



**ROYAL SCHOOL OF COMMERCE (RSC)
DEPARTMENT OF COMMERCE**

**COURSE STRUCTURE & SYLLABUS (BASED
ON NATIONAL EDUCATION POLICY 2020)
FOR B.
COM
(4 YEAR SINGLE MAJOR)**

**W.E.F
AY-2025-26**

Preamble

The National Education Policy (NEP) 2020 conceives a new vision for India's higher education system. It recognizes that higher education plays an extremely important role in promoting equity, human as well as societal well-being and in developing India as envisioned in its Constitution. It is desired that higher education will significantly contribute towards sustainable livelihoods and economic development of the nation as India moves towards becoming a knowledge economy and society.

If we focus on the 21st century requirements, the higher education framework of the nation must aim to develop good, thoughtful, well-rounded, and creative individuals and must enable an individual to study one or more specialized areas of interest at a deep level, and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, spirit of service, and twenty-first-century capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects. A quality higher education should be capable enough to enable personal accomplishment and enlightenment, constructive public engagement, and productive contribution to the society. Overall, it should focus on preparing students for more meaningful and satisfying lives and work roles and enable economic independence.

Towards the attainment of holistic and multidisciplinary education, the flexible curricula of the University will include credit-based courses, projects in the areas of community engagement and service, environmental education, and value-based education. As part of holistic education, students will also be provided with opportunities for internships with local industries, businesses, artists, crafts persons, and so on, as well as research internships with faculty and researchers at the University, so that students may actively engage with the practical aspects of their learning and thereby improve their employability.

The undergraduate curriculums are diverse and have varied subjects to be covered to meet the needs of the programs. As per the recommendations from the UGC, introduction of courses related to Indian Knowledge System (IKS) is being incorporated in the curriculum structure which encompasses all of the systematized disciplines of Knowledge which were developed to a high degree of sophistication in India from ancient times and all of the traditions and practices that the various communities of India—including the

tribal communities—have evolved, refined and preserved over generations, like for example Vedic Mathematics, Vedangas, Indian Astronomy, Fine Arts, Metallurgy, etc.

At RGU, we are committed that at the societal level, higher education will enable each student to develop themselves to be an enlightened, socially conscious, knowledgeable, and skilled citizen who can find and implement robust solutions to its own problems. For the students at the University, Higher education is expected to form the basis for knowledge creation and innovation thereby contributing to a more vibrant, socially engaged, cooperative community leading towards a happier, cohesive, cultured, productive, innovative, progressive, and prosperous nation.”

Introduction:

The National Education Policy (NEP) 2020 clearly indicates that higher education plays an extremely important role in promoting human as well as societal well-being in India. As envisioned in the 21st-century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals. According to the new education policy, assessments of educational approaches in undergraduate education will integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) that will lead to positive learning outcomes. This will lead to develop creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning, and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning and more in-depth learning.

The NEP highlights that the following fundamental principles that have a direct bearing on the curricula would guide the education system at large, viz.

- i. Recognizing, identifying, and fostering the unique capabilities of each student to promote her/his holistic development.
- ii. Flexibility, so that learners can select their learning trajectories.
- iii. Multidisciplinary and holistic education across the sciences, social sciences, arts, humanities, and sports for a multidisciplinary world.
- iv. Emphasis on conceptual understanding rather than rote learning, critical thinking to encourage logical decision-making and innovation; ethics and human & constitutional values, and life skills such as communication, teamwork, leadership, and resilience.

- v. Extensive use of technology in teaching and learning, removing language barriers, increasing access for Divyang students, and educational planning and management.
- vi. Respect for diversity and respect for the local context in all curricula, pedagogy, and policy.
- vii. Equity and inclusion as the cornerstone of all educational decisions to ensure that all students can thrive in the education system and the institutional environment are responsive to differences to ensure that high-quality education is available for all.
- viii. Rootedness and pride in India, and its rich, diverse, ancient, and modern culture, languages, knowledge systems, and traditions.

B.Com. programme of the Assam Royal Global University is devised to enable and empower students to acquire knowledge, skills and abilities to blend the contemporary realities concerning the business domain. This programme provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition in the light of sustainable growth. It aims at infusing conceptual understanding to equip students to deal with business realities of today and groom them to drive and face the future challenges. The exposure of the students to the world of technology and digitization in the relevant field is also encouraged as envisaged by the scholars and policymakers. This programme is designed to foster and cultivate entrepreneurial mind set and skills besides inculcating ethical, cultural and constitutional values.

Aims of the Programme:

This programme primarily aims:

- To deliver student-centric, interactive and outcome-oriented knowledge and wisdom.
- To develop human resource to act as think-tank in nation-building endeavour;
- To develop ethically conscious business philosophers to propagate social responsibility.
- To develop entrepreneurial education/skills.
- To develop ready-to-be employed business professionals.
- To develop business scientists, researchers and consultants.
- To develop teachers with core business competencies.
- To develop holistic managers with interdisciplinary knowledge and
- To create a citizen of Naba-Bharat with a global outlook.

Approach to Curriculum planning

Choice Based Credit System (CBCS) By UGC

Under the CBCS system, the requirement for awarding a degree or diploma or certificate is prescribed in terms of the number of credits to be earned by the students. This framework is being implemented in several universities across States in India. The main highlights of CBCS are as below [2]:

- The CBCS provides flexibility in designing curriculum and assigning credits based on the course content and learning hours.
- The CBCS provides for a system wherein students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning.
- CBCS also provides opportunity for vertical mobility to students from a bachelor's degree programme to masters and research degree programmes.

Definitions Academic Credit:

Academic credit is a unit by which a course is weighted. It is fixed by the number of hours of instruction offered per week. As per the National Credit Framework [2];

1 Credit = 30 NOTIONAL CREDIT HOURS (NCH)

Yearly Learning Hours = 1200 Notional Hours (@ 40 Credits x 30 NCH)

30 Notional Credit Hours		
Lecture/Tutorial	Practicum	Experiential Learning
1 Credit = 15 - 22 Lecture Hours	10-15 Practicum Hours	0- 8 Experiential Learning Hours

Course of Study:

Course of study indicates pursuance of study in a particular discipline/programme. Discipline/Programmes shall offer Major Courses (Core), Minor Courses, Skill Enhancement Courses (SEC), Value Added Courses (VAC), Ability Enhancement Compulsory Courses (AECCs) and Interdisciplinary courses.

Disciplinary Major:

The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester will be devoted to seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic.

Disciplinary/interdisciplinary minors:

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take a sufficient number of courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor at the end of the second semester, after exploring various courses.

Courses from Other Disciplines (Interdisciplinary):

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) in the proposed major and minor stream under this category.

i. Natural and Physical Sciences: Students can choose basic courses from disciplines such as Natural Science, for example, Biology, Botany, Zoology, Biotechnology, Biochemistry, Chemistry, Physics, Biophysics, Astronomy and Astrophysics, Earth and Environmental Sciences, etc.

ii. Mathematics, Statistics, and Computer Applications: Courses under this category will facilitate the students to use and apply tools and techniques in their major and minor disciplines. The course may include training in programming software like Python among others and applications software like STATA, SPSS, Tally, etc. Basic courses under this category will be helpful for science and social science in data analysis and the application of quantitative tools.

iii. Library, Information, and Media Sciences: Courses from this category will help the students to understand the recent developments in information and media science (journalism, mass media, and communication)

iv. Commerce and Management: Courses include business management, accountancy, finance, financial institutions, fintech, etc.,

v. Humanities and Social Sciences: The courses relating to Social Sciences, for example, Anthropology, Communication and Media, Economics, History, Linguistics, Political Science, Psychology, Social Work, Sociology, etc. will enable students to understand the individuals and their social behaviour, society, and nation. Students are introduced to survey methodology and available large-scale databases for India. The courses under humanities include, for example, Archaeology, History, Comparative Literature, Arts & Creative expressions, Creative Writing and Literature, language(s), Philosophy, etc., and interdisciplinary courses relating to humanities. The list of Courses can include interdisciplinary subjects such as Cognitive Science, Environmental Science, Gender Studies, Global Environment & Health, International Relations, Political Economy and Development, Sustainable Development, Women's, and Gender Studies, etc. will be useful to understand society.

Ability Enhancement Courses (AEC): Modern Indian Language (MIL) & English language focused on language and communication skills. Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills.

The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity. They would also enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language, as well as to provide a

reflective understanding of the structure and complexity of the language/literature related to both

the MIL and English language. The courses will also emphasize the development and enhancement of skills such as communication, and the ability to participate/conduct discussion and debate.

Skill Enhancement Course (SEC): These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students and should be related to Major Discipline. They will aim at providing hands-on training, competencies, proficiency, and skill to students. SEC course will be a basket course to provide skill-based instruction. For example, SEC of English Discipline may include Public Speaking, Translation & Editing and Content writing.

A student shall have the choice to choose from a list, a defined track of courses offered from 1st to 3rd semester.

Value-Added Courses (VAC):

i. Understanding India: The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

ii. Environmental science/education: The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable

development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives.

iii. Digital and technological solutions: Courses in cutting-edge areas that are fast gaining prominence, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

iv. Health & Wellness, Yoga education, sports, and fitness: Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

These are a common pool of courses offered by different disciplines and aimed toward embedding ethical, cultural and constitutional values; promote critical thinking India knowledge systems; scientific temperament of students.

Summer Internship/Apprenticeship:

The intention is induction into actual work situations. All students must undergo 4 weeks summer internships /Apprenticeships after the completion of fourth semester end examination in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the *summer term*. Students should take up opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will also

undergo 4-credit work-based learning/internship during the summer term to get a UG Certificate.

Important guidelines pertaining to Summer Internship project are as under:-

1. Tenure of Internship: 4 weeks
2. Selection of Organization
 - a. Student must seek the approval of the faculty guide prior to confirming the selection of the company where he/she wishes to intern with.
 - b. The work profile of the intern should be such that it adds value to the respective professions that he/she wishes to pursue after the Bachelor of Commerce (Hons) programme.
 - c. Work profile such as that of front office -reception, door to door sales promotion, rerecording or typing (pure data entry), review of reports, mere observation and the likes of same are not considered as valid internships.
3. Submission of Weekly Work done reports
 - a. During the internship period, students must submit weekly work done reports to the faculty guides.
 - b. These reports should capture work done daily with a minimum of 8 hours per day work.
 - c. Work done reports must be duly reviewed and signed by the supervisor of the intern (where the student is interning). Subsequently, at the end of each week, the report should be sent to the faculty guides for review.
 - d. Failure to submit the weekly work done reports would lead to deduction of marks/ cancellation of the summer internship project.

Format of the weekly work done report is as under: -

Date	Time: From	Time: To	Work Assigned	Learning outcome	Signature of the Internship supervisor

Community engagement and service:

The curricular component of 'community engagement and service' seeks to expose students to the socio-economic issues in society so that the theoretical learning's can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.

Field-based learning/minor project: The field-

based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socio-economic development. Students will be given opportunities to gain a first-

hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

Indian Knowledge System:

In view of the importance accorded in the NEP 2020 to rooting our curricula and pedagogy in the Indian context all the students who are enrolled in the four-year UG programmes are encouraged to take an adequate number of courses in IKS so that the ***total credits of the course taken in IKS amount to at least five percent of the total mandated credits (i.e. min. 8 credits for a 4 yr. UGP & 6 credits for a 3 yr. UGP).*** The students may be encouraged to take these courses, preferably during the first four semesters of the UG programme. At least half of these mandated credits should be in courses in disciplines which are part of IKS and are related to the major field of specialization that the student is pursuing in the UG programme. They will be included as a part of the total mandated credits that the student is expected to take in the major field of specialization. The rest of the mandated credits in IKS can be included as a part of the mandated Multidisciplinary courses that are to be taken by every student. All the students should take a Foundational Course in Indian Knowledge System, which is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. The foundational IKS courses should be broad-based and cover introductory material on all aspects.

Wherever possible, the students may be encouraged to choose a suitable topic related to IKS for their project work in the 7/8th semesters of the UG programme.

Experiential Learning:

One of the most unique, practical & beneficial features of the National Credit Framework is assignment of credits/credit points/weightage to the experiential learning including

relevant experience and professional levels acquired/proficiency/professional level of a learner/student. Experiential learning is of two types:

a. Experiential learning as part of the curricular structure of academic or vocational program. E.g., projects/OJT/internship/industrial attachments etc. This could be either within the Program- internship/ summer project undertaken relevant to the program being studied or as a part time employment (not relevant to the program being studied-up to certain NSQF level only). In case where experiential learning is a part of the curricular structure the credits would be calculated and assigned as per basic principles of NCERF i.e., 40 credits for 1200 hours of notional learning.

b. Experiential learning as active employment (both wage and self) post completion of an academic or vocational program. This means that the experience attained by a person after undergoing a particular educational program shall be considered for assignment of credits. This could be either Full or Part time employment after undertaking an academic/Vocation program. In case where experiential learning is as a part of employment the learner would earn credits as weightage. The maximum credit points earned in this case shall be double of the credit points earned with respect to the qualification/ course completed. The credits earned and assigned by virtue of relevant experience would enable learners to progress in their career through the work hours put in during a job/employment.

Award of Degree

The structure and duration of undergraduate programmes of study offered by the University as per NEP 2020 include:

1. Undergraduate programmes of either 3 or 4-year duration with Single Major, with multiple entry and exit options, with appropriate certifications:
2. UG Certificate: Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
3. UG Diploma: Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. These students are allowed to

re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

4. 3-year UG Degree: Students who will undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.

5. 4-year UG Degree (Honors): A four-year UG Honors' degree in the major discipline will be awarded to those who complete a four-year degree programme with 160 credits and have satisfied the credit requirements as given in Table 6 in Section 5.

6. 4-year UG Degree (Honors with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a Faculty Member of the University. The research project/dissertation will be in the major discipline. The students, who secure 160 credits, including 12 credits from a research project/dissertation, will be awarded UG Degree (Honors with Research).

(Note: UG Degree Programmes with Single Major: A student must secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a single major. For example, in a 3-year UG programme, if the total number of credits to be earned is 120, a student of Commerce with a minimum of 60 credits will be awarded a B.Com. with a single major. Similarly, in a 4-year UG programme, if the total number of credits to be earned is 160, a student of Commerce with a minimum of 80 credits will be awarded a B.Com. (Hons./Hon. With Research) in a 4-year UG programme with single major. Also the 4-year Bachelor's degree programme with Single Major is considered as the preferred option since it would allow the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student.)

Award of Degree and Credit Structure with ME-ME

Award	Year	Credits to earn	Additional Credits	Re-entry allowed within (years)	Years to Complete
UG Certificate	1	40	4	3	7
UG Diploma	2	80	4	3	7
3-year UG Degree (Major)	3	120	x	x	x

4-year UG Degree(Honours)	4	160	x	x	x
Award	Year	Credits to earn	Additional Credits	Re-entry Allowed within (yrs)	Years to Complete
4-year UG Degree(Honors with Research):	4	160	Students who secure cumulative 75% Marks and above in the first six semesters		

GRADUATE ATTRIBUTES IN B.COM.

After completing this programme the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

GA 1: Disciplinary Knowledge: The curriculum planning of B.Com programme envisages the students demonstrating comprehensive knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc. This will enable the students to put into practice the modern ways and means of dealing with the rapidly changing aspects in the dynamic business world overcome the resistances.

GA 2: Complex problem solving: Exposure to contemporary pedagogy will enhance students' understanding of real-life situations by means of case-studies. This will polish their ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems. The content is organized in such a way that the students would be able to examine and evaluate from diverse perspectives and recommend personalized solutions based on their own sensibilities.

GA 3: Analytical and critical thinking: The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. Exposure to contemporary pedagogy will enhance their understanding of real-life situations by means of case-studies.

GA 4: Creativity: The graduates of this programme will be inculcated the habit of 'thinking out of the box' and deal with problems and situations to complex problems in unfamiliar contexts by adopting innovative, imaginative, lateral thinking, interpersonal skills, and emotional intelligence.

GA 5: Communication skills: The curriculum of B.Com programme have provision to make the students adept in listening, reading texts and research papers and present complex information in a simple, clear and concise manner to various groups/ audiences through appropriate media.

GA 6: Research related skills: The curriculum of this programme will infuse the skill set and capability for providing an insight of research in Commerce and interdisciplinary areas and to facilitate those who aspire for pursuing research. They will further be able to identify the developments in various branches of Commerce and Business. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

GA 7: Collaboration: The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

GA 8: Leadership readiness/qualities: The students of the programme will be equipped with the idea of leadership qualities. They will be encouraged to take leadership role and plan the tasks of a team/organisation and give directions to achieve the purpose.

GA 9: Digital and technological skills: This course will equip the students with the use technological aids for learning like computerized accounting system, computer applications etc. which is a necessity in this era of digitization. They will be capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes. Components related to technological changes are incorporated at the slightest opportunity which will foster digital literacy.

GA 10: Environmental awareness and action: In line with the global trend to work for sustainable earth and its inhabitants, the students will be made aware of the importance of protecting the environment and work to mitigate the effects of environmental degradation. In this direction students will be helped to develop the technique of scientific waste management, conservation of biological natural resources, and promotion of sustainable development and living.

PROGRAMME OUTCOMES FOR B.COM

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to B. Com qualification.

Programme learning outcomes for B.Com includes various subject specific skills, generic skills, ability enhancement skills, value addition for lifelong learning etc. The programme aims to instill

creativity, critical thinking, the power of scientific reasoning, ethical and constitutional values while imparting classroom and field-based teaching. The programme learning outcomes of B.Com is also to enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution.

B.

Com Degree results in giving comprehensive knowledge of Accounting, Finance, Management, Marketing, Business and Corporate Law, Economics, Tax including various practical based courses enhancing skill in accounting software, digital, marketing etc. enhancing skill in accounting software, digital marketing.

PO 1: Knowledge of Commerce: Ability to attain knowledge and understanding of the areas related

to finance, human resource management, marketing, international business, corporate and business laws, accounting, and taxation etc.

PO2: Develop complex problem-solving skills:

- Ability to solve problems associated with various business situations and real-life situations like opening a bank account or operations involving internet banking.
- Ability to enhance analytical skills and enable to comprehend solution to sustain problems or originating in the diverse management areas.

PO3: Develop analytical and critical thinking skills:

- Ability to attain exposure to contemporary pedagogy which will enhance their understanding of real-life situations by means of case-studies.
- Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems.

PO4: Enhancing the creativity skills:

- Ability to provide out of the box solution to various issues related to business and commerce.
- Ability to make a name for themselves by developing innovative products or providing innovative services.

PO5: Develop effective communications skills:

- Ability to communicate long standing unsolved problems in commerce.
- Ability to listen to and read carefully various viewpoints and engage with them.
- Ability to use critical concepts and categories with clarity.
- Ability to lead group discussions.

- Ability to retain, build and transfer critical reading skills.

PO6: Develop research-related skills:

- Ability to identify research gaps, formulate research questions and ascertain relevant sources to find substantive explanations.
- Ability to identify the developments in various branches of Commerce and Business

PO7: Develop the ability of Team building:

- Ability to inculcate teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition.
- Ability to successfully complete projects within stipulated time.

PO8: Develop sound leadership qualities:

- Ability to gain perspective from various dimensions and develop the quality of being a successful leader.

PO9: Develop skills related to Information and Communication Technology (ICT) and digital Literacy:

- Ability to use various technical ICT tools (like spreadsheets) for exploring, analysis, and using the information for business purposes.
- Ability to use technological aids for learning like computerized accounting systems, computer applications etc.

PO10: Awareness about environmental issues and sustainable development:

- Ability to understand the significance of sustainable development and preservation of the environment.
- Develop ideas to protect the environment in the process of undertaking business and commerce.

Assessment Methods

Methods	Weightage
Semester End Examination	50%
Internal Assessment	50%
Total	100%

Internal assessment is based on – Mid-semester Examination, Class test, Assignment, Project, Viva-voce, attendance of the student, seminar, group discussion, fieldwork, display etc.

THEORY

	Component of Evaluation	Marks	Frequency	Code	Weightage (%)
A	Continuous Evaluation				
i	Class test	Combination of any three from (i) to (v) with 5 marks each	1-3	C	35% 10%
ii	Home Assignment		1-3	H	
iii	Project		1	P	
iv	Seminar		1-2	S	
v	Viva-Voce		1-2	V	
vi	MSE	MSE shall be of 10 marks	1-3	Q/C T	
vii	Attendance	Attendance shall be of 5 marks	100%	A	5%
B	Semester End Examination		1	SEE	50%
	Internship				100%

PRACTICAL

	Component of Evaluation	Marks	Frequency	Code	Weightage (%)
A	Continuous Evaluation				
i	Class Test	Combination	1-3	C	
ii	Home Assignment	of any three from (i) to (v) with 5 marks each	1-3	H	35% 10%
iii	Live Project		1	P	
iv	Seminar		1-2	S	
v	Viva-Voce		1-2	V	
vi	MSE		1-3	Q/CT	
		be of 10 marks			
vii	Attendance	Attendance shall be of 5 marks	100%	A	5%
B	Semester End Examination		1	SEE	50%
	Project				100%

STRUCTURE OF THE SYLLABUS FOR 4 YEAR UG PROGRAMME

SCHOOL NAME - Royal School of Commerce
DEPARTMENT NAME - Commerce
PROGRAMME NAME -B.COM.

1st SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M101	Financial Accounting	100	3	2-1-0
	COM042M102	Business Organisation and Management	100	3	2-1-0
Minor	COM042N101	Indian Financial System	100	3	2-1-0
Interdisciplinary (IDC)	IKS992K101	Introduction to Indian Knowledge System-I	100	3	2-1-0
Ability Enhancement course (AEC)	CEN982A101	Communicative English-I	100	1	1-0-0
	BHS982A102	Behavioural Science-I	100	1	1-0-0
Skill Enhancement Course (SEC)	COM042S111	Accounting Software-I	100	3	0-0-6
Value Added Course (VAC)		VAC-1 (To be chosen from pool of subjects)	100	3	3-0-0
		Courses from Swayam/Moocs /NPTEL		2	
TOTAL CREDIT FOR 1st SEMESTER				22	
2nd SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M201	Principles of Marketing	100	3	2-1-0
	COM042M202	Business Laws	100	3	2-1-0
Minor	COM042N201	Corporate Accounting	100	3	2-1-0
IDC	IKS992K201	Indian Knowledge System-II	100	3	2-1-0
AEC	CEN982A201	Communicative English-II	100	1	1-1-0
	BHS982A202	Behavioural Science-II	100	1	1-1-0
SEC	COM042S211	Accounting Software-II	100	3	0-0-6
VAC		VAC-2	100	3	3-0-0
		Courses from Swayam/Moocs /NPTEL	100	2	
TOTAL CREDIT FOR 2nd SEMESTER				22	
3rd SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M301	Management Principles and Applications	200	4	3-1-0
	COM042M302	Advanced Financial Accounting	200	4	3-1-0
Minor	COM042N301	Business Mathematics and	200	4	3-1-0

		Statistics			
IDC	COM042I301	Basics of Accounting (RSC offers to RGU)	100	3	2-1-0
		RSC students chooses from pool of subjects offered by other depts.	100	3	2-1-0
AEC	CEN982A301	Communicative English- III	100	1	1-1-0
	BHS982A302	Behavioural Science- III	100	1	1-1-0
SEC	COM042S301	Investment in Stock Market	200	3	3-0-0
		Courses from Swayam/Moocs /NPTEL	100	2	
TOTAL CREDIT FOR 3rd SEMESTER				22	
4th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M401	Financial Management	200	4	3-1-0
	COM042M402	Income Tax Law and Practice	200	4	3-1-0
	COM042M403	Trade and Commerce in Ancient India	200	4	3-1-0
Minor	COM042N401	Corporate Law	200	3	2-1-0
	COM042N402	Business Economics	200	3	2-1-0
AEC	CEN982A401	Communicative English-	100	1	1-1-0
	BHS982A402	Behavioural Science-IV	100	1	1-1-0
		Courses from Swayam/Moocs /NPTEL		2	
TOTAL CREDIT FOR 4th SEMESTER				22	
5th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M501	Entrepreneurship and Small Business Management	300	4	3-1-0
	COM042M502	Management Accounting	300	4	3-1-0
Major (Core) Any One of the following	COM042M503	Customer Relationship and Advertising	300	4	3-1-0
	COM042M504	Human Resource Management	300	4	3-1-0
	COM042M505	Cost Accounting	300	4	3-1-0
	COM042M506	Insurance & Risk Management	300	4	3-1-0
Minor	COM042N501	Digital Marketing	300	4	3-1-0
Internship	COM042M527	Summer Internship	300	4	
TOTAL CREDIT FOR 5th SEMESTER				20	
6th SEMESTER					

COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M601	Supply Chain Management	300	4	3-1-0
	COM042M602	Auditing and Assurance	300	4	3-1-0
	COM042M603	Goods and Service Tax	300	4	3-1-0
Major (Core) (Choose any 1 from the following)	COM042M604	Services Marketing	300	4	3-1-0
	COM042M605	Financial Statement Analysis	300	4	3-1-0
	COM042M606	Industrial Relations and Labour Legislations	300	4	3-1-0
	COM042M607	Portfolio Management	300	4	3-1-0
Minor	COM042N601	Banking Law and Practices	300	4	3-1-0
TOTAL CREDIT FOR 6th SEMESTER				20	

B.Com 7th and 8th Semester Structure(Including Finance and Accounts, ACCA and CMA)

7 th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M701	Sustainability Reporting	400	4	3-1-0
Major (Core)	COM042M702	Strategic Performance Management	400	4	3-1-0
Major (Core)	COM042M703	Marketing Research	400	4	3-1-0
Major (Core)	COM042M704	Forensic Accounting	400	4	3-1-0
Minor	COM042N701	Rural Development	400	4	3-1-0
TOTAL CREDIT FOR 7th SEMESTER				20	
8 th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M801	International Financial Management	400	4	3-1-0
Major (Core)	COM042M802	Research Methodology	400	4	3-1-0
Major (Core)	COM042M823	Dissertation/Research Project	400	12	0-0-12
In lieu of Project					
Major (Core)	COM042M804	Product and Brand Management	400	4	3-1-0
Major (Core)	COM042M805	Corporate Tax Planning	400	4	3-1-0
Major (Core)	COM042M806	Behavioural Finance	400	4	3-1-0
TOTAL CREDIT FOR 8th SEMESTER				20	

Detailed syllabus

SYLLABUS (1ST SEMESTER)

Subject Name: FINANCIAL ACCOUNTING

Type of Course: Major

Paper Code: COM042M101

Course Level: 100

Credit Units: 03

Scheme of Evaluation: THEORY

L-T-P-C – 2-1-0-3

Course Objective: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes:

On successful completion of the course the students will be able to:		
	Course Outcome	Blooms Taxonomy Level
CO1	Recall the basic concept of financial accounting.	BT1
CO2	Understand the role accounting in business.	BT2
CO3	Apply the basic principles and procedures of accounting.	BT3
CO4	Analyse the transactions of a business for the preparation of financial statements.	BT4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	A. Theoretical Framework of Financial Accounting: i. Accounting as an information system: users and their needs, qualitative characteristics. Functions, advantages and limitations and branches of accounting. Bases of accounting: cash and accrual basis.	15

	<p>ii. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles (GAAP).</p> <p>iii. Financial accounting standards: Concept, benefits and procedure for issuing accounting standards in India. Accounting Standard (AS) and Indian Accounting Standard (Ind-AS); International Financial Reporting Standards (IFRS): Need and procedures</p> <p>B. Measurement of Business Income</p> <p>(i) Concept and measurement of Revenue and Business Income; relevance of continuity doctrine, accounting period and matching concept in the measurement of business income; Objectives of measurement of Business income</p> <p>(ii) Change in method of Depreciation and its impact on measurement of business income – Straight Line Method, Written down value Method & Units of production method.</p> <p>(iii) Impact of inventory valuation on measurement of business income – FIFO, LIFO, Weighted Average Methods.</p>	
II.	<p>Accounting Process & Final Accounts</p> <p>Recording of transactions – Identification of transactions – Capital Items & Revenue Items, Journal Entries & Ledger Accounts; Trial Balance, Preparation of financial statements of non-corporate business entities.</p>	15
III	<p>Accounting for Branches:</p> <p>Meaning of Branch Accounting; Concept of dependent branches; Accounting aspects – debtors system, stock and debtors' system, branch Final accounts system and wholesale basis system; Independent branches – concept.</p>	15
IV	<p>Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts; inter-department transfer.</p>	15
TOTAL		60

Textbook:

1. Hanif. M & Mukherjee, (2017), *Financial Accounting*, Tata McGraw Hill, New Delhi
2. Bhattacharya, Ashish, (2017), *Essentials of Financial Accounting*, PHI Learning, Delhi

Reference Books:

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S. Chand Publication, New Delhi
3. Maheshwari, S.N., Maheshwari, S.K., & Maheshwari, S.K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numerical, analytical and theoretical cases.

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
60hours		30 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. CaseStudies

Subject Name: BUSINESS ORGANIZATION AND MANAGEMENT

Type of Course: Major

Paper Code: COM042M102

Level:100

Units:03

Scheme of Evaluation:

THEORY

CourseObjective

The course aims to familiarize the students with the world of business by providing the basic concepts related to business and its environment, different forms of business organizations, their features and management along with the basics of entrepreneurship.

CourseOutcomes

After completing the course, the students shall be able to:		
Sl. No.	CourseOutcome	Blooms Taxonomy Level
CO1	Define the various concepts related to business organization and management	BT1
CO2	Explain the various functions of management.	BT2
CO3	Select various forms of business organizations and identify the features, merits and demerits of taking practical examples	BT3
C4	Examine the suitability of each form of business organization and business environment for conducting healthy business.	BT 4

Modules	Topics & Course Contents	Periods
I.	Introduction to Business: Concept and objectives of Business; Interface between business, government, society, and environment. The distinction between business, commerce, and trade. Social Responsibility of Business – Meaning, nature, scope, arguments in favor of and against social responsibility. Stakeholders of social responsibility, Profit maximization and social responsibility. Concept of Business Ethics. Concept of CSR and Provisions of Companies Act 2013 on Corporate Social Responsibility.	15
II.	Forms of Business Organizations: Business Organization – Meaning, nature, and scope of business organization. Business–Types of business organizations (Sole-proprietorship, Partnership, Company and Cooperative), meaning, features, merits and demerits and differences among them. MNC's–features, forms, merits and demerits Franchising–features, forms, merits and demerits; Joint Sector–features, merits and demerits; importance of joint sector in Indian perspective	15
III.	Business Combinations and Business Environment: Business Combinations: causes, types, importance, advantages and disadvantages; Merger, Acquisition and Amalgamation. Business Environment -Meaning, significance, and components. Concept of virtual and learning organization. Emerging trends and challenges in business of 21 st Century.	15
IV	Significance of Management Management – concept, feature, functions, objectives, and importance, Management as Science, Art and Profession Levels of Management; Management Vs Administration; functions and role of a manager, Coordination- the essence of management.	15
TOTAL		60

Detailed Syllabus:

Text Book:

1. Shukla M.C.; *Business Organisation and Management*, S.Chand, New Delhi.

Reference Books:

1. Tulsian, P.C. & Pandey, V. (2008); *Business Organization and Management*, Pearson Education, New Delhi.
2. Gupta R.N. (2006). *Business Organisation and Management*, S.Chand, New Delhi.
3. Sherlekar, S.A. (2017), *Modern Business Organization and Management*; Himalaya Publishing House, New Delhi.

NOTE: Latest edition of the readings may be used Teaching Learning Process: The teaching learning process would include classroom lectures, project reports by students, presentation by students, supported by case studies to enable an understanding of relevant concepts of business, its forms and the concept of entrepreneurship.

Notional Credit Hours		
Lectures	Tutorials	Practical
60 hours		Experiential Learning
		30 hours
		1. Projects
		2. Group Discussion
		3. Case Studies

Subject Name: INDIAN FINANCIAL SYSTEM

Type of Course: Minor

Paper Code: COM042N101

Course Level: 100

Credit Units: 03

Scheme of Evaluation: THEORY

L-T-P-C-2-1-0-3

Course Objectives:

The objectives of the course are to provide an understanding of the structure of Financial System and to provide an insight into the constituents of Indian financial system and its general operations.

Course Outcomes:

On completion of this course students will be able to:

SL No	Course Outcomes:	Blooms Taxonomy Level
CO1	Define the various components of the financial system.	BT1
CO2	Understand the different types of financial markets, institutions, instruments, and services.	BT2
CO3	Identify the role of financial markets and institutions.	BT3
CO4	Analyse the role of regulatory bodies.	BT4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods

I.	Financial System: Meaning, features, components and functions of Financial System, Relationship between financial system and Economic development. Evolution of Indian Financial system-pre independence, post-independence, and post liberalisation. Present day structure and special features.	15
II	Financial Market: Money Market -Meaning, features, classifications, functions. Indian Money Market- features, structure, and recent trends in Indian Money Market. Capital Market -Meaning, features, classification, and functions. Primary Market- Meaning and functions. Methods of Issue of securities in Primary market. SEBI guidelines for IPO Secondary Market - Meaning, features and functions. Differences between primary market and secondary market, Stock market transactions and intermediaries. Listing of securities-meaning, advantages and procedure, and recent trend in Indian Capital Market. Financial Institutions: Classification-Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – Their features and functions; Recent developments in Indian banking sector, Non-Banking Institutions-Meaning, features And classifications, Role of Non- Banking Financial Institutions	15
III.	Financial Instruments and Services: Meaning and features of financial instruments. Money Market Instruments-Treasury bills, Commercial papers, Certificate of deposits, Repos. Capital market instruments-Shares, debentures, Government bonds, Gold Bonds, derivatives. Depository receipts, Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee based services,	15
IV	Regulators: RBI: objectives, Functions and role ; SEBI: objectives, functions and role, SEBI and Investors' protection measures IRDA: Its functions and role, PFRDA: Its functions and role.	15
TOTAL		60

Text Book:

1. Bhole L.M., *Financial Market & Instruments*, Tata Mc Graw Hill, New Delhi
2. Khan, M.Y., *Indian Financial System*, Tata McGraw Hill, New Delhi.

Reference Books:

1. Pathak, B.V.; *Indian Financial System*, Pearson–India, New Delhi.,
2. Gupta, K. Shashi, Aggarwal Nisha & Gupta Neeti, *Indian Financial System*, Kalyani Publishers New Delhi,
3. Avadhani. V.A.; *Financial Services in India*, Himalaya Publishing House, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process will be based on lectures, assignments and project work.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours <ol style="list-style-type: none"> 1. Case Studies 2. Group Discussion 3. Project work

Subject Name: Accounting Software I Type of Course: SEC Paper Code: COM042S111 Course Level: 100 Credit Units: 03 Scheme of Evaluation: P L-T-P-C-0-0-6-3
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Course Objectives: The objective of the course is to acquaint the student about the concept of Accounting Package and to enable the Students get a hands on training in Practical Implementation of Tally ERP9

Course Outcomes:

On successful completion of the course the students will be able to:		
SINo	Course Outcome	Blooms Taxonomy Level
CO1	Recall the basics of gateway of tally, creation alteration and deletion of ledger & groups	BT1
CO2	Understand the techniques of handling Tally ERP	BT2
CO3	Apply the concepts of accounting in entering the transactions in Tally ERP	BT3
CO4	Examine Masters-Bill wise Debtors & Creditors Ledger	BT 4

Detailed Syllabus:

Modules	Topics/Course content	Periods
I.	Introduction to Accounting Package: Tally ERP9 Meaning and benefits of accounting software; User Interface and Company Management, Introduction to Tally ERP9, Creating a Company, Altering & Deleting Company, Gateway of Tally & User Interface, Understanding ledgers, Creating Ledgers, Multiple Ledgers, Practical Examples, Master Groups, Altering & Deleting Groups	15

II.	MastersManagement Masters-BillwiseDebtors&CreditorsLedger,ConfiguringBillWiseDetails PaymentsVoucher- ExamplesonPaymentsinSingleEntryMode&DoubleEntryMode. UnderstandingDayBookReports, ReceiptVoucher, Contra&JournalVoucher	15
III.	InventoryManagement&FinancialReports UnderstandingInventory,StockGroups,StockCategory,UnitsofMeasuremen t,StockItems,PracticalExamples TrialBalance,P/LA/c,BalanceSheetetc.	15
IV.	GSTandTDS AboutGST,ActivatingGSTinTally,GSTrates&Invoices,Understanding CGST-SGST & IGST, Purchase & Sales Voucher withGST, GSTReports BriefunderstandingofTDSAccountinginTally.	15
Total		60

Keywords:tally,accountingsoftware

ReferenceBooks/Web:

1. www.tallysolutions.com

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
	60hours	30 hours <ol style="list-style-type: none"> 1. Presentation 2. Casestudies 3. Projectwork

SYLLABUS (2nd SEMESTER)

Subject Name: Principles of Marketing

Type of Course: Major

Paper Code: COM042M201

Course Level: 100

Credit Units: 03

**Scheme of Evaluation:
Theory**

L-T-P-C-2-1-0-3

Course Objectives:

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Outcomes:

On completion of the course the students will:		
SINo	Course Outcome	Blooms Taxonomy Level
CO1	Define the basic concepts and philosophies of marketing.	BT1
CO2	Describe the factors affecting marketing decisions of a firm.	BT2
CO3	Apply marketing strategies in solving real life business problems.	BT 3
CO4	Examine the effectiveness of marketing strategies.	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introduction to Marketing: Concept of market and its types, Meaning, Nature, Scope and Importance of marketing; difference between traditional and modern concept of marketing, Core concepts of marketing; Marketing Philosophies; Marketing Mix. Marketing Environment: Need for studying marketing environment; environment scanning, Micro and macro environmental factors.	15
II.	Understanding Consumer Behaviour and STP: Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases.	15
III.	Marketing Mix Decision-Product Product Decisions: Concept and classification; Level of Product. Product-mix dimensions, types of products; Brand and Branding-functions and strategies; Packaging and Labelling-functions, types and ethical aspects; New Product Development: concept and process, Product lifecycle – concept and marketing strategies. Marketing Mix Decisions-Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Distribution Decisions: Channels of distribution-types and functions, factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and Major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends.	15
IV	Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations & publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Emerging concepts in Marketing: Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing, Digital marketing.	15
TOTAL		60

Text Book:

1. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education

Reference Books:

1. Saxena, Rajan, *Marketing Management*, McGraw Hill Education, New Delhi.
2. Goel, Priyanka, *Marketing Management*, New Delhi: Atlantic Publisher.
3. Chhabra, T.N., and Ankur, Chhabra, (2018), *An introduction to Marketing Management*, Sun India Publisher.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, project work and case studies

Notional Credit Hours		
Lectures/Tutorials	Practical	Experiential Learning
60 hours		30 hours
		1. Group Discussion 2. Project work 3. Case Studies

Subject Name: BUSINESS LAWS

Type of Course: Major

Paper Code: COM042M202

Course Level:100

Credit Units:03

Scheme of Evaluation: Theory

L.T.P.C-2-1-0-3

CourseObjective:

The objective of the course is to impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

CourseOutcomes:

On completion of this course students will be able to:

SLNo	CourseOutcomes:	BloomsTaxonomy Level
CO1	List out the important provisions of Sale of Goods Act.	BT1
CO2	Understand various aspects of legally executable contract.	BT2
CO3	Identify various legal requirements to set up partnership and LLP firms.	BT3
CO4	Examine the various negotiable instruments and foreign exchange regulations.	BT4

DetailedSyllabus:

Module s	Topics&CourseContents	Periods
I.	The Indian Contract Act, 1872: Contract—meaning, characteristics and kinds Essentials of a valid contract— Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract— modes of discharge, breach and remedies against breach of contract. Special Contracts: Contingent contracts, Quasi contracts, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency;	20

II.	Sale of Goods Act 1932. Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties. Transfer of ownership of goods including sale by a non-owner; Performance of contract of sale; Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	15
III.	Indian Partnership Act 1932: Nature and Characteristics of Partnership, Registration of a Partnership Firm, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership; Limited Liability Partnership Act 2008: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship;	15
IV	The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Types of Endorsements, Crossing of Cheque, Bouncing of Cheque. Foreign Exchange Management Act (FEMA), 1999: Objectives and basic terms under FEMA, Regulation and Management of foreign exchange, current and capital account transactions, export of goods and services, Authorised Person.	10
TOTAL		60

Text Book:

1. Gulshan, S.S., *Mercantile Law*, Excel Books, New Delhi
2. Kuchhal, M.C. & Kuchhal, Vivek, *Mercantile Law*, S. Chand Publishing, New Delhi

Reference Books:

1. Tulsian, P.C., Tulsian, Bharat, *Business Law*, McGraw Hill Education (India) Pvt. Ltd, New Delhi
2. Chopra, R.K., *Business Laws*. New Delhi: Himalaya Publishing House.

Teaching Learning Process

The teaching-learning process will include lectures through presentation of case laws, tutorials and project-based learning.

	Notional Credit Hours	
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Group Discussion 2. Project work 3. Case Studies

Subject Name :CORPORATE ACCOUNTING

Type of Course: Minor Paper

Code: COM042N201

Course Level: 100

Credit Units: 03

Scheme of Evaluation:

Theory

L-T-P-C-2-1-0-3

CourseObjective:

To help the students acquire the conceptual knowledge of the corporate accounting and learn the techniques of preparing the financial statements.

CourseOutcomes:

On successful completion of the course the students will be able to:

	CourseOutcome	BloomsTaxonomyLevel
CO1	Define the basic concepts of corporate accounting.	BT1
CO2	Illustrate the preparation of financial statements of companies as per Companies Act, 2013	BT2
CO3	Apply the basic principles and procedures for preparation of financial statements of companies.	BT3
CO4	Analyse the business transactions for the preparation of financial statements of companies.	BT4

Detailed Syllabus

Modules	Topics/Course content	Periods
I.	Accounting for Share Capital and Debentures: Meaning & types of shares; Accounting for Share Capital ;Issue and Redemption of Debentures. Underwriting of Shares and Debentures	15

II.	A. Preparation of Financial Statements Preparation of financial statements of corporate entities,(excluding calculation of managerial remuneration) as per Division I/II of Schedule III of the Companies Act 2013. B. Corporate Annual Report: Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary	15
III.	Incentive Equity & Buy Back: a) Incentive Equity: Right and Bonus Shares- Meaning, Advantages, and disadvantages, related provisions as per companies Act 2013 and their Accounting Treatment. b) Buy back of shares -Meaning, related provisions of Companies Act 2013 and Accounting Treatment.	15
IV.	Amalgamation of Companies: Meaning and objectives: Relevant provisions on Amalgamation as per AS-14/IndAS-103; amalgamation in the nature of merger and purchase; Consideration for Amalgamation, Accounting treatment for amalgamation And preparation of Balance Sheet after amalgamation	15
Total		60

TextBook:

1. Mukherjee,A.,&Hanif,M.*CorporateAccounting*.NewDelhi:TataMcGrawHillEducation.
2. Dam,B.B&Gautam
H.C(RecentEdition);*CorporateAccounting*;GayatriPublications,Guwahati

ReferenceBooks:

1. PuttySrinivasR.&AppannaiahH.R.*AdvancedCorporateAccounting*,HimalayaPublishingHousePvt.Ltd,NewDelhi.
2. Kumar S Anil & Kumar V Rajesh,*Corporate Accounting*, Himalaya Publishing HousePvt. Ltd,NewDelhi.
3. .Maheshwari,S.N., Maheshwari,S.K.,&Maheshwari,S.K.(2018).
CorporateAccounting.NewDelhi:VikasPublishingHouse

NOTE: Latesteditionofthereadingsmaybeused.

TeachingLearningProcess:Theteachinglearningprocesswouldincludeclassroomlectures supportedbytheory, numerical,analyticalandtheoreticalcase.

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
60 hours		30 hours 1. Presentation 2. Projectwork 3. Workshop

Subject Name: Accounting Software II
Type of Course: SEC
Paper Code: COM042S102
CourseLevel:100
CreditUnits:03
Scheme of Evaluation:
Practical L-T-P-C-0-0-6-3

Course objective: An introductory course of the QuickBooks Pro accounting software, including setting up a new company and chart of accounts; recording transactions with customers, vendors and employees; managing lists; running reports and customizing them; changing forms and generating letters.

Course Outcomes:

On successful completion of the course the students will be able to:		
SINo	Course Outcome	Blooms Taxonomy Level
CO1	Recall the basics of Quick Books.	BT1
CO2	Understand the techniques of handling Quick Books	BT2
CO3	Apply the concepts of accounting in entering the transactions in Quick Books	BT3
CO4	Analyze the financial data	BT4

Detailed Syllabus:

Module s	Topics/Course content	Periods
I.	(i) Introduction to QuickBooks Accounting: Opening QuickBooks Accounting; Identifying parts of the screen; Identifying menus and toolbars; (ii) Setting up QuickBooks- Identifying sections, Navigating in QuickBooks, Entering the information, Backup the information	15
II.	Editing & Working of List: Editing the chart of accounts; Working with customer list; Working with employee list; Working with vendor list; Managing lists; Printing lists	15

III.	(i) Working with Customers: Invoice; Sales Receipt; Sales forms; Recording customer payment; Making deposits. (ii) Working with Vendors: Accounts payable; Enter bills; Paybills	15
IV.	(i) Analyzing financial data- Creating Quick Reports; Preset Reports; Exporting to excel; (ii) Payroll- Setting up payroll; Adding payroll items; Setting Up employee payroll information; Tracking tax liabilities	15
Total		60

Keywords: quickbooks; accounting software

Reference Book

Crystalnn Shelton, 2021, Mastering QuickBooks 2021, Packt 41 Publishing, The Ultimate Guide to Bookkeeping and QuickBooks Online

Notional Credit Hours		
Lectures/Tutorials	Practical	Experiential Learning
	60 hours	30 hours 1. Presentation 2. Case studies 3. Project work

SYLLABUS (3rd SEMESTER)

Course: MAJOR

Title of the Paper: MANAGEMENT PRINCIPLES AND APPLICATIONS

Subject Code: COM042M301

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objective:

The course aims to familiarize the students with the evolution of management thoughts, various Approaches to management, basic functions of management, planning premises, environmental analysis, departmentation, delegation, span of management, leadership and motivation theories.

Course Outcomes:

After completing the course, the student shall be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the basic concepts of marketing, its philosophies and conditions affecting marketing decisions of a firm.	BT1
CO 2	Explain the knowledge of various developments in marketing area that may govern marketing decisions of a firm.	BT2
CO 3	Identify the process of value creation through marketing decisions involving product development;	BT 3
CO 4	Examine the process of value creation through marketing decisions involving product pricing and its distribution, product	BT 4

Modules	Topics & Course Contents	Periods
I.	Evolution of Management Thought: Management concept and functions, Managerial roles and levels, management functions, features of management Evolution of Management Thoughts- Classical, Neo classical and Modern Theories. MBO and MBE-Concept, need, importance and applicability in current scenario Social Responsibilities and business Ethics in Management. Emerging trends in Management and Challenges in Managing 21 st Century Organizations.	20
II.	Planning, Decision Making and Forecasting Planning: Concept, nature, steps, types, barriers and measures. Types of plans. Planning Premises – Meaning, types and significance. Forecasting and Decision Making: Concept, types, steps and techniques.	20

	Components of Business Environment – Micro and Macro. Environmental Analysis	
III.	Organizing and Staffing Organizing: Concept, importance, principles and different forms of organizational structure. Departmentation – Need, basis and principles Delegation of Authority – Elements, steps, barriers, centralization and decentralization of Authority. Span of Management – Concept, types, importance, determining factors Staffing: Concept, importance and process of staffing, Sources of Recruitment and methods for selection- Training & development- Performance appraisal.	20
IV	Leading and Controlling Motivation: Concept, importance and types of motivation. Motivational theories by Maslow, Herzberg, McGregor, McClelland. Leadership: Concept, importance, types and Leadership theories by Rensis Likert, Blake and Mouton Communication: Concept, purpose, process, types, barriers to communication, overcoming barriers to communication. Co-ordination and control: Concept, importance, process and limitations	20
TOTAL		80

Text Book:

1. Harold Koontz & Heinz Weihrich, (2012), *Essentials of Management: An International & Leadership Perspective*, McGraw Hill Education., New Delhi.
2. Tripathi P. C. & Reddy P N, (2012), *Principles of Management*, Tata McGraw Hill, New Delhi.

Reference Books:

1. Singh B. P. & Singh A. K., (2002), *Essentials of Management*, Excel Books, New Delhi.
2. Vasishth N., (2014), *Principles of Management*, Taxmann, New Delhi.
3. Prasad L. M., (2020), *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi.

NOTE: Latest edition of the readings may be used

Teaching Learning Process: The teaching –learning process will include lectures through presentations, seminars, and assignments.

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
80 hours		40hours 1. Role Play 2. Group Discussion 3. Case studies

Title of the paper: ADVANCED FINANCIAL ACCOUNTING

Paper Code: COM042M302

Course type: Major

Course Level: 200

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: THEORY

Course Objective: The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the basic principles of financial accounting.	BT 1
CO 2	Interpret the principles for preparing accounts under Hire Purchase and Installment Purchase system, Royalty Accounts,	BT 2
CO 3	Apply the concepts of accounting while preparing financial statement.	BT 3
CO 4	Analyse the process of government accounting.	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Accounting for Hire Purchase and Installment Systems Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Methods of Hire Purchase system; Accounting for hire purchase and installment purchase system; Full repossession and partial repossession.	20
II.	Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, Sub-lease.	20
III	Insurance Claims: Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.	20

IV	Government Accounting Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.	20
TOTAL		80

Text Book:

1. Dam, B. B., & Gautam, H. C. (2019). *Advanced Accounting*, Guwahati. Gayatri Publications
2. Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

Reference Books:

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Practical

Title of the Paper: BUSINESS MATHEMATICS AND STATISTICS

Paper Code: COM042N301

Course type: Minor

Course Level 200

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation: THEORY

Course Objective: The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall basic mathematical & statistical concepts	BT 1
CO 2	Understand the various mathematical and statistical techniques used in solving business problems.	BT 2
CO 3	Apply statistical techniques in solving business problems.	BT 3
CO 4	Analyze business data to understand the relationship between different factors and outcome.	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introductory Commercial Mathematics: Ratio and proportion, profit and loss (Simple and discount), Problems related to AP & GP and commercial application of AP & GP Logarithm Introduction, definition of log, laws of logarithm, common problems, determination of characteristics and mantissa; Multiplication & Divisions by applying logarithm.	15
II.	Simple interest and compound interest- Simple and compound interest and its application. Annuities , types of annuities, present value and amount of annuity. Application of Log and Anti Log in the problems of simple and compound interest & Sinking Funds.	15
III	Collection data - classification of data and its tabulation. Measures of Central Tendency -Mean, Median, Mode- definition, advantages and disadvantages and numerical, Relationship between mean, median and mode. Measures of dispersion - Range, quartile deviation, mean deviation,	15

	standard deviation- definition, advantages and disadvantage and numerical.	
IV	Time Series -Causes of variation in time series data, components of time series, decomposition, determination of trend-moving average method and method of least squares. Correlation -Simple, multiple and partial, linear and non-linear Pearson's co-efficient of correlation, rank correlation, Spearman's rank correlation co-efficient.	15
TOTAL		60

Text Book:

1. Hazarika, P. (2015). *A Textbook of Business Mathematics*. S. Chand & Co. Pvt. Ltd., New Delhi.
2. Gupta S C (2013). *Fundamentals of Statistics*. HPH, New Delhi

Reference Books:

1. Singh, J. K. (2017). *Business Mathematics*. Himalaya Publishing House, Hyderabad.
2. Kapoor, V. K. & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Practical

Course: Interdisciplinary Course

Title of the Paper: BASICS OF ACCOUNTING Subject Code: COM042I301

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation: THEORY

Course Objective: The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	State the basics of accounting.	BT 1
CO 2	Recognize the transactions for vouching, journalizing and classification of accounts.	BT 2
CO 3	Construct the preparation of cash book and bank reconciliation statement.	BT 3
CO 4	Analyze ledger posting and preparation of ledger accounts	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introduction to accounting: Accounting- Meaning, objectives, accounting as a source of information, internal and external users, qualitative characteristics of accounting information, basic accounting terms, accounting principles	15
II.	Recording of transaction I: Accounting cycle, source documents, vouchers, meaning and classification of account, concept and rules for debit and credit, concept of double entry system. Concept and classes of books of accounts. Journal - Meaning, features, functions, advantages. Steps for journalising, types of journal entries, preparation of journal. Capital and revenue items- meaning and features	15
III	Recording of transaction II: Subsidiary books -Meaning, necessity, types-purchase books, sales book, purchase return book, sales return book. Cash book- Meaning, importance, features, types-single column, double column, petty cash book. Preparation of cash book. Preparation of Bank reconciliation Statement.	15
IV	Ledger Accounts: Ledger - meaning, importance, objectives, features of ledger accounts; ledger posting and preparation of ledger accounts; sub-division– Debtors' Ledger, Creditors' Ledger and General Ledger.	15
TOTAL		60

Text Book:

1. Hanif. M & Mukherjee, (2017), *Financial Accounting*, Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting*, PHI Learning, Delhi

Reference Books:

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi
3. Dam. B. B, Gautam H C and et.al; (Recent Edition), *Theory and Practice of Accountancy*, Gayatri Publication, Guwahati.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
60hours		30 hours <ol style="list-style-type: none"> 1. Project Work 2. Group Discussion 3. Case Studies

Course:SEC

Title of the paper: Investment in Stock Market

Subject Code: COM042S301

Course Level: 200

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation: (THEORY)

Course Objective:

The objective of the course is to provide the students with a conceptual understanding of stock market.

Course Outcomes:

On completion of this course students will be able to:		
SL No	Course Outcomes:	Blooms Taxonomy Level
CO 1	Learn the basics of investing.	BT 1
CO 2	Understand stock market as an investment destination.	BT 2
CO 3	Apply the knowledge of Stock Market Trading Mechanism	BT 3
CO 4	Analyse securities before investing	BT 4

Detailed Syllabus:

Modules	Topics / Course content	Periods
I.	Introduction: Concept and importance of savings and investments, Objectives of investment .Types of Investments-Financial Assets and non-financial assets, Return and risk: Concept, Trade-off between return and risk, Impact of taxes and inflation on return	10
II	Stock market: Stock Market- Meaning, functions, Financial instruments traded in Stock markets- stocks, Bonds, Mutual Funds and derivatives; Evolution of stock exchanges in India, Participants of stock market, Stock Brokers- Meaning, qualifications, functions, E-broking. IPO- meaning and procedure, Listing of securities- Meaning and procedure, Role of SEBI in investor protection; Related concepts: Market capitalisation, Small cap, Mid Cap, and Large Cap stocks, short selling, stock lending, Circuit breakers, Margin trading, Market makers, Market indices- meaning and major indices in India, Trading hours, Market orders, Top-down and bottom –up approaches, Delivery based and non- delivery based transactions- screen based system- meaning and advantages	25
III.	Trading and Settlement Mechanism: Trading requirement - Demataccount, Equity analysis- Fundamental analysis- Economy analysis, Industry analysis, and company analysis, Technical analysis- types of charts, Transaction cycle, Settlement agencies, Settlement Process,	15
IV	Derivatives: Meaning, advantages, Introduction to Financial Derivatives- Forwards, Futures & Options. Derivative trading mechanism	10

Total		60

Text Book:

1. Pathak, BV, *Indian Financial System*; Pearson – India, New Delhi.
2. Bhardwaj, R.S, and Garg, Bhamini, *Investing in Stock Markets*, Galgotia Publishing Company.

Reference Books:

1. Chandra Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill, New Delhi
2. Damodaran, Aswath; *Investment Valuation, Tools and Techniques for determining the value of any asset*, John Wiley and Sons
3. Punithavathy Pandian; *Security Analysis and Portfolio Management*, Vikas Publication, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching –learning process will include lectures through presentations, seminars, and assignments.

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
60 hours		30 hours <ol style="list-style-type: none"> 1. Presentation 2. Group Discussion 3. Case Studies

SYLLABUS 4TH SEMESTER

Subject Name: FINANCIAL MANAGEMENT

Type of Course: Major Paper

Code: COM042M401

Course Level: 200

Credit Units: 04

Scheme of Evaluation: THEORY

L-T-P-C-3-1-0-4

Course Objectives:

The course aims to provide an understanding of the concept of finance and how influential the time value of money is. It further familiarizes the learners with various principles and practices of financial management while apprising them with the various decisions involved in managing finance.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the nature and scope of financial management	BT 1
CO 2	Explain various capital structure theories and analyze factors affecting capital structure decisions	BT 2
CO 3	Demonstrate the various sources of finance in today's competitive industry	BT 3
CO 4	Analyze capital budgeting process and apply capital budgeting techniques for business decisions	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introduction to Financial Management: Finance, concepts of finance, approaches, types, evolution, Financial management, nature, goals, scope, finance functions, relationship with other functions and discipline, limitations; Value maximization – EVA, MVA	20
II.	Financing Decision: Capitalization: Concept, theories, over and undercapitalization- causes, effects, , remedies, Capital structure: Meaning, theories, factors influencing capital structure decisions, optimal capital structure, cost of capital – meaning, significance (numerical), Leverage: Meaning, operating leverage, financial	20

	leverage and combined leverage – relationship (numerical)	
III.	Investment Decision: Capital Budgeting: Meaning, nature, importance, process, methods – payback period, ARR, NPV, IRR, Profitability Index (numerical)	20
IV	Working Capital Management: Working Capital Management: Meaning, nature, types, sources, determinants, methods for estimation of working capital (numerical), Dividend Decision: Dividend, types, forms, dividend policy, factors affecting dividend policy, theories – Theory of Irrelevance, Walter's theory, Gordon's theory.	20
TOTAL		80

Text Book:

1. Gupta K. Shashi, Sharma R.K, Financial Management: Kalyani Publisher, Ludhiana, India
2. Khan M. Y. & Jain P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India

Reference Books: .

1. Pathak R. K. & Kalwar M. C. Financial Management. New Delhi: Ramesh Book Depot.
2. Pandey I. M. Financial Management. New Delhi: Vikas Publications.
3. Chandra P. Financial Management: Theory and Practice. New Delhi: Tata McGraw Hill Education India

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lecture supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures	Tutorials	Practical
80 hours		Experiential Learning
		40 hours
		<ol style="list-style-type: none"> 1. Project Work 2. Group Discussion 3. Case Studies

Subject Name: INCOME TAX LAW AND PRACTICE
Type of Course: Major
Paper Code: COM042M402
Course Level: 200
Credit Units: 04
Scheme of Evaluation: (THEORY)
L-T-P-C – 3-1-0-4

Course Objective:

The course aims to give the learners a broad understanding of the various aspects of taxation; familiarize them with the different terms and concepts used; the various provisions relating to assessment of taxable income; and to impart knowledge to enable the learners to apply such provisionsdetermine total income and its income tax liability. It alsoaims to enable learners to understand the provisions relating to filing of return of income.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the basic terminologies related to income tax.	BT 1
CO 2	Explain the fundamental principles of income tax law &summarize the structure of income tax regulations.	BT 2
CO 3	Compute income tax liabilities of an assessee based on applicable rates and deductions.	BT 3
CO 4	Analyse and assess the procedural steps involved in income tax assessment.	BT 4

Course Outline:

Modules	Topics / Course content	Periods
I.	Income Tax in India: Brief history of Income Tax in India, Basic concepts – income, income tax Act, scope and advantages of income tax. Concept of person, previous year, assessment year, assessee and its types, gross total income, total income and agricultural income. Basis of charge ; Exempted income. Residential status – concept and taxability.	20
II.	Computation of Tax on Salary Income Meaning and components of Salary, allowances, perquisites, profits in lieu of salary, provident fund, deductions, Computation of income and tax liability from salaries of an individual.	20
III.	Tax on Other Income Computation of Income from House Property, Profit and Gains from business and profession, Capital Gains & Income from other sources	20
IV.	Total Income and Tax Liability:	20

	Concept of TDS, Advance Tax, Deductions from Gross Total Income, Computation of Total Income and Tax Liability. Filing of returns (including e filing) and Assessment Procedure	
Total		80

Text Book:

1. Gaur, V. P., Gaur, P., Narang, D. B., &Puri, R., (2024), *Income Tax Law and Practice*, 49th Revised Edition, Kalyani Publishers, Delhi.
2. Singhania, V. K. & Singhania, M. (2024); *Students' Guide to Income Tax*, 65th Edition, Taxman Publication Private Limited, New Delhi.

Reference Books:

1. Dam B B, Sikidar Sujit, Barman R & Sharma Sweta (2024), *Income Tax Law & Practice*, Gayatri Publications, Guwahati.
2. Ahuja, G., & Gupta, R. (2024). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
3. Income Tax Act, Bare Act.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numerical, analytical and theoretical case.

Notional Credit Hours		
Lectures	Tutorials	Practical
80 hours		Experiential Learning
		40 hours
		1. Projects
		2. Group Discussion
		3. Workshop

Course:**Title of the Paper: Trade and Commerce in Ancient India****Subject Code: COM042M403****L-T-P-C – 3-1-0-4****Credit Units: 04****Scheme of Evaluation: (THEORY)**

Course Objectives: The objective of the course is to enable the students to understand the economic system prevalent in ancient India.

Course Outcomes:

On completion of this course students will be able to:

SLNo	Course Outcomes:	Blooms Taxonomy Level
CO1	Define the legal and regulatory frameworks governing commerce in ancient Indian society.	BT1
CO2	Understand the accounting, auditing, taxation practices and techniques employed in ancient India.	BT2
CO3	Illustrate the evolution of banking and financial systems in ancient India	BT3
CO4	Analyse the impact of geographical, cultural, and technological factors on trade and commerce in ancient India.	BT4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Economic System, Trade and Commerce in Ancient India Barter system and the evolution of currency, Ancient trade routes and their significance, Commodities traded in ancient India, Ancient Indian trade relations with other civilizations, Port cities and maritime trade, Coinage and monetary systems in ancient India.	20
II	Record Keeping and Taxation in Ancient India Record-keeping methods in ancient India (e.g., clay tablets, inscriptions), Role of accountants and auditors in ensuring financial transparency, Examples of audits mentioned in ancient texts (such as the Arthashastra), Taxation systems in ancient Indian kingdoms (e.g., land revenue, customs duties), Administrative structures for tax collection and revenue management, Use of tax revenue for public works and welfare	20
III.	Banking and Financial System in Ancient India Overview of the role of banking in ancient Indian trade and commerce, Development of indigenous banking systems, Definition and role of moneylenders (sahukars) in ancient banking	20

IV	Governance and Administration in Ancient India Economic policies during the Mauryan Empire, Dhammapolicy and its impact on economy and governance., Welfare measures, trade, and religious patronage under Ashoka's rule, Vidur's advice on decision-making, diplomacy, and justice, Chanakya's strategies for military campaigns, diplomatic negotiations, and efficient administration, Application of Vidur and Chanakya's principles in real-world governance scenarios	20
TOTAL		80

Text Books:

1. "The Economic History of Ancient India" by R. C. Dutt- Published by Atlantic Publishers and Distributors Ltd, 2004.
2. "Trade and Commerce in Ancient India" by R.K. Pruthi- Published by Abhinav Publications, 2004.

Reference Books:

1. "History of Indian Accounting" by P.R. Chaudhary- Published by New Saraswati House (India) Pvt. Ltd, 2011.
2. "Taxation in Ancient India" by R.S. Sharma- Published by Motilal Banarsidass, 2001.
3. "Banking in Ancient India" by D.R. Gadgil- Published by Abhinav Publications, 2004.

NOTE: Latest edition of the readings may be used.

Ancient to Medieval Period to be taken as the period of study.

Teaching Learning Process: The teaching learning process will be based on lectures, assignments and project work.

Notional Credit Hours		
Lectures/Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Presentation 2. Group Discussion 3. Project work

Title of the Paper: CORPORATE LAW

Course Level: 200

Subject Code: COM042N401

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation: THEORY

Course Objectives:

The objectives of the course are to provide an understanding of the concept of Company and to impart basic knowledge of the provisions of the Companies Act, 2013

Course Outcomes:

On completion of this course students will be able to:		
SL No	Course Outcomes:	Bloom s Taxon omy Level
CO 1	Recall the concept of Company form of business and applicable laws.	BT 1
CO 2	Explain the basic legal documents and their usage essential for operations and management of company.	BT 2
CO 3	Identify the company management processes, meetings, and decisions.	BT 3
CO 4	Examine the framework of dividend distribution and role of auditors in a company.	BT4

Detailed Syllabus:

Modules	Topics / Course content	Periods
I.	Introduction: Administration of Company Law, Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company; Memorandum of association; Articles of association, Doctrine of constructive notice and indoor management,	15
II.	Share Capital: Sources of capital, Types of shares prospectus-shelf and red herring prospectus, misstatement in prospectus; book-building; issue, allotment and forfeiture of share, transfer and transmission of shares; buyback of shares; issue of bonus shares, right issues; issue of sweat equity; Employee stock option.	15
III.	Company Management and Meetings: Appointment, Qualifications, Classification of directors, women directors, independent director, small shareholder's director;; disqualifications; director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.	15
IV.	Dividends, Accounts, Audit: Provisions relating to payment of Dividend,	15

	Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.	
Total		60

Text Book:

1. Kapoor. G.K & Dhamija, Sanjay, *Company Law*, Taxmann, New Delhi
2. Chadha R., & Chadha, S. *Company Laws*. Delhi: Scholar Tech Press.

Reference Books:

1. Garg, K. C, Gupta, Vijay, Dhingra & Joy, , *Corporate Law*, Kalyani Publishers,
2. Gulshan S.S, *Company Law*, Excel Books, New Delhi
3. Institute of Companies Secretaries of India, , *Companies Act with Rules*, Taxmann, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching –learning process will include lectures through presentations of case laws, seminars, and assignments.

Notional Credit Hours		
Lectures/Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Projects 2. Group Discussion 3. Case Studies

Title of the Paper: Business Economics

Course Level: 200

Subject Code: COM042N402

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation:

THEORY

Objectives: The course aims to provide an understanding of fundamental economic theories and their impact on the market and cultivate rational approach towards economic aspects related with pricing, demand and supply. The course also aims to explain how the market and the firms respond and behave under different economic situations and systems.

Course Outcome:

After completion of this course students are expected to-

COs	Outcomes	BT Level
CO-1	Understand how different economic system functions	BT-1
CO-2	Explain the rationale and implications of various economic decisions	BT-2
CO-3	Examine responses of firms and markets to different market situations	BT-3
CO-4	Analyse and interpret market mechanism and behaviour of firm	BT-4

Course Contents:

Modules	Course Contents	Periods
1	Introduction Business Economics: concept, nature, scope and significance; Positive and normative economics, theory of the firm; Opportunity cost, Time perspectives, principle of Marginalism; Application of Economic theories in decision making, Steps in decision making.	15
2	Consumer Equilibrium and Elasticity of Demand Demand and supply analysis; Elasticity of demand- price, income, cross elasticity and arc elasticity; Marginal revenue, Average revenue and elasticity of demand. Demand forecasting. Ordinal utility analysis of consumer behavior: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory.	15
3	Production and cost Total, average and marginal product curves, three stages of production, Production isoquants, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost	15

	curves. Economics and Diseconomies of scale and the shape to the long run average cost.	
4	Pricing & Market Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.	15
Total		60

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life
2. Study various effects in changes in demand and supply in consumption
3. Examine how a monopolist works in a given market situation
4. Study different pricing technique in demand and supply
5. Apply cost Analysis technique for a particular product under a situation of demand and supply
6. Prepare a production schedule for a hypothetical product under and particular condition of demand supply.

Text Books

1. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.
2. Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Reference Books :

1. Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.
2. Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

Latest edition of the text books should be used.

Teaching Learning Process: The teaching –learning process will include lectures through presentations of case laws, seminars, and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Projects 2. Group Discussion 3. Practicals

SYLLABUS 5TH SEMESTER

Course: Major

Title of the Paper: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

Subject Code: COM042M501

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objective:

The course aims to enable learners to explore the concepts of entrepreneurship and its process. Impart knowledge about Industrial Parks, EDP, MSMED Act, project establishing feasibility study and institutional support required for promotion of entrepreneurships in Indian context.

Course Outcomes:

After completion of the course, students will be able to

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept, role and importance of entrepreneurship.	BT 1
CO 2	Explain the essentials of starting up a MSME.	BT 2
CO 3	Identify the various institutional supportive measures for the promotion of entrepreneurship.	BT 3
CO 4	Analyze the economic and operational feasibility of a new venture.	BT 4

Detailed Syllabus:

Modules	Topics / Course Contents	Periods
I.	Introduction to Entrepreneurship and EDP: Concept of Entrepreneur and entrepreneurship-Meaning, types, functions, qualities, theories, difference between entrepreneur and manager, entrepreneur and intrapreneur, Entrepreneurial Ethics. Entrepreneurship Development Program (EDP) in India and North-East India, Role of Entrepreneurs in socio economic development.	20

	Success stories of Indian Entrepreneurs/ entrepreneurs of the region	
II.	Introduction to SSIs: Small enterprise/SSI: concept and definition. Role and policies of SSI in India and North-East India. MSMED Act: Introduction and salient features, current scenario in India Environmental Responsibilities of Small and Medium Enterprises. Problems and Prospects of Small- Scale Industries in India. Export Business Programmes – SEZs and EPIP	20
III.	Institutional Framework of Small Business and Business Incubation: Institutional Framework of Small Business: Promotional and Advisory, Financial, Training, Technical support. Creativity and Business Incubation: Creativity: Concept of creativity, difference between creativity and innovation; Business Incubation: Concept, objectives, Importance of Business Incubation and Principles; Incubation and Incubators: Concept, Types of Incubation. History of Business Incubation India; Government policies and Programmes on business incubation in India; Role and challenges faced by Incubators in India. Role of business incubation in the economy.	20
IV	Establishing a Small Enterprise: Process of establishing SSI. Venture capital concept and features, sources of venture capital finance in India. SEBI regulations on Venture capital , Concept role and functions of angel investors. Problems and prospects of entrepreneurship in India. Concept of tourism entrepreneurship and Agro-entrepreneurship.	20
TOTAL		80

Text Book:

1. Charantimath M. Poornima (2018), *Entrepreneurship development and small business enterprises*; Pearson Education, New Delhi.
2. Khanka, S. S. (2019). *Entrepreneurship Development*; S. Chand and Sons; New Delhi.

1.

Reference Books:

1. Hisrich, D. R., P.P. M. and Shepher. (2017). *Entrepreneurship*; Tata McGraw Hill. New Delhi.
2. Desai, V. (2019). *The Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House; New Delhi.
3. Desai, V. (2011); *Small Scale Industries and Entrepreneurship*; Himalaya Publishing House; New Delhi.

NOTE: Latest edition of the readings may be used.

Teaching learning: The teaching learning process would include classroom lectures, supported by case studies and presentation by students to enable an understanding of concepts and role of entrepreneurship, along with supportive measures provided by various institutions for the promotion of entrepreneurship.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <div> 1. Project 2. Group Discussion 3. Practical </div>

Course: MAJOR
Title of the Paper: Management Accounting
Subject Code: COM042M601
Course Level: 300

L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)

Course Objective: The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Course Outcomes:

On successful completion of the course the students will be able to:		
No	SI Course Outcome	Blooms Taxonomy Level
CO 1	Recall basic concepts and principles of management accounting	BT 1
CO 2	Explain the role of management accounting in decision-making within organizations.	BT 2
CO 3	Utilize budgeting and variance analysis techniques to monitor and control costs within organizations.	BT 3
CO 4	Analyze cost-volume-profit relationships.	BT 4

Detailed Syllabus:

Modules	Topics / Course content	Periods
I.	Introduction to Management Accounting Concept, objectives, nature, scope, tools, functions, use of accounting information, Financial Accounting v/s Management Accounting, Cost Accounting v/s Management Accounting, installation of management accounting system, role of computer in managerial decision making	20
II.	Marginal Costing Marginal cost, marginal costing, assumptions, characteristics, merits, demerits, absorption costing v/s marginal costing, CVP analysis, BEP analysis, margin of safety, determination of income, application of marginal costing in managerial decision making	20

III.	Budgetary Control Budget, budgeting, budgetary control, objectives, merits, demerits, steps for installation of budgetary control system, classification of budgets, Flexible and Cash budget (numerical)	20
IV.	Standard Costing Standard cost, standard costing, merits, demerits, applicability, variance analysis – material, labour, overhead (numerical)	20
Total		80

Text Book:

1. J. K. Sharma Arora M. N., *Management Accounting*, Himalaya Publishing House

Reference Books:

1. Singh, S. K., & Gupta, L. *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
2. Management Accounting, M. Y. Khan and P. K. Jain, Tata McGraw Hill Publishing Co., New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process:

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Practical

Course: MAJOR
Title of the Paper: COST ACCOUNTING
Subject Code: COM042M503
Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objectives:

The objectives of the course are to provide an in-depth understanding of the conceptual framework of cost accounting principles and ascertainment of cost in different industries using different methods.

Course Outcomes:

On completion of this course students will be able to:		
SL No	Course Outcomes:	Blooms Taxonomy Level
CO 1	List the basics of cost in terms of material, labour and overheads.	BT 1
CO 2	Explain the conceptual framework of cost accounting	BT 2
CO 3	Interpret the accounting systems for cost books and treatment of overheads	BT 3
CO 4	Examine the cost of products for specific industries using costing methods .	BT 4

Detailed Syllabus

Modules	Topics / Course content	Periods
I.	Introduction to Cost Accounting: Cost, costing, cost accounting, cost accountancy, objectives, merits, demerits, distinctions between Financial and Cost accounting, Management and Cost Accounting, cost concepts and classification, elements of cost, types of costing, methods of costing, installation of a costing system, role of cost accountant, cost accounting standards, cost sheet and its preparation	20
II.	Material Control: Meaning, importance, techniques of material control, accounting and control of purchases, storage, and issue of material, methods of pricing – FIFO, LIFO, Average, treatment of material losses Labour Control: Accounting and control of labour cost, time booking, time keeping, concept and treatment of labour turnover, idle time, overtime, methods of wage payment – time and piece, incentive scheme – Halsey, Rowan, Taylor's Differential	20
III.	Overhead: Classification, allocation, apportionment, absorption of overheads, methods of absorption, under and over absorption, treatment of interest on capital, bad debts and research and development expenses Systems of Accounting: Accounting of Integral and Non-integral system,	20

	Reconciliation of cost and financial accounts	
IV.	Costing Methods: Job costing, Batch costing, Process costing – features, application, merits, demerits, job costing v/s process costing, process losses & numerical, Contract costing – meaning & features, job v/s contract costing, recording of value and profit on contracts (numerical), escalation clause	20
Total		80

Text Book:

1. Jain, S. P.; Narang, K. L.; *Cost Accounting*, Prentice Hall, New Delhi.
2. Banarjee, B. *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.

Reference Books:

1. Arora, M. N., *Cost Accounting-Principles and Practices*, Vikas Publishing House.
2. Das, K. R., *Cost Accounting*, Excel Books, New Delhi
3. Lathika R and Rajasekaran V; *Cost Accounting*; 1st edition; Pearson Education India, New Delhi.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process:

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 4. Project 5. Group Discussion 6. Practical

Course: Major

Title of the Paper: Customer Relationship & Advertising

Subject Code : COM042M504

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 4 Scheme of Evaluation: (THEORY)

Course Objective

The course aims to familiarize the students with the need of maintaining customer relationship, its importance in success of business, role of CRM in various industries, basics of advertising as promotional tools in marketing and to develop a customer oriented attitude for designing advertising messages.

Course Outcomes

Sl.No.	Course Outcome	Blooms Taxonomy Level
CO1	Define CRM Architecture.	BT1
CO2	Summarize the role of market survey in customer satisfaction.	BT2
CO3	Identify the various Information Response Hierarchy Models.	BT3
CO4	Analyse the role of advertising budget and institutional framework.	BT4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Customer Relationship: Architecture/Components of CRM, features, implementation process of CRM, Role of CRM in improving Customer Relationships, Integrated CRM System, Steps for successful CRM, E-CRM-types, significance and drawbacks. Terms in CRM-Customer Response, Customer satisfaction, customer loyalty, customer retention.	20
II.	Measuring Customer Relationship: Measuring Customer Relationship, Role of Market and Market Survey in	20

	customer satisfaction. Market research and CRM. Market Research Process – Data and Information Collection. Total Customer care programme, customer acquisition; Customer retention; Customer defection CRM in Manufacturing and Service Sectors	
II I.	Introduction to Advertising: Advertising: Introduction to Advertising, Communication Process, , Information Response Hierarchy Models-; DAGMAR Approach; Target audience selection Advertising Message and Media Decisions: Advertising message and appeals, Elements of print and broadcast advertising copy; Media Decisions- Types of Advertising Media, strengths and limitations, Factors influencing selection of advertising media, Media Scheduling	20
IV	Advertising Framework Advertising Budget- concept, Methods of setting of Advertising Budget, Advertising mix. Advertising Effectiveness and Institutional Framework; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	20
TOTAL		80

Test Book:

1. Shanmuga Sundaram S *Customer Relationship Management*, Eastern Economy, PHI Learning Private Limited, New Delhi.
2. Mathur V.C. *Advertising Management Text and Cases* ; New Age International Publisher, New Delhi.

Reference Books:

1. Sugandhi R.K.; *Customer Relationship Management*, New Age International Publishers, New Delhi.
2. Mohan Manendra *Advertising Management – Concepts and Cases*; Tata Mc Graw Hill Publishing Co. Ltd. New Delhi,

Teaching Learning Process:

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none"> 1. Project 2. GroupDiscussion 3. Role Play

Course: Major

Title of the paper: HUMAN RESOURCE MANAGEMENT

Subject Code: COM042M505

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objective:

The course aims to familiarize the students with various facets of managing people in an organization by imparting knowledge about from the stage of recruitment to development and to acquaint students with the techniques and principles to manage HR of an organization.

Course Outcomes:

After completing the course, the learners shall be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of Human Resource Management.	BT 1
CO 2	Explain the importance and challenges of human resource management.	BT 2
CO 3	Identify the concept of Compensation Management.	BT 3
CO 4	Examine the modern trends and approaches in HRM.	BT 4

Detailed Syllabus:

Modules	Topic/Course content	Periods
I	Introduction to HRM: HRM - Concept of HRM, objectives, features, functions, importance, Evolution of HRM, Personnel management and HRM, Qualities and Role of HR Managers, Challenges of HRM, HR Policies and Practices, Factors impeding growth of HRM practices,	20
II	Recruitment, Selection & Development: Recruitment – Concept, Objectives, Process, Sources, Modern Methods of Recruitment: Electronic Recruitment, Poaching, Social Media Recruiting Selection – Concept, Objectives, Process, Types of Selection Tests, Recruitment Vs Selection. Interview: Concept, types Induction: Concept, Objectives and Role of Employee Induction Placement: Concept, Objectives	20

	Training & Development	
III	Job Evaluation & Compensation management: Job Analysis: Concept of Job Analysis, Job Description and Job Specification Job Design: Concept, Methods, Benefits & Limitations Job Evaluation: Concept, Objectives, Methods Compensation Management Salary and Wage: Concept, Factors affecting Salaries and Wages, Types of wages- concept, merits, demerits, Incentives and Fringe Benefits- Concept, Types	20
IV	Employee Welfare and Emerging Trends in HRM: Performance Appraisal- Meaning, Objectives, Methods, Process, Benefits & Limitations; Performance Management – Meaning, Importance and Limitations; Potential appraisal – Meaning and Objectives HR Mobility – Concept, forms, merits and limitations Downsizing and Labour Turnover - Concept, causes & remedies Recent Trends in HRM, Quality Management – JIT, Kaizen, TQM and Six Sigma.	20
	Total	80

Text Book:

1. Ashwathappa K; *Human Resource Management – Text and Cases*; Tata McGraw Hill, New Delhi.
2. Khanka S; *Human Resource Management- Text and Cases*, S Chand and Company Ltd, New Delhi

Reference Books:

1. Pattanayak Biswajeet, *Human Resource Management*; PHI Learning Pvt. Ltd; New Delhi.
2. Haldar Kumar Uday; *Human Resource Development*; Oxford University Press, New Delhi.
3. Rao Subba P, *Personnel and Human Resource Management*; Himalaya Publishing House, New Delhi.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

Course: Major

Title of the paper: Insurance and Risk Management

Subject Code: COM042M506

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objectives:

The objectives of the course are to develop an understanding among learners about identifying, analyzing and managing various types of risks and understand the concept of insurance as a risk management tool. Besides, the students will be able to understand principles of insurance and its usefulness in business along with its regulatory framework.

Course Outcome:

On completion of this course students will be able to:		
SL No	Course Outcomes:	Blooms Taxonomy Level
CO 1	Define the various concepts associated with risk and insurance.	BT 1
CO 2	Illustrate the various types of insurance	BT 2
CO 3	Apply the concepts of risk associated with insurance in identifying various insurance policies.	BT 3
CO 4	List the procedure to become an insurance agent and surveyor.	BT 4

Detailed syllabus:

Modules	Topics / Course content	Periods
I.	Risk Management: Concept of Risk, Types of Risk, Sources and Measurement of Risk, Risk evaluation and Prediction, Risk retention and transfer, Risk management - Characteristics of Risk Management - Significance - Principles of Risk Management - Objectives - Risk and risk management process, Risk management techniques - Selecting and implementing risk management techniques.	20

II.	Insurance: Concept and Origin, Need for insurance, Functions of insurance Types of Insurance- Life and Non-life. Growth and Development of Insurance in India; IRDA: Role, Powers and Functions, Composition of IRDA. Contract of Insurance: Essentials of Contract and its Applicability to the Valid Insurance Contract Terms of Insurance Contracts, Principles of Utmost Good Faith and Insurable Interest, Principles of Indemnity, Proximate Cause, Subrogation, Contribution and Sharing and Warranty. Re-insurance, Co-insurance.	25
III.	Insurance Agency and Surveyorship: Definition of an Agent; Procedure for becoming Agent, Cancellation of Licences, Functions of an Agent: Agent's Compensation, Code of Conduct, Meaning and Role of Surveyors and Loss Assessors, Procedure for Becoming Surveyor, Code of Conduct.	15
IV.	Insurance Policies: Life Insurance: Definition, Features, Kinds of Policies: Whole Life, Endowment, Term, Annuity, Group Insurance; Fire Insurance: Meaning, Characteristics, Physical and Moral Hazards in Fire Insurance, Kinds of Policies Marine Insurance: Meaning and Scope, Marine Perils, Types of Policies, Miscellaneous Insurance: Motor, Accident, Liability, Social Insurance, Micro Insurance.	20
Total		80

Text Book:

1. Mishra, MN, Mishra. S.B., (2016), *Insurance Principles & Practices*, S Chand & Co. Limited New Delhi.

Reference Books:

1. Sahoo. S.C. & Das. S.C, (2009), *Insurance Management*, 1st Edition, Himalaya Publishing House, New Delhi,
2. Singh Inderjit, Katyal Rakesh & Kaur Surjeet, Arora Sanjay, (2016), *Fundamentals of Insurance*, Kalyani Publishers, New Delhi,

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

Course: Minor Title of the paper: DIGITAL MARKETING Subject Code: COM042N501 Course Level: 300 L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY

Course Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Course Outcomes:

After completion of the course, learners will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of digital marketing.	BT 1
CO 2	Illustrate the measurement of effectiveness of a digital marketing campaign.	BT 2
CO 3	Identify the impact of digital technology in transforming the business environment.	BT 3
CO 4	List the uses of AI in Digital Marketing.	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introduction Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	20
II.	Digital Marketing Management Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.	20
III	Digital Marketing Presence Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain	20

	name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.	
IV	Interactive Marketing & Artificial Intelligence in Marketing Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options. Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.	20
TOTAL		80

Text Book:

1. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
2. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

Reference Books:

1. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
2. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.

Practical Exercises:

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tool using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Debates

SYLLABUS 6TH SEMESTER

Type of Course: Major
Paper Title: Supply Chain Management
Paper Code: COM042M601
Course Level: 300
Credit Units: 04
Scheme of Evaluation:
Theory L-T-P-C-3-1-0-4

Course Objectives:

The course aims to equip students with a comprehensive understanding of the principles and practices essential for the effective and efficient management of supply chains.

Course Outcomes:

On completion of the course the students will:		
SI No	Course Outcome	Blooms Taxonomy Level
CO1	Define the basics of supply chain management and its strategies	BT1
CO2	Explain the role and factors of distribution and supply chain network.	BT2
CO3	Identify the drivers and modes of transportation decisions and its strategies followed by retail firms	BT3
CO4	Examine the Contemporary Issues and Trends in Supply Chain Management	BT4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Basics of Supply Chain Supply Chain Management - Concept, Scope, Importance and objectives Major supply Chain Drivers, Decision Phases in a Supply Chain, Evolution of Supply Chain Management, Stages in Supply Chain Management, Supply Chain Strategies, Challenges in achieving and maintaining the strategies	20
II.	Designing and Planning the Supply Chain Network Distribution and Network Design: Role and Factors Influencing Network Design Decision Framework, Role of Forecasting in Supply Chain, Basic Approach to Demand Forecasting and its methods, Bullwhip Effect: Concept, Aggregate Planning- Concept	20
III.	Supply Chain Process Supply Chain Process Cycle, Sourcing- Role and Components, Pricing- Role and its components Inventory Management- Types and its components, selective inventory control techniques, managing inventory for short life cycle products, Transportation- Modes and Drivers of transportation decisions	20
IV.	Current Trends in Supply Chain Management Sustainable Supply Chain Management- Role, Green Supply Chain Practices, IT in Supply Chain- Future and Current Practices Impact of Globalization in Supply Chain Network, Risk Management in Supply Chain, Recent trends and challenges in Supply Chain Management	20
TOTAL		80

Text Book:

- 1 Janat Shah, *Supply Chain Management: Text and Cases*, Pearson, New Delhi
2. Sunil Chopra, Peter Meindl, D.V Kalra, *Supply Chain Management: Strategy, Planning and Operation*, Pearson, New Delhi

Reference Books:

1. Sarika Kulkarni : *Supply Chain Management*, Tata Mc-Graw Hill Publishing Co Ltd., New Delhi, 2004
2. James L. Heskett, *Marketing*, New York: Macmillan Publishing Co., Inc., 1976
3. Donald J. Bowersox & David J. Closs : *Logistical Management*, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, project work and case studies

Credit Distribution		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours
		1. Presentation 2. Project work 3. Case Studies

Type of Course: Major
Title of the Course: AUDITING & ASSURANCE
PaperCode: COM042M602
Course Level: 300
Credit Units: 04
Scheme of Evaluation: THEORY
L-T-P-C – 3-1-0-4

Course Objectives

To equip the learners with the basic concepts of auditing, concepts of internal control, internal check and audit evidence, process of vouching and verification and the special areas of audit & process of audit of companies.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the basic concept of auditing	BT 1
CO 2	Demonstrate the process of auditing	BT 2
CO 3	Make use of standards of auditing in the verification of financial statements	BT 3
CO 4	Analyze the various errors and frauds that takes place in a business	BT 4

Detail Syllabus:

Modul es	Topics (if applicable) & Course Contents	Periods
I.	Auditing Concepts & Audit Documentation: a. Audit Concept and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Classes of Errors and Frauds, Ethical principles and concept of auditor's independence b. Audit Documentation and Audit Evidence: Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form & Content	20
II	Internal Control: Internal Control: Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; Internal Control under computerized audit environment, concept of materiality and audit risk. Internal Check-Concept, Advantages & Disadvantages; Internal Audit- Concept, Advantages & Disadvantages	20

III	Vouching and Verification & Special Areas of Audit: a. Vouching and Verification: Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities. b. Audit Sampling: Types of Sampling, Audit Sampling and Sampling Methods, Test Checking	20
IV	Audit of Companies & Audit Report: a. Audit of Limited Companies under the Companies Act 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; b. Auditor's Report- Concept, Contents and Types of Audit Report; Audit attestation and certification.	20
TOTAL		80

Text Book:

1. Dam B.B, Gautam H.C- *Auditing & Assurance*, Gayatri Publication, Assam
2. Tandon BN, Sudharsana S and Sundharabahu S, *A Handbook of Practical Auditing*, S Chand Publishing House, New Delhi.

Reference Books:

1. Singh A. K., & Gupta, L. *Auditing Theory and Practice*. Galgotia Publishing
2. Garg, P. (2019). *Auditing & Assurance*. Delhi: Taxmann Publication
3. Basu S K, *Fundamentals of Auditing* ; Pearson Publication, New Delhi.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Case Studies

Course: MAJOR

Title of the Paper-Goods and Services Tax

Subject Code: COM042M603

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: Theory

Course Objectives:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall key concepts related to indirect taxes such as GST and customs duty	BT 1
CO 2	Interpret indirect tax laws and regulations to determine the tax implications for businesses.	BT 2
CO 3	Apply knowledge of GST laws to calculate tax liabilities for businesses based on transactions and activities.	BT 3
CO 4	Analyze GST Laws with reference to relevant, exemptions, relief or incentives	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Basic Concepts Concept and features of different types of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept and mechanism of Vat, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	20
II.	Concept of supply and levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under	20

	exemption notifications, Exempted services under exemption notifications, Input tax credit.	
III.	Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST and Concept of e-filing of returns.	20
IV	Customs Law Custom Law: Concepts; Definitions; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions; Import and Export Clearance of goods. Foreign Trade Policy Concept, Definitions, features and Schemes	20
TOTAL		80

Text Book:

1. Singhanian, V. K., &Singhanian, M. (2023). *Student's Guide to Income Tax Including GST*. Taxmann Publication. New Delhi.
2. Datey, V. S., Bansal, K. M., &Gour, M. (2023). *Indirect Tax Laws*, Taxmann Publication.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. GroupDiscussion 3. Class Test

Course: MAJOR Title of the paper: Services Marketing Subject Code-COM042M604 Course Level: 300		
L-T-P-C – 3-1-0-4	Credit Units: 04	Scheme of Evaluation: Theory

Course Objective

The course aims to familiarize the students with the concept of service marketing management, its tools, facets and forms along with understanding the emerging trends in service industry. The legal and ethical aspects, factors impeding growth of the modern services sector will also be dealt with.

Course Outcomes

After completing the course, the student shall be able to:		
Sl.No.	Course Outcome	Blooms Taxonomy Level
CO 1	Define service marketing.	BT 1
CO2	Explain the various models of service marketing.	BT 2
CO3	Identify the various gaps in services.	BT 3
CO4	Examine the suitability of services sector in various forms of services.	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introduction to services Conceptnature, difference between services and goods, components, and classification of services. Service Life Cycle. Service marketing: concept, Evolution, classification & challenges, reasons for growth of services, Ethical aspects in Service Marketing Service system, Consumer decision making process.	20
II.	Service marketing mix Product service: BSP, service triangle, development stages of new service, service differentiation, Pricing: Factors influencing pricing, objectives, strategies Place: Strategies of distribution, distribution flow of services, service channels, franchising, electronic channels, brokers.	20

	Promotion: elements and objectives, developing promotion mix, promotional role of employees, employer, promotion tools.	
III.	Additional dimensions in service marketing and Service Quality People: service personnel, service encounter, MoT, Measures to enhance customer participation Process: service blueprint, service process and its types. Physical evidence: need, concept, types of Service Scapes. Delivering Quality Services, Causes of Service Quality Gaps, Strategies for Closing ServiceGap, GAPand SERVQUAL Model.	20
IV	Marketing and Globalization of Services Banking Services, Healthcare Services, Tourism services, Insurance services--Marketing mix, Users and factors influencing growth of the select services. Recent trends and development of Service Industry in India. The growth in Global Service markets- Factors influencing globalization. Challenges in the global market, Factors influencing success of global service firm.	20
TOTAL		80

Text Book:

1. **Rama Mohana Rao K;** *Services Marketing*, Pearson Education
2. **Zeithaml. Valarie A, Bitner. Mary Jo & Gremler Dwayne, (2018).** *Marketing of Services*, McGraw Hill Publishing., New Delhi

Reference Books:

1. **Jha, S.M., (2010).** *Hospital Management*, Himalaya Publishing House, New Delhi.
2. **Srinivasan R, (2014).** *Services Marketing-The Indian Context*, PHI Learning, New Delhi
3. **Bhattacharya, C., (2009),** *Services Marketing*, Excel Books, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

Course: MAJOR

Title of the Paper: Financial Statement Analysis

Course Level: 300

Subject Code: COM042M605

L-T-P-C: 3-1-0-4

Total credits: 4

Scheme of Evaluation: Theory

Course Objectives

To equip the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the tools and techniques of financial statement analysis	BT 1
CO 2	Demonstrate the performance of the organization through ratio analysis	BT 2
CO 3	Develop the preparation of Fund Flow statement and analysis of working capital	BT 3
CO 4	Analyze the preparation of Cash Flow Statement	BT 4

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	Introduction Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial	20

	Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis. Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Overview of Corporate Financial Reporting Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.	
II	Ratio Analysis Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.	20
III	Fund Flow and Working Capital Analysis Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.	20
IV	Cash Flow Analysis Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software.	20
TOTAL		80

Text Book:

1. Sharma, R. K., & Gupta, S. K. *Management Accounting*. Cuttack, Odisha: Kalyani Publishers.

Reference Books:

1. Khan, M. Y., & Jain, P. K. *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.

2. Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.

Teaching Learning Process:

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

Notional Credit Hours		
Lectures	Tutorials	Practical
80 hours		40 hours
		<ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Practical

Course: Major

Title of the Paper: Industrial Relations & Labour Legislations

Subject Code: COM042M606

Course level:300

L-T-P-C – 3-1-0-4
Theory

Credit Units: 04

Scheme of Evaluation:

Course Objectives:

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Course Outcomes:

After completing the course, the learners shall be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of industrial relations.	BT 1
CO 2	Outline the laws relating to employee welfare.	BT 2
CO 3	Identify the importance of trade unionism.	BT 3
CO 4	Examine the effectiveness of various industrial legislations.	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Industrial Relations: Characteristics of Indian Labour Force, Industrial Relations(IR) - Concept, Features, Components, importance of Industrial Relations System, , Factors affecting industrial relations, Actors involved in IR and their roles Collective Bargaining: concept, importance ,types and process Workers Participation in Management: concept, importance, types and process	20
II.	Industrial Dispute & Settlement Machinery: Industrial Dispute: Concept, Classification, and Causes. Strikes. Industrial Disputes Act, 1947: objectives,powers& duties of the Authorities. Settlement Machinery: Mediation & conciliation: Concept, Role of Conciliation, Duties and Powers, Qualities of Conciliator Arbitration: Concept, types, procedure & submission of Award Adjudication: Concept, Three Tier System of Adjudication, Procedure for Settlement of Dispute	20
III.	Labour Legislations:Part I: Trade Unions Act, 1926: Objects, Scope, Registration of Trade Unions, Duties & Liabilities of a Trade Union, Classification of Trade Unions, , Problems of Trade Unions. Factories Act, 1948: Objects & Applications, Provisions regarding Health, Safety & Welfare, Provisions regarding employment of Women & Young Persons. The Industrial Employment (Standing Orders) Act, 1946: Objects and applications, main provisions of the Act.	20
IV	Labour Legislations: Part II: Payment of Wages Act, 1936: Objects &Applications, Provision regarding payment of wages, Responsibility of Payment of Wages. Payment of Bonus Act, 1965: Objects & Applications, Eligibility and Extent of Bonus, Payment of Minimum & Maximum Bonus. Plantation Labour Act, 1951: Scope & Objects, Provisions regarding Health, welfare, Hours & limitations, Leave with Wages, Sickness& Maternity Benefits. Child Labour (Prohibition & Regulation) Act, 1986: Scope, Provisions, UN	20

	declarations on the Right of a Child.	
TOTAL		80

Text Book:

1. Amandeep Kaur (2018), *Industrial Relations and Labour Laws*, Kalyani Publishers, New Delhi
2. Bare Acts

Reference Books:

1. Mamoria C.B., SatishMamoria, RaoSubbaP.(2018), *Dynamics of Industrial Relations*, Himalaya Publishing House, New Delhi
2. RatnamVenkat, *Industrial Relations*, Oxford University Press, New Delhi
3. Sinha P.R.N., SinhaInduBala, ShekharSeemaPriyadarshini, *Industrial Relations, Trade Unions & Labour Legislations*, Pearson, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

Course: Major

Title of the paper: Portfolio Management

Subject Code: COM042D607

Course level:300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: Theory

Course Objectives:

The objectives of the course are to make students aware about the basics of investment and portfolio management, models of portfolio analysis, concept of portfolio evaluation and portfolio revision.

Prerequisites: Basic concepts of Finance

Course Outcomes:

On completion of this course students will be able to:

SL No	Course Outcomes:	Blooms Taxonomy Level
CO 1	Define investment and its principles as well as recognise the steps in construction of portfolio	BT 1
CO 2	Explain investment risks and stock analysis approaches.	BT 2
CO 3	Construct Portfolio revision and Evaluation	BT 3
CO 4	Analyze and select optimum Portfolio	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Introduction: Concept of Investment, investment vs speculation, investment and gambling, Investment objectives, Principles of investment, Significance of investment, security and non-security form of investment, concept of portfolio, objectives of portfolio management, nature of portfolio management, phases of portfolio management. Formulation of portfolio strategy,	20
II.	Risk and Return & Security Analysis: Meaning of Risk; Sources of risk, Types of risk, Measurement of risk;, Risk and investor preference; Economic Analysis, Industry Analysis, Company analysis, Technical analysis	15
III.	Portfolio Analysis & Selection: Meaning of Portfolio analysis; Expected return of a portfolio, Portfolio risk and return; Portfolio selection- feasible set of portfolios, efficient set of portfolios, Measuring security and Portfolio return and risk under Single Index model capital asset pricing model-concept, assumptions, inputs required for applying CAPM Sharpe index model	20
IV	Portfolio Revision and Evaluation: Meaning, Need, and Strategies of Portfolio Revision; Constraints in portfolio revision, Formula plans- Constant Rupee plan, Constant ratio plan, Dollar cost averaging, Portfolio Evaluation- Meaning, need, evaluation perspective, measuring portfolio return- risk adjusted return- Sharpe ratio, Treynor ratio, Differential return- Jensen ratio	25
TOTAL		80

Text Book:

1. Kevin, S. *Security Analysis and Portfolio Management* . Delhi: PHI Learning.

Reference Books:

1. Chandra, P. *Investment Analysis and Portfolio Management*. Bangaluru: Mcgraw Hill.
2. Fischer, D. E., & Jordan, R. *JSecurity Analysis And Portfolio Management* . Prentice Hall of India
3. Avadhani V.A, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.

NOTE: Latest edition of the readings may be used.

.Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

Title of the paper: Banking Law and Practices

Type of Course: Minor

Paper Code: COM042N601

Course Level: 300

Credit Units: 4

L-T-P-C – 3-1-0-4

Scheme of Evaluation: (THEORY)

Course Objectives:

The objectives of the course are to provide an understanding of the concept of bank and to provide an insight into the functioning of banks.

Course Outcomes:

On completion of this course students will be able to:

SL No	Course Outcomes:	Blooms Taxonomy Level
CO 1	Define the banking structure in India and the law relating to banks	BT 1
CO 2	Interpret the banker customer relationship	BT 2
CO 3	Identify themselves of the activities of paying and collecting banker	BT 3
CO 4	Analyze the insights on lending operations of banking and causes of NPA into banking sector.	BT 4

Modules	Topics & Course Contents	Periods
I.	Bank- Definition, Origin and Development of Modern Banking, Structure of modern commercial banking in India,- Scheduled banks, commercial banks, co-operative banks and Regional Rural Banks Branch banking, Retail Banking, Universal Banking. Functions of a Modern Commercial Banks. E-Banking- Meaning, types, advantages and limitations, Mobile banking, Internet Banking, Debit/Credit card, NEFT, RTGS, ECS (credit/debit) Provisions of Banking Regulation Act,1949 with regard to Minimum capital and reserve, licensing, constitution of Board of Directors, accounts and audit. Powers of RBI; Prudential norms relating to capital adequacy, income recognition, asset classification.	15
II.	Banker-Customer relationship- Definition of customer, general and special relationship, Rights and obligations of bankers, Termination of relationship, rights and obligations of a banker. Garnishee order, Banking Ombudsman Scheme. Special types of bank customers- Minor, joint account, partnership firm, company, Non-profit organisation.	15
III.	Bank operations: Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of account, account facilities available for NRIs, KYC Guidelines, Cheque- Definition, features, types; Crossing of cheques- Meaning, significance, types, Precautions in paying customers' cheques, Paying banker's duties and rights, Return of cheques, Precautions in collecting customers' cheques, Bank draft- Meaning and features	15
IV	Credit Management: Liquid assets- significance of liquidity in banking, Principles of bank lending, Types of advances, NPA-meaning, reasons, NPA management, Pledge, hypothecation and mortgage- Meaning and features, and differences collateral security- goods, documents of title to goods, Life insurance policies, Fixed deposit receipt, shares	15
TOTAL		60

Test Book:

1. Maheshwari S.N & Maheswari, S.K, *Banking Law and Practice*; Kalyani Publishers, New Delhi

Reference Books: .

1. Natarajan, S & Parameswaran R, *Indian Banking*, S. Chand, New Delhi
2. Kandasami, P. K, Natarajan S & Parameswaran R, *Banking Law and Practice*, S. Chand, New Delhi
3. Sundharam, K.P.M & Varshney, P.N. *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
LecturesTutorials	Practical	ExperientialLearning
60 hours		30 hours 1. Project 2. Group Discussion 3. Debates

7 th Semester (Syllabus)	
Course: Major	
Paper: Sustainability Reporting	Subject Code: COM042M701
L-T-P-C – 3-1-0-4	Credit Units: 04 Scheme of Evaluation: (T)

Course Objectives: The objective of this course is to provide students with a comprehensive understanding of the principles and practices involved in sustainability reporting. The course aims to equip students with the necessary skills to evaluate and prepare sustainability reports, considering the economic, environmental, and social impacts of business activities.

On successful completion of the course, students will be able to:

SI No	Course Outcome	Bloom's Taxonomy Level
CO 1	Recall key sustainability frameworks, guidelines, and standards used in sustainability reporting.	BT 1
CO 2	Understand the significance of sustainability reporting in business, particularly in terms of its role in corporate governance, transparency, and decision-making.	BT 2
CO 3	Demonstrate sustainability reporting principles to assess and evaluate the sustainability performance of an organization based on data and metrics.	BT 3
CO 4	Analyze the differences and similarities between various sustainability reporting standards and frameworks	BT 4
CO 5	Evaluate the credibility and quality of sustainability reports by assessing their transparency, accuracy, and alignment with global standards.	BT 5
CO 6	Develop a comprehensive sustainability report for a business organization, integrating key ESG metrics and aligning with	BT 6

	international standards.	
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Detailed Syllabus:

Module	Topics and Course Content	Periods
I	<p>Introduction to Sustainability and Sustainability Reporting: Concept of Environment, Business, and Society; Triple Bottom Line Approach; Financial and Non-financial Disclosures; Need and Benefits of Sustainability Reporting; Risk Assessment and Stakeholder Communication.</p> <p>Sustainability Reporting in India: Historical evolution of sustainability reporting in India, Key drivers of sustainability reporting, Importance of sustainable practices for businesses in India, Sustainable Development Goals (SDGs) and their relevance to Indian businesses.</p> <p>Regulatory Framework for Sustainability Reporting in India: Role of SEBI and the Ministry of Corporate Affairs in regulating sustainability practices, The Companies Act, 2013 – Corporate Social Responsibility (CSR) and sustainability, Business Responsibility and Sustainability Report (BRSR) as per SEBI's guidelines.</p>	20
II	<p>Sustainability Performance Measurement and Standards: Establishing Sustainability Management Frameworks; Developing Indicators; Monitoring and Improving Performance; Overview of GRI Standards, UN Global Compact, OECD Guidelines, CERES Principles, SA8000, ISO Standards (14001, 26000); Major Sustainability Indices (Dow Jones, FTSE4Good, BSE Greenex)</p> <p>Introduction to TCFD Recommendations: Governance, Strategy, Risk Management, Metrics and Targets.</p>	20
III	<p>Environmental, Social, and Governance (ESG) Reporting in India:</p> <p>Environmental reporting on carbon emissions, water usage, waste management, and sustainability practices.</p> <p>Social reporting on labor standards, human rights, diversity, and CSR initiatives.</p> <p>Governance reporting covering transparency, ethical conduct, anti-corruption, and board diversity.</p> <p>Understanding ESG metrics, stakeholder expectations, and the role of ESG in investment decisions.</p> <p>Challenges and opportunities in ESG reporting: addressing greenwashing, ensuring data reliability, and promoting leadership in sustainability.</p>	20
IV	<p>Preparing, Evaluating, and Improving Sustainability Reports in India: Data collection and management for sustainability reporting, focusing on ESG metrics, challenges in data standardization, and verification.</p>	20

	Evaluation of sustainability reports, Ethical and legal considerations in reporting, ensuring compliance while avoiding greenwashing. Guidelines for drafting comprehensive sustainability reports, covering ESG performance, carbon footprint, energy efficiency, and CSR activities. Future trends in sustainability reporting: Role of digital transformation, AI, blockchain, and the growing importance of transparency and accountability in India.	
Total		80

Text Books

1. Laine, M., Tregidga, H., & Unerman, J. (2021). *Sustainability accounting and accountability*. Routledge.
2. Mio, C., Agostini, M., & Scarpa, F. (2024). *Sustainability reporting*. Palgrave Macmillan Cham.

Reference Books

1. **Global Reporting Initiative (GRI)** – *GRI Standards Handbook*, Global Sustainability Standards Board, Latest Edition.
2. **TCFD** – *Final Recommendations Report: Task Force on Climate-related Financial Disclosures*, 2017 (updated online resources 2023).
3. Rogers, Jalal & Boyd – *An Introduction to Sustainable Development*, PHI Learning, 2007.
4. Singh – *Triple Bottom Line Reporting and Corporate Sustainability*, PHI Learning, 2006.
5. J.G. Stead & Edward Stead – *Sustainable Strategic Management*, M.E. Sharpe & Co., 2004.
6. J.G. Stead & Edward Stead – *Management for a Small Planet*, M.E. Sharpe & Co., 2009.

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 Hours		40 hours
		1. Assignment 2. Group Projects. 3. Individual/Group Presentation 4. Practice on practical problems.

Course: Major		
Paper: Strategic Performance Management	Subject Code: COM042M702	
L-T-P-C – 3-1-0-4	Credit Units: 04	Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to help students understand strategy making process that is responsive to rapid changes in an organization's globally oriented environment and to help them understand tasks of implementing strategy in a global market.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall and define fundamental concepts of strategic management.	BT 1
CO 2	Explain the foundational concepts of strategic management.	BT 2
CO 3	Apply environmental analysis tools to assess business situations.	BT 3
CO 4	Analyze strategic alternatives at corporate and business levels.	BT 4
CO 5	Evaluate situation-specific strategies for different industry conditions.	BT 5
CO 6	Create strategic implementation plans integrating cross-functional strategies.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction Concept and Role of Strategy; The strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management. Strategic Intent; Concept of Strategic Fit. Leverage and Stretch; Global Strategy and Global Strategic Management; International entry options; Strategic flexibility and Learning organization; Corporate mission, vision, objectives and goals..	20
II.	Environmental Analysis Analysis of Global Environment- Environmental Profiles; constructing Scenarios; Environmental Scanning techniques-ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porter's Model of Industry Analysis ; Strategic Group Analysis ; The International Product Life Cycle (IPLC) ; Organisational Appraisal and Strategic Advantage Analysis and Diagnosis.	20
III.	Strategic Choice Strategic options at corporate level– Growth, Stability and Retrenchment strategies; Corporate Restructuring ; Strategic options at Business Level- Michael Porters' competitive strategies and Cooperative Strategies. Evaluation of Strategic Alternatives– Product Portfolio Models (BCG matrix. GE Matrix).	20
IV.	Situation Specific Strategies and Implementation Strategies for situation like competing in emerging industries, maturing and declining industries. Fragmented industries. hyper – Competitive industries and turbulent industries; Strategies for industry leaders, runner – up firms and weak businesses, Strategic implementation issues, planning and allocating resources-	20

	organization structure and designfunctional strategies- production, HR, Finance, Marketing, and R&D – Managing strategic change Strategic control.	
Total		80

Text Books:

1. Sengupta, N. and J.S. Chandan, Strategic Management: Contemporary concepts and Cases, Vikas Publishing.

Reference Books:

1. Davidson, W.H., Global Strategic Management, John Wiley, New Work.
2. Thompson, Arthur A and A.J.Strickland, Strategic Management, McGraw Hill, New York.
3. Hitt, Michael A., Ireland, R.F., Hokisson, Robert E. and S. Manikutty, Strategic Management: A South-Asian Perspective, Cengage Learning, India.
4. Barlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross- Border Management, McGraw Hill, New York.
5. Porter, Michael E., Competition in Global Industries, Harvard University Press, New York, 1986.
6. Porter, Michael E. The Competitive Advantage of Nations, Macmillan, London, 1990.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 4. Assignment 5. Group Discussion 6. Case Studies

Course: Major		
Paper: Marketing Research		
Subject Code: COM042M703	L-T-P-C – 3-1-0-4	
Credit Units: 04	Scheme of Evaluation: (T)	

Course Objectives:

This course aims to equip students with essential knowledge and skills in marketing research, including problem definition, research design, data collection methods, and analysis. It covers exploratory, descriptive, and causal research designs, the marketing research process, industry practices, ethics, and international research. Students will learn to apply research insights effectively to support marketing decision-making.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Bloom's Taxonomy Level
CO 1	Define the fundamental concepts, processes, and classifications of marketing research.	BT 1
CO 2	Explain the role of marketing research in decision-making.	BT 2

CO 3	Apply appropriate research designs and data collection methods to real-world marketing problems.	BT 3
CO 4	Analyze the advantages and limitations of various survey and observation methods	BT 4
CO 5	Evaluate research proposals, designs, and ethics in domestic and international marketing.	BT 5
CO 6	Develop a marketing research plan with budgeting, scheduling, and methodology for a specific problem.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to Marketing Research Definition and Classification of Marketing Research, Marketing Research Process, The Role of Marketing Research in marketing decision making, The Marketing Research Industry, Selecting a Research Supplier, Career in marketing research, International Marketing research, Ethics in Marketing research Defining the Marketing Research Problem and developing an Approach-Importance and the process of defining the problem and developing an approach	20
II.	Research Design Formulation- Definition and Classification of Research Design, Potential sources of error, Budgeting and Scheduling the project, Marketing research proposal Exploratory Research Design: Primary vs Secondary data, Advantages of using secondary data, Disadvantages of secondary data, Criteria for evaluating secondary data, Methodology used to collect the data. Qualitative vs quantitative research, Rationale for using Qualitative research, A classification of qualitative research procedures.	20
III.	Descriptive Research Design: Survey and Observation Survey methods- Telephone methods, personal methods, mail methods, electronic methods, selection of survey methods, observation methods, classification of observation methods, Structured vs unstructured observation, disguised vs undisguised observation, Natural vs Contrived observation, personal observation, Mechanical observation.	20
IV.	Casual Research Design: Experimentation Concept of casualty, definitions and concepts, Validity in Experimentation- Internal validity and external validity, Classification of Experimental designs- Pre experimental designs, true experimental designs, quasi experimental designs and statistical designs	20
Total		80

Test Books:

1. "Marketing Research: An Applied Orientation" by Naresh K. Malhotra, 7th Edition, Pearson Education, ISBN-13:978-1292076114;
2. "Essentials of Marketing Research" by William G. Zikmund and Barry J. Babin, 5th Edition, Cengage Learning, ISBN-13:978-1111826925.

Reference Books

1. "Marketing Research" by Alvin C. Burns and Ronald F. Bush, 8th Edition, Pearson Education, ISBN-13:978-0133074672;
2. "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler, 12th Edition, McGraw-Hill Education, ISBN-13: 978-0073521503.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lecture Tutorials	Practical	Experiential Learning
80 Hours		40 Hours
		<ol style="list-style-type: none"> 1. Assignment 2. Group Discussions 3. Individual /Group Presentation

Course: Major Paper: Forensic Accounting Subject Code: COM042M704		
Credit Units: 04		L-T-P-C – 3-1-0-4
Scheme of Evaluation: (T)		

Course outcomes: This course aims to equip students with essential knowledge and skills in forensic accounting, covering fraud detection, investigative techniques, legal frameworks, and ethical standards. It emphasizes the application of forensic tools, digital forensics, and litigation support through case studies and emerging trends. The course prepares students to analyze financial irregularities, conduct forensic audits, and present findings effectively in professional and legal settings.

SI No	Course Outcome	Bloom's Taxonomy Level
CO 1	Understand the core concepts of forensic accounting, forensic audit, fraud fundamentals, and professional standards.	BT 1
CO 2	Explain the processes of forensic audits, fraud detection techniques, and legal frameworks.	BT 2
CO 3	Apply forensic accounting techniques, investigative methods, and analytical tools like CAATs and Benford's Law.	BT 3
CO 4	Analyze fraud cases, forensic audit reports, and red flags using real-world case studies.	BT 4
CO 5	Evaluate forensic evidence, ethical considerations, and litigation support mechanisms.	BT 5

CO 6	Develop forensic accounting reports, expert witness presentations, and independent fraud investigation strategies.	BT 6
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Course Content

Module	Topics and Course Content	Periods
I	Introduction to Forensic Accounting: Meaning and Need of Forensic Accounting, Relationship among Forensic Accounting, Traditional Accounting, Auditing and Forensic Audit, Forensic Accounting Techniques, Professional Standards on Forensic Accounting, Fundamentals of Fraud, Elements of Fraud: Pressure, Opportunity, and Rationalization, Types of Fraud: Bank Fraud, Corporate Fraud, Management Fraud, Employee Fraud, Insurance Fraud, Cyber Fraud, Qualification, Disqualification, Appointment of Forensic Accountants, Professional Organizations and Careers in Forensic Accounting (ICAI, ICMAI, ACFE, etc.) Live Case Studies on Application of Forensic Accounting	20
II	Forensic Accounting Services: Meaning, Definition and Need of forensic services, History of Forensic Accounting, Process of Forensic audit, Biggest Forensic Service Providers: Global Status, Forensic Services in Indian Context, Live Case Studies on Application of Forensic Accounting, Live Case Studies on Forensic Audit Banking Frauds	20
III	Fraud Detection Techniques and Investigations: Cyber Risk, Digital Forensics, Discussion on types of red flags, types of fraud situations, Red and Green Flags, Case Studies, Methods of investigations – CAATs, Benford's Law, RSF, Mathematical Quantification Using CAATs and Benford's Law, Financial fraud, interviewing and field investigations, Knowledge of the Legal System (basic understanding relevant to forensic investigations)	20
IV	Communication, Reporting and Litigation Support: Effective Report Writing for Forensic Accountants, Presentation of Evidence and Expert Witness Role, Understanding Litigation Support Services Preparing for Court Testimonies, Emerging Trends in Forensic Accounting such as Data Analytics, AI and Machine Learning in Fraud Detection.	20
Total		80

Text books

1. A Guide to Forensic Accounting Investigation; Skalak, S., Golden, T., Clayton, M., and Pill, J.; John Wiley & Sons, New York, NY; 2nd edition; 2011
2. Essentials of Forensic Accounting (AICPA); Michael A. Crain, William S. Hopwood, Richard S. Gendler, George R. Young, Carl Pacini; Wiley; 2nd edition ; 2019

Reference Books

1. Financial Investigation and Forensic Accounting ; George A. Manning; Routledge; 3rd edition; 2019
2. Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations (Wiley Corporate F&A); Mark J. Nigrini; Wiley; 2nd edition; 2020

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours
		<ol style="list-style-type: none"> 1. Assignment 2. Group Discussion 3. Case Studies

Course: Minor		
Paper Name: RURAL DEVELOPMENT	Subject Code: COM042N701	
L-T-P-C – 4-0-0-4	Credit Units: 04 Scheme of Evaluation: (T)	

Course Objectives: The objectives of the course are to provide students with a comprehensive understanding of the theoretical frameworks and key concepts in rural development and to familiarize students with the importance of rural development in the broader context of economic development.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall key concepts, definitions, and terminologies related to rural development, such as sustainable development, rural entrepreneurship, microfinance, and rural infrastructure.	BT 1
CO 2	Understand the role of rural industries, small businesses, and agriculture in the economic development of rural areas.	BT 2
CO 3	Demonstrate the application of rural credit systems and microfinance models to foster rural entrepreneurship and development.	BT 3
CO 4	Analyze the impact of various rural development policies on poverty alleviation, employment generation, and quality of life in rural areas.	BT 4
CO 5	Develop comprehensive rural development projects, integrating various factors like infrastructure, finance, gender equality, and sustainability.	BT 5
CO 6	Evaluate the effectiveness of government programs and policies in improving rural livelihoods and sustainable development.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to Rural Development: Meaning and elements of rural development; Role of Agriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trends in agricultural growth in India; Interregional variations in growth of output and productivity; Strategy of agricultural development and technological progress. Sustainable development; Impact of globalization on agriculture. Diversification of Rural Economic Activities: Livestock economies Livestock resources and their productivity; White revolution; Fishery and poultry development; Forestry; Horticulture and floriculture. Rural industries: introduction, growth, comparison with urban industries- Issues and problems in rural industrialization and development of agro-based industries; Rural non-farm sector.	25
II.	Land Reforms, Rural Development Programmes and Rural Credit Land Reforms: Land Reforms; Land ownership structure; Tenancy and crop sharing - Forms; Incidence and effects; Problems of marginal and small farmers; Interlocking of land; Labour and credit markets; Segmentation in labour markets; Rural-urban migration Rural Development Programmes: Bharat Nirman; NREGP; NRHM; ICDS;	25

	MDM; SSA; SGSRY; Rural water supply; Sanitation housing programme. Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural credit - Institutional and non-institutional; Reorganization of rural credit - Cooperatives; Commercial banks; Regional rural banks; Role of NABARD; Objectives of agricultural price policy; Food security system in India and public distribution; Agricultural marketing; Agricultural Insurance.	
III.	Rural Enterprises Introduction to Rural Enterprises: Nature and Scope—characteristics—Advantages— Role of Rural Enterprises in Rural Development. Micro Enterprises in Rural Area: Micro Enterprises in Rural Area— Size and Types – SHGs’ Role- Micro-finance- Relevance- Self Employment. Rural Small Enterprises in Rural Area: Procedures for Setting up of Rural Small Enterprises— Scope for Employment & Sustainable Livelihood Security— Factors of Location – Advantages, Government Support. Rural Medium Enterprises: Rural Medium Enterprises- Scope- Production- NABARD— Role of DIC- Rural Industries- Farm based- Non-farm Sector Development.	20
IV.	MSME and Rural Development Financial Institutions and Rural Enterprises – SIDBI– MSME – SBSGS Subsidy. Sustainable Rural Enterprises: Role of Regional Rural Banks- World Council for Sustainable Business (WCSB).	10
Total		80

Text Books

1. Singh Katar (2009). *Rural Development Principles Policies and Management*. Second edition; Sage Publications.
2. Misra and Puri (2010). *Structure and Problems of Indian Economy*-Himalaya Publishing House.

Reference Books:

3. Kumar Subratha (2013). *Micro Enterprises and Rural Development in India*, Concept Publishers
4. Anil Kumar. S (2015). *Entrepreneurship and Small Business*, J.K International Private Ltd.
5. Paul Brans (2015), *Entrepreneurship and Small Business*, Macmillan

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 Hours		40 hours
		5. Assignment
		6. Group Discussions.
		7. Individual/Group Presentation
		8. Practice on practical problems.

8th Semester(Syllabus)

Course: Major
Paper: International Financial Management
Paper Code: COM042M801
Credit Units: 04
Scheme of Evaluation: THEORY
L-T-P-C – 3-1-0-4

Course Objectives:

The course objective is to provide a clear, conceptual framework for analyzing key financial decisions in multinational firms through an extension of the principles learned in the introductory financial management course. The learners are expected to apply critical thinking skills in identifying and evaluating international financial issues and information.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the nature and scope of International Financial Management	BT 1
CO 2	Explain the of International Monetary System and International Financial Markets	BT 2
CO 3	Demonstrate the structure of foreign exchange market	BT 3
CO 4	Analyze purchasing power parity theory, methods of forecasting, exchange rates	BT 4
CO 5	Measure exchange exposure, transaction exposure, translation exposure, operating exposure	BT 5
CO 6	Elaborate hedging strategies	BT 6

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	International Finance: Importance, Finance Function in Multinational Firm, Trends in International Trade and Cross-border Financial Flows, Gains from international trade and investment, Balance of Payments. Currency convertibility, concept of revenue account and capital account convertibility.	20

II.	International Monetary System and International Finance Markets: Exchange Rate Regimes, International Monetary Fund, European Monetary System, European Monetary Union, World Bank, Euro-markets Institutions.	22
III.	Foreign Exchange Market: Structure of Foreign Exchange Markets and participants, Type of Transactions, Mechanism of Currency Dealing. Exchange Rate Quotations, Arbitrage, Forward Rates. Foreign Exchange Market in India.	16
IV	(a) Exchange Rate Theories: Purchasing Power Parity Theory, Interest Rate Parity, future spot exchange rate, methods of forecasting exchanges rates. (b) Nature and measurement of exposure and risk: Defining foreign exchange exposure, transactions exposure, translation exposure, operating exposure, hedging strategies.	22
TOTAL		80

Text Book:

1. International Financial Management- P.G. Apte, Tata McGraw Hill.
2. International Financial Institutions and Monetary Management - S.Sikidar, D.Bhorali, Kalyani Publishers.

Reference Books: .

1. International Financial Management- P.K. Jain
2. Multinational Financial Management- Shapiro, Prentice Hall India.
3. International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.

NOTE: Latest edition of the readings may be used.

CreditDistribution		
Lectures	Tutorials	Practical
80hours		ExperientialLearning
		40hours
		4. Presentation
		5. Group Discussion
		6. CaseStudies

Course: Major

Paper: Research Methodology

Subject Code: COM042M802

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Course Objectives: This course aims to familiarize students with the basics and advanced concepts of research methodology. It covers various types of research, research designs, sampling techniques, data

collection, hypothesis testing, interpretation, and research report writing. It prepares students to design, conduct, analyze, and present research projects systematically in the field of commerce.

On successful completion of the course, students will be able to:

SI No	Course Outcome	Bloom's Taxonomy Level
CO 1	Understand the fundamental concepts of research methodology and problem identification.	BT 1
CO 2	Explain research designs, data collection methods, and sampling techniques.	BT 2
CO 3	Apply measurement scales, sampling methods, and research tools in real-world situations.	BT 3
CO 4	Analyze and interpret research findings using statistical techniques.	BT 4
CO 5	Evaluate research outcomes and prepare structured research reports.	BT 5
CO 6	Develop independent research proposals based on systematic research practices.	BT 6

Detailed Syllabus:

Module	Topics and Course Content	Periods
I	Introduction to Research Methodology: Meaning, Importance, Objectives, Types of Research, Research Approaches, Research and Scientific Method, Research Process, Criteria of Good Research, Challenges Faced by Researchers. Defining Research Problems: Identification, Techniques, Necessity, Illustration. Review of Literature: Importance, Searching Existing Literature, Developing Theoretical and Conceptual Frameworks, Writing the Literature Review.	20
II	Research Design and Data Collection: Meaning and Types of Research Design, Features of a Good Design, Concepts in Research Design, Experimental and Survey Designs, Case Study Method. Data Collection Methods: Primary and Secondary Data, Selection of Suitable Methods. Understanding Variables: Quantitative and Qualitative Variables, Dependent and Independent Variables.	20
III	Sampling Design and Measurement Techniques: Concepts of Sampling Design,	20

	Types of Sampling, Sampling and Non-sampling Errors, Census vs Sample Surveys. Measurement and Scaling Techniques: Types of Data, Levels of Measurement, Scale Development, Goodness of Measurement Scales, Multidimensional Scaling.	
IV	Hypothesis Testing: Concepts and steps of hypothesis testing, Type I and Type II errors, test statistics, p-value approach, power of a test and parametric and non-parametric tests. Applications of Hypothesis Testing: Tests for mean, proportion, variance, and differences between two means or two proportions; Chi-Square Tests for goodness of fit and independence of attributes. Multivariate Techniques: Introduction to factor analysis, conjoint analysis, cluster analysis, discriminant analysis, and basics of structural equation modelling (SEM). Interpretation and Research Report Writing: Importance of interpretation, steps in report writing, structure of research reports, referencing styles, and preparation of bibliography.	20
Total		80

Text Book:

1. C.R. Kothari & Gaurav Garg – *Research Methodology: Methods and Techniques*, New Age International, 2018.

Reference Books

1. Donald R. Cooper & Pamela S. Schindler – *Business Research Methods*, McGraw-Hill Education.
2. G.C. Beri – *Marketing Research*, Tata McGraw-Hill.
3. Black, Hair et al. – *Multivariate Data Analysis*, Pearson.
4. Ranjit Kumar – *Research Methodology: A Step-by-Step Guide for Beginners*, SAGE Publications.
5. Fink, A. – *Conducting Research Literature Reviews*, SAGE Publications.

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures	Tutorials	Practical
Experiential Learning		

80hours		40 hours 1. Projects 2. Group Discussion 3. Assignments
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Paper :Dissertation L-T-P-C – 0-0-0-12	Course: Major Subject Code: COM042M823 Credit Units: 06 Scheme of Evaluation: (P)
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Course Objectives:

The objectives of the course are:

- To make the students familiar with the process and technicalities of preparing dissertations.
- To make students do researches in their fields of interests.
- To make the students gain practical knowledge about preparing thesis by using different methodologies for doing research work.

Assessment Criteria for Dissertation :

Sl. No	Criteria	Marks
1.	Thesis	60 Marks
2.	Viva-Voce	40 Marks
	Total	100 Marks

Course Outcome :

The students will be able to do research in their desired fields and acquaint themselves with the real life situations.

Course: Major

Paper : Product and Brand Management Subject Code: COM042M804

L-T-P-C – 3-1-0-4 Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to understand the fundamentals of product and brand management in a dynamic business environment and to explore strategies related to product planning, development, and portfolio management.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of product, trademark, brand, loyalty	BT 1
CO 2	Explain the concepts, principles, and frameworks of product management.	BT 2
CO 3	Apply product development and product life cycle strategies in business contexts.	BT 3
CO 4	Examine brand management processes including brand positioning, brand equity, and brand extension.	BT 4

CO 5	Develop brand-building strategies and evaluate brand performance in competitive markets.	BT 5
CO 6	Discuss the product design process.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Hours
I.	Fundamentals of Product Management Meaning and Scope of Product Management Types of Products: Consumer Goods, Industrial Goods, and Services Product Classification and Levels of Product Product Line, Product Mix, and Product Portfolio Management Role and Functions of a Product Manager New Product Development (NPD) Process: Idea Generation to Commercialization Product Life Cycle (PLC) Stages and Marketing Strategies	20
II.	Advanced Product Strategies Product Positioning and Repositioning Strategies, Product Differentiation and Competitive Advantage, Product Testing and Market Launch Strategies, Product Portfolio Analysis: BCG Matrix, GE Multi-Factor Matrix, Product Standardization vs. Customization in International Markets, Product Elimination and Product Revitalization Strategies	20
III.	Fundamentals of Brand Management Definition, Importance, and Scope of Brand Management, Difference Between Product and Brand, Brand Identity, Brand Image, and Brand Personality, Elements of a Brand: Name, Logo, Symbol, Tagline, etc., Brand Positioning and Repositioning Strategies, Brand Loyalty and Brand Equity: Concept and Measurement Models (Aaker's Model, Keller's CBBE Model)	20
IV.	Strategic Brand Management Designing and Implementing Brand Strategies, Brand Extension, Brand Licensing, and Co-Branding Strategies, Global Brand Management and Cross-Cultural Branding, Brand Revitalization and Brand Crisis Management, Celebrity Endorsement, Brand Communities, and Digital Branding, Measuring Brand Performance and Brand Audit Process	20
Total		80

Text Book:

1. Keller, K.L. (2012). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity* (4th ed.). Pearson Education.
2. Lehmann, D.R., & Winer, R.S. (2005). *Product Management*. McGraw Hill

Reference Books:

1. Aaker, D.A. (2010). *Managing Brand Equity*. Free Press.
2. Chitale, A.K., & Gupta, R. (2011). *Product Policy and Brand Management: Text and Cases*. PHI Learning.
3. Kapferer, J.N. (2012). *The New Strategic Brand Management: Advanced Insights and Strategic Thinking*. Kogan Page.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Assignment 2. Group Discussion 3. Case Studies

Course: Major Paper : Corporate Tax Planning Subject Code: COM042M805 L-T-P-C – 3-1-0-4		Credit Units: 04 Scheme of Evaluation: (T)
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Course outcomes: This course aims to equip students with a comprehensive understanding of corporate taxation, tax planning strategies, and compliance mechanisms. It covers the taxation of different types of companies, tax implications in managerial and financial decisions, business restructuring and special tax provisions. Through theoretical knowledge and practical case-based discussions, students will be prepared to make informed tax planning decisions for corporate entities in both domestic and international contexts.

SI No	Course Outcome	Bloom's Taxonomy Level
CO 1	Understand the fundamental concepts of company taxation, types of companies, and tax incidence based on residential status.	BT 1
CO 2	Explain the computation of taxable income, tax liabilities, MAT, dividend tax, and other special taxes applicable to companies.	BT 2
CO 3	Apply tax planning principles to managerial decisions such as asset acquisition, financing options, and shutdown or continuation of operations.	BT 3
CO 4	Analyze the tax implications of financial management strategies and business restructuring activities such as amalgamation, demerger, and conversions.	BT 4
CO 5	Evaluate the impact of special tax provisions, incentives for specific sectors, and develop tax-efficient strategies for corporate decision-making.	BT 5
CO 6	Develop the ability to prepare tax returns, comply with statutory obligations, manage TDS processes, and apply procedures for assessments effectively.	BT 6

Course Content

Module	Topics and Course Content	Periods
I	Introduction to taxation of companies: Definition of Company, Indian company, Domestic Company, Foreign Company, Industrial Company, Investment Company, Residential status and Tax incidence; Taxation of Companies – Carry forward of losses in the cases of certain companies, Computation of taxable income, tax liability, Minimum alternate tax, Dividend tax, Tax on income distributed to unit	20

	holders, Tax on income received from venture capital companies and venture capital funds.	
II	Tax Issues relating to Managerial Decisions: Purchase of asset out of own funds or out of borrowed capital, own vs. lease, purchase by installment vs. hire purchase, sale of assets used for scientific research, make or buy decisions, repair, replace, renewal or renovation and shutdown or continue decisions.	20
III	Tax Planning for Financial Management and Business Restructuring: Capital Structure Decisions and Tax Planning, Dividend Policy and its Tax Implications, Issue of Bonus Shares and Tax Aspects, Tax Considerations in Business Restructuring: Amalgamation, Demerger, Conversion of Sole Proprietorship/Firm into Company, Conversion of Company into Limited Liability Partnership (LLP), Transfer of Assets between Holding and Subsidiary Companies, Slump Sale	20
IV	Special Tax Provisions, Assessment and Compliance Procedures: Special Tax Provisions: Tax Benefits for Free Trade Zones, Tax Incentives for Infrastructure Sector and Backward Areas, Tax Incentives for Exporters Return of Income and Payment of Taxes: Filing of Return of Income: Statutory Obligations, Belated Return, Revised Return, Incomplete Return, Self-assessment, Summary Assessment, Scrutiny Assessment, Advance Payment of Tax, Deduction and Collection of Tax at Source (TDS), Filing of E-TDS Returns	20
Total		80

Suggested Readings:

Text Books

1. Singhanian, V.K. and Singhanian, M.: Corporate Tax Planning and Business Tax Procedures with Case Studies, Taxmann Publications, 20th Edition.
2. Ahuja, G.K. and Gupta, R.: Simplified Approach to Corporate Tax Planning and Management, Bharat Law House, New Delhi, 17th Edition.

Reference books

1. Lakhotia, R.N.: Corporate Tax Planning, Vision Publications, Delhi, 6th Edition.
2. Mehrotra, H. C.: Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 2016.

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Assignment 2. Group Discussion 3. Case Studies

Course: Major	Subject Code: COM042M806
Paper :Behavioural Finance	Credit Units: 04
L-T-P-C – 3-1-0-4	Scheme of Evaluation: (T)

Course Objectives: The objective of the course is to introduce the student to the field of behavioural finance. Students will deal with major implications of human psychology for financial decision-makers and for financial markets and allow students to wisely and effectively make financial decisions.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the major concepts and topics of behavioural finance.	BT 1
CO 2	Understand the foundation of rational finance.	BT 2
CO 3	Identify various cognitive factors influencing investments.	BT 3
CO 4	Analyze the theories of financial decisions.	BT 4
CO 5	Compare traditional finance and behavioural finance.	BT 5
CO 6	Develop mental labels for money.	BT 6

Detailed Syllabus:

Module s	Topics and Course content	Period s
I.	Introduction to Behavioral finance – Nature, scope, Characteristics objectives and application; Traditional finance and behavioural finance; Behavioural finance: science or art- Investment Decision Cycle: Judgment under Uncertainty Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception	22
II.	Foundation of Rational Finance- Expected utility theory, Modern portfolio theory, Capital asset pricing model (CAPM); Efficient market hypothesis; Agency theory; Investor rationality and market efficiency.	18

III.	Foundations of Behavioural Finance: Types of investors- Individual and Institutional - How the human mind works-the two systems; Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation; Hyperbolic discounting.	18
IV.	Prospect Theory and Mental Accounting: Error in Bernoulli's theory; Prospect theory; SPA theory, Framing; Mental Accounting; Emotional factors and social forces-substance of emotion, theories of emotion, evolutionary perspective on emotions, types and dimensions of emotions, emotional style, emotions and investing, social influence on investment and consumption.	22
Total		80

Text Books:

1. Singh. S., & Bahl. S . Behavioural Finance. Vikas Publishing House, Noida (India).
2. Kapoor, Sujata and Prosad, Jaya. Mamata, Behavioural Finance, Sage Publishing, New Delhi.

Reference Books:

3. Chandra, P. Behavioural Finance, Tata McGraw Hill Education, Chennai (India).
4. Ackert, Lucy, Richard Deaves, Behavioural Finance; Psychology, Decision Making and Markets, Cengage Learning.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Assignments 2. Group Discussion 3. Case Studies