -Minor Stream

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

Module 2 (Credit 1):		Goods and Services Tax (GST), 2017	
Learning Outcomes	After learning the module, learners will be able to		
	<ul style="list-style-type: none"> • Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business. 		
Content Outline	<ul style="list-style-type: none"> • Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council 		
Module 3 (Credit 1):		Information Technology Act, 2000	
Learning Outcomes	After learning the module, learners will be able to		
	<ul style="list-style-type: none"> • Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act. 		
Content Outline	<ul style="list-style-type: none"> • Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3 • Electronic Governance section 4 to 10 • Digital signature certificate Sec. 35 to 39 • Protection of personal information (Section 43-A) • Protection of personal information - Crime and Punishment. 		
Module 4 (Credit 1)		E-Contracts (E-Transactions / E-Commerce)	

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

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

- Sharma, R. (2018). *Information Technology Act 2000 with Amendments*. Universal Law Publishing.
- Rai, M. (2018). *Electronic Contracts and Digital Signatures: Legal Perspectives*. Eastern Book Company.

Course Syllabus

Semester: VI

6.5 -Minor Stream

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

Content Outline	<ul style="list-style-type: none"> • Theory : Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. • Problems on : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1) Redemption of Debentures	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <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
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 – Minor Stream

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

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

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

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15

2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods	15
3	Presentations/ Case Study	10
4	Quiz/ Debate	10
	Total 50 Marks	50

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.6: On-Job Training

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

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

Duration: 120 Hours

Assignments/ Reports:

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

Summative (External) assessment (100 marks)

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