



SNDT Women's University, Mumbai

**Bachelor of Commerce In
Office Management and Secretarial Practice
*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</p> <p>Degree</p> <p>e.g.</p> <p>B.A./B.Com./B.Sc./ B.M.S., etc.</p>	<p>Bachelor in Commerce (B.Com)</p>
<p>Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.</p>	<p>Office Management and Secretarial Practice</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 Office Management and Secretarial Practice is designed to equip students with essential skills for managing office environment, administrative task and interpersonal skills.</p> <p>Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p> <p>Percentage of Passing:</p> <p>Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that subject head at the term end examination.</p>
	<p>After completing this programme, Learner will</p>

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

Structure with Course Title – B.Com in Office Management and Secretarial Practice (*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					
10120911	Fundamentals of Computer	Subject 1	4	100	50	50
10120902	Principles of Office Management	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting Paper I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium)	AEC	2	50	-	50

	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf					
11051111		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					
20120911	Office Communication and Correspondence	Subject 1	4	100	50	50
20120912	Introduction of Computer Typing	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC	2	50	50	
20620102	Human Resource Management	VSC	2	50	50	
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-
20810111 OR 20810112	English for Academic Writing-II (For Students of English medium) OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50

**SNDTWU Faculty of Commerce in Office Management and Secretarial Practice Syllabus
w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27**

20920111 OR 20920112	Introduction to Environmental Economics OR Environmental Awareness https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf	VEC	2	50	-	50
21450121 21450221 21450323 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) Or YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

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

Second Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	SEMESTER III					
30120911	Office Policies and Procedure	Major (Core)	4	100	50	50
30120912	E-Office Management	Major (Core)	4	100	50	50
30120913	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 -	AEC	2	50	50	-

	Hindi OR Marathi OR Gujarati (As per SNTWU syllabus)					
31320901	Field Project in Office Management and Secretarial Practice	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNTWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNTWU syllabus) https://snt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

	SEMESTER IV					
40120911	Introduction To Secretarial Practice	Major (Core)	4	100	50	50
40120912	Basics of MS-Office 2010	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50

40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
	Modern Indian Languages – Hindi OR Marathi OR Gujarati (As per SNTWU syllabus)	AEC	2	50	-	50
41520901	Community Engagement in Office Management and Secretarial Practice	CE	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNTWU syllabus)	CC	2	50	50	-
			22	550	250	300

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

Third Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester V					
50120911	Introduction to Entrepreneurship	Major (Core)	4	100	50	50
50120912	Tally ERP	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
50220911	Modern Finance	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
50620901	Introduction to Office Presentation	VSC	2	50	50	-
51320901	Field Project in OM &SP	FP	2	50	50	-
			22	550	300	250
	Semester VI					
60120911	Computerized Office Automation, Documentation & Record Management	Major (Core)	4	100	50	50
60120912	Startup Development	Major (Core)	4	100	50	50
60120913	Office Etiquette	Major (Core)	2	50	-	50
60220911	Financial Markets	Major (Elective)	4	100	50	50
60320111/ 60320112/ 60320113/ 60320114	Public Finance OR Business Law IV OR Business Accounting IV	Minor Stream	4	100	50	50

	OR Entrepreneurship and Start-Up management					
61220921	Internship/live Project/Project Assignment- Industry based project (Major core)	OJT	4	100	50	50
			22	550	250	300

Exit with UG Degree (3-year)

4-Year Degree with Honors

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VII					
7.H.1	Specialized Course - Office Management and Secretarial Practice (Paper XVII)	Major (Core)	4	100	50	50
7.H.2	Specialized Course - Office Management and Secretarial Practice (Paper XVIII)	Major (Core)	4	100	50	50
7.H.3	Specialized Course - Office Management and Secretarial Practice (Paper XIX)	Major (Core)	4	100	50	50
7.H.4	Organizational Behavior/ Business Ethics/ Application of Statistical tools in Research/ / Economics and Business Environment	Major (Core)	2	50	50	-
7.H.5	Consumer Behavior	Major (Elective)	4	100	50	50
7.H.6	Research Methodology	Minor Stream (RM)	4	100	50	50
			22	550	300	250
	Semester VIII					
8.H.1	Specialized Course - Office Management and Secretarial Practice (Paper XX)	Major (Core)	4	100	50	50
8.H.2	Specialized Course - Office Management and Secretarial Practice (Paper XXI)	Major (Core)	4	100	50	50
8.H.3	Specialized Course - Office Management and Secretarial Practice (Paper XXII)	Major (Core)	4	100	50	50
8.H.4	Retail Management/ Digitalization of Business / Economics and Business Policy/ Any other approved course	Major (Core)	2	50	-	50
8.H.5	Financial Services related to Small & Medium Enterprises	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	Office Management and Secretarial Practice - (Paper XVII)	Major (Core)	4	100	50	50
7.R.2	Office Management and Secretarial Practice - (Paper XVIII)	Major (Core)	4	100	50	50
7.R.3	Organizational Behavior/ Business Ethics/ Application of Statistical tools in Research/ / Economics and Business Environment	Major (Core)	2	50	-	50
7.R.4	Consumer Behavior	Major (Elective)	4	100	50	50
7.R.5	Research Methodology	Minor Stream (RM)	4	100	50	50
7.R.6	Research I	Research Project	4	100	100	-
			22	550	300	250
	Semester VIII					
8.R.1	Office Management and Secretarial Practice - (Paper XIX)	Major (Core)	4	100	50	50
8.R.2	Office Management and Secretarial Practice - (Paper XX)	Major (Core)	4	100	50	50
8.R.3	Retail Management/ Digitalization of Business / Economics and Business Policy / Any other approved course	Major (Core)	2	50	-	50
8.R.4	Financial Services related to Small & Medium Enterprises	Major (Elective)	4	100	50	50
8.R.5	Research II	Research Project	8	200	100	100
			22	550	250	300

**B.COM IN OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
SEMESTER V**

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Introduction to Entrepreneurship
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> 1. Examine the challenges associated with defining the concepts of entrepreneur and entrepreneurship 2. explain the concept, meaning and features of entrepreneurship 3. Study the concept of universal banking and technological advancement in banking sector. 4. Provide an overview of various types of entrepreneurships 5. Study the structure and functioning of apex financial institutions in India and understand the role of Micro finance.
Module 1 (Credit 1) Introduction to Entrepreneurship	
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 acquaint students with the concept of Entrepreneurship. ● Identify role of Entrepreneurship developments. ● To Develop Entrepreneurial Skills. ● To Understand Role of Entrepreneurship in Society
Content Outline	<ul style="list-style-type: none"> ● Importance of Entrepreneurship. ● Role of an Entrepreneur in economic development of an economy ● Characteristics of a successful entrepreneur. ● Entrepreneurial Development Program (EDP) – Importance, Objectives & Methods

Module 2 (Credit 1) Perceiving Business Opportunities and Theories of Entrepreneurship	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● To help the students identify a business opportunity ● To understand different theories on entrepreneurship
Content Outline	<ul style="list-style-type: none"> ● Source of information ● Project selection, Product planning & development ● Feasibility Analysis ● Theories of entrepreneurship ● Innovation theory by Schumpeter ● Theory of high achievement by McClelland
Module 3 (Credit 1) Support Systems and Government Role in Entrepreneurship	
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 role of government in supporting entrepreneurship. ● Identify major support agencies, incentives, and subsidies for entrepreneurs. ● Explain common challenges faced by entrepreneurs, including women entrepreneurs.
Content Outline	<ul style="list-style-type: none"> ● Women entrepreneurs ● Entrepreneurial pitfalls by Peter Drucker ● Role of State Government in promoting entrepreneurship ● Various incentives, subsidies & grants ● Role of different agencies in entrepreneurship – DIC – SISI-DI – NIESBUD
Module 4 (Credit 1) Innovation, E-Commerce, and Emerging Entrepreneurship	
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 different types of emerging entrepreneurship: social, agricultural, and academic. ● Learn how innovation and Intellectual Property Rights (IPR) help create a competitive advantage.

	<ul style="list-style-type: none"> • Recognize the role of e-commerce and small enterprises in modern business development. • To acquaint students with the emerging concept of Entrepreneurship
Content Outline	<ul style="list-style-type: none"> • To acquaint students with the emerging concept of Entrepreneurship • Features of: – Social entrepreneurship – Agricultural entrepreneurship – Academic entrepreneurship • Developing competitive advantage through IPR • Innovation & Entrepreneurship (Start-ups – Case Studies) • Electronic commerce & small enterprises: Meaning of E-Commerce, Evolution of Growth, Benefits, E-Commerce suitability for small enterprises.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

References:

- A. Sahay, A. Nirjar, *Entrepreneurship, Education; Research & Practice*, Excel Books, New Delhi, 1st Edition, 2006.
- J.S. Saini, B.S. Rathore, *Entrepreneurship Theory & Practice*, Wheeler Publishing, New Delhi, 1st edition, 2001.
- Satish Taneja, S.L. Gupta, *Entrepreneurship Development*, New Creation, Galgotia

Publishing Co., 2002.

- Saravanavel, P.: *Entrepreneurial Development* [principles, policies and programmes] (2nd ed), Madras, Ess Pee Kay Publishing House, 1991. (338.04SAR)
- Ghosh, Biswanath: *Entrepreneurship Development in India*, Jaipur, National Publishing House, 2000. (338.04(54)GHO)
- Khanka, S.S.: *Entrepreneurial Development* (3rd rev. ed), New Delhi, S.Chand & Co., 2001. (338.04KHA)
- Paul, Jose: *Entrepreneurship Development and Management*, Mumbai, Himalaya Publishing House, 2000. (338.04PAU).
- Desai, Vasant: *Small-scale Industries and Entrepreneurship* (6th rev. ed), Mumbai, Himalaya Publishing House, 2001. (338.04DES)

Course Syllabus

Semester: III

5.2: Major Core

Course Title	Tally ERP
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Study current developments in Banking sector and privatization as a part of reforms.2. Study the concept of universal banking and technological advancement in banking sector.3. Provide an overview of various types of banking in India.4. Study the structure and functioning of apex financial institutions in India and understand the role of Micro finance.
Module 1 (Credit 1) Introduction to Tally ERP	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">● Explain current reforms in banking sector.● Identify role of privatization in banking sector developments.
Content Outline	<ul style="list-style-type: none">● How to starting Tally: Introduction to Tally Screen Button Bar, Calculator, work Area, Getaway of Tally Menu● What is Tally.ERP (overview & features)● Installing Tally software● Tally screen/interface and navigation● Creating, selecting, altering, and shutting a company● Basic configuration (F11/F12 settings)● Security controls (passwords, Tally Vault)● Backup & restore data fundamentals● Practical Basic elements of accounting Study and understand the Tally ERP environment, including installation, configuration, creation, and navigation

	<p>Practical Example: 1.Create a company named “ABC Traders” in Tally.</p> <ul style="list-style-type: none"> ● 2. Create a new company in Tally ERP with correct financial year, currency, and company details.
Module 2 (Credit 1) Accounting Information and Basic Accounting in Tally ERP	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Understand basic accounting principles. ● Create and manage groups and ledgers. ● Record payment, receipt, contra, journal, sales, and purchase vouchers. ● Enter opening balances and basic transactions. ● Perform bank reconciliation in Tally ERP.
Content Outline	<ul style="list-style-type: none"> ● Accounting principles (introduction) ● Chart of Accounts overview ● Creating Groups (e.g., Assets, Liabilities) ● Creating Ledgers (single & multiple) ● Accounting vouchers: ● Payment, Receipt, Contra, Journal, Sales & Purchase entries ● Opening balances and basic entries ● Bank reconciliation basics ● Practical: Study the basics of accounting, including ledgers, groups, vouchers, and preparation of financial statements.
Module 3 (Credit 1) Inventory Information / Inventory Management	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Understand the concept of stock groups and stock categories. ● Create stock items and define units of measure in Tally ERP. ● Set up godowns/warehouses for inventory management. ● Record inventory transactions using stock vouchers (stock in / stock out). ● Generate stock summaries and inventory reports for business analysis.

	<ul style="list-style-type: none"> • Understand the basics of Bills of Materials (BOM) if applicable.
Content Outline	<ul style="list-style-type: none"> • Stock groups and stock categories • Creating stock items & units of measure • Godowns/warehouse settings • Inventory vouchers (stock in / stock out) • Stock summary & inventory reports • Study inventory management in Tally ERP, including stock items, stock groups, godowns, and stock reports. • Accounting Procedure : Preparation of a Day Book making entries in a Journal • Use of Ledger Posting of transactions recorded in vouchers to ledgers. • Preparation of cash book with cash Bank column • Preparing petty cash book
Module 4 (Credit 1) Banking & Taxation / GST Setup	
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"> • Create and manage bank ledgers and understand their use in transactions. • Record bank transactions such as deposits, withdrawals, and transfers. • Perform bank reconciliation to match ledger balances with bank statements. • Create GST ledgers for CGST, SGST, and IGST. • Record GST-compliant sales and purchase transactions. • Generate GST reports like GSTR-1 and analyze tax data.
Content Outline	<ul style="list-style-type: none"> • Bank ledgers and transactions (cheque details) • Configuring GST in Tally • Creating GST-related ledgers (CGST, SGST, IGST) • Recording GST sales & purchase transactions

	<ul style="list-style-type: none"> • GST reporting basics (like GSTR summaries) • Introduction to tax features like TDS (basic)
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Tally Erp 9 (Power of Simplicity) by [Shraddha Singh](#) (Author), [Navneet Mehra](#) (Author)
- [Learning Tally 9.0: With Introduction to Tally.ERP 9](#) by [Ramesh Bangia](#) (Author).
- Tally ERP 9 Training Guide – Asok K. Nadhani (BPB Publications)
- Official Guide to Financial Accounting using Tally.ERP 9 with GST – Tally Education / BPB
- Tally.ERP 9 Practical Work Book-1 – Bimlendu Shekhar

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

	<ul style="list-style-type: none"> • 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
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

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

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

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

Internal – NIL

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

5.4 – Major (Elective)

Course Title	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 - Equity Shares, Preference Shares, Debentures, Warrants, Self-Financing, Public Deposits, Factoring. • 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.

	<ul style="list-style-type: none"> • 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	<p>After learning the module, learners will be able to:</p> <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: V

5.5 -Minor Stream

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

Content Outline	<ul style="list-style-type: none"> • Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy • Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban–rural poverty trends, Government initiatives aimed at reducing poverty • Unemployment in India- Types, patterns, and government employment generation measures • Inequality of Income in India-: Trends in Inequality of Income in India and Measures to Reduce, • Human Development Index and Gender Development Index- Concept, components, India’s status.
Module 2 (Credit 1) Issues in Agriculture	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Analyses trends in agricultural production and productivity in India. • Explain sources of agricultural finance and their role in supporting farmers. • Identify problems in agricultural marketing and evaluate government measures to improve them. • Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.
Content Outline	<ul style="list-style-type: none"> • Trends in Agricultural Production and Productivity and Measures to Increase Productivity • Sources of Agricultural Finance: Institutional and non-institutional • Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing • Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS) • Subsidy on Agriculture Inputs
Module 3 (Credit 1) Issues in Industry and Foreign Capital	
	<p>After learning the module, learners will be able to</p>

<p>Learning Outcomes <i>(Specific related to the module)</i></p>	<ul style="list-style-type: none"> ● Discuss major features and implications of Industrial Policy since 1991. ● Analyses the role, problems, and policy measures related to MSMEs. ● Differentiate components of foreign capital and evaluate policy measures to attract FDI. ● Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.
<p>Content Outline</p>	<ul style="list-style-type: none"> ●Industrial Policy Since 1991 ●MSME- Role, Problems, Measures. ●Components of Foreign Capital and policy measures to attract FDI. ●Competition Act, 2002 ● Special Economic Zones in India - evaluation
<p align="center">Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:</p>	
<p>Learning Outcomes <i>(Specific related to the module)</i></p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Explain the causes of India’s energy crisis and review measures to address it. ● Evaluate the advantages and disadvantages of Public–Private Partnerships in infrastructure development. ● Analyse growth trends, contribution, and drivers of the service sector in India. ● Examine government IT policies and assess the sustainability of service-led growth.
<p>Content Outline</p>	<ul style="list-style-type: none"> ● Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks ● Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors

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

Internal – 50 Marks

Module 1: Development Issues in India

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

Module 2: Issues in Agriculture

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

Module 3: Issues in Industry and Trade

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

Module 4: Infrastructure and Service Sector

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

External – 50 Marks

References:

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

Course Syllabus

Semester: V

5.5 -Minor Stream

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

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on any factory Occupational safety, Health and Working conditions.	15

2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Industrial Relations Code, 2020	15
3	Presentations/ Case Study: Competition Act, 2002	10
4	Quiz/ Debate: Arbitration and Conciliation Act, 1996	10
Total 50 Marks		50

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.
- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.
- Malik, S. B. (2017). Commentary on the arbitration and conciliation act. Universal Law Publishing.
- Singh, A. (2024). Law of arbitration and conciliation (S. Bindal, Rev.; 12th ed.). Eastern Book Company.
- Sinha, R. (2024). Arbitration in Indian & comparative jurisdictions. Commercial Law Publishers.
- Srivastava, S. C. (2020). Industrial relations and labour laws (6th ed.). Vikas Publishing House.

Course Syllabus

Semester: V

5.5 -Minor Stream

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

Module 2 (Credit 1) Piecemeal Distribution of Cash	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Understand the concept of piecemeal distribution of cash in partnership dissolution. • Apply the method to calculate safe payments and distribute cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	<ul style="list-style-type: none"> • Theory : Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments. • Problems on : Simple Sums using Proportionate Capital Method
Module 3 (Credit 1) Issue of Debentures	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • state the meaning of debenture and explain the difference between debentures and shares; • describe various types of debentures; • record the journal entries for the issue of debentures at par, at a discount and at premium; • explain the concept of debentures issued for consideration other than cash and the accounting thereof;
Content Outline	<ul style="list-style-type: none"> • Theory : Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures. • Problems on : Basic Level Journal entries for issue of debentures.
Module 4 (Credit 1) Human Resource Accounting and Auditing	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit.

	<ul style="list-style-type: none"> • Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation. • Describe and illustrate the concepts related to human resource accounting.
Content Outline	<ul style="list-style-type: none"> • Human Resource Accounting: An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of Human Resource Accounting at National Levels. Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost • Human Resource Audit: An Overview Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire., Components of HR Audit.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

SNDTWU Faculty of Commerce in Office Management and Secretarial Practice Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

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

Course Syllabus
Semester: V
5.5 – Minor Stream

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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignment on Concept and role of social entrepreneurship	10
2	Group Discussion / Case Study Analysis on Identification of social problems suitable for social entrepreneurship	15

3	Project Report on Analysis of business models of social enterprises	15
4	PPT Presentations/Seminars/Workshop Role of innovation and technology in social enterprises	10
	Total – 50 Marks	50

External – 50 Marks

References –

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

Course Syllabus

Semester: V

5.6 – Major (VSC)

Course Title	Introduction to office presentation
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. To develop basic presentation and communication skills2. To help students learn how to create professional office presentations3. To introduce students to presentation tools and techniques4. To improve confidence in delivering presentations
Module 1 (Credit 1)	Basics of Office Presentation
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 importance of office presentations.● Identify different types of office presentations used in workplaces.● Explain the key features of an effective presentation.● Demonstrate basic communication skills required for presentations.● Plan and organize presentation content in a proper structure.● Use basic presentation software such as MS PowerPoint or Google Slides to create presentations.
Content Outline	<ul style="list-style-type: none">● Meaning and Importance of Office Presentation● Types of Office Presentations● Characteristics of Effective Presentation● Basic Communication Skills● Planning and Organizing Presentation Content● Introduction to Presentation Software (MS PowerPoint / Google Slides)
Module 2 (Credit 1)	Professional Presentation Skills
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> ● Demonstrate effective presentation delivery using proper body language, voice, and confidence. ● Manage time effectively while delivering presentations. ● Interact with the audience and respond to questions appropriately. ● Identify common presentation mistakes and learn ways to avoid them. ● Perform and practice office presentations confidently.
Content Outline	<ul style="list-style-type: none"> ● Presentation Delivery Skills (Body Language, Voice, Confidence) ● Time Management in Presentation ● Audience Interaction and Question Handling ● Common Presentation Mistakes ● Practice of Office Presentation

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Preparing an Office Presentation (Content Planning and Slide Design)	15
2	Group Discussion / Case Study on Effective Presentation Techniques or Communication Skills	15
3	PPT Presentation / Seminar / Workshop on Office Presentation Tools	10
4	Quiz / Debate on Presentation Skills, Body Language, and Audience Interaction	10
	Total – 50 Marks	50

External – Nil

References:

- Atwood, L., & Westin, C. (2021). *Presentation skills for everyone*. Independently Published.

- Chivers, B., & Shoolbred, M. (2007). *A student's guide to presentations: Making your presentation count*. SAGE Publications.
- Reynolds, G. (2012). *Presentation zen: Simple ideas on presentation design and delivery* (2nd ed.). New Riders.

COURSE SYLLABUS

SEMESTER: V

5.7 FP

Course Title	Field Project in Office Workflow and Secretarial Practices
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Provide hands-on exposure to real-world office and secretarial functions2. Enable students to apply theoretical knowledge in practical organizational settings3. Develop professional skills such as documentation, communication, coordination, and reporting4. Promote ethical practices, discipline, and responsibility in office administration5. Enhance employability through experiential learning
Module 1 (Credit 1)	Workflow Analysis in an Office
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the concept, importance, and types of workflow in an organizational setup.• Observe office operations and identify the flow of tasks, documents, and information.• Analyze workflow efficiency and detect bottlenecks, redundancies, or delays.• Relate theoretical office management principles to practical workflow scenarios.• Document office processes using workflow charts, diagrams, and tables.• Recommend practical solutions to optimize workflow and improve

	<p>office productivity.</p> <ul style="list-style-type: none"> • Demonstrate professional behavior, effective communication, and reporting skills.
Content Outline	<ul style="list-style-type: none"> • Introduction to Workflow • Components of Office Workflow • Observation Areas for Field Visit • Documentation and Analysis • Practical Applications • Skills Developed
Module 2 (Credit 1)	Secretarial functions and meeting management
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Understand the role of a secretary 2. Manage office operations efficiently 3. Plan and coordinate meetings 4. Facilitate meetings 5. Enhance communication skills 6. Apply time management and organizational skills
Content Outline	<ul style="list-style-type: none"> • Introduction to Secretarial Duties • Office Management • Communication Skills • Meeting Management • Minute-Taking and Follow-Up • Advanced Secretarial Functions

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Rubrics for Evaluation of Field Project Work

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

**B.COM IN OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
SEMESTER VI**

ACADEMIC YEAR: 2026-27

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	Computerized Office Automation Documentation & Record Management
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 concepts and significance of computerized office automation in modern business organizations. 2. Prepare, format, and manage professional business documents using word processing software. 3. Use spreadsheet and presentation tools for data handling, reporting, and business communication. 4. Apply record management principles for systematic storage, retrieval, and retention of records. 5. Handle electronic records and digital filing systems effectively and efficiently. 6. Demonstrate awareness of data security, confidentiality, and ethical issues in office documentation. 7. Perform routine office automation tasks using modern digital office tools.
Module 1 (Credit 1)	Introduction to Computerized Office Automation
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"> • Define office automation and explain its meaning, nature, and scope. • Describe the evolution of office systems from manual to computerized environments.

	<ul style="list-style-type: none"> • Identify the components of computerized office automation, including hardware, software, and communication tools. • Explain the role of office automation in improving efficiency, accuracy, and productivity in business organizations. • Recognize the advantages and limitations of computerized office automation. • Understand the applications of office automation in different functional areas of business.
Content Outline	<ul style="list-style-type: none"> • Meaning and Concept of Office Automation • Evolution of Office Automation • Components of Computerized Office Automation • Office Automation Tools and Technologies • Role of Office Automation in Business Organizations • Advantages and Limitations of Office Automation
Module 2 (Credit 1) Professional Documentation Using Office Software	
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"> • Identify common office software tools used for professional documentation. • Create, edit, and format professional business documents using word processing software. • Apply standard document layout and formatting techniques for business communication. • Prepare different types of professional documents such as letters, memos, reports, and notices. • Use tables, styles, headers, footers, and page setup features effectively in documents.

	<ul style="list-style-type: none"> • Ensure accuracy, consistency, and professionalism in office documentation. • Demonstrate basic document management skills, including saving, printing, and sharing files.
Content Outline	<ul style="list-style-type: none"> • Introduction to Professional Documentation • Office Software for Documentation • Preparation of Professional and Business Documents • Document Review and Management • Digital Document Management and Security
Module 3 (Credit 1) Documentation Standards & Record 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 documentation principles: Identify the purpose, types, and standards of professional business documents. • Apply standard formats and SOPs: Prepare and maintain documents according to organizational and legal standards. • Organize and manage records: Implement filing, indexing, classification, and retrieval systems for both manual and computerized records. • Handle digital documentation effectively: Utilize office automation tools to create, store, and retrieve electronic records. • Ensure compliance and ethics: Maintain confidentiality, follow data protection policies, and adhere to ethical guidelines in document handling. • Implement records lifecycle management: Apply principles of creation, retention, archiving, and disposal of records.
Content Outline	<ul style="list-style-type: none"> • Introduction to Documentation & Record Management • Documentation Standards & SOPs • Filing & Indexing Systems

	<ul style="list-style-type: none"> • Electronic Document & Record Management • Retention, Archiving & Disposal • Ethics, Legal Compliance & Security
Module 4 (Credit 1) Presentations & Communication Tools	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Design professional presentations: Create effective visual presentations using software tools. • Apply multimedia elements: Incorporate charts, tables, images, videos, and animations to enhance communication. • Communicate effectively: Present information clearly and concisely for business and academic purposes. • Use collaborative tools: Utilize online platforms for sharing, reviewing, and co-authoring presentations. • Integrate data visualization: Translate data from spreadsheets or reports into visual formats for decision-making. • Adapt to digital communication environments: Understand etiquette, audience engagement, and platform-specific best practices.
Content Outline	<ul style="list-style-type: none"> • Introduction to Presentation Tools • Creating Effective Presentations • Multimedia and Data Integration • Communication Skills for Presentations • Collaborative & Online Presentation Tools • Practical Applications and Evaluation

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- P.D. Chaturvedi & Mukesh Chaturvedi (4th Edition (2024); Business Communication, Pearson India
- Patricia C. Franks (2025); Records and Information Management: Third Edition, ALA Neal-Schuman ,
- IGI Global Editors (2025) ; Legal and Regulatory Perspectives on Electronic Records as Evidence, IGI global
- Rajani Adam (2024); Office Automation, KD publication
- Linda Foulkes; (2022); Learn Microsoft Office 2021 – Second Edition, Packt Publishing

Course Syllabus

Semester: V

6.2– Major Core

Course Title	Startup Development
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the basic meaning of startup and how it is different from a traditional business.2. Explain the importance of startups and the role of entrepreneurs in business growth.3. Identify different sources of business ideas and customer needs.4. Understand the basics of market research and idea validation.5. Use simple tools like SWOT analysis to check business ideas.
Module 1 (Credit 1) Introduction to Startups	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• To introduce students to the concept of startups and entrepreneurship• To help students learn how to generate and evaluate business ideas• To develop basic knowledge of business planning and funding• To understand marketing, legal, and operational aspects of startups
Content Outline	<ul style="list-style-type: none">• Meaning and concept of Startup• Difference between Startup and Traditional Business• Role of Startups in Economic Growth• Qualities of a Successful Entrepreneur• Overview of Startup Ecosystem in India
Module 2 (Credit 1) Idea Generation and Market Research	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> • Understand different sources of business ideas • Identify customer needs and market demand • Explain the basic concept of market research • Apply simple techniques to validate business ideas • Perform basic SWOT analysis to evaluate business opportunities • Analyse whether a startup idea is practical and feasible for implementation
Content Outline	<ul style="list-style-type: none"> • Sources of Business Ideas • Identifying Customer Needs • Basics of Market Research • Idea Validation Techniques • Introduction to SWOT Analysis
Module 3 (Credit 1)	Business Planning and Funding
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Learn how to prepare a simple business plan • Identify different sources of startup funding • Understand basic financial planning for startups • Explain the role of investors and funding agencies
Content Outline	<ul style="list-style-type: none"> • Meaning and Importance of Business Plan • Components of a Business Plan (Executive Summary, Product/Service, Market Analysis, etc.) • Basics of Costing, Pricing, and Revenue • Sources of Funding (Bootstrapping, Bank Loans, Angel Investors, Venture Capital) • Government Schemes for Startups in India (Startup India, Mudra Loan)
Module 4 (Credit 1)	Marketing, Operations and Legal Aspects
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> • Understand basic marketing strategies for startups • Learn how to promote products/services effectively • Understand operational planning in a startup • Gain basic knowledge of legal requirements for starting a business • Identify challenges faced by startups and ways to overcome them
Content Outline	<ul style="list-style-type: none"> • Basics of Marketing (Product, Price, Place, Promotion) • Digital Marketing and Social Media Promotion • Branding and Customer Relationship • Operational Planning and Management • Legal Requirements (Business Registration, Licenses, GST Basics) • Common Challenges in Startups and Solutions

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Business Idea / Startup Plan	15
2	Group Discussion / Case Study Analysis on Successful Startups	15
3	PPT Presentation / Seminar / Workshop on Startup Ecosystem or Entrepreneur Skills	10
4	Quiz / Debate on Startup Funding, Market Research, or Innovation	10
	Total – 50 Marks	50

External – 50

References:

- Blank, S., & Dorf, B. (2020). *The startup owner's manual: The step-by-step guide for building a great company*. K&S Ranch.
- Drucker, P. F. (2014). *Innovation and entrepreneurship* (Reprint ed.). Routledge.
- Ries, E. (2011). *The lean startup: How today's entrepreneurs use continuous innovation to create radically successful businesses*. Crown Business.
- Osterwalder, A., & Pigneur, Y. (2010). *Business model generation: A handbook for visionaries*,

game changers, and challengers. Wiley.

Course Syllabus

Semester: VI

6.3 – Major (Core)

Course Title	Office Etiquette
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the importance of professional behavior in the workplace 2. To Build confidence by practicing professional behavior
Module 1 (Credit 1)	Introduction to Office Etiquette
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the basic rules and principles of office etiquette• Demonstrate professional behaviour and polite communication in day-to-day work
Content Outline	<ul style="list-style-type: none">• Objectives• Introduction• Meaning of Etiquette• What is Office Etiquette• Need and Importance of Office Etiquette• Do's and Don'ts of Office Etiquette• Case Study on Office Etiquette: Internet Surfing At Work
Module 2 (Credit 1)	Business Etiquette
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• To understand the concept of Business Etiquette.• To understand various kinds of etiquettes.• To understand the importance of Body Language.

<p>Content Outline</p>	<ul style="list-style-type: none"> ● INTRODUCTION TO ETIQUETTE: Introduction, modern etiquette, benefits, Classification of etiquette -. Manners, Poor manners noticed in the youth, why should you practice good manners? Practicing good manners. ● CLASSIFICATION OF ETIQUETTE: Work Etiquette- -Making Introduction with Ease, applying titles and forms of address, remembering names, Speaking and Listening-KISS principle in communication, Tips for effective communication, barriers for communication,7 C's of communication, Kinds of listening- Handling office conversations, Common Conversation faux pas - Developing good relations with peers, superiors, subordinates- Offering compliments and criticism. Telephone etiquette- Speaking and listening on the phone, conducting conference calls and video conferencing with Care-Meeting Etiquette- Planning a meeting. Dining Etiquette- Coming to the table -Behaving after you are seated- Beginning the meal Formal table settings -Managing meals, Distinguishing Between American and Continental Dining Styles, eating with grace, coping with difficult-to-eat foods and unusual utensils, Managing Dining Mishaps. Dress Etiquette- Dealing with dress codes- Defining 'business casual' and 'casual', Formal business clothes for men and women, Personal hygiene and Grooming. ● BODY LANGUAGE ● Introduction-Body talk – Origin of Body language- Voluntary and involuntary body language -Forms of Body language -Parts of Body language- Uses of Body languages-Body language in building interpersonal relations-Body language in building industrial relations-reasons to study body language-improving your body language- Kinds of Hand Shake, four territory zones, Kinds of
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	postures, gender differences- -Shaking hands with Women - Developing confidence with correct body language.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – NIL

References:

- Alex K (2010) Soft Skills, New Delhi: S Chand & Company Ltd.
- Fox Sue (2010) Business Etiquette for Dummies, New Jersey: Wiley Publications.
- Kumar Suresh E, Shreehari P, Savithri J (2010) Communication Skills and Soft Skills: An Integrated Approach, Chennai: Pearson Education.
- Pachter Barbara & Cowie Denis (2013) Essentials of Business Etiquette, New York: McGraw Hill Education.

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

	<p>1990 economic reforms.</p> <p>5. Outline and evaluate the role of financial regulatory authorities in India.</p>
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,

	<p>Market for Financial Guarantees, Government (Gilt-Edged) Securities Market, Money Market Mutual Funds (MMMF)</p> <ul style="list-style-type: none"> • 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. • 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)

SNDTWU Faculty of Commerce in Office Management and Secretarial Practice Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

- 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.
- Gorden, E. & Natrajan, K. (2022). *Financial Markets and Services*. Himalaya Publishing Education.
- Gurusamy, S. (2018). *Indian Financial Systems*. McGraw Hill Education.
- Gorden, 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

6.5 -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.

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

	<ul style="list-style-type: none"> • 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., & Rodricyes, 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

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

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Information Technology Act, 2000	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Goods and Services Tax (GST) Act, 2017	15

3	Presentations/ Case Study: E-Contracts	10
4	Quiz/ Debate: Right to Information Act 2005	10
	Total 50 Marks	50

External – 50 Marks

References:

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

Course Syllabus

Semester: VI

6.5 -Minor Stream

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

Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Understand & Compute the amount of claim for loss of Stock
Content Outline	<ul style="list-style-type: none"> ● Theory : Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. ● Problems on : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1) Redemption of Debentures	
<p>Learning Outcomes (Specific related to the module)</p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Understand the concept of debentures and explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013 relating to their issue and redemption. ● Explain the creation, investment, and utilization of Debenture Redemption Reserve (DRR) as per the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. ● Apply appropriate methods for writing off discount or loss on issue of debentures. ● Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion
Content Outline	<ul style="list-style-type: none"> ● Theory : Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures ● Problems on: Methods of redemption of debentures: By payment in lump sum and by payment in instalments

	(excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
Module 4 (Credit 1)	Accounting in Computerized Environment
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized accounting system • Learn application of computerized accounting statements • Learn various accounting packages
Content Outline	<ul style="list-style-type: none"> • Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

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

External –50 Marks

References:

SNDTWU Faculty of Commerce in Office Management and Secretarial Practice Syllabus w.e.f. Semester I & II 2024-25, Semester III & IV 2025-26; Semester V & VI 2026-27

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

Course Syllabus

Semester: VI

6.5 – Minor Stream

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

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

	<p>Entrepreneurship.</p> <p>Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).</p>
Module 3 (Credit 1) Startup Entrepreneurship and Startup Ecosystem	
Learning Outcomes	<p>After learning the module, learners will be able to</p>
	<ul style="list-style-type: none"> • Define Start-ups and explore the start-up ecosystem. • Undertake Business Environment Analysis. • Analyse the competitive Business Environment and Identify competitive advantages. • Develop Start up Proposals for new venture launch.
Content Outline	<ul style="list-style-type: none"> • Introduction to Startup Entrepreneurship- Meaning and Definition, Startup Ecosystem. Startup Lifecycle • Processes of Business Environment Analysis – Political, Governmental, Stakeholder, Technological, Macroeconomic, Socio-demographic, Competitive and Competitor Analysis. • Developing Startup Proposals.
Module 4 (Credit 1) Startup Project planning and development.	
Learning Outcomes	<p>After learning the module, learners will be able to</p>
	<ul style="list-style-type: none"> • Design Start-up Project Plan and Carry out feasibility study. • Understand the formalities and procedure of registration of a business. • Identify the new venture expansion strategies and venture capitalist companies. • Study and Examine the startup Success Stories.

Content Outline	<ul style="list-style-type: none"> • Project Planning- Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies. • Preparing for the new venture launch - New venture expansion strategies - Venture Capital and Angel Investment. • Startup Success Stories.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

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

External – 50 Marks

References:

- Ashok Soota and S.R. Gopalan, Entrepreneurship Simplified, from Idea to IPO, Portfolio-Penguin Random House, India.
- Chris Guilbeau, The \$100 Start-ups, Macmillan Publishers Limited.
- Ducker Peter: Innovation and Entrepreneurship. Butterworth-Heinemann, revised (2007).
- Holt. David: Entrepreneurship: New Venture Creation. Phi learning, 1st Edition (2009).
- Howard Frederick, Allan O'Connor, & Donald F. Kuratko, Entrepreneurship: Theory, Process and Practice, 4th Edition, Cengage Learning, 2016.
- Khanka S S, Entrepreneurship Development, S Chand Publication, 9th Edition, (2007).
- Madhukar Shukla, Social Entrepreneurship in India, 1st Edition, SAGE Publications India Pvt Ltd., 2020.
- Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, 2018.

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

Course Syllabus

Semester: VI

6.6: On-Job Training

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

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

Duration: 120 Hours

Assignments/ Reports:

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

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Summative (External) assessment (100 marks)

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