



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

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

**W.E.F
AY - 2025 – 26**

STRUCTURE OF THE SYLLABUS FOR 4 YEAR UG PROGRAMME

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

1 st 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	AccountingSoftware-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	
2 nd 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	1-0-0
	BHS982A202	Behavioural Science-II	100	1	1-0-0
SEC	COM042S211	AccountingSoftware-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	
3 rd SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P

Major (Core)	COM042M301	Management Principles and Applications	200	4	3-1-0
	CMA042M302	Financial Planning, Planning, Performance and Analytics	200	4	3-1-0
Minor	COM042N301	Business Mathematics and Statistics	200	4	3-1-0
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	1-0-0
	BHS982A302	Behavioral Science- III	100	1	1-0-0
SEC	COM042S301	Investment in Stock Market	200	3	2-1-0
		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)	CMA042M401	Strategic 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	1-0-0
	BHS982A402	Behavioural Science-IV	100	1	1-0-0
		Courses from Swayam/Moocs /NPTEL		2	
TOTAL CREDIT FOR 4thSEMESTER				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)

7th 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	
8th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M801	International Financial Management	400	4	3-1-0
Major (Core)	COM042N801	Research Methodology	400	4	3-1-0
Major (Core)	COM042M822	Dissertation	400	12	0-0-0
In lieu of Project					
Major (Core)	COM042M803	Product and Brand Management	400	4	3-1-0
Major (Core)	COM042M804	Corporate Tax Planning	400	4	3-1-0
Major (Core)	COM042M805	Behavioral 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–Identifications of transactions-Capital Items & Revenue Items, Journal Entries & Ledge 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-debit or system, stock and debtors' system, branch Final account 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		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Case Studies

<p>Subject Name: BUSINESS ORGANIZATION AND MANAGEMENT Type of Course: Major Paper Code: COM042M102 Course Level:100 Credit Units:03</p> <p>Scheme of Evaluation-THEORY</p> <p>L-T-P-C-2-1-0-3</p>
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Course Objective

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.

Course Outcomes

After completing the course, the student shall be able to:		
COs	Course Outcome	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
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Modules	Topics & Course Contents	Periods
I.	<p>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.</p>	15
II.	<p>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</p>	15
III.	<p>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 21st Century.</p>	15
IV	<p>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.</p>	15
TOTAL		60

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, NewDelhi.
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		30 hours
		1. Projects 2. Group Discussion 3. Case Studies

Subject Name: INDIAN FINANCIAL SYSTEM

Type of Course: Minor

Paper Code: COM042N101

CourseLevel:100

CreditUnits: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:		
COs	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

Type of Course: AEC
 UG
Semester: 1st Course
Code: CEN982A101
Course Title: CEN I: Introduction to Effective
Communication Total credits: 1
Course level: 100
L-T-P-C: 1-0-0-1
Scheme of Evaluation: Theory and Practical

Course Objective: To understand the four major aspects of communication by closely examining the processes and figuring the most effective ways to communicate with interactive activities.

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

COs	Course Outcome	Blooms Taxonomy Level
CO 1	Identify the elements and processes that make for successful communication and recognize everyday activities that deserve closer attention in order to improve communication skills	BT 1
CO 2	Contrast situations that create barriers to effective communication and relate them to methods that are consciously devised to overcome such hindrance	BT 2
CO 3	Use language, gestures, and para-language effectively to avoid miscommunication and articulate one's thoughts and build arguments more effectively	BT 3

Detailed Syllabus		
Units	Course Contents	Periods
I	Introduction to Effective Communication <ul style="list-style-type: none"> • Listening Skills <ul style="list-style-type: none"> ○ The Art of Listening ○ Factors that affect Listening ○ Characteristics of Effective Listening • Guidelines for improving Listening skills 	5
II	<ul style="list-style-type: none"> • Speaking Skills <ul style="list-style-type: none"> ○ The Art of Speaking ○ Styles of Speaking ○ Guidelines for improving Speaking skills ○ Oral Communication: importance, guidelines, and 	5
III	<ul style="list-style-type: none"> • Reading Skills <ul style="list-style-type: none"> ○ The Art of Reading ○ Styles of Reading: skimming, surveying, scanning • Guidelines for developing Reading skills 	5
IV	<ul style="list-style-type: none"> • Writing Skills <ul style="list-style-type: none"> ○ The Art of Writing ○ Purpose and Clarity in Writing • Principles of Effective Writing 	5

Keywords: Communication, Listening, Speaking, Reading, Writing
Text:

1. *Business Communication* by Shalini Verma

References:

1. *Business Communication* by P.D. Chaturvedi and Mukesh Chaturvedi
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	Practicum	Experiential Learning
15 hours	-	10 hours - Movie/ Documentary screening - Peer teaching - Seminars - Field Visit

<p>Subject Name: Behavioural Sciences -1 UG 1st semester Course code: BHS982A102 Credit: 1</p>
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Course objectives: To increase one’s ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations.

Course Outcomes: On completion of the course the students will be able to :

- CO1: Understand self & process of self exploration
- CO2: Learn about strategies for development of a healthy self esteem
- CO3: Apply the concepts to build emotional competencies.

Detailed Syllabus:

Modules	Course Contents	Periods
I	<p>Introduction to Behavioral Science</p> <p>Definition and need of Behavioral Science, Self: Definition components, Importance of knowing self, Identity Crisis, Gender and Identity, Peer Pressure, Self image: Self Esteem, Johari Window, Erikson’s model.</p>	4

II	Foundations of individual behavior Personality- structure, determinants, types of personalities. Perception: Attribution, Errors in perception. Learning- Theories of learning: Classical, Operant and Social	4
III	Behaviour and communication. Defining Communication, types of communication, barriers to communication, ways to overcome barriers to Communication, Importance of Non-Verbal Communication/Kinesics, Understanding Kinesics, Relation between behaviour and communication.	4
IV	Time and Stress Management Time management: Introduction-the 80:20, sense of time management, Secrets of time management, Effective scheduling. Stress management: effects of stress, kinds of stress-sources of stress, Coping Mechanisms. Relation between Time and Stress.	4
Total		16

Text books

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer & Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc
- K.Alex, Soft skills; S.Chand.

Semester – I

Paper I/Subject Name: Introduction to Indian Knowledge System - I

Subject Code: IKS992K101

L-T-P-C – 3-0-0-3

Credit Units: 3

Course Level: 100

Scheme of Evaluation: Theory

Course objectives:

This Foundation course is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. It would enable students to explore the most fundamental ideas that have shaped Indian Knowledge Traditions over the centuries.

Course Outcomes:

On completion of this course students will be expected to –

CO	Contents	BT Level
CO ₁	Recall about the natural endowments	BT 1
CO ₂	Illustrate literature of Indian civilization-the Vedic – Itihasas, languages, mathematics, and Ayurveda.	BT 2
CO ₃	Explain observation of the motion of celestial bodies in the Vedic corpus	BT 2

Module	Course Contents	Periods
I	<p><u>Bharatavarsha—A Land of Rare Natural Endowments</u> Demographical features of the ancient Bharatvarsha, Largest cultivable area in the world. Protected and nurtured by Himalayas. The Sindhu-Ganga plain and the great coastal plains. The great rivers of India. Climatic changes: Abundant rains, sunshine and warmth, vegetation, animals and mineral wealth. Most populous country in the world. India's prosperity held the world in thrall. Splendid geographical isolation of India and the uniqueness of Indian culture.</p>	10
II	<p><u>Foundational Literature of Indian Civilization:</u> The Vedic Corpus. The Itihasas— Ramayana and Mahabharata, and their important regional versions. The Puranas. Foundational Texts of Indian Philosophies, including the Jaina and Buddha. Foundational Texts of Indian Religious Sampradayas, from the Vedic period to the Bhakti traditions of different regions.</p> <p>i. The Vedangas and Other Streams of Indian Knowledge System: The Vedic Corpus: Introduction to Vedas and synopsis of the four Vedas and Sub-classification of Vedas; Messages in Vedas; Introduction to Vedāngas : Siksha, Vyakarana, Chandas, Nirukta, Jyotisha and Kalpa ; Vedic Life: Distinctive Features. Other streams of Indian Knowledge System such as Ayurveda, Sthapatya, Natyasastra, Dharmasastra, Arthasastra, etc. The Indian way of continuing the evolution of knowledge through commentaries, interpretations and revisions of the foundational texts. The large corpus of literature in Indian languages.</p> <p>ii. Indian Language Sciences: Language Sciences and the preservation of the Vedic corpus. Varnamala of Indian languages based on classification of sounds on the basis of their origin and effort involved. The special feature of the scripts of most Indian languages, that each symbol is associated with a unique sound. Word formation in Sanskrit and Indian languages. Major insights in the Science of Vyakarana as established by Panini. Important texts of Indian Language Sciences —Siksha or phonetics, Nirukta or etymology, Vyakarana or Grammar, Chandas or Prosody. Navyanyaya and Navya-vyakarana in Navadvipa, Varanasi and West and South India.</p> <p>iii. Indian Mathematics: Numbers, fractions and geometry in the Vedas. Decimal nomenclature of numbers in the Vedas. Zero and Infinity. Simple constructions from Sulba-sutras. The development of the decimal place value system which resulted in a simplification of all arithmetical operations. Linguistic representation of numbers. Important texts of Indian mathematics. Brief introduction to the development of algebra, trigonometry and calculus. How Indian mathematics continued to flourish in the 18/19/20th centuries. Kerala School. Ramanujan.</p>	20
III	<p><u>Indian Astronomy:</u> Ancient records of the observation of the motion of celestial bodies in the Vedic corpus. Sun, Moon, Nakshatra & Graha. Astronomy as the science of determination of time, place and direction by observing the motion of the celestial</p>	15

	bodies. The motion of the Sun and Moon. Motion of equinoxes and solstices. Elements of Indian calendar systems as followed in different regions of India. Important texts of Indian Astronomy. Basic ideas of the planetary model of Aryabhata and its revision by Nilakantha. Astronomical instruments. How Indian astronomy continued to flourish in the 18/19th centuries. Astronomical endeavours of Jaisingh, Sankaravarman, Chandrasekhara Samanta.	
IV	<p>Indian Health Sciences:</p> <p>Vedic foundations of Ayurveda. Ayurveda is concerned both with maintenance of good health and treatment of diseases. Basic concepts of Ayurveda. The three Gunas and Three Doshas, Pancha-mahabhuta and Sapta-dhatu. The importance of Agni (digestion). Six Rasas and their relation to Doshas. Ayurvedic view of the cause of diseases. Dinacharya or daily regimen for the maintenance of good health. Ritucharya or seasonal regimen. Important Texts of Ayurveda. Selected extracts from Astāngahrdaya (selections from Sūtrasthāna) and Suśruta-Samhitā (sections on plastic surgery, cataract surgery and anal fistula). The large pharmacopeia of Ayurveda. Charaka and Sushruta on the qualities of a Vaidya. The whole world is a teacher of the good Vaidya. Charaka's description of a hospital. Hospitals in ancient and medieval India. How Ayurveda continued to flourish till 18/19th centuries. Surgical practices, inoculation. Current revival of Ayurveda and Yoga.</p>	15
	Total	60

Textbooks/Reference Books:

1. Baladev Upadhyaya, Samskrta Śāstrom ka Itihās, Chowkhambha, Varanasi, 2010.
2. D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.
3. Astāngahrdaya, Vol. I, Sūtrasthāna and Śārīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi, 1991.
4. Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune, 1987.
5. Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrarthana Sahitya, Bengaluru, 2021
6. Dharampal, The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century, Dharampal Classics Series, Rashtrarthana Sahitya, Bengaluru, 2021.
7. J. K. Bajaj and M. D. Srinivas, Indian Economy and Polity in Eighteenth century Chengalpattu, in J. K. Bajaj ed., Indian Economy and Polity, Centre for Policy Studies, Chennai, 1995, pp. 63-84.
8. J. K. Bajaj and M. D. Srinivas, Annam Bahu Kurvita Recollecting the Indian Discipline of Growing and Sharing Food in Plenty, Centre for Policy Studies, Chennai, 1996.
9. J. K. Bajaj and M. D. Srinivas, Timeless India Resurgent India, Centre for Policy Studies, Chennai, 2001.
10. M. D. Srinivas, The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākaraṇa, Ganita and Jyotisa, in K. Gopinath and Shailaja D. Sharma (eds.), The Computation Meme: Explorations in Indic Computational Thinking, Indian Institute of Science, Bengaluru, 2022 (in press)

Subject Name: Accounting Software I

Type of Course: SEC

Paper Code: COM042S111

Course Level: 100

Credit Units: 03

Scheme of Evaluation: Practical

L-T-P-C-0-0-6-3

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 ERP 9

Course Outcomes:

On successful completion of the course the students will be able to:		
COs	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 TallyERP9,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.	Masters Management Masters-Bill wise Debtors & Creditors Ledger ,Configuring BillWise Details Payments Voucher-Examples on Payments in Single Entry Mode & Double Entry Mode. Understanding Day Book Reports, Receipt Voucher, Contra & Journal Voucher	15
III.	Inventory Management & Financial Reports Understanding Inventory, Stock Groups, Stock Category, Units of Measurement, Stock Items ,Practical Examples Trial Balance, P/LA/c, Balance Sheet etc.	15
IV.	GST and TDS About GST ,Activating GST in Tally, GST rates & Invoices ,Understanding CGST-SGST & IGST, Purchase & Sales Voucher with GST, GST Reports Brief understanding of TDS Accounting in Tally.	15
Total		60

Keywords: tally, accounting software

Reference Books/Web:

www.tallysolutions.com

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

SYLLABUS (2nd SEMESTER)

Subject Name: Principles of Marketing

Type of Course: Major

Paper Code: COM042M201

CourseLevel:100

CreditUnits: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:

COs	Course Outcome	Blooms Taxonomy Level
CO1	Define the basic concepts and philosophies of marketing.	BT 1
CO2	Describe the factors affecting marketing decisions of a firm.	BT 2
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.	<p>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.</p> <p>Marketing Environment: Need for studying marketing environment; environment scanning, Micro and macro environmental factors.</p>	15
II.	<p>Understanding Consumer Behaviour and STP: Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.</p> <p>Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases.</p>	15
III.	<p>Marketing Mix Decision-Product Product Decisions: Concept and classification; Levels 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.</p> <p>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.</p>	15
IV	<p>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.</p> <p>Emerging concepts in Marketing: Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing, Digital marketing.</p>	15
TOTAL		60

TextBook:

1. Kotler,P.,Armstrong,G.,&Agnihotri,P.(2018).PrinciplesofMarketing.London:PearsonEducation

Reference Books:

1. Saxena,Rajan,*Marketing Management*, Mc Graw Hill Education,NewDelhi.
2. Goel, Priyanka,*MarketingManagement*,NewDelhi:AtlanticPublisher.
3. Chhabra,T.N.,andAnkur,Chhabra,(2018),*AnintroductiontoMarketingManagement*, SunIndiaPublisher.

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

Course Objective:

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.

Course Outcomes:

On completion of this course students will be able to:

COs	Course Outcomes:	Blooms Taxonomy 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

Detailed Syllabus:

Modules	Topics & Course Contents	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 in goods including sale by an on-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 Firms, 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 presentations of case laws, tutorials project-based learning.

	Notional Credit Hours	
Lectures	Practical	Experiential Learning
Tutorials		
60 hours		30 hours
		<ol style="list-style-type: none"> 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

Course Objective:

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

Course Outcomes:

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
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	15

	Redemption of Debentures. Underwriting of Shares and Debentures	
II.	<p>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.</p> <p>B. Corporate Annual Report: Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary</p>	15
III.	<p>Incentive Equity & Buy Back:</p> <p>a) Incentive Equity: Right and Bonus Shares- Meaning, Advantages, and disadvantages, related provisions as per companies Act 2013 and their Accounting Treatment.</p> <p>b) Buy back of shares-Meaning, related provisions of Companies Act 2013 and Accounting Treatment.</p>	15
IV.	<p>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</p>	15
Total		60

TextBook:

1. Mukherjee,A.,&Hanif,M.*Corporate Accounting*.New Delhi:Tata McGraw Hill Education.
2. Dam,B.B & Gautam H.C(Recent Edition);*Corporate Accounting*; Gayatri Publications ,Guwahati

ReferenceBooks:

1. PuttySrinivasR.&AppannaiahH.R.*AdvancedCorporateAccounting*,HimalayaPublishingHousePvt.Ltd,NewDelhi.
2. Kumar S Anil & Kumar V Rajesh,*Corporate Accounting*, Himalaya Publishing House Pvt. Ltd,New Delhi.
3. .Maheshwari,S.N., Maheshwari,S.K.,& Maheshwari,S.K.(2018). *Corporate Accounting*.New Delhi:Vikas Publishing House

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	Experiential Learning
60 hours		30 hours 1. Presentation 2. Project work 3. Workshop

Subject Name: Accounting Software II

Type of Course: SEC

Paper Code: COM042S211

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:		
COs	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:

Modules	Topics/Course content	Periods
I.	(i) Introduction to Quick Books Accounting: Opening Quick Books Accounting; Identifying parts of the screen; Identifying menus and toolbars; (ii) Setting up Quick Books- Identifying sections, Navigating in Quick Books, Entering the information, Back up 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 pay roll items; Setting Up employee pay roll in formation; Tracking tax liabilities	15
Total		60

Keywords: quick books; accounting software

Reference Book

Crystalnn Shelton, 2021, Mastering Quick Books 2021, Pack
t41 Publishing, The Ultimate Guide to Book keeping and Quick Books Online

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

Type of Course: AEC UG

Semester: 2nd

Course Code: CEN982A201

Course Title: CEN II: Approaches to Verbal and Non-Verbal Communication

Total credits: 1

Course level: 100

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

Scheme of Evaluation: Theory and Practical

Course Objectives

To introduce the students to the various forms of technical communication and enhance their knowledge in the application of both verbal and non-verbal skills in communicative processes.

Course Outcomes

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	Identify the different types of technical communication, their characteristics, their advantages and disadvantages.	BT 1
CO 2	Explain the barriers to communication and ways to overcome them.	BT 2
CO 3	Discover the means to enhance conversation skills.	BT 3
CO 4	Determine the different types of non-verbal communication and their significance.	BT4

Detailed Syllabus

Modules	Topics (if applicable) & Course Contents	Periods
I	Technology Enabled Communication Communicating about technical or specialized topics, Different forms of technology-enabled communication tools used in organisations Telephone, Teleconferencing, Fax, Email, Instant messaging , Blog, podcast, Videos, videoconferencing, social media	4
II	Communication Barriers Types of barriers: Semantic, Psychological, Organisational, Cultural, Physical, and Physiological. Methods to overcome barriers to communication.	4

III	Conversation skills/Verbal Communication Conversation – Types of Conversation, Strategies for Effectiveness, Conversation Practice, Persuasive Functions in Conversation, Telephonic Conversation and Etiquette Dialogue Writing, Conversation Control.	4
IV	Non-verbal Communication Introduction; Body language- Personal Appearance, Postures, Gestures, Eye Contact, Facial expressions Paralinguistic Features-Rate, Pause, Volume, Pitch/Intonation/ Voice/ modulation Proxemics , Haptics, Artifacts, Chronemics	4
	Total	16

Texts:

1. Rizvi, M. Ashraf. (2017). *Effective Technical Communication*. McGraw-Hill.
2. Chaturvedi, P. D. and Chaturvedi, Mukesh. (2014). *Business Communication*. Pearson.
3. Raman, Meenakshi and Sharma, Sangeeta. (2011). *Technical Communication: Principles and Practice* (2nd Edition): Oxford University Press.

References:

1. Hair, Dan O., Rubenstein, Hannah and Stewart, Rob. (2015). *A Pocket Guide to Public Speaking*. (5th edition). St. Martin's. ISBN-13:978-1457670404
2. Koneru, Aruna.(2017) *Professional Communication*. New Delhi: Tata McGraw Hill ISBN-13: 978-0070660021
3. Raman, Meenakshi and Singh, Prakash.(2012). *Business Communication* (2nd Edition): Oxford University Press
4. Sengupta, Sailesh.(2011) *Business and Managerial Communication*. New Delhi : PHI Learning Pvt. Ltd.

Subject Name: Behavioural Sciences -II
UG 2nd semester Course code:BHS982A202
Credit: 1

Course objectives: To increase one's ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations.

Course outcomes: On completion of the course the students will be able to:

CO 1: Develop an elementary level of understanding of culture and its implications on personality of people.

CO2: Understand the concept of leadership spirit and to know its impact on performance of employees.

CO3: Understand and apply the concept of Motivation in real life.

Modules	Course Contents	Periods
I	Culture and Personality Culture: Definition, Effect, relation with Personality, Cultural Iceberg, Overview of Hofstede's Framework, Discussion of the four dimensions of Hofstede's Framework.	4
II	Attitudes and Values Attitude's definition: changing our own attitudes, Process of cognitive dissonance Types of Values, Value conflicts, Merging personal and Organisational values	4
III	Motivation Definition of motivation with example, Theories of Motivation (Maslow, McClelland's theory & Theory X and Y)	4
IV	Leadership Definition of leadership, Leadership continuum, types of leadership, Importance of Leadership, New age leaderships: Transformational & transactional Leadership, Leaders as role models.	4
Total		16

Text books:

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer & Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc.
- Organizational Behaviour by Kavita Singh (Vikas publishers, 3rd Edition).

Semester – II
Paper II/Subject Name: Introduction to Indian Knowledge System - II Subject Code: IKS992K201 L-T-P-C – 3-0-0-3 Credit Units: 3 Course Level: 100 Scheme of Evaluation: Theory

Course objectives:

This Foundation course is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. It would enable students to explore the most fundamental ideas that have shaped Indian Knowledge Traditions over the centuries.

Course Outcomes:

On completion of this course students will be expected to –

COs	Contents	BT Level
CO ₁	Recall about classical literature in Sanskrit and other languages	BT level 1
CO ₂	Recall traditional Indian knowledge system and Indian education	BT level 1
CO ₃	Summarize the Indian Art, Architecture, Agriculture, Polity and Economy	BT level 2

Module	Course Contents	Periods
I	<p><u>Classical Literature in Sanskrit and Other Indian Languages:</u> The nature and purpose of Kavya. Drisya and Sravya Kavyas. The ideas of Indian aestheticians on what constitutes the soul of Kavya. Important examples of classical literature in Sanskrit and other Indian languages</p> <p><u>Indian Education:</u> Preservation of culture, tradition and Dharma through education. Svadhyaya, Pravachana. Also continuity of the family and the vamsha, who are the carriers of knowledge, tradition and Dharma. The extent, inclusiveness and the sophistication of indigenous education in early 19th century India.</p> <p><u>The Purpose of Knowledge in India:</u> Para Vidya and Apar Vidya. The corpus connected with Para Vidya. Learning and formalization of concepts associated with Para Vidya also form part of Apar Vidya. Nature and purpose of sciences, technologies, and all human knowledge concerning the world and the society. The concept of Rita, Dharma. The cycle of mutual dependence of humans and all aspect of creation. Yajna and the inviolable discipline of sharing and caring.</p>	10
II	<p><u>Methodology of Indian Knowledge System:</u> Systematization of knowledge fields as Sastra. Each Sastra has a clearly defined purpose in Vyavahara. The means of valid knowledge (Pramanas). Perception (Pratyaksha), Inference (Anumana) and Textual Tradition (Agama), as discussed in the canonical texts of all the disciplines. The importance of Pratyaksha and Agama in relation to Anumana.</p> <p><u>Indian Architecture and Town Planning:</u> The importance of Sthapatya-veda. The ancient cities of the Indus Saraswati region. Town planning and drainage systems. Examples of the significance of architecture and materials in Ramayana and</p>	20

	<p>Mahabharata. Public opulence and private austerity in Indian architecture. Why there are many more of Temples than Palaces. Important texts of Architecture and Sculpture. The prevalence of high Indian architecture in almost all parts of India except the Ganga plains. Examples of high Indian architecture from ancient and medieval periods from different parts of India. The building of Jaipur in the 18th century. How temple art and architecture continue to flourish in modern India.</p> <p><u>Indian Fine Arts:</u> The importance of Gandharva-veda. Natyasastra on the nature and purpose of fine arts. Basic concepts of Indian music and dance. Important texts of Indian music, dance and painting. Indian musical instruments. Different schools of music, dance and painting in different regions of India. Important examples of Indian painting in various part of India. Musicology as a science. Harmonising Lakshya and Lakshana (practise and theory). Major developments in the science and practice of music the 17/18/19th centuries. The current revival of music and dance in India.</p>	
III	<p><u>Indian Agriculture:</u> The significance of agriculture and irrigation as emphasised in the Ramayana, Mahabharata and other texts. Mention of Indian agriculture by the Greek historians and later travellers. Significance of agriculture and irrigation for the kings of Indian tradition. Major water-bodies of the ancient times. The Ery system of south India. Excellence of Indian agricultural technologies as observed by more recent European observers. Productivity of Indian agriculture in medieval Thanjavur and eighteenth century Allahabad, Chengalpattu, etc. Indian attitude towards agriculture, based on Walker and later reports.</p> <p><u>Indian Textiles:</u> India as the ancient home of cotton and silk fabrics. Weaving formed the most significant part of Indian economy after agriculture. Varieties of textiles and dyes developed in different regions of India. India as a leading exporter of textiles in the world in the 17/18/19th centuries.</p> <p><u>Indian Metallurgy:</u> Vedic references to metals and metal working. Mining and manufacture in India of Zinc, Iron, Copper, Gold, etc., from ancient times. Indian texts which refer to metallurgy. Important specimens of metal workmanship preserved/found in different parts of India. The significance and wide prevalence of ironsmith and other metal workers in the pre-modern era. European observers on the high quality and quantity of Indian iron and steel in the 18/19th centuries.</p>	15
IV	<p><u>Indian Polity and Economy:</u> Indian conception of well-organised Polity and flourishing Economy as expounded in the foundational texts. The notion of Bharatavarsha as a Chakravarti-Kshetra and important attributes of Chakravartin. King as the protector of Dharma. King as the strength and support of the weak. King as the protector of Varta. King as the protector of the times. Meaning of Varta: Krishi, Gopalana and Vanijya forming the basis of Varta and the core of economic activity in society. The importance of sharing. Grama as the centre of the polity.</p> <p><u>The Outreach of Indian Knowledge System:</u> The outreach of Indian Knowledge System beyond Indian boundaries</p>	15

	forms the ancient times. Outreach to East, Southeast, Central and Southeast Asia of Indian phonetic script, decimal value place system-based arithmetic, algebra, astronomy and calendar, medical pharmacopeia, architecture, methods of making iron and steel, cotton textiles, etc. The transmission of Indian linguistics, knowledge of plants, iron and steel metallurgy, textiles and dyeing, shipbuilding etc., to Europe in 17/18/19th centuries. Current global outreach of Ayurveda, Yoga and Indian Fine Arts.	
	Total	60

Textbooks/Reference Books:

1. Baladev Upadhyaya, Samskrta Śāstrom ka Itihās, Chowkhambha, Varanasi, 2010.
2. D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.
3. Astāngahrdaya, Vol. I, Sūtrasthāna and Śarīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi, 1991.
4. Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune, 1987.
5. Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrrothana Sahitya, Bengaluru, 2021
6. Dharampal, The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century, Dharampal Classics Series, Rashtrrothana Sahitya, Bengaluru, 2021.
7. J. K. Bajaj and M. D. Srinivas, Indian Economy and Polity in Eighteenth century Chengalpattu, in J. K. Bajaj ed., Indian Economy and Polity, Centre for Policy Studies, Chennai, 1995, pp. 63-84.
8. J. K. Bajaj and M. D. Srinivas, Annam Bahu Kurvita Recollecting the Indian Discipline of Growing and Sharing Food in Plenty, Centre for Policy Studies, Chennai, 1996.
9. J. K. Bajaj and M. D. Srinivas, Timeless India Resurgent India, Centre for Policy Studies, Chennai, 2001.
10. M. D. Srinivas, The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākaraṇa, Ganita and Jyotisa, in K. Gopinath and Shailaja D. Sharma (eds.), The Computation Meme: Explorations in Indic Computational Thinking, Indian Institute of Science, Bengaluru, 2022 (in press).

SYLLABUS (3rd SEMESTER)

Course: MAJOR

Title of the Paper: MANAGEMENT PRINCIPLES AND APPLICATIONS

Subject Code: COM042M301

Course Level: 200

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:

COs	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. Components of Business Environment – Micro and Macro. Environmental Analysis	20

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

Detailed Syllabus:

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		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40hours 1. Role Play 2. Group Discussion 3. Case studies

Course: MAJOR

Title of the Paper: Financial Planning, Performance and Analytics

Subject Code: CMA042M302

L-T-P-C – 3-1-0-4

Credit Units: 04

Course Level: 200

Scheme of Evaluation: (THEORY)

Course Objective: The aim of this course is to equip students with the knowledge and skills necessary to be effective financial managers. It covers a broad range of topics essential for understanding and making sound financial decisions within a business. Overall, the course aims to develop a well-rounded understanding of financial management, from reporting financial health to planning, controlling costs, and ensuring accurate financial information.

Course Outcomes:

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO1	Define financial planning and its relation with financial performance	BT1
CO2	Explain budgeting and forecasting techniques in achieving strategic objectives.	BT2
CO3	Apply cost management techniques to identify cost behavior patterns	BT3
CO4	Analyze the impact of various business transactions on financial statements,	BT4
CO 5	Evaluate financial performance of business entities and recommend appropriate methods for different business scenarios.	BT 5
CO 6	Define a basis internal control framework to mitigate identified financial reporting risk considering the roles of different stake holders.	BT 6

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	External financial reporting decisions Introduction to financial statements (FS), Users of FS, Difference between IFRS and U.S. GAAP, Income statement, statement of comprehensive income, statement of owner's equity and notes, statement of cash flows, Integrated reporting, Accounts receivables, Inventory and inventory tracking methods, Investments: Debt securities and equity investments, Business combinations and consolidation, Recording fixed assets, Depreciation and impairment of fixed assets, Intangible assets, Warranties, Accounting for income taxes, Leases Owners equity and retained earnings, Common stock, preferred stock and treasury stock, classification of shares, Revenue recognition, Long term contracts, income measurement principles	20

<p style="text-align: center;">II.</p>	<p>Planning, budgeting, forecasting and performance management</p> <p>Strategic planning Overview, mission and goals, Analyzing External and Internal Environments, Analyzing External and Internal Environments, Other Planning Tools,</p> <p>Budgeting Concepts Relationship Among Planning, Budgeting, and Performance Evaluation, Advantages of Budgets, Time Frames for Budgets, Methods of Developing the Budget, Who Should Participate in the Budgeting Process? Budget Development Process, Characteristics of Successful Budgeting Processes, Budgetary Slack and Its Impact on Goal Congruence, Responsibility Centers and Controllable Costs, Budgeting methodologies, Annual and master budget, Static and Flexible budgets, Project budgeting, Activity based budgeting, Zero based budgeting, incremental budgeting, continuous budgeting,</p> <p>Preparing Budgets Annual profit plan and supporting schedules: Operational, financial and capital budgets. Top level planning and analysis: Proforma income, Financial statement projections, Cash flow projections</p> <p>Forecasting Establishing standards, forecasting techniques, regression and analysis, expected value, Learning curves, probability</p>	<p style="text-align: center;">20</p>
<p style="text-align: center;">III</p>	<p>Performance Management and Cost management</p> <p>A. Performance Management</p> <p>Cost and variance measures - Comparison of actual to planned results, Use of flexible budgets to analyze performance, Management by exception, Use of standard cost systems, Analysis of variation from standard cost expectations</p> <p>Responsibility centers and reporting segments - Types of responsibility centers, Transfer pricing, Contribution margin, Reporting of organizational segments</p> <p>Performance measures - Product profitability analysis, Business unit profitability analysis, Customer profitability analysis, Return on investment (ROI), Residual income, Investment base issues, Key performance indicators (KPIs), Balanced scorecard</p> <p>B. Cost Management</p> <p>Measurement concepts - Types of cost and cost behavior, Actual and normal costs, Standard costs, Absorption (full) costing, Variable (direct) costing, Joint and by-product costing</p> <p>Costing systems - Job order costing, Activity-based costing, Life-cycle costing, Other costing systems, Overhead costs, Fixed and variable overhead expenses, Corporate vs. departmental overhead, Determination of allocation base</p> <p>Allocation of service department costs,</p> <p>Supply chain management - Lean resource management techniques, Enterprise resource planning (ERP), Capacity management and analysis</p> <p>Business process improvement - Value chain analysis, Value-added concepts, Process analysis, redesign, and standardization, Continuous improvement concepts, Benchmarking and best practice analysis, Cost of quality analysis</p>	

IV	<p>Internal controls and Technology & Analytics</p> <p>A. Internal controls</p> <p>Governance, risk, and compliance Internal control structure and management philosophy, Internal control policies for safeguarding and assurance, Internal control risk, Testing methods for internal controls, Control deficiency remediation, Corporate governance, External audit requirements,</p> <p>System controls and security measures - General accounting system controls, Application and transaction controls, Technology controls, Backup controls, Business continuity planning</p> <p>B. Technology and Analytics</p> <p>Information systems - Accounting information systems, Enterprise resource planning systems, Enterprise performance management systems</p> <p>Data governance - Data policies and procedures, Life cycle of data, Data management, Controls against security breaches</p> <p>Technology-enabled finance transformation - System development life cycle, Process automation, Innovative applications,</p> <p>Data analytics - Business intelligence, Data mining, Types of data analytics, Data visualization</p>	20
TOTAL		80

Text books

- Hock, B., & Roden, L. (2024). CMA preparatory program part 1. Hock International
- Gleim Publications. (2023). CMA exam review part 1 (11th ed.).

Reference Books:

- Horne, J. C., & Wachowicz, J. M. (2023). Financial reporting & analysis (14th ed.). Pearson Education.
- Libby, R. M., Libby, P. B., & Hodge, F. D. (2022). Advanced financial accounting (12th ed.). McGraw-Hill Education.
- Graham, B. M. (2023). Financial management for dummies (7th ed.). John Wiley & Sons.
- Armstrong, M., Begley, J., & Sweeney, J. (2021). Budgeting & forecasting (8th ed.). Cengage Learning.
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). Cost management: A strategic emphasis (8th ed.). Pearson Education.
- COSO Committee of Sponsoring Organizations of the Treadway Commission. (2013). Internal controls: Integrated frameworks for effective governance, risk management, and compliance (5th ed.). John Wiley & Sons.

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
80 hours		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 – 3-1-0-4

Credit Units: 04

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:		
COs	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, standard deviation- definition, advantages and disadvantage and numerical.	15
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 Course Level: 200 L-T-P-C – 2-1-0-3	Credit Units: 03	Scheme of Evaluation: THEORY
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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:		
COs	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		
Lectures	Tutorials	Practical
60 hours		Experiential Learning 30 hours 1. Project Work 2. Group Discussion 3. Case Studies

<p>Type of Course: AEC UG Semester: 3rd Course Code: CEN982A301 Course Title: CEN III – Fundamentals of Business Communication Total credits: 1 Course level: 200 L-T-P-C: 1-0-0-1 Scheme of Evaluation: Theory and Practical</p>

Course Objective: The aim if the course is to develop essential business communication skills, including effective writing, speaking, and interpersonal communication, to enhance professional interactions, collaboration, and successful communication strategies within diverse corporate environments.

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

COs	Course Outcome	Blooms Taxonomy Level
CO 1	Define and list business documents using appropriate formats and styles, demonstrating proficiency in written communication for various business contexts.	BT 1

CO 2	Demonstrate confident verbal communication skills through persuasive presentations, active listening, and clear articulation to engage and influence diverse stakeholders.	BT 2
CO 3	Apply effective interpersonal communication strategies, including conflict resolution and active teamwork, to foster positive relationships and contribute to successful organizational communication dynamics	BT 3

Detailed Syllabus		
Units	Course Contents	Periods
I	Business Communication: Spoken and Written <ul style="list-style-type: none"> • The Role of Business Communication • Classification and Purpose of Business Communication • The Importance of Communication in Management • Communication Training for Managers • Communication Structures in Organizations • Information to be Communicated at the Workplace • Writing Business Letters, Notice, Agenda and Minutes 	5
II	Negotiation Skills in Business Communication <ul style="list-style-type: none"> • The Nature and Need for Negotiation <ul style="list-style-type: none"> ○ Situations requiring and not requiring negotiations • Factors Affecting Negotiation <ul style="list-style-type: none"> ○ Location, Timing, Subjective Factors • Stages in the Negotiation Process <ul style="list-style-type: none"> ○ Preparation, Negotiation, Implementation • Negotiation Strategies 	5
III	Ethics in Business Communication <ul style="list-style-type: none"> • Ethical Communication • Values, Ethics and Communication • Ethical Dilemmas Facing Managers • A Strategic Approach to Business Ethics • Ethical Communication on Internet • Ethics in Advertising 	5
IV	Business Etiquettes and Professionalism <ul style="list-style-type: none"> • Introduction to Business Etiquette • Interview Etiquette • Social Etiquette • Workplace Etiquette • Netiquette 	5

Text:

1. *Business Communication* by Shalini Verma

References:

1. *Business Communication* by PD Chaturvedi and Mukesh Chaturvedi
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	Practicum	Experiential Learning
15 hours	-	10 hours - Group Discussion - Presentation - Quiz - Case Study

Subject Name: Behavioural Sciences -III

UG 3rd semester

Course code: BHS982A302

Course objectives: To increase one's ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations .To enable the students to understand the process of problem solving and creative thinking.

Course outcomes: On completion of the course the students will be able to:

CO1: Understand the process of problem solving and creative thinking.

CO2: Develop and enhance of skills required for decision-making.

Modules	Course Contents	Periods
I	Problem Solving Process Defining problem, the process of problem solving, Barriers to problem solving (Perception, Expression, Emotions, Intellect, surrounding environment)	4
II	Thinking as a tool for Problem Solving What is thinking: The Mind/Brain/Behaviour Critical Thinking and Learning: -Making Predictions and Reasoning. -Memory and Critical Thinking. - Emotions and Critical Thinking.	4
III	Creative Thinking - Definition and meaning of creativity, - The nature of creative thinking: Convergent and Divergent thinking, - Idea generation and evaluation (Brain Storming) - Image generation and evaluation. - The six-phase model of Creative Thinking: ICEDIP model	4
IV	Building Emotional Competence Emotional Intelligence – Meaning, components, Importance and Relevance Positive and Negative emotions Healthy and Unhealthy expression of emotions	4
Total		16

Text books:

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer &Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc.

Course: SEC Title of the paper: Investment in Stock Market Course Level: 200 L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)	Subject Code: COM042S301
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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:		
COs	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 - Demat account, 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		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Presentation 2. Group Discussion 3. Case Studies

SYLLABUS 4TH SEMESTER

Type of Course: Major

Title of the paper: Strategic Financial Management

Paper Code: CMA042M401

Course Level: 200

Credit Units: 04

Scheme of Evaluation: THEORY

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

Course Objectives:

The aim of this course is to equip students with a comprehensive understanding and practical skills in strategic financial management. Students will learn to analyze financial statements, make informed corporate finance decisions, perform business decision analyses, manage enterprise risks, evaluate capital investment opportunities, and uphold professional ethics.

Course Outcomes:

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

COs	Course Outcome	Blooms Taxonomy Level
CO1	Define financial management and related concepts	BT1
CO2	Explain the corporate finance and capital budgeting techniques.	BT2
CO3	Apply financial statement analysis techniques to evaluate the financial health and performance of an organization.	BT3
CO4	Analyze corporate finance strategies, including capital structure, dividend policy, and working capital management, to optimize financial decision-making within an organization.	BT4
CO5	Create a code of ethics for financial professionals, incorporating ethical theories and principles to address common ethical dilemmas in the field of strategic financial management.	BT5
CO6	Evaluate complex business scenarios using quantitative qualitative decision-making tools to make informed strategic financial decisions.	BT6

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	Financial Statement Analysis A. Comparative financial statement analysis - Common size financial	20

	<p>statements, Common base year financial statements, Financial trend analysis</p> <p>B. Financial ratios – Liquidity ratios, Leverage ratios, Activity ratios, Profitability ratios, Market ratios</p> <p>C. Profitability analysis - Income measurement analysis, Revenue analysis, Cost of sales analysis, Expense analysis, Variation analysis</p> <p>Special issues - Impact of foreign exchange rate changes on financial statements, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concepts of value and income, Earnings quality</p>	
II.	<p>Corporate Finance</p> <p>A. Financial risk and return - Calculating return, Types of financial risk, Relationship between risk and return,</p> <p>B. Long-term financial management - Term structure of interest rates, Types of financial instruments, Cost of capital, Valuation of financial instruments</p> <p>C. Raising capital - Financial markets, Financial institutions, Initial and secondary public offerings, Dividend policy and share repurchases, Lease financing, Debt financing</p> <p>D. Working capital management - Net working capital, Cash management, Marketable securities management, Accounts receivable management, Inventory management, Types of short-term credit, Short-term credit management</p> <p>D. Corporate restructuring - Mergers and acquisitions, other forms of restructuring, International finance, Fixed, flexible, and floating exchange rates, Managing transaction exposure, Financing</p>	20
III.	<p>Business Decision analysis and Risk management</p> <p>Cost/volume/profit analysis - Breakeven analysis, Profit performance and alternative operating levels, Analysis of multiple products</p> <p>Marginal analysis - Sunk costs, opportunity costs, and other related concepts, Marginal costs and marginal revenue, Special orders and pricing, Make vs. buy, Sell or process further, Add or drop a segment, Capacity considerations</p> <p>Pricing - Pricing methodologies, Target costing, Price elasticity of demand, Product life-cycle considerations, Market structure considerations</p> <p>Enterprise risk - Types of risk, Risk identification and assessment, Risk mitigation strategies, Managing risk</p>	20

IV	<p>Capital Investment Decisions and Professional ethics</p> <p>A Capital Investment Decisions</p> <p>Capital budgeting process - Stages of capital budgeting, Incremental cash flows, Income tax considerations, Evaluating uncertainty, Discount rates</p> <p>Capital investment analysis methods - Net present value (NPV), Internal rate of return (IRR), Payback, Comparison of investment analysis methods, Sensitivity analysis</p> <p>B Professional Ethics</p> <p>Business ethics - Ethical decision making, Types of business fraud</p> <p>Ethical considerations for management accounting and financial management professionals - The IMA Statement of Ethical Professional Practice, Fraud triangle, Evaluation and resolution of ethical issues</p> <p>Ethical considerations for the organization - Organizational factors and ethical culture, Ethical leadership, Legal compliance, Responsibility for ethical conduct, Sustainability and social responsibility, Data ethics</p>	20
	TOTAL	80

Text Books

1. Hock, B., & Roden, L. (2024). CMA preparatory program part 2. Hock International
2. Gleim Publications. (2023). CMA exam review part 2 (11th ed.).

Reference Books:

1. Penman, S. H. (2013). Financial statement analysis and security valuation (5th ed.). McGraw-Hill Education.
2. Ross, S. A., Westerfield, R. W., & Jaffe, J. (2019). Corporate finance (12th ed.). McGraw-Hill Education.
3. Clemen, R. T., & Reilly, T. (2013). Making hard decisions with DecisionTools (3rd ed.). Cengage Learning.
4. Lam, J. (2017). Enterprise risk management: From incentives to controls (2nd ed.). Wiley.
5. Brigham, E. F., & Ehrhardt, M. C. (2021). Financial management: Theory & practice (16th ed.). Cengage Learning.
6. Moyer, R. C., McGuigan, J. R., & Rao, R. P. (2018). Contemporary financial management (14th ed.). Cengage Learning.

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	Experiential Learning
80 hours		40 hours 1. Project Work 2. Case Studies

<p>Subject Name: INCOME TAX LAW AND PRACTICE</p> <p>Type of Course: Major</p> <p>Paper Code: COM042M402</p> <p>Course Level: 200</p> <p>Credit Units: 04</p> <p>Scheme of Evaluation: (THEORY)</p> <p>L-T-P-C – 3-1-0-4</p>
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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 provisions determine total income and its income tax liability. It also aims 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:		
COs	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: 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	20
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. Singhanian, V. K. & Singhanian, 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	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Workshop

Course:		
Title of the Paper: Trade and Commerce in Ancient India		
Subject Code:COM042M403		
Course Level: 200		
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:		
COs	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, Dhamma policy 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:

COs	Course Outcomes:	Blooms Taxonomy 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, Provisions relating to Books of Account, Provisions relating to Audit, Auditors’	15

	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
60 hours		Experiential Learning
		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 curves. Economics and Diseconomies of scale and the shape to the long run average cost.	15
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

Text Books

Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.

Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Reference Books :

Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.

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

Type of Course: AEC UG
Semester: 4th
Course Code:
 CEN982A401
Course Title: CEN IV – Employability and
Communication Total credits: 1
Course level: 200
L-T-P-C: 1-0-0-1

Course Objectives: This course is designed to enhance employability and maximize the students' potential by introducing them to the principles that determine personal and professional success, thereby helping them acquire the skills needed to apply these principles in their lives and careers.

Course Outcomes: After the successful completion of the course, the students will be able to

COs	Course Outcome	Blooms Taxonomy Level
CO 1	Demonstrate understanding the importance of verbal and non-verbal skills while delivering an effective presentation.	BT 2
CO 2	Develop professional documents to meet the objectives of the workplace	BT 3
CO 3	Define and identify different life skills and internet competencies required in personal and professional life.	BT 3

Detailed Syllabus		
Units	Course Contents	Periods
I	Presentation Skills Importance of presentation skills, Essential characteristics of a good presentation, Stages of a presentation, Visual aids in presentation, Effective delivery of a presentation	5
II	Business Writing Report writing: Importance of reports, Types of reports, Format of reports, Structure of formal reports Proposal writing: Importance of proposal, Types of proposal, structure of formal proposals Technical articles: Types and structure	5
III	Preparing for jobs Employment Communication and its Importance, Knowing the four-step employment process, writing resumes, Guidelines for a good resume, Writing cover letters Interviews: Types of interview, what does a job interview assess, strategies of success at interviews, participating in group discussions.	5
IV	Digital Literacy and Life Skills Digital literacy: Digital skills for the '21st century', College students and technology, information management using Webspaces, Dropbox, directory, and folder renaming conventions. Social Media Technology and Safety, Web 2.0. Life Skills: Overview of Life Skills: Meaning and significance of life skills, Life skills identified by WHO: self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem-solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion. Application of life skills: opening and operating bank accounts, applying for pan, passport, online bill payments, ticket booking, gas booking	5

Keywords: Employability, business writing, presentation skills, life skills

Text:

1. *Business Communication* by PD Chaturvedi and Mukesh Chaturvedi

References:

1. *Business Communication* by Shalini Verma
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	Practicum	Experiential Learning
15 hours	-	10 hours <ul style="list-style-type: none"> - Movie/ Documentary screening - Field visits - Peer teaching - Seminars - Library visits

Subject Name: Behavioural Sciences -IV

Course code: BHS982A402

Credit: 1

Course objectives: To increase one's ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations.

Course outcomes: On completion of the course the students will be able to:

CO1: Understand the importance of individual differences

CO2: Develop a better understanding of self in relation to society and nation

CO3: Facilitation for a meaningful existence and adjustment in society

Modules	Course Contents	Periods
I	Managing Personal Effectiveness Setting goals to maintain focus, Dimensions of personal effectiveness (self disclosure, openness to feedback and perceptiveness), Integration of personal and organizational vision for effectiveness, A healthy balance of work and play, Defining Criticism: Types of Criticism, Destructive vs Constructive Criticism, Handling criticism and interruptions.	4
II	Positive Personal Growth Understanding & Developing positive emotions, Positive approach towards future, Impact of positive thinking, Importance of discipline and hard work, Integrity and accountability, Importance of ethics in achieving personal growth.	4
III	Handling Diversity Defining Diversity, Affirmation Action and Managing Diversity, Increasing Diversity in Work Force, Barriers and Challenges in Managing Diversity.	4
IV	Developing Negotiation Skills Meaning and Negotiation approaches (Traditional and Contemporary) Process and strategies of negotiations. Negotiation and interpersonal communication. Rapport Building – NLP.	4
Total		16

Text books:

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer & Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc.

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

COs	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.	<p>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. Success stories of Indian Entrepreneurs/ entrepreneurs of the region</p>	20

II.	<p>Introduction to SSIs: Small enterprise/SSI: concept and definition. Role and policies of SSI in India and North-East India.</p> <p>MSMED Act: Introduction and salient features, current scenario in India</p> <p>Environmental Responsibilities of Small and Medium Enterprises.</p> <p>Problems and Prospects of Small- Scale Industries in India.</p> <p>Export Business Programmes – SEZs and EPIP</p>	20
III.	<p>Institutional Framework of Small Business and Business Incubation: Institutional Framework of Small Business: Promotional and Advisory, Financial, Training, Technical support.</p> <p>Creativity and Business Incubation: Creativity: Concept of creativity, difference between creativity and innovation;</p> <p>Business Incubation: Concept, objectives, Importance of Business Incubation and Principles; Incubation and Incubators: Concept, Types of Incubation.</p> <p>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.</p>	20
IV	<p>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 ,</p> <p>Concept role and functions of angle investors.</p> <p>Problems and prospects of entrepreneurship in India. Concept of tourism entrepreneurship and Agro-entrepreneurship.</p>	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.

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 <ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Practical

Course: MAJOR

Title of the Paper: Management Accounting

Subject Code: COM042M502

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:		
COs	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 1. Project 2. Group Discussion 3. Practical

Course: Major

Title of the Paper: Customer Relationship & Advertising

Subject Code: COM042M503

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

COs	Course Outcome	Blooms Taxonomy Level
CO 1	Define CRM Architecture.	BT 1
CO2	Summarize the role of market survey in customer satisfaction.	BT 2
CO3	Identify the various Information Response Hierarchy Models.	BT 3
CO4	Analyse the role of advertising budget and institutional framework.	BT 4

Detailed Syllabus:

Modulless	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
	Measuring Customer Relationship:	20

II.	Measuring Customer Relationship, Role of Market and Market Survey in 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	
III.	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 1. Project 2. Group Discussion 3. Role Play

Course: Major		
Title of the paper: HUMAN RESOURCE MANAGEMENT		
Subject Code: COM042M504		
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:		
COs	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	20

	Induction: Concept, Objectives and Role of Employee Induction Placement: Concept, Objectives 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. Halder 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: COST ACCOUNTING
Subject Code: COM042M505
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:

COs	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, Reconciliation of cost and financial accounts	20
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: 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:		
COs	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

COURSE OUTLINE:

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:

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:		
COs	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 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.	20
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 <ol style="list-style-type: none"> 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:		
COs	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.	<p>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</p>	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
		<ol style="list-style-type: none"> 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:		
COs	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:

Modules	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;	20

	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	
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
80 hours		40 hours
		<ol style="list-style-type: none"> 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:

COs	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 exemption notifications, Exempted services under exemption notifications, Input tax credit.	20
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	20

COs	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 Concept nature, 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. Promotion: elements and objectives, developing promotion mix, promotional role of employees, employer, promotion tools.	20
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 Service Gap, GAP and 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*,Mc Graw

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:		
COs	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 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.	20
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.

- 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	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none">1. Project2. Group Discussion3. Practical

<p>Course: Major Title of the Paper: Industrial Relations & Labour Legislations Subject Code: COM042M606 Course level:300</p> <p>L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory</p>

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:

COs	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.	<p>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</p>	20
II.	<p>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</p>	20
III.	<p>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.</p>	20
IV	<p>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.</p>	20

	Child Labour (Prohibition & Regulation) Act, 1986: Scope, Provisions, UN 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 <ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Class Test

Course: Major

Title of the paper: Portfolio Management

Subject Code: COM042M607

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.

Course Outcomes:

On completion of this course students will be able to:		
COs	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. *J Security 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:

COs	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		
Lectures	Tutorials	Practical
		Experiential Learning

60 hours		30 hours 1. Project 2. Group Discussion 3. Debates
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7th Semester (Syllabus)

Course: Major	Subject Code: COM042M701
Paper: Sustainability Reporting	
Course Level: 400	
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:

COs	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 international standards.	BT 6

Detailed Syllabus:

Module	Topics and Course Content	Periods
I	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. Sustainability Reporting in India: Historical evolution of sustainability reporting in India, Key drivers of sustainability reporting, Importance of sustainable practices for businesses in	20

	India, Sustainable Development Goals (SDGs) and their relevance to Indian businesses. 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.	
II	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) Introduction to TCFD Recommendations: Governance, Strategy, Risk Management, Metrics and Targets.	20
III	Environmental, Social, and Governance (ESG) Reporting in India: Environmental reporting on carbon emissions, water usage, waste management, and sustainability practices. Social reporting on labour standards, human rights, diversity, and CSR initiatives. Governance reporting covering transparency, ethical conduct, anti-corruption, and board diversity. Understanding ESG metrics, stakeholder expectations, and the role of ESG in investment decisions. Challenges and opportunities in ESG reporting: addressing greenwashing, ensuring data reliability, and promoting leadership in sustainability.	20
IV	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. 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.	20
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

Course Level: 400

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:		
COs	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
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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- Michale 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- organization structure and designfunctional strategies- production, HR, Finance, Marketing, and R&D – Managing strategic change Strategic control.	20
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	Experiential Learning
	Practical	

80 hours		40 hours
		1. Assignment 2. Group Discussion 3. Case Studies

Course: Major Paper: Marketing Research Subject Code: COM042M703 Course Level: 400 L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (T)
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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:		
COs	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
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I.	<p>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</p>	20
II.	<p>Research Design Formulation- Definition and Classification of Research Design, Potential sources of error, Budgeting and Scheduling the project, Marketing research proposal</p> <p>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.</p>	20
III.	<p>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.</p>	20
IV.	<p>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</p>	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 1. Assignment 2. Group Discussions 3. Individual /Group Presentation

Course: Major
Paper: Forensic Accounting
Subject Code: COM042M704
Course Level: 400
L-T-P-C – 3-1-0-4
Credit Units: 04
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.

COs	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

Course Content

Module	Topics and Course Content	Periods
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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, ICAI, 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 1. Assignment 2. Group Discussion 3. Case Studies

Course: Minor

Paper Name: RURAL DEVELOPMENT

Subject Code: COM042N701

Course Level: 400
L-T-P-C – 3-1-0-4

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:		
COs	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.	<p>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.</p>	25

II.	<p>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</p> <p>Rural Development Programmes: Bharat Nirman; NREGP; NRHM; ICDS; MDM; SSA; SGSRY; Rural water supply; Sanitation housing programme.</p> <p>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.</p>	25
III.	<p>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.</p> <p>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.</p> <p>Rural Medium Enterprises: Rural Medium Enterprises- Scope- Production- NABARD– Role of DIC- Rural Industries- Farm based- Non-farm Sector Development.</p>	20
IV.	<p>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).</p>	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	Experiential Learning
Practical		

81 Hours		40 hours
		1.Assignment 2.Group Discussions. 3.Individual/Group Presentation 4.Practiceonpractical problems.

8th Semester (Syllabus)

Course: Major Paper: International Financial Management PaperCode:COM042M801 Credit Units: 04 Course Level: 400 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:		
COs	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.

Credit Distribution		
Lectures Tutorials	Practical	Experiential Learning
80hours		40hours 3. Presentation 4. Group Discussion 5. Case Studies

Course: Major Paper: Research Methodology Course Level: 400 L-T-P-C – 3-1-0-4 Scheme of Evaluation: (T)	Subject Code: COM042N801 Credit Units: 04
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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:

COs	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.	20

	Understanding Variables: Quantitative and Qualitative Variables, Dependent and Independent Variables.	
III	Sampling Design and Measurement Techniques: Concepts of Sampling Design, 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.	20
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.

Course: Major Paper: Dissertation Subject Code: COM042M822 Course Level: 400 L-T-P-C – 0-0-0-12 Credit Units: 06 Scheme of Evaluation: (P)			Reference Books 1. Donald R. Cooper & Pamela S. Schindler – <i>Business Research Methods</i> , McGraw-Hill Education. 2. G.C. Beri – <i>Marketing Research</i> , Tata McGraw-Hill. 3. Black, Hair et al. –
Notional Credit Hours			
Lectures	Tutorials	Practical	
80hours		Experiential Learning 40 hours 1. Projects 2. Group Discussion 3. Assignments	

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

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: Major**Paper: Product and Brand Management****Subject Code: COM042M803****Course Level: 400****L-T-P-C – 3-1-0-4 Credit Units: 04****Scheme of Evaluation: (T)****Course Outcome:**

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:

COs	Course Outcome	Blooms Taxonomy Level
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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 Course Level: 400 Subject Code: COM042M804 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.

COs	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
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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 holders, Tax on income received from venture capital companies and venture capital funds.	20
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. Singhania, V.K. and Singhania, 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. Lakhota, 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
Paper: Behavioural Finance **Subject Code: COM042M805**
Course Level: 400
L-T-P-C – 3-1-0-4 **Credit Units: 04**
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:		
COs	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	Developmental labels for money.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
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 markets 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 <ol style="list-style-type: none"> 1. Assignments 2. Group Discussion 3. Case Studies

