

**VINOBA BHAVE UNIVERSITY,
HAZARIBAG - 825301**



B.COM. SYLLABUS

FYUGP, 2025-26 ONWARDS

**MAJOR COURSE, ADVANCE MAJOR (AMJ)
& RESEARCH COURSES (RC), ASSOCIATED CORE (AC)
& ELECTIVE COURSES (ELC)**

**NATIONAL EDUCATION POLICY-2020
FOUR- YEAR- UNDER GRADUATE PROGRAMME (FYUGP)
IN COMMERCE**

**UNDER
VINOBA BHAVE UNIVERSITY,
HAZARIBAG**

**Members of the Board of Courses of Studies of NEP-2020 FYUGP
Syllabus of Commerce of Vinoba Bhave University, Hazaribag
w.e.f. -2025-26 onwards**

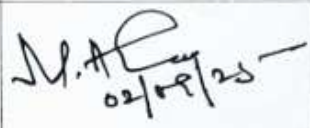
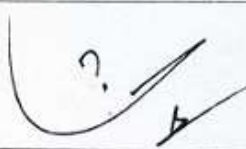

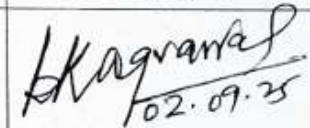
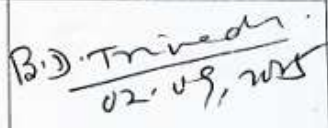
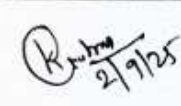


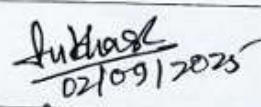
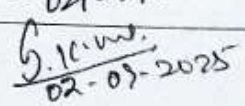
Sl. No.	Name & Adress	Position	Signature
1.	Dr. Md. Mokhtar Alam, Associate Professor & Head, University Dept. of Commerce V.BU, Hazaribag	Chairman	 02/09/25
2.	Prof. Nawal Kishore, School of Management and Commerce, IGNOU, Delhi	External Expert	
3.	Prof. Nazir Ahmad Nazir Head, Department of Commerce, University of Kashmir, Srinagar.	External Expert	
4.	Prof Kriti Bhaswar Singh Head, Department of Commerce, Central University, Jharkhand.	External Expert	 21/9/25
5.	Dr. Sunil Kumar Agarwal, Associate Professor & Dean, University Dept. of Commerce, V.B.U., Hazaribag	Member	 10.09.25
6.	Dr. B.D. Trivedi, Assistant Professor, Markham College of Commerce, Hazaribag	Member	 02.09.25
7.	Dr. Krishna Kumar Assistant Professor Adarsh College, Rajdhanwar	Member	 21/9/25
8.	Dr. Antra Gupta, Assistant Professor Markham College of Commerce, Hazaribag	Member	 02.09.25
9.	Dr. Nirmala Khess, Assistant Professor K.B. Women's College, Hazaribag	Member	 21/9/25
10.	Dr. Subash Kumar, Assistant Professor, Annada College, Hazaribag	Member	 02/09/2025
11.	Dr. Santosh Kumar Lal. Assistant Professor, Sariya College, Suriya	Member	 02-09-2025

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Semester-I

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE MJ-01 : FINANCIAL ACCOUNTING

Objectives: 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

Learning Outcomes: After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Use appropriate software for recording transactions and preparing accounts under Hire Purchase Installment Purchase system and Royalty Accounts running a business;
3. Prepare accounts relating to consignment business;
4. Prepare and maintain financial statements of sole proprietors and partnership firms;
5. Prepare accounts for Inland Branches and Not-for-Profit Organizations.

COURSE CONTENTS:

UNIT- I: (a) Theoretical Framework

1. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
2. Financial accounting principles: Concepts and Conventions.
3. Accounting standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

UNIT- I: (b) Accounting Process

1. From recording of a business transaction to preparation of trial balance Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements including adjustments.

UNIT 2: Consignment Accounts and Joint venture:

1. Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee
2. Joint venture: Meaning, definition, characteristics, advantages, Accounting treatment
 - (a) When only one Co-venture maintains books of accounts.
 - (b) When all Co-ventures maintain books of accounts.
 - (c) When joint Bank Account is maintained.
 - (d) When memorandum of joint venture account is prepared.

Unit 3: Accounting for Hire Purchase Installment Systems and Royalty Accounts.

1. Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).
2. Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease.

UNIT 4: Financial statements of Sole Proprietorship, Partnership Firms and Not-for-Profit Making Concern

1. Capital and revenue expenditures and receipts: general introduction only.
2. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).
3. Preparation of financial statements of Not-for-Profit Organisations.

UNIT 5: Accounting for Branch

1. Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' System, branch final account system and wholesale basis system.
2. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

Note:

1. The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

Practical Exercises:

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organizations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.

Reference Books:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
4. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
5. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
9. Shukla, S.M. Financial Accounting- Sahitya Bhawan
10. Singh, S. K. Financial Accounting SBPD Publication Agra.
11. Mehta, B.K., Pani, P.K. Chakarverty, J.K. Financial Accounting, Siksha Sagar Publisher and Distributer.
12. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxman Publication.
13. B.K. Mehta, Vikas Kumar, Pankaj Kumar Sharma & Roshan Baa, SJ, Financial Accounting, Agra (U.P.) Shiksha Sagar Publisher and Distributors.
14. A.K. Chatteraj, Financial Accounting, Agra (U.P.) Sahitya Bhawan Publisher and Distributor

Semester-II

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE- MJ-02 :BUSINESS STATISTICS

Objectives:

The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Examine and understand the various descriptive properties of statistical data.
2. Compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationships between the variables to use simple regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Examine and apply index numbers to real life situations.

COURSE CONTENTS:

UNIT-I: Univariate Analysis

1. Measures of Central Tendency- Arithmetic mean, Geometric mean, Harmonic mean, Properties, and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.
2. Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation, and their coefficients; Properties of Standard deviation/Variance.

UNIT-II: Bi-variate Analysis

1. Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank correlation) and Properties.
2. Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

UNIT-III: Index Numbers

1. Meaning and uses; Construction of index numbers: Aggregative and average of relatives – simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI), BSE SENSEX, and NSE, NIFTY.

UNIT-IV: Time Series

Components; additive and multiplicative models; Trend analysis - moving averages and method

of leastsquares (linear trend).

UNIT V: Probability:

1. Theory of probability, Approaches to the calculation of probability.
2. Calculation of event probabilities, Addition, and multiplication laws of probability (proof not required).
3. Conditional probability and Bayes theorem (proof not required)

Reference Books:

1. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
3. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
4. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.
5. Singh, S.P., Statistics S. Chand New Delhi.
6. Gupta B., N. Statistics, SBPD, Agra,
7. Shukla, S.M. Statistics, Sahitya Bhawan.
8. R. R. Sharma, Mrityunjay Kumar, Business Statistics, Agra (U.P.), Shiksha Sagar Publisher and Distributors.

Semester-III

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE- MJ-03 : CORPORATE ACCOUNTING

Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
1. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using onlinesoftware;
2. Prepare balance sheet after Internal Reconstruction of company;
3. Analyse the case study of major amalgamations of companies in India;
4. Describe the process of e-filing of annual reports of companies.

COURSE CONTENTS:

UNIT- I: Accounting for Share Capital & Debentures

1. Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.
2. Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.
3. Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software.

Unit II: Valuation of Intangible Assets and Shares:

1. Valuation of goodwill and Shares.
2. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added (Simple Problem Only)

UNIT-III: Amalgamation of Companies and Internal Reconstruction:

1. Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS14/Ind AS103.
2. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

UNIT IV: Accounting of Holding Companies/ Parent Companies

Preparation of consolidated balance sheet with one subsidiary company, Relevant of Accounting standard 21(ICAI)

UNIT-V: Liquidation of Company

Meaning- Modes, Contributory Preferential Payments, Statement of Affairs, Liquidator's Remuneration, Preparation of Liquidator's Final Statements of Account (Introductory & Simple Problems)

UNIT-VI: Corporate Financial Reporting

1. Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises.
2. Note: The syllabus is to be covered in reference to Relevant Accounting Standards, AS and Ind AS, as applicable. Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.

Reference Books:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey.
2. John Wiley & Sons. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, Guwahati. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
3. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
4. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
5. S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
6. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
8. Singh, S.K. Corporate Accounting, SBPD, Agra.
9. Kumar, Alok, Sharma, R. R. Corporate Accounting Siksha Sagar Publication & Distributor, Agra.
10. Sharma, Corporate Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.

Semester Internal Examination (SIE) Marks = 25
End Semester Examination (ESE) Marks = 75
Credit = 04

MAJOR COURSE- MJ-04 : BUSINESS ETHICS AND VALUE

Course Objective:

The objective of this course is to develop skills for recognizing and analysing ethical issues in business, equip learners with moral reasoning for ethical decision making, explore the ethical theories, principles of ethics and values in business and emphasise their significance in decision making. The course also aims to impart knowledge of corporate social responsibility (CSR), sustainability, workplace ethics, and ethical challenges in the digital age.

Course Outcomes :

After completion of the course, learners will be able to:

1. Examine the principles of ethics, values, and morality in Indian and Western business contexts, highlighting Indian Knowledge Systems (IKS) and their relevance to modern ethical decision making.
2. Analyze ethical theories and frameworks from Bhartiya traditions alongside normative Western ethical theories, applying them to business decision-making and economic equity.
3. Identify ethical challenges across marketing, finance, HR, technology, and production, integrating ethical reasoning to resolve industry-specific issues.
4. Evaluate the impact of corporate social responsibility (CSR) and sustainability while incorporating Indian concepts.
5. Apply ethical reasoning to global business challenges, emerging digital technologies, international trade ethics while evaluating the role of government.

COURSE CONTENTS:

Unit 1: Introduction to Business Ethics and Values:

Introduction, Meaning, Indian and Western Thoughts, Importance and Scope of Business Ethics, Values, Morality, Relationship Between Ethics, Values, and Morality, Types of Business Ethical Issues, Significance of Values, Morals and Ethics in Business, Relevance of Indian Ethics in the Modern World, Ethical dilemmas and Challenges in Business, The Role of Ethics in Business Decision-Making.

Unit 2: Ethical Theories and Frameworks:

Bhartiya (Indian) theories on ethics, Dharma, Karma and Moksha, key ethical teachings from Vedas, Upanishads, Bhagavad Gita, Puranas, Ramayana, Mahabharata and other Indian scriptures. Normative theories – Egoism, Utilitarianism, Ethics of duty, Ethics of rights and justice, Virtue ethics and ethics of care; Gandhian Ethics and its relationship with normative theories, Utilitarianism, Deontology, and Virtue Ethics, Justice and Fairness in Business, Ethical Decision Making Models, Bhartiya concept of egalitarian economy (Vasudhaiv Kutumbakam, Aham Brahmasmi)

Unit 3: Ethics in Functional Areas of Business:

Marketing: Green marketing, Product recalls, Deceptive Advertising; Finance: Issues in accounting, finance, banking, Insider Trading, Corruption, Whistle Blowing, Corporate Disclosure; Human Resource: Workplace Harassment, Discrimination; Production: Safety, acceptable risk, Product safety, corporate liability, green production; Technology: Cyber-crime, Privacy and AI Challenges.

Unit 4: Corporate Social Responsibility (CSR) and Sustainability:

Indian Concepts of CSR and Sustainability, Stakeholder Theory, Sustainable Business Practices and Ethical Leadership, Environmental Ethics and Business Sustainability.

Unit 5: Global Business Ethics and Emerging Issues:

Cross-Cultural Ethics in Business, Ethical Challenges in Globalization and International Trade, The Role of Government and Regulations in Ethical Business Practices, Emerging Trends: AI, Big Data, and Ethical Decision-Making

Practical Exercises

The learners are required to:

1. Discuss case studies on ethical theories and ethical dilemmas faced by organisations.
2. List five personal values and explain how they influence decision-making in business.
3. Apply utilitarian and deontological ethics to a business case.
4. Debate: "Is profit maximization always ethical?"
5. Research and present a CSR initiative by a major company.
6. Design an ethical business policy for a startup.
7. Analyse a real-life corporate fraud case and discuss how ethical principles were violated.
8. Compare ethical business practices in two different cultures.
9. Conduct a group discussion on the impact of AI and automation on ethical decision-making.

Reference Books:

1. Arnold, D. G., Beauchamp, T. L., & Bowie, N. E. (2014). *Ethical Theory and Business* (9th ed.). Pearson Education
2. Crane, A. & Matten, D. (2019) *Business Ethics* (5th ed.). Oxford.
3. DeGeorge, R. T. (2011) *Business Ethics* (7th ed.). Pearson.
4. Fernando, A.C. (2010). *Business Ethics and Corporate Governance* (1st ed.). Pearson Education India.
5. Fernando, A. C., & Muralidheeran, K. P. (2019). *Business Ethics: An Indian Perspective* (3rd ed.). Pearson Education India.
6. Ghosh, B. N. (2017). *Business Ethics and Corporate Governance* (1st ed.). McGraw Hill.
7. Khandelwal, N. M. (2024). *Neeti*. AICTE and Haryana Granth Academy, Panchkula
8. Khandelwal, N. M. (2025). *Business Ethics*. Misha Books, 2nd Edition.
9. Muraleedharan, K. P., & Satheesh E.K. (2021). *Fernando's Business Ethics and Corporate Governance* (3rd ed.). Pearson Education.
10. Sharma, J. P. (2011). *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals)*. India: Ane Books.
11. Stanwick, P., & Stanwick, S. (2015). *Understanding Business Ethics* (3rd ed.). Sage Publications.
12. Velasquez, M. G. (2020). *Business Ethics- Concepts and Case* (8th ed.). Prentice Hall India.

Semester-IV

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE-MJ-05: IKS IN BUSINESS, TRADE & COMMERCE

Learning Outcomes

By the end of this course, learners will be able to:

1. Understand the foundational principles and sources of Indian Knowledge Systems (IKS) in the context of trade and Commerce.
2. Identify major Indian rulers, thinkers, and economic texts that shaped India's commercial and fiscal systems.
3. Describe the evolution of trade and economic administration across ancient, medieval, and colonial periods
4. Analyze the economic philosophies of Kautilya, Gandhi, and Ambedkar and their relevance to Indian commerce
5. Evaluate the disruptions and continuity of indigenous trade practices and their significance in contemporary India

COURSE CONTENT:

UNIT 1: Foundations of Indian Knowledge System and Ancient Economic Thought

1. Nature, scope and sources of Indian Knowledge System (IKS) in commerce
2. Concept of Artha, Dharma, Karma and their relation to business ethics
3. Kautilya's Arthashastra: Economic planning, taxation, trade regulation, market supervision
4. Contributions of Mauryan rulers (Chandragupta Maurya, Ashoka) to trade and administration
5. Role of Jain and Buddhist traditions in commerce and merchant ethics

UNIT II: Indigenous Institutions and Business Practices in Ancient and Early Medieval India

1. Guilds (Shrenis), artisan and merchant groups, trade corporations
2. Ancient trade routes: Uttarapatha, Dakshinapatha, Silk Road, and maritime routes
3. Currency, weights and measures, contract systems, credit instruments (Hundi)
4. Role of prominent cities: Takshashila, Ujjain, Kanchipuram, Madurai
5. Pallavas and Cholas: Overseas trade with Southeast Asia

UNIT III: Trade, Revenue, and Commerce under Medieval Rulers

1. Sher Shah Suri's reforms: Roads, sarais, currency standardization, market development
2. Akbar's economic administration: Mansabdari system, Ain-i-Akbari, revenue reforms
3. Growth of urban markets and handicrafts under Mughal patronage
4. Role of merchants and financiers (Sarrafs, Jagat Seths)
5. Indigenous banking and insurance mechanisms

UNIT IV: Colonial Impact on Indigenous Economic Systems.

1. Decline of traditional trade and handicrafts under British policies
2. Colonial land revenue systems: Permanent Settlement, Ryotwari, Mahalwari
3. Early Indian industrialists: Dwarakanath Tagore, Jamsetji Tata, G.D. Birla
4. Introduction of railways, post, ports and western accounting systems
5. Transition from community-based comuncture to colonial capital markets

UNIT V: Modern Indian Economic Thought and Contemporary Relevance

1. Gandhian economic philosophy: Swadeshi, trusteeship, village industries, decentralization
2. Ambedkar's economic views: Land, labor, caste and industrialization; critique of Gandhian model
3. Relevance of Indian Knowledge Systems in NEP 2020, Digital India, and sustainable development
4. Revival of traditional industries: Khadi, Ayurveda, handloom, organic farming
5. 'Vocal for Local' and entrepreneurial applications of IKS

Reference Books:

1. Indian Knowledge System An Introduction, Kapil Kapoor & Michel Danino, Central Institute of Higher Tibetan Studies
2. Introduction to Indian Knowledge System Concepts and Applications, B. Mahadevan, Balasubramanian & Haldorai, PHI Learning, 2022
3. The Arthashastra (Translation), L.N. Rangarajan Penguin Classics
4. The Wonder That Was India AL.. Basham, Picador ladia
5. Gandhian Economics: A Humane Approach, S. Ghosh, Gyan Publishing House
6. Dr. Babasaheb Ambedkar: Writings and Speeches, Vol. 3 & 4, B.R. Ambedkar Government of Maharashtra
7. Indian Economy Under Early British Rule, R.C. Dutt, Government Central Press
8. Crafts and Commerce in Pre-colonial India, Satish Chandra Har-Anand Publications
9. The Moghal Empire, John F. Richards, Cambridge University Press
10. Indian Business History: Issues and Perspectives Dwijendra Tripathi Oxford University Press

COURSE- MJ- 06 : BUSINESS LAW

Objectives:

The course aims to give the learners a broad understanding about important aspects of legal environment of business to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
5. Explain the law governing regulation and management of foreign exchange under FEMA.

COURSE CONTENTS:

UNIT- I: Indian Contract Act, 1872:

1. Nature of contract and its essentials, Void, valid and voidable contracts.
2. Consent, consideration and its impact on contract.
3. Agreements in restraint of trade, Performance, breach, revocation and termination of contract
4. Agency and bailment contracts.
5. Contract of Indemnity.
6. Contract of Guarantee and Pledge.

UNIT- II: Sale of Goods Act, 1930:

1. Nature of sale, conditions and warranties.
2. Performance of contract of sale.
3. Rights of unpaid seller.
4. Consumer Protection Act, 2019

Unit III: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008

1. General nature of Partnership, Rights and duties of Partners.
2. Reconstitution of Firm and Registration and dissolution.
3. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

UNIT-IV: Negotiable instrument Act, 1881

1. Meaning, definition and features of Negotiable instruments: Promissory note, Bill of Exchange, cheque
2. Holder and Holder in due Course, Privileges of Holder in due Courses.
3. Negotiation: Types of Endorsements.
4. Crossing of cheque & Bouncing of Cheque.

Unit V: Foreign Exchange Management Act, 1999 & Competition Act 2002.

1. Important definition, Regulation and management of foreign exchange
2. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;
3. RBI Guidelines on KYC.

Practical Exercises:

The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Reference Books:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.
5. Agarwal & Agarwal, Business (Hn) SBPD, Agra.
6. Singh & Tiwari, Business Law (Eng) SBPD.
7. Kapoor, N.D. Elements of Business Law. S. Chand Publication.
8. A.K. Chattoraj & Nashir Ahmed, Business Laws, Agra (U.P.), Shiksha Sagar Publisher and Distributors

MAJOR PAPER- MJ-07: FUNDAMENTAL OF MARKETING

Course Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes:

After completing the course, learners will be able to

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Explore the dynamics of consumer Behaviour and process of market selection through STP
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the process of value creation through marketing decisions involving product pricing and its distribution,
5. Analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm

COURSE CONTENTS:

Unit 1: Introduction to Marketing and Marketing Environment

Introduction to Marketing: Scope and Importance, Core concepts of marketing, Marketing Philosophies, Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment, Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics, Macro environmental factors demographic, economic, natural, technological, politico-legal and socio-cultural.

Unit 2: Consumer Behavior and Market Selection

Consumer Behavior: Need for studying consumer Behavior, Stages in Consumer buying decision process, Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation-bases of segmenting consumer markets. Market Targeting, Product Positioning-concept and bases

Unit 3: Product Decisions and New Product Development

Product Decisions: Concept and classification; Levels of Product. Designing value: Product mix, Branding-types, significance, and qualities of good brand name; Packaging and Labeling types and functions, Product support services. New Product Development: New product development process; Product life cycle-concept and marketing strategies.

Unit 4: Pricing Decisions and Distribution Decisions

Pricing Decisions: Objectives, Factors affecting price of a product; Pricing methods; Pricing strategies.
Distribution Decisions: Delivering Value: Channels of distribution-types and functions, Wholesaling and retailing; Factors affecting choice of distribution channel, Logistics decisions

Unit 5: Promotion Decisions and Developments in Marketing

Promotion Decisions: Communicating Value: Communication process, Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing, Integrated Marketing Communication. Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools

Reference Books:

1. Baines Et AL. (2021) Fundamentals of Marketing. Oxford University Press.
2. Etzel, M. J. Walker, B. J., Stanton, W. J., Pandit, A. (2010) Marketing Mc Graw Hill , Delhi
3. Jain, P & Singhal, N. Principles of Marketing Scholar Tech Press
4. Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
5. Kotler, P., Armstrong, G. Agnihotrs, P. (2018) Principles of Marketing, Pearson Education. Indian edition.
6. Kotler, P., Chernev, A., Keller, K. L. (2022) Marketing Management. United Kingdom. Pearson Education.
7. Levy, M., Grewal, D. (2022) Marketing. United States: McGraw-Hill Education.
8. Mamoris C.B., Bhatacharya A., Marketing Management. Kitab Mahal, Delhi
9. Sharma, K. Aggarwal S. (2021). Principles of Marketing. Taxmann Publications,

Semester-V

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR PAPER-MJ-08: ENTREPRENEURSHIP AND STARTUP

Objective:

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits.
2. Identify the parameters to assess opportunities and constraints for new business ideas
3. Develop a business idea by adopting systematic process.
4. Design strategies for successful implementation of ideas.
5. Create a Business Plan.

COURSE CONTENTS:

Unit 1: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour

1. Entrepreneurship and creative response to the society' problems and at work
2. Dimensions of entrepreneurship: entrepreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and socialentrepreneurship

Unit 2: Entrepreneurship in India

1. Concept of business houses and role of business houses and family business in India;
2. The contemporary role models in Indian business: their values, business philosophy and behavioural orientations;
3. Conflict in family business and its resolution.
4. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem

1. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.
2. Role of government, Institutions, industries/entrepreneur's associations and selfhelp groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility

1. Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal;
2. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered);
3. Project submission/ presentation and appraisal thereof by external agencies, such as financial/nonfinancial institutions

Unit 5: Mobilizing Resources Mobilizing resources for start-up.

1. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Reference Books:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
5. Mehta B.K. Entrepreneurship. Shiksha Sagar Publication, Agra.
6. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Semester Internal Examination (SIE) Marks = 25
End Semester Examination (ESE) Marks = 75
Credit = 04

MAJOR PAPER- MJ-09: HUMAN RESOURCE MANAGEMENT

Objective: To acquaint learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. a. Prepare a Human Resource Plan in an organisation;
b. Prepare a report on job analysis; c. Organize an induction programme in an organisation;
3. Analyse the applicability and use of different kinds of training and development strategies in real life scenarios;
4. a. Organize counselling sessions for employees in an organisation;
b. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.

Course Contents:

Unit 1: Introduction to Human Resource Management

1. Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Acquisition of Human Resource

1. Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

Unit 3: Training and Development

1. Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Performance Appraisal and Compensation Management

1. Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.
2. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Maintenance of employees and Emerging Horizons of HRM

1. Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM;
2. Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance;
3. HR Audit.
4. Contemporary issues in human resource management-emerging job opportunities.

Practical Exercise:

Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same.
5. Design an induction programme and perform role play for select organisation.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

Reference Books:

1. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.
3. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.
4. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
5. Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill. French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin.
6. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
7. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.
8. Agarwal, Sharma. Human Resource Management. SBPD. Publication.
9. Gupta, Rakhi & Choudhary, A.K., Human Resource Management. Siksha Sagar.

MAJOR PAPER-MJ-10: AUDITING

Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After completion of the course, learners will be able to:

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

Course Contents:

Unit 1: Auditing Concepts & Audit Documentation and Audit Evidence

1. Audit Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty.
2. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach.
3. Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of

Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.

Unit 2: Internal Control, Internal Check, and Audit sampling

1. Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk.
2. Concept of internal audit; Test checking, audit sampling and sampling methods.

Unit 3: Vouching and Verification

1. Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.

Unit 4: Audit of Companies

1. Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report Contents and Types; Audit attestation and certification.
2. Liabilities of Statutory Auditors. Overview of Auditing Standards.

Unit 5: Special Areas of Audit

1. Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit.
2. Audit of Banking Companies, Insurance Companies and not for profit organisations like educational institutions, club, charitable organisation.

Practical exercises:

The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/student functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of Property, Plant and Equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:

1. Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
2. Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Reference Books:

1. Ainapure, V., & Ainapure, M. (2009). Auditing & Assurance. Delhi: PHI Learning.
2. Aruna, J. (2016). Auditing. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. Delhi: PHI Learning. Garg, P. (2019). Auditing & Assurance. Delhi: Taxmann Publication.
4. Singh A. K., & Gupta, L. Auditing: Theory and Practice. Galgotia Publishing.
5. Kamal, G. (1987). Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.
6. Mehta, B. K., Auditing, SBPD Publication, Agra.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

Semester Internal Examination (SIE) Marks = 25
End Semester Examination (ESE) Marks = 75
Credit = 04

MAJOR PAPER-MJ-11: COST AND MANAGEMENT ACCOUNTING

Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose. 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.

Learning Outcomes: After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity, and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.
6. Describe the concept of management accounting;
7. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
8. Compute standard costs and analyse production cost preparing variance report;
9. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
10. Use spreadsheets and Expert System for managerial decision making;
11. Analyse the role of ERP in Business Decision Making.

COURSE CONTENTS:

UNIT 1: Concept, Nature and Elements of Cost Accounting

1. Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.
2. Material Cost Direct and indirect material, Valuation of materials, preparation of bin card and store ledger with different material issue technique.
3. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).
4. Overheads: Definition and classification, Production overheads – allocation and apportionment of cost,

UNIT 2: Methods of Costing

1. Output costing- preparation of statement of cost and cost sheet
2. Contract costing and service costing-
 - A. Determination of contract costing in case of complete and incomplete site, rule related to transfer of profit.
 - B. Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: 1. Transport 2. Hospital 3. Canteen 4. Toll 5. Education institution 6. IT industry 7. Hotel any other contemporary service industry.
3. Process costing- Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment.

UNIT 3: Introduction of Management Accounting and Financial Statement

1. Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting.
2. Analysis and interpretation of financial statement
3. Tools and techniques of financial statement analysis.
4. Ratio Analysis, Fund Flow Statement and Cash Flow Statement

UNIT 4: Standard Costing

1. Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing;
2. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

UNIT 5: Marginal Costing

1. Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing;
2. Cost-Volume-Profit Analysis, Profit/Volume ratio.
3. Break-even analysis - algebraic and graphic methods.

Reference Books:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
4. Agarwal, Mehta, B.K. Cost Accounting. SBPD Publication, Agra.
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.

7. Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.
8. Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
9. Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
10. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
11. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
12. Mehta, B.K., Agarwal. *Management Accounting*. SBPD, Publication, Agra.
13. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.

Semester-VI

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR PAPER- MJ-12 : FINANCIAL MANAGEMENT

Objective: The course aims to familiarize the learners with the principles and practices of financial management.

Learning Outcomes: After completion of the course, learners will be able to:

1. a. Explain the nature and scope of financial management;
b. Assess the impact of time value of money in different business decisions;
2. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements;
6. Compare CSR and Profitability.

COURSE CONTENTS:

Unit 1: Introduction

1. Nature, scope, and objectives of financial management- profit maximization Vs. wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA).
2. Functions and Responsibilities of Finance Manager. Responsible Investment-concept and significance; Triple Bottom Line Concept-People, Planet, and Profit.
3. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Cryptocurrencies, Block Chain.

Unit 2: Capital Budgeting

1. Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.
2. Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.
3. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long term returns.
4. Use of expert system in Capital Budgeting Decisions.

Unit 3: Cost of Capital and Financing:

1. Decision Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.
2. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).
3. Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure.
4. Use of expert system in financing decisions.

Unit 4: Managing Profit:

1. Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.
2. Corporate Social Responsibility (CSR) – Policy, Strategy, Implications, and Governance.

Unit 5: Working Capital Decisions:

1. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short term finance, working capital estimation, cash management, an overview of receivables management and inventory management.
2. Use of expert system in working capital decisions.

Practical Exercises:

The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.
7. Use expert system for taking various decisions related to financial management.

Reference Books:

1. Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education.
2. Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.
3. Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.
4. Sharma, S. K., & Sareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.
5. Singh, J. K. (2016). Financial Management-Theory and Practice. Delhi: Galgotia Publishing House.
6. Singh, S., & Kaur, R. (2011). Fundamentals of Financial Management. New Delhi: SCHOLAR Tech.
7. Press. Tripathi, V. (2017). Basic Financial Management. Delhi: Taxmann Publication.
8. Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.
9. Horne., J. C., & Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: Prentice Hall.
10. Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). Corporate Finance. New York: McGraw Hill Education.
11. Kulshrestha, R.S. Financial Management SBPD, Agra
12. Sharma, F. C., Financial Management, SBPD AGRA.

MAJOR PAPER-MJ-13: BUSINESS ECONOMICS

Course Objective:

The course aims to acquaint the learners with Microeconomics and its applications.

Course outcomes:

After the completion of the course, the learners will be able to:

1. Develop an understanding of fundamental economic principles, including demand, supply, market equilibrium, and elasticity, while integrating insights from Kautilya's Arthashastra on pricing and market stability.
2. Analyze consumer decision-making through utility theories, indifference curves, and price effects, with applications to savings and subsidy policies, incorporating Gandhian economics and Swadeshi consumption patterns.
3. Examine production and cost functions, laws of variable proportions, and returns to scale to optimize resource allocation, efficiency, and long-term business growth.
4. Evaluate different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly, with real-world applications of price discrimination, cartels, and the impact of digital marketplaces like Amazon and Flipkart.
5. Apply economic concepts to real-world challenges such as rent control, minimum wages, labor supply, peak-load pricing, and strategic decision-making using Game Theory and the Prisoner's Dilemma.

COURSE CONTENTS:

Unit 1: Introduction to Business Economics:

Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticity. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method). Kautilya's Arthashastra on Market Demand and Pricing – Early Indian insights on market equilibrium and price elasticity

Unit 2: Consumer Behaviour:

Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lump sum subsidy vs excise subsidy. Gandhian Economics and Swadeshi Consumption Patterns.

Unit 3: Production and Cost:

Production function TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale. Cost: Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.

Unit 4: Market Structures:

Perfect competition features, equilibrium under short run and long run, derivation of supply curve under short run and long run. Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping. Monopolistic competition: features, product differentiation and excess capacity and equilibrium. Oligopoly: Collusive and non-collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC), Role of Amazon, Flipkart, and online marketplaces in reshaping competitive market structures

Unit 5: Contemporary Issues and applications:

Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.

Practical Exercises:

The learners are required to:

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analyse the OPEC as a case of a successful cartel.
5. Comment on the contemporary issues and applications in micro economics.

Reference Books:

1. Baye, M., & Prince, J.(2021). Managerial Economics and Business Strategy (3rd ed.). New York, United States: McGraw Hill.
2. Case, K. E., & Fair, R. C. (2017). Principles of Economics (12th ed.). London, United Kingdom: Pearson Education.
3. Chaturvedi, D. D., & Chaturvedi, S. (2022). Business Economics. Delhi, India: Kitab Mahal.
4. Deepashree (2021). Business Economics. Delhi, India: MKM Publisher.
5. Gillespie, A. (2013). Business Economics (2nd ed.). Oxford, United Kingdom: Oxford University Press.
6. Gupta, G. S. (2011). Managerial Economics (2nd ed.). Delhi, India: McGraw Hill.
7. Maddala, G. S., & Miller, E. (2017). Microeconomics Theory and Applications. Delhi, India: Tata McGraw Hill.
8. Mankiw, N. G., Aswin A., & Taylor, M. P. (2019). Business Economics. United Kingdom: Cengage Learning.
9. Miller, R. L. (1982). Intermediate Microeconomics: Theory, Issues, Applications (2nd ed.). New York, United States: McGraw-Hill.
10. Pindyck, R., & Rubinfeld, D. (2017). Microeconomics(8th ed.). London, United Kingdom: Pearson Education.
11. Salvator, D., & Rastogi S. K. (2016). Managerial Economics: Principles and Worldwide Applications (8th Ed.). Delhi, India: Oxford University Press.
12. Samuelson, P. A., Nordhaus, W. D., Chaudhari S., & Sen, A. (2019). Economics (SIE) (20th ed.). New York, United States: McGraw-Hill.

MAJOR PAPER-MJ-14: PERSONAL TAX PLANNING & MANAGEMENT

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assessee, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. Comprehend the provisions relating to filing of return of income.

COURSE CONTENTS:

Unit 1: Basic Concepts

1. Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts;
2. Residential status;
3. Scope of Total Income,
4. Heads of Income; Income which do not form a part of Total Income;
5. Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property

1. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.
2. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

Unit 3: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources

1. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.
2. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.
3. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

Unit 4: Computation of Total Income and Tax Liability of individual and HUF

1. Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs;
2. Computation of total income and tax liability of individuals and HUF.

Unit 5: Preparation of Return of Income

1. Filing of returns: Manually and on-line filing of Returns of Income & TDS;
2. Provision & Procedures of Compulsory on-line filing of returns for specified assessees

Practical Exercises:

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

Reference Books:

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
2. Jain R. K. Income Tax. SBPD Publication, Agra.
3. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

Semester Internal Examination (SIE) Marks = 25
End Semester Examination (ESE) Marks = 75
Credit = 04

MAJOR PAPER-MJ-15: BUSINESS ENVIRONMENT

Course Objective: The course Indian Business Environment aims to provide students with a thorough understanding of the internal and external factors influencing business in India. It equips them with analytical tools to assess economic and non-economic environments, including demographic shifts, socio cultural changes, macroeconomic indicators, and government policies. Students will gain insights into economic planning, trade policies, globalization, technological advancements, and sustainability trends. By integrating theoretical knowledge with real-world applications, the course prepares students to analyze business challenges, make informed decisions, and adapt to the evolving economic landscape.

Course Outcomes:

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

1. Explain the concept, types, and components of the business environment and how economic and non-economic factors interact to shape business operations and utilize environmental scanning techniques such as SWOT and PESTLE analysis to assess business risks and opportunities in the Indian economic context
2. Assess the impact of population growth, demographic changes, socio-cultural shifts, and government interventions on business, economic activities and other emerging trends.
3. Interpret key macroeconomic indicators such as national income, savings, investment, inflation, and foreign trade, and their implications for businesses and policymakers.
4. Analyze India's economic policies, including fiscal, monetary, trade, industrial, privatization, and credit policies, and their role in shaping the business landscape.
5. Evaluate the impact of globalization, sustainable development initiatives, digital transformation, entrepreneurial initiatives and corporate governance on the evolving business environment.
6. Develop a strategic perspective on how businesses can adapt to policy changes, economic fluctuations, and emerging market trends to ensure sustainable growth.

COURSE CONTENTS:

Unit 1: Introduction to Business Environment:

Concept and Meaning of Business Environment; Types of Business Environment: Internal and External Environment; Components of Business Environment; Dynamic Nature of Business Environment; Interaction of Economic and Non-Economic Environment; Business Environment Scanning: Meaning, Importance, and Objectives; Approaches to Environmental Scanning; Sources of Environmental Information; SWOT Analysis as a Method of Environmental Scanning; PESTLE Analysis of the Indian Business Environment.

Unit 2: Non-Economic Environment:

Demographic Transition Theory of Population; Population and Economic Development; Impact of Population Growth on Business and Economy; Population Policy of India: Evolution and Current Framework, Family Welfare and Planning Programmes; Government and Business: Role of the Government in Business Regulation, Policies for Ease of Doing Business, Government Interventions in Market Failures; Socio-Cultural Environment: Cultural Diversity in India and its Impact on Business, Changing Lifestyles and Consumer Behaviour, Social Responsibility of Business, Women Empowerment and Inclusive Growth, Emerging Trends in Corporate Social Responsibility (CSR).

Unit 3: Macro-Economic Variables and Business Environment:

National Income: Concepts and Measurement, National Income by Industrial Origin, Occupational Structure and Economic Development; Savings, Investment, and Capital Output Ratio (ICOR): Role of Savings and Investment in Economic Growth, Capital Formation and its Impact on Business; Inflation and Unemployment; Monetary and Fiscal Policies; Foreign Trade and Balance of Payments (BoP): Main Trends in Imports and Exports, Structure and Composition of India's Trade, India's Balance of Payments: Trends and Analysis, Currency Convertibility: Current and Capital Account Convertibility.

Unit 4: Economic Policies and Business Environment:

Economic Planning in India: Evolution of Economic Planning, NITI Aayog and its Role in Economic Policy; Economic Survey of India: Key Highlights and Analysis of the Recent Economic Survey; Current Union Budget – Highlights and Implications for Business; Trade and Industrial Policies: Export-Import (EXIM) Policy and Foreign Trade Policy, Recent Reforms in India's Industrial Policy; Privatization and Disinvestment Policies: Role of Privatization in Economic Growth, Disinvestment Strategies and Exit Policies; Credit Policy and Banking Reforms: Role of RBI in Credit Regulation, Financial Inclusion and Digital Banking.

Unit 5: Emerging Trends in Business Environment:

Globalization and its Impact on Indian Business: India's Integration with the Global Economy, Role of Multinational Corporations (MNCs) in India, Trade Agreements and WTO Policies; Sustainable Development and Business: Green Business Practices and Environmental Regulations, Role of Business in Climate Change and ESG (Environmental, Social, Governance); Technological Environment: Digital Transformation and Industry 4.0, Artificial Intelligence (AI), Blockchain, and Business Innovations, Role of Startups and Entrepreneurship in India (Startup India Initiative); Employment and Labour Market Trends; Corporate Governance and Ethical Business Practices.

Practical Exercises:

1. Conduct a PESTLE and SWOT analysis of a selected Indian company or industry (e.g., IT, Banking, FMCG).
2. Use newspapers, RBI reports, and government websites to collect business environment data and analyze trends.
3. Analyze how demographic changes affect industries like healthcare, education, or e-commerce.
4. Choose a company and examine its CSR initiatives and their impact on society.
5. Use RBI and Economic Survey data to study trends in national income, savings, and investments.
6. Compare past five-year inflation trends and their impact on purchasing power.
7. Analyze the latest Union Budget and discuss its impact on different industries.
8. Study the impact of RBI's monetary policy on banking and business.
9. Analyze how FDI has impacted Indian industries such as retail, telecom, or manufacturing.
10. Identify companies implementing sustainable business practices and present their strategies.

Reference Books:

1. Francis Cherunilam – Business Environment (Himalaya Publishing House)
2. K. Aswathappa – Essentials of Business Environment (Himalaya Publishing House)
3. Paul Justin – Business Environment: Text and Cases (McGraw Hill Education)
4. Mishra & Puri – Indian Economy (Himalaya Publishing House)
5. Datt & Sundaram – Indian Economy (S. Chand Publishing)
6. Economic Survey of India (Latest Edition by Government of India)
7. Union Budget Documents (Ministry of Finance, Government of India)
8. Reports from NITI Aayog, RBI, and World Bank on Business Environment and Economic Growth
9. Newspapers and Business Magazines: The Economic Times, Business Standard, Financial Express, The Hindu Business Line

Web Resources:

1. Reserve Bank of India (www.rbi.org.in)
2. Ministry of Commerce & Industry (www.commerce.gov.in)
3. NITI Aayog (www.niti.gov.in)
4. Ministry of Finance (www.finmin.nic.in)

Semester VII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR PAPER-MJ-16: RESEARCH METHODOLOGY

Objective - The course will expose the students to the nature and extent of research orientation which they are expected to possess when they enter the industry as practitioners.

Course Learning Outcomes:

After successful completion of this course, learners will be able to:

1. Understand the nature and scope of research in commerce and social sciences. Identify types, objectives, and basic approaches to research problems. hypothesis formulation, and review of literature.
2. Explain the conceptual framework of measurement, sampling, and ethical issues in research.
3. Recognize the preparatory steps for planning, executing, and reporting research.

COURSE CONTENTS:

Unit – 1: The Nature and Types of Research-Specifying a Problem for Research in Business Administration Planning and Organizing Research-

Unit -2: Measurement - Data.Collection- Observation Techniques, Interviewing, Questionnaire and Correspondence. Library and Documentary Courses

Unit – 3: Case Studies- Designing of Research projects- Organization and presentation of Data-Use of Computing and Data Processing Machines in analyzing data; Writing Research Report.

Unit -4: Review of Basic Concepts of Multi-Variate Analysis and the interpretation of data-use of Non-Parametric Statistics in Testing of Hypotheses.

Reference Books:

1. Emory, W.G.: Business Research Methods, Richard D.Irwin.
2. Kerlinger F.N.: foundation of Behavioural Research, Holt Rinchert Winston.
3. Kinnear, T.C., and Taylore J.R.: Marketing Research Applied Approach, Megraw Hill.
4. Wilkinson T.S., and Bhandarkar, P.L.Methodology and Techniques of Social Research, Himalaya Publishing House, Bombay.
5. Siegal Sidney: Non Parametric statistics for the Behavioural Sciences, McGraw Hill, Tokyo.
6. Kothari, CR, Research Methodology.
7. Gupta, Santhosh Research Methodology and Statistical Techniques, Deep and Deep.

Semester Internal Examination (SIE) Marks =	25
End Semester Examination (ESE) Marks =	75
Credit =	04

MAJOR PAPER- MJ - 17 : CORPORATE LAW

Course Objective:

The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

COURSE CONTENTS:

Unit 1: Preliminary to Companies Act, 2013

1. Important definitions: Prospectus and Share Capital.
2. Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital.
3. Sweat Equity, Bonus issue.
4. Issue of shares at premium and discount.
5. Further issue of shares, buy-back of shares.

Unit 2: Management and Administration

1. Board Meetings, Annual General Meeting, Extra Ordinary General Meeting.
2. Requisites of a valid meeting, Convening of Meetings.
3. Minutes and Resolutions.
4. Postal ballot; voting through electronic matters.

Unit 3: Dividends, Accounts and Audit

1. Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement.
2. Corporate social Responsibility.
3. Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities.
4. Auditors report.
5. Constitution and functions of Audit committee.

Unit 4: Directors and their Powers

1. Board of directors, appointment and qualifications of directors.
2. Director Identification Number (DIN). Disqualifications, Removal of directors; Legal positions.
3. Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit 5 (a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up

1. Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises.
2. Arrangement and Amalgamations.
3. Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

(b): National Company Law Tribunal and Appellate Tribunal

1. Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Practical Exercises:

The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Reference Books:

1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
2. Gowar, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
3. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
4. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
5. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
6. Ramaiya. (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company.
7. Hanningan, B. (2018). Company Law. Oxford: Oxford University Press.
8. Saha, Satish Kumar, Corporate Law SBPD, Agra.
9. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt.

MAJOR PAPER-MJ-18: COMPUTER APPLICATION IN BUSINESS

Objective: The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the basic concepts of computer system;
2. Know about Operating System, Overview of various Computer, & Mobile OS and Applications;
3. Analyse and compare the features of various mobile payment apps;
4. Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;
5. Prepare a business presentation on MS PowerPoint;
6. Perform various mathematical, logical, and other functions on a large set of data using MS Excel;
7. Analyse and report accounting data using MS Excel;
8. Demonstrate skills to use RDBMS and MS Access in business processes;
9. Develop macros to streamline the business functions;
10. Explain various functionalities of Accounting Software.

COURSE CONTENTS:

Unit 1: Introduction

1. Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking;
2. Operating System- Introduction to Operating Systems.
3. Data and information.
4. An overview of various Computer & Mobile OS & Application Usage of payment gateways.
5. Applications of computers in business.

Unit 2: Introduction to essential tools -I

1. Introduction to facilities & commonly used features of word, Power Point, Excel. The following topics to be taught in the computer lab.
 - a) Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word Import
/ Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.
 - b) PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - MediaClips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.

Unit 3: Introduction to essential tools- II

1. Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.
2. Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.

Unit 4: RDBMS Concepts & Access

1. RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization.
2. Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

Unit 5: CAAT Tools

1. Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction;
2. Sampling, Macros, and Audit Trail.

Practical Exercises:

The learners are required to:

1. Analyse and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same.
2. Create a Macro for any operating/ functional aspect of business and show its functioning.
3. Identify a business organisation using traditional payment mechanism and introduce them to the usage of online payment gateway and prepare a report on the same.
4. Prepare a word document with any hypothesized data and perform all the above functions therein.
5. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
6. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
7. By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio

Analysis, Capital Budgeting, Depreciation Accounting.

8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).
9. Perform the exercises available at the link
https://docs.google.com/document/d/1rxbWhmUpQnQoQHZNEssv2u03trUTicgHDPnzoW_1EM/edit?usp=sharing

Suggested Readings:

1. Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book.
2. Boockholdt, J. L. (1999). Accounting Information System: Transaction Processing and Control. Boston: Irwin McGraw Hill.
3. Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.
4. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

Note: Software of MS Excel, MS Access and Tally may be used at appropriate places.

Semester-VIII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR PAPER- MJ-19: INTERNATIONAL BUSINESS

Course Objective: The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Outcomes:

After completion of the course, learners will be able to:

1. Demonstrate a comprehensive understanding of international business concepts, its significance, and components while distinguishing it from domestic business.
2. Analyze complexities in global trade, internationalization stages, and entry strategies, drawing insights from India's historical trade networks such as the Silk Route, Spice Trade, and Maritime Trade.
4. Evaluate the impact of globalization on international business, incorporating political, legal, cultural, economic, and technological factors.
5. Apply Hofstede's cultural dimensions to analyze cross-cultural business environments and devise effective global business strategies.
6. Utilize classical and modern trade theories, including Absolute Advantage, Comparative Advantage, Factor Proportions Theory, and National Competitive Advantage, to assess global trade policies.
7. Analyze the Balance of Payments (BOP) and its components, incorporating modern financial tools such as digital currencies, crypto assets, and AI-driven trade analytics.
8. Evaluate the role and influence of global economic institutions such as the WTO, World Bank, and IMF in shaping international trade and finance.
9. Differentiate between various types of Foreign Direct Investment (FDI) such as Greenfield investments, Mergers & Acquisitions, and strategic alliances, assessing their impact on host economies.
10. Explore contemporary trends such as outsourcing, sustainable international business practices, and the transformative role of Industry 4.0, automation, and AI-driven outsourcing in global trade.

COURSE CONTENTS:

Unit 1: Introduction to International Business

Concept, significance and components of international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; Entry strategies of international businesses. Ancient Indian Trade Networks- Silk Route, Spice Trade, and Maritime Trade with Rome, China, and the Middle East

Unit 2: International Business Environment

Globalisation and its significance, Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment, technological environment for international business.

Unit 3: International Trade and BOP:

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components. Role of digital currencies, crypto assets, and AI-driven trade analytics in modern global trade

Unit 4: Regional Economic Integration and International Economic Organisations:

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in IB:

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of exchange rate systems. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development. Rise of Industry 4.0, automation, and AI-driven outsourcing in the international business landscape

Practical Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

Reference Books:

1. Bennett, R. (2006). International Business. Delhi: Pearson.
2. Cavusgil, S. T., Knight, G. & Riesenberger, J. (2006). International Business: Strategy, Management and the New Realities. Pearson India.
3. Chaturvedi, D.D. & Jindal, D., & Kaur, R. (2022). International Business. Delhi: Scholar Tech Press.
4. Hill, C.W.L., & Jain, A. K. (2011). International Business. New Delhi: Tata McGraw Hill.
5. Kar, R. N., & Minakshi. (2025). Mergers, acquisitions & corporate restructuring: Strategies & practices (4th ed.). Taxmann Publications.
6. Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). International Business. Uttar Pradesh, India: Pearson Education.
7. Griffin, R. W., & Pustay, M. W. (2014). International Business - A Managerial Perspective. New Jersey, United States: Prentice Hall.
8. Joshi, R.M. (2009). International Business. Delhi, India: Oxford University Press.

Additional Resources

1. Economic Survey, various issues.
2. RBI Report on Currency & Finance, various issues.
3. World Investment Reports, UNCTAD
4. Websites: RBI, IMF, World Bank, WTO.
5. WTO Annual Reports

Semester Internal Examination (SIE) Marks = 25
End Semester Examination (ESE) Marks = 75
Credit = 04

MAJOR PAPER- MJ-20: INDIAN FINANCIAL SYSTEM

Course Objective: This paper provides a foundational concept of money and the monetary system and demonstrates a clear understanding of the key characteristics of money, including portability, durability, divisibility, and acceptability. It understands the establishment & role of the RBI in the Indian economy and comprehends the structure and operations of the Indian banking system.

Course Outcomes :

After completion of the course, learners will be able to:

1. Explain the characteristics and functions of money, its historical evolution from the barter system to modern monetary forms, including plastic and electronic money, with insights from Bhartiya Knowledge Systems (IKS) on traditional financial instruments.
2. Analyze the role of RBI in the Indian economy, including its functions as the issuer of currency, regulator of banking and monetary policy, controller of credit, and lender of last resort, while evaluating the security features of Indian currency notes and currency management practices.
3. Examine the structure of the Indian banking system, its types (Commercial Banks, RRBs, Co-operative Banks, Development Banks), and key reforms such as nationalization (1969, 1980), Basel Norms (I, II, III), and Non-Performing Asset (NPA) management, connecting these developments with India's economic growth and financial stability.
4. Evaluate the objectives and instruments of monetary policy (Repo Rate, Reverse Repo Rate, CRR, SLR, OMOs) and their impact on inflation, economic stability, and liquidity, while discussing the role of RBI in inflation targeting and monetary policy during economic crisis.
5. Assess financial inclusion initiatives (Jan Dhan Yojana, PMGDISHA), the impact of digital banking (UPI, mobile banking, digital payment systems), and key policy events like demonetization (2016). Explore emerging trends such as Central Bank Digital Currency (CBDC), blockchain technology, and their potential in shaping the future monetary system.

COURSE CONTENTS:

Unit 1: Introduction to the Monetary System:

Characteristics of money: Portability, Durability, Divisibility & Acceptability, Functions of money: Medium of Exchange, Unit of Account, Store of Value, Standard of Deferred Payment, Evolution of the Monetary System: Barter System and the emergence of money, Types of money: Commodity Money, Fiat Money, and Paper Money, Components of the Indian Monetary System: Money supply (M1, M2, M3, M4), Demand deposits and time deposits, Currency in circulation.

Unit 2: Reserve Bank of India (RBI) and its Functions:

Establishment of RBI & its role in the economy, RBI's role as the banker to the government, Functions of the RBI as issuer of currency, manager of currency, and regulator of foreign exchange reserves. RBI a

regulator of the banking system and Controller of credit & monetary policy implementation. Currency Management- Design and distribution of currency notes and security features in Indian currency notes. Role of RBI as a last resort to the banks

Unit 3: Indian Banking System:

Structure of the Indian Banking System-Commercial Banks (Public Sector, Private Sector, Foreign Banks), Co-operative Banks, Regional Rural Banks (RRBs), Development Banks and their role. Functions and Operations of Banks-Accepting deposits and lending to the public, money creation process and the multiplier effect. Banking Reforms in India- Nationalization of banks (1969 and 1980), Basel Norms (Basel I, Basel II, Basel III), Non-Performing Assets (NPAs) and their management.

Unit 4: Monetary Policy in India:

Objectives of Monetary Policy -Price stability, Economic growth, Full employment, controlling inflation, managing liquidity, and Promoting financial inclusion. RBI's Tools for Monetary Policy Repo Rate, Reverse Repo Rate, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Open Market Operations (OMOs) and their impact on liquidity Bank rate and its influence on the economy Inflation Targeting and its Impact-RBI's approach to inflation targeting, challenges in implementing effective monetary policy, Monetary policy during economic crisis.

Unit 5: Contemporary Issues and Developments in the Indian Monetary System:

Financial Inclusion and Digital Banking-Initiatives for financial inclusion (Jan Dhan Yojana, PMGDISHA, etc.). Role of Technology in Banking: Mobile banking, UPI, Digital payment systems and their regulation. Impact of Demonetization (2016): objectives, outcomes and long term effects on the economy. The Future of the Indian Monetary System-Central Bank Digital Currency (CBDC) and its potential, role of blockchain technology in monetary systems, challenges and opportunities in the future of Indian banking and monetary policy.

Practical Exercises :

1. Conduct a survey within your community or college to explore people's understanding of different forms of money—such as cash, digital wallets, and online banking. Analyze the responses to identify preferences, awareness, and acceptance of various forms of money and prepare a brief report discussing how these insights relate to the theoretical concepts covered in the unit.
2. Research and analyze recent announcements, circulars, or press releases from the RBI related to currency management, foreign exchange reserves, or monetary policy.
3. Visit a nearby bank or connect with a banking professional to understand the practical aspects of deposit acceptance, lending practices, and the money creation process. Also, inquire about the challenges related to Non-Performing Assets (NPAs) and the impact of Basel norms on banking operations.
4. Track changes in the RBI's repo rate over the past year and analyze its impact on loan interest rates, inflation, and economic growth using secondary data from official sources.
5. Explore the digital payment systems like UPI, mobile banking apps, and digital wallets through personal experience or by interviewing users. Analyze the effectiveness of financial inclusion initiatives like Jan Dhan Yojana and discuss the impact of demonetization on digital transactions.

Reference Books:

1. Dadachanji, Be. The Monetary System Of India. Legare Street Press
2. Gopinath, M.N: Banking Principles and Operations. Snow White Publications.
3. Gupta, Suraj B., Monetary Planning of India.. Oxford University Press
4. Halm, George Nikolaus. Monetary Theory: A Modern Treatment of The Essentials of Money and Banking, Literary Licensing, LLC.
5. Khan M.Y. Indian Financial System. McGraw Hill
6. Mithani D.M. Money, Banking, International Trade and Public Finance. Himalaya Publishing House, New Delhi
7. Toor, N.S: Handbook of Banking Information. Skylark Publications, New Delhi

ADVANCE MAJOR

SEMESTER-VII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

AMJ- 01: CORPORATE TAX PLANNING AND MANAGEMENT

Course Objective – The basic objective of this course is to provide an in depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices. The focus is exclusively on income tax.

Course Contents:

Unit I :

Introduction, Definitions, Residential Status, Heads of Income, Computation of Taxable Income.

Unit II:

Taxation of Companies: Special Provisions in Computation of profits from Business, Deductions from Gross Total Income, Amalgamations of Companies and Fiscal Incentives, Minimum Alternate Tax on Companies, Special Provisions relating to Tax on Distributed Profits of Domestic Companies.

Unit III :

Tax Planning: Concepts relating to Tax Avoidance and Tax Evasion, Tax Planning with reference to: Location of Undertaking, Type of Activity, Ownership Pattern, Dividend Policy, Issue of Bonus Shares, Inter Corporate Dividends and Transfers, Tax Planning relating to: Amalgamations and Mergers of Companies, Tax Considerations in respect of specific managerial decisions like Make or Buy, Own or Lease, Close or Continue Sale in Domestic Markets or Exports, Foreign Collaboration and Joint Ventures.

Unit IV:

Tax management: Filing of Returns and Assessments, Penalties and Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of Double Taxation Agreements.

Suggested Readings:

1. Ahuja, G.K. & Gupta, Ravi, Systematic Approach to Income Tax, Allahabad, Bhaat Law House.
2. Bhagwati Prasad, Direct Taxes Law & Practice, WishwaPrakashan.
3. Kanga, J.B. & Palkhivala, N.A., Income Tax, Bombay, N.M. Tripathi.
4. Singhania, V.K. Direct Taxes: Law and Practice. Delhi, Taxman.
5. Srinivas, E.A., Handbook of Corporate Tax Planning, New Delhi, Tata McGraw Hill.

SEMESTER-VIII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

AMJ- 02: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Objective – The basic objective of this course is to develop an understanding of the various tools and techniques for making decisions about investment in various securities.

Course Contents:

Course Contents:

Unit I:

Indian Financial System: Nature of Security and Investment Analysis, Types of Investors, Process of investment Decision, Sources of Financial Information, Types of Risks - Systematic and unsystematic, Significance of Beta as a measure of systematic risk.

Unit II:

Security market: Capital Market and its Role, Operation of Stock Exchange, Security Listing Requirements, Classification of Securities in Stock Exchange, Transactions Requirements in Stock Exchange, Working of Over the Counter market, Working of National Stock Exchange. New Issues: Management and Promotion of New Issues, Role of SEBI.

Unit III:

Mechanism of Security Analysis: Valuation of Fixed Income Securities, Valuation of Equities, Analysis of Factors Determining Equity Prices, Intrinsic Factors and External Factors, Assessment of Intrinsic Factors Based on balance Sheet, Income Statement and Other Reports, Quantitative Factors in Security Analysis.

Unit IV:

Introduction to Portfolio Management: Meaning, Portfolio Selection, Optimal Portfolio Mix. Unit V Theories of Portfolio Management: Constructing Efficient Frontier, Arbitrage Pricing Theory, Capital Asset Pricing Model (CAPM), Markowitz Theory, Mean Variance Criterion, Sharpe's Ideal index, Traynor Index.

Suggested Readings:

1. Bhalla, V.K., Security Analysis & Portfolio management.
2. Bombay Stock Exchange Official Directory, Updated from time to time.
3. Francis, J.C., investment Game, McGraw Hill, New Delhi.
4. N.J.Yasaswy. Equity investment Strategy, McGraw Hill, New Delhi.
5. Prasanna Chandra. Valuation of Equity Shares, S.Chand and Co. Ltd., New Delhi.
6. Sharpe, Alexander and Bailey. Investments, Prentice Hall of India, new Delhi.
7. Anadhani, V.A., Securities Analysis and Portfolio management, Himalaya.
8. Pischer, Donald, Security Analysis and Portfolio Management, Prentice Hall

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

AMJ- 03: ORGANISATIONAL BEHAVIOUR

Course Objective –

To develop the students' ability to analyse, interpret and predict individual and group behaviour in an organizational setting, and to provide an understanding of the managerial approaches to organizational conflict motivation and leadership, and organizational control.

Course Contents:

Unit - I Fundamentals for Organizational Behaviour:

Nature of Organization. Concepts of Organizational Behaviour, Challenges and Opportunities for Organizational Behaviour, Developing an Organizational Behaviour Model, Ability; Values, Attitudes, Job Satisfaction. Personality, Personality, Emotions.

Unit - II Organizational Climate:

Definitions, Types, Characteristics & Importance. Organization Culture: Definition, Characteristics, Strong and Weak Cultures, Types, Changing Organizational Culture, Maintaining Culture through Socializations. The Impact of Culture on Organizational Behaviour.

Unit - III Group Dynamics:

Understanding Groups, Nature of Group, Group Process, Theoretical Approach to Groups, Phases of Group Development, Teams, Development of Teams, Nature of Team and Purpose. Transactional and Transformational Management. Leadership: Inspirational Approaches to Leadership, Emotional Intelligence and Leadership, Dynamics of Leadership, Types of Leadership, Styles of Leadership. Theories of Leadership, Creating Effective Leaders, Challenges to the Leadership Construct.

Unit - IV Communication:

Background and the Role of Communication, Communication Technology, Interactive Communication in Organisations Perception: Social Perception. Perceptual selectivity. Interpersonal Perceptions. Halo Effect and Stereo-typing.

Unit - V Organisational Behaviour in Learning Organisation:

The changes facing Organisation; Traditional and Emerging Organisational Behaviour - Techniques. The future of Organisational Behaviour; Attributions, Communication in an International Environment.

Suggested Readings:

1. Devis, K., Human Behaviour at Work. Organisational Behaviour, McGraw-Hill.
2. Robbins, Stephen P., Organizational Behaviour, Tata McGraw Hill, New Dehli.

3. Sharma, R. A., Organizational Theory and Behaviour, Tata McGraw Hill, New Delhi.
4. Hersey, Paul and Blanchard, Kenneth H., Management of Organizational Behaviour Prentice Hall of India.
5. Etzioni, Amitai, Modern Organizations, Prentice Hall in India.
6. Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
7. Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi.
8. Cherunilam, Francis, Business and Government, Himalaya.
9. Aswathappa, K., Essentials of Business Environment, Himalaya.
10. Organizational Behaviour, Jones, Pearson Education
11. Organizational Behaviour , S.S.Khanka, S.Chand
12. A New Look - Organisational Behaviour, Ghosh, B., Himalaya Publishing
13. Behaviour in Organizations : Understanding & Managing the Human Side of Work
Greenberg Human Relations & Organisational Behaviour, Singh
14. Organisational Behaviour, Kumar
15. Organizational Behaviour, Appannaiah, Reddy & Kavitha, Himalaya Publishing
16. Organizational Behaviour, Asvathappa, K., Himalaya Publishing
17. Organizational Behaviour, Karthick, K.K., Himalaya Publishing
18. Organizational Behaviour - Text and Cases, Nair, Suja R., Himalaya Publishing
19. Case studies on HRD Practices, Patel
20. Changing Trends in Human Resource Management, Panda, T.
21. Organizational Behaviour, N.K. Jain, Atlantic publishers & distributors

RESEARCH COURSES

SEMESTER-VII

Marks: 25 (05 Attd. +20 SIE- 1:30 Hrs.) + 50 (ESE: 03 Hrs.)

Term Paper = 25 Marks = 100

Credit = 04

RC- 01: RESEARCH PROPOSAL-RESEARCH PLANNING & TECHNIQUES

Course Objectives:

By the end of the course, learners will be able to:

1. Design a research plan aligned with appropriate objectives, hypothesis, and methodology.
2. Understand and apply various tools and techniques for data collection and analysis.
3. Conduct fieldwork or secondary data-based studies using correct research procedures.
4. Evaluate and interpret data using statistical and qualitative techniques.
5. Present research findings systematically and ethically using appropriate formats and tools.

Course Content

UNIT- I: Research Planning and Design

1. Research proposal: Components and preparation steps
2. Formulating objectives, research questions, and hypotheses
3. Time planning and budgeting in research projects
4. Types of research design. Longitudinal, cross-sectional, case study, survey

UNIT II: Techniques of Data Collection

1. Types of data: Primary vs. secondary
2. Primary data collection techniques
 - a. Observation (structured/unstructured)
 - b. Interviews (structured, semi-structured, unstructured)
 - c. Questionnaire design and pilot testing
 - d. Focus group discussions (FGDs)
3. Use of secondary sources: Government reports, academic journals, databases

UNIT III: Sampling Techniques and Field Procedures

1. Probability sampling: Simple random, stratified, cluster, systematic
2. Non-probability sampling: Convenience, purposive, snowball, quota
3. Determining sample size: Concept and basic formulas
4. Fieldwork planning: Tools, scheduling, data validation techniques
5. Limitations and challenges in field-based research

UNIT IV: Data Processing, Analysis and Interpretation

1. Editing, coding, and tabulation of data, Use of MS Excel/SPSS for basic data entry and analysis
2. Statistical techniques: Mean, median, mode, standard deviation, correlation
3. Qualitative analysis: Thematic coding, narrative analysis
4. Drawing conclusions and relating to objectives/hypotheses

UNIT V: Report Writing and Presentation Techniques

1. Structure and format of a research report/thesis
2. Visual presentation: Use of tables, charts, graphs, and infographics
3. Oral presentation skills: Structure, time management, audience engagement
4. Plagiarism, referencing, and citation tools (APA, MLA, Chicago styles)
5. Use of digital tools Mendeley, Zotero, Google Scholar, Turnitin

Suggested Readings

1. Research Methodology: Methods and Techniques, CR. Kothari & Gaurav Garg New Age International
2. Social Research Methods, Alan Bryman, Oxford University Press
3. Business Research Methods, Donald R. Cooper & Pamela Schindler, McGraw-Hill Education
4. Research Methods for the Behavioral Sciences Frederick J. Gravetter & Lori-Ane B. Forzano Cengage Learning
5. Doing Your Research Project, Judith Bell, Open University Press
6. Statistics for Management, Richard Levin & David Rabin, Pearson Education
7. Handbook of Qualitative Research, Norman K. Deuzin & Yvonna S. Lincoln, SAG Publications
8. Introduction to SPSS in Psychology, Darren Langåridge & Gareth Hagger-Johnson, Pearson Education

SEMESTER-VIII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

RC- 02 & RC- 03:

08 Credit

Research Internship/ Field Work/ Project/Dissertation/Thesis

Associated Core

Semester-I

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

AC- 01: BUSINESS ORGANISATION AND MANAGEMENT

Course Objectives: To acquaint the learners with the basic concepts of business, different forms of business organization, basics of management concepts and the different management functions.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Draft a Partnership Deed for a partnership firm;
3. Prepare the draft of Articles of Association, Memorandum of Association and Prospectus for a company;
4. Explain the functions of Management of any business Organisation;
5. Identify and explain Managerial skills used in business;
6. Analyse the concept of Delegation of Authority, coordination, and control;
7. Assess the importance of effective communication in management
8. Validate the role of Motivation and Leadership in modern day management

Course Contents:

UNIT- I: Concept and Forms of Business Organisations

- 1 Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business
2. Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values, code of business ethics
3. Forms of Business Organisation-Meaning, Characteristics, and types.
4. Sole Proprietorship-Advantages and Disadvantages of Sole Proprietorship
5. Partnership -Meaning, Characteristics, Advantages and Disadvantages of Partnership
- Kinds of Partners
6. Partnership Deed, Registration of partnership, Rights and duties of Partners, Reconstitution of Firm, and dissolution.
7. Hindu Undivided Family Business-Advantages and Disadvantages
8. Co-operative Organisation-Meaning, Advantages and Disadvantages.

UNIT- II: Joint Stock Company

1. Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages
2. Kinds of Companies
3. Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus- Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

UNIT- III: Principles and Functions of Management

1. Management - Meaning and Characteristics
2. Fayol's 14 Principles of Management.
3. Functions of Management.
4. Levels of Management – Skills of Management
5. Scientific Management - meaning, objectives, relevance and criticism.

UNIT- IV: Functions of Management: Planning and Organizing

1. Planning- Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches toPlanning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses.
2. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations
– Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation
3. Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT- V: Functions of Management: Authority, Coordination, and Control

1. Meaning of Authority, Power, responsibility, and accountability - Delegation of Authority -Decentralization of Authority
2. Definition, importance, process, and principles of Coordination techniques of Effective Coordination.
3. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

UNIT- VI: Functions of Management: Communication, Motivation and Leadership

1. Communication-purpose, process, formal and informal communication, barriersto effectivecommunication and overcoming these barriers.
2. Motivation-Meaning, importance, major motivation theories- Maslow's need hierarchy theory, Herzberg's two-factors theory, Vroom's Expectation Theory, extrinsic and intrinsic motivation.
3. Leadership- meaning, theories, essential qualities, global leadership attributes, practicing leadership

Practical Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organization chosen in Unit-1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.
6. Download 'The Indian Partnership Act 1932' and 'The Companies Act, 2013' regulations from the website of the Ministry of Corporate Affairs and analyse the qualitative information given therein.

Reference Books:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
4. Anuradha Verma & Sunita Chitlangiya, Business Organisation and Management, Shiksha Sagar Publisher and Distributors, Agra (UP).
5. Agarwal & Agarwal, Business Organisation and Management SBPD, Agra.
6. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
7. Asthana, Padmakar, Business Organization and Management Sahitya Bhawan.
8. Mehta, B.K. Business Organization. Siksha Sagar Publication & Distributors, Agra.

Elective Course

Semester-III

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

ELC-01 : GOODS AND SERVICES TAX

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.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyse the taxable event, i.e., supply under GST;
3. Describe the provisions relating to levy of GST;
4. Identify exemptions for different types of goods and services;
5. Examine implications of input tax credit;
6. Explain the various procedures under GST;
7. Analyse provisions regarding penalties and interest; 8. Prepare and file GST return online.

Course Contents:

UNIT- I: Introduction

- 1 Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST
- 2 GST Council: Constitution, Structure, and functioning.

UNIT-II: Concept of Supply under GST law and Levy on GST

- 1 Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration.
- 2 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
- 3 Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, exempted services under exemption notifications.

UNIT-III: Input Tax Credit under GST law

- 1 Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work.
- 2 Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.

UNIT-IV: Registration under GST law

- 1 Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

UNIT-V: Other Procedures under GST

1. Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST.
2. Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS)
3. Audit under GST

Practical Exercise: Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Reference Books:

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
2. Singhanian, V. K., & Singhanian, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication. Singhanian, V. K., & Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Modi, C.A. Goods and Services Tax, SBPD, Agra.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and

Semester-V

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

ELC-03: E-BUSINESS

Objective: The course aims to enable students to know the mechanism for conducting business through electronic means.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the concept of E-business and its various aspects;
2. Acquire skills of designing a website for e-business;
3. Explain about e-commerce activities and its applications;
4. Comprehend about various payment gateway options;
5. Assess the security issues and measures of e-business.

Course Contents:

Unit 1: Introduction

1. Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business;
2. Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business.
3. Enterprise system- Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

Unit 2: Website Designing and Publishing

1. Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies); Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E-Commerce website.
2. Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.
3. Online publishing, strategies, and approaches.

Unit 3: E-Commerce Activities and Operations

1. Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types.
2. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites.
3. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit 4: Payment Gateways

1. Management Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

Unit 5: Security and Legal Aspects of E-Business

1. E-commerce security – meaning and issues.
2. Security threats in the E-commerce environment security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.;
3. Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.
4. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Practical Exercises:

The learners are required to:

1. Design a Web Page in Notepad and HTML;
2. Design a webpage for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

Suggested Readings:

1. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd.
2. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.
3. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education.

Semester-VII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

ELC- 05: DIGITAL MARKETING

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.

Learning Outcomes: After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

COURSE CONTENTS:

Unit 1: Introduction

1. Concept, scope, and importance of digital marketing.
2. Traditional marketing versus digital marketing.
3. Challenges and opportunities for digital marketing.
4. Digital penetration in the Indian market.
5. Benefits to the customer;
6. Digital marketing landscape: an overview.
7. Ethical issues and legal challenges in digital marketing.
8. Regulatory framework for digital marketing in India.

Unit 2: Digital Marketing Management

1. Digital-marketing mix.
2. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management.
3. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence

1. Concept and role of Internet in marketing.
2. Online marketing domains.
3. The P.O.E.M framework.
4. Website design and Domain name branding.
5. Search engine optimization: stages, types of traffic, tactics.
6. Online advertising: types, formats, requisites of a good online advertisement.
7. Buying models.
8. Online public relation management.
9. Direct marketing: scope and growth.
10. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.

Unit 4: Interactive Marketing

1. Interactive marketing: concept and options.
2. Social media marketing: concept and tools.
3. Online communities and social networks.
4. Blogging: types and role.
5. Video marketing: tools and techniques.
6. Mobile marketing tools.
7. PPC marketing.
8. Payment options.

Unit 5: Artificial Intelligence in Marketing

1. 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.

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 offunds on traditional advertising tools.
2. Create a hypothetical advertisement using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.

2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
3. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
4. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
5. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
6. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
7. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
8. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
9. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson