



FYUGP

COMMERCE HONOURS/ RESEARCH

FOR UNDER GRADUATE COURSES UNDER RANCHI UNIVERSITY



Implemented from
Academic Session 2022-2026



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HIGHLIGHTS OF REGULATIONS OF FYUGP

PROGRAMME DURATION

- The Full-time, Regular UG programme for a regular student shall be for a period of four years with multiple entry and multiple exit options.
- The session shall commence from **1st of July**.

ELIGIBILITY

- The selection for admission will be primarily based on availability of seats in the Major subject and marks imposed by the institution. Merit point for selection will be based on marks obtained in Major subject at Class 12 (or equivalent level) or the aggregate marks of Class 12 (or equivalent level) if Marks of the Major subject is not available. Reservation norms of The Government of Jharkhand must be followed as amended in times.

ADMISSION PROCEDURE

- The reservation policy of the Government of Jharkhand shall apply in admission and the benefit of the same shall be given to the candidates belonging to the State of Jharkhand only. The candidates of other states in the reserved category shall be treated as General category candidates. Other relaxations or reservations shall be applicable as per the prevailing guidelines of the University for FYUGP.

ACADEMIC CALENDAR

- Each year the University shall draw out a calendar of academic and associated activities, which shall be strictly adhered to. The same is non-negotiable. Further, the Department will make all reasonable endeavors to deliver the programmes of study and other educational services as mentioned in its Information Brochure and website. However, circumstances may change prompting the Department to reserve the right to change the content and delivery of courses, discontinue or combine courses and introduce or withdraw areas of specialization.

PROGRAMME OVERVIEW/ SCHEME OF THE PROGRAMME

- Undergraduate degree programmes of either 3 or 4-year duration, with multiple entries and exit points and re-entry options within this period, with appropriate certifications such as:
 - a Certificate after completing 1 year (2 semesters) of study in the chosen fields of study,
 - a Diploma after 2 years (4 semesters) of study,
 - a Bachelor after a 3-year (6 semesters) programme of study,
 - a Bachelor (with Hons. / Research) after a 4-year (8 semesters) programme of study

VALIDITY OF REGISTRATION

- Validity of a registration for FYUGP will be for maximum for Seven years from the date of registration.

CALCULATION OF MARKS FOR THE PURPOSE OF RESULT

- Student's final marks and the result will be based on the marks obtained in Semester Internal Examination and End Semester Examination organized taken together.
- Passing in a subject will depend on the collective marks obtained in Semester internal and End Semester University Examination both. However, students must pass in Theory and Practical Examinations separately.

PROMOTION AND SPAN PERIOD

- i. The Requisite Marks obtained by a student in a particular subject will be the criteria for promotion to the next Semester.
- ii. No student will be detained in odd Semesters (I, III, V & VII).
- iii. To get promotion from Semester-II to Semester-III a student will be required to pass in at least 75% of Courses in an academic year (a student has to pass in minimum 9 papers out of the total 12 papers. However, it will be necessary to procure pass marks in each of the paper before completion of the course.
- iv. To get promotion from Semester-IV to Semester-V (taken together of Semester I, II, III & IV) a student has to pass in minimum 16 papers out of the total 22 papers.
- v. Eligibility to get entry in Semester VII is to secure a minimum of 7.5 CGPA up to semester VI along with other criteria imposed by the Institution.

PUBLICATION OF RESULT

- The result if the examination shall be notified by the Controller of Examinations of the University in different newspapers and also on University website.
- If a student is found indulged in any kind of malpractice/ unfair means during examination, the examination taken by the student for the semester will be cancelled. The candidate has to reappear in all the papers of the session with the students of next coming session and his one year will be detained. However, marks secured by the candidate in all previous semesters will remain unaffected.
- There shall be no Supplementary or Re-examination for any subject. Students who have failed in any subject in an even semester may appear in the subsequent even semester examination for clearing the backlog. Similarly, the students who have failed in any subject in an odd semester may appear in the subsequent odd semester examination for clearing the backlog.
- Regulation related with any concern not mentioned above shall be guided by the Regulations of the University for FYUGP.

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COURSE STRUCTURE FOR FYUGP 'HONOURS/ RESEARCH'

Table 1: Credit Framework for Four Year Undergraduate Programme (FYUGP) under State Universities of Jharkhand [Total Credits = 176]

Semester	Common Courses (29)									Introductory Courses (15)		Internship/ Project (4)	Major* (54) + Adv. Major (24)	Minor** (32)		Research Courses (18)				Total Credit
	Language and Communication Skills (Modern Indian Language including TRL) (6)	Language and Communication Skills (English) (6)	Environmental Studies (3)	Understanding India (2)	Health & Wellness, Yoga Education, Sports & Fitness (2)	Digital Education (3)	Mathematical & Computational Thinking and Analysis (2)	Value-Based Course/ Global Citizenship Education (2)	Community Engagement/ NCC/ NSS/ (3)	Introductory Courses [Natural Sc./ Humanities/ Social Sc./Commerce] (9)	Introductory Course [Vocational Studies] (6)			Natural Sc./ Humanities/ Social Sc./ Commerce (18)	Vocational Studies (14)	Research Methodology Courses (6)	Research Proposal, Review of literature (4)	Research Internship/ Field Work (4)	Preparation of the Research Project Report (4)	
1	2	3	4	5	6	7	8			9	10	11	14	15	16	17	18	19	20	21
I	6			2	2					3	3		6							22
II		6					2	2		3	3		6							22
Exit Point: Undergraduate Certificate																				
III			3					3		3		4	6							22
IV													6+6	6	4					22
Exit Point: Undergraduate Diploma																				
V													6+6	6	4					22
VI													6+6	6	4					22
Exit Point: Bachelor's Degree																				
VII													6+6 (Adv. Topics)			6	4			22
VIII													6+6 (Adv. Topics)		2			4	4	22
Exit Point: Bachelor's Degree with Hons. /Research																				

*There will be four disciplinary areas: A-Natural Science, B-Humanities, C-Social Science, and D-Commerce; each having basket of courses. A student will have to select a 'Major' from any of the four disciplinary areas (out of A, B, C & D). The selection for admission will be primarily based on availability of seats in Major and marks imposed by the institution.

**A student has to select three subjects for 'Introductory Regular Courses' from a pool of subjects associated with the Major offered by the institution. One of the three subjects will continue as 'Minor' from semester IV onwards, based on the academic interest and performance of the student.

COURSES OF STUDY FOR FOUR YEAR UNDERGRADUATE PROGRAMME

Table 2: Course structure for Undergraduate Certificate Programme [May Exit after Sem.-II]

Semester	Common Courses			Introductory Courses		Major	Total Credits
Sem.-I	LCS (MIL/TRL) (6 Credits)	Understanding India (2 Credits)	Health & Wellness, Yoga Education, Sports & Fitness (2 Credits)	IRC-1 (3 Credits)	IVS-1A (3 Credits)	MJ-1 (6 Credits)	(22)
Sem.-II	LCS (English) (6 Credits)	Global Citizenship Education (2 Credits)	Mathematical & Computational Thinking (2 Credits)	IRC-2 (3 Credits)	IVS-1B (3 Credits)	MJ-2 (6 Credits)	(22)

Total = 44 Credits

(LCS: Language and Communication Skills; MIL: Modern Indian Languages; TRL: Tribal Regional Languages;
IRC: Introductory Regular Courses; IVS: Introductory Vocational Studies, MJ: Major)

Table 3: Course structure for Undergraduate Diploma Programme [May Exit after Sem.-IV]

Semester	Common Courses			Introductory Courses	Major	Minor	Internship/ Project	Vocational	Total Credits
Sem.-III	Environmental Studies (3 Credits)	Community Engagement/ NCC/ NSS (3 Credits)	Digital Education (3 Credits)	IRC-3 (3 Credits)	MJ-3 (6 Credits)		Internship/ Project (4 Credits)		(22)
Sem.-IV					MJ-4, MJ-5 (6+6=12 Credits)	MN-1 (6 Credits)		VS-1 (4 Credits)	(22)

Total = 88 Credits

(MN: Minor; VS: Vocational Studies)

Table 4: Course structure for Bachelor's Degree Programme [May Exit after Sem.-VI]

Semester	Major Courses	Minor Courses	Vocational	Total Credits
Sem.-V	MJ-6, MJ-7 (6+6 = 12 Credits)	MN-2 (6 Credits)	VS-2 (4 Credits)	(22)
Sem.-VI	MJ-8, MJ-9 (6+6 = 12 Credits)	MN-3 (6 Credits)	VS-3 (4 Credits)	(22)

Total = 132 Credits**Table 5: Course structure for Bachelor's Degree with Hons./Research Programme**

Semester	Advance Courses	Research Courses	Vocational	Total Credit
Sem.-VII	AMJ-1, AMJ-2	Research Methodology (6+6=12 Credits)	Research Proposal (6 Credits)	(4 Credits) (22)
Sem.-VIII	AMJ-3, AMJ-4 (6+6=12 Credits)	Research Int./Field Work (4 Credits)	Research Report (4 Credits)	VSR (2 Credits) (22)

Total = 176 Credits

(AMJ: Advance Major; VSR: Vocational Studies associated with Research)

Table 6: Semester wise Course Code and Credit Points:

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses		Credits
	Code	Papers	
I	CC-1	Language and Communication Skills (Modern Indian language including TRL)	6
	CC-2	Understanding India	2
	CC-3	Health & Wellness, Yoga Education, Sports & Fitness	2
	IRC-1	Introductory Regular Course-1	3
	IVS-1A	Introductory Vocational Studies-1	3
	MJ-1	Major paper 1 (Disciplinary/Interdisciplinary Major)	6
II	CC-4	Language and Communication Skills (English)	6
	CC-5	Mathematical & Computation Thinking Analysis	2
	CC-6	Global Citizenship Education & Education for Sustainable Development	2
	IRC-2	Introductory Regular Course-2	3
	IVS-1B	Introductory Vocational Studies-2	3
	MJ-2	Major paper 2 (Disciplinary/Interdisciplinary Major)	6
III	CC-7	Environmental Studies	3
	CC-8	Digital Education (Elementary Computer Applications)	3
	CC-9	Community Engagement & Service (NSS/ NCC/ Adult Education)	3
	IRC-3	Introductory Regular Course-3	3
	IAP	Internship/Apprenticeship/ Project	4
	MJ-3	Major paper 3 (Disciplinary/Interdisciplinary Major)	6
IV	MJ-4	Major paper 4 (Disciplinary/Interdisciplinary Major)	6
	MJ-5	Major paper 5 (Disciplinary/Interdisciplinary Major)	6
	MN-1	Minor Paper 1 (Disciplinary/Interdisciplinary Minor)	6

	VS-1	Vocational Studies-1 (Minor)	4
V	MJ-6	Major paper 6 (Disciplinary/Interdisciplinary Major)	6
	MJ-7	Major paper 7 (Disciplinary/Interdisciplinary Major)	6
	MN-2	Minor Paper 2 (Disciplinary/Interdisciplinary Minor)	6
	VS-2	Vocational Studies 2 (Minor)	4
VI	MJ-8	Major paper 8 (Disciplinary/Interdisciplinary Major)	6
	MJ-9	Major paper 9 (Disciplinary/Interdisciplinary Major)	6
	MN-3	Minor Paper 3 (Disciplinary/Interdisciplinary Minor)	6
	VS-3	Vocational Studies 3 (Minor)	4
VII	AMJ-1	Advance Major paper 1 (Disciplinary/Interdisciplinary Major)	6
	AMJ-2	Advance Major paper 2 (Disciplinary/Interdisciplinary Major)	6
	RC-1	Research Methodology	6
	RC-2	Research Proposal	4
VIII	AMJ-3	Advance Major paper 3 (Disciplinary/Interdisciplinary Major)	6
	AMJ-4	Advance Major paper 4 (Disciplinary/Interdisciplinary Major)	6
	RC-3	Research Internship/Field Work	4
	RC-4	Research Report	4
	VSR	Vocational Studies (Associated with Research)	2
		Total Credit	176

Abbreviations:

CC Common Courses

IRC Introductory Regular Courses

IVS Introductory Vocational Studies

IAP Internship/Apprenticeship/ Project

VS Vocational Studies

MJ Major Disciplinary/Interdisciplinary Courses

MN Minor Disciplinary/Interdisciplinary Courses

AMJ Advance Major Disciplinary/Interdisciplinary Courses

RC Research Courses

VSR Vocational Studies associated with Research

SEMESTER WISE COURSES IN COMMERCE FOR FYUGP

2022 onwards**Table 7: Semester wise Examination Structure in Discipline Courses:**

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses		Examination Structure			
	Code	Papers	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
I	MJ-1	Business Organisation and Management	6	25	75	---
II	MJ-2	Financial Accounting	6	25	75	---
III	MJ-3	Business and Corporate Law	6	25	75	---
IV	MJ-4	Corporate Accounting	6	25	75	---
	MJ-5	Income Tax Law and Practice	6	25	75	---
V	MJ-6	Goods and Services Tax	6	25	75	---
	MJ-7	Entrepreneurship Development	6	25	75	---
VI	MJ-8	Cost Accounting	6	25	75	---
	MJ-9	Business Mathematics and Statistics	6	25	75	---
VII	AMJ-1	Management Accounting	6	25	75	---
	AMJ-2	Financial Technology and Analytics	6	25	75	---
	RC-1	Research Methodology	6	25	75	---
	RC-2	Research Proposal	4	25	75	---
VIII	AMJ-3	Artificial Intelligence for Business	6	25	75	---
	AMJ-4	Business Data Analytics	6	25	75	---
	RC-3	Research Internship/Field Work	4	---	---	100
	RC-4	Research Report	4	---	---	100
	VSR	Vocational Studies (Associated with Research)	2	---	---	100
		Total Credit	98			

Table 8: Semester wise Course Code and Credit Points:

Semester	Introductory, Minor Courses		Examination Structure			
	Code	Papers	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
I/ II/ III	IRC	Introductory Commerce	3	---	100	---
IV	MN-1	Elementary Micro Economics	6	25	75	---
V	MN-2	Money, Banking, Public Finance And International Trade	6	25	75	---
VI	MN-3	Indian Economy	6	25	75	---
		Total Credit	21			

AIMS OF BACHELOR'S DEGREE PROGRAMME IN COMMERCE

Broad objectives of the LOCF for Commerce:

The B. Com. Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Marketing Management
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Business & Corporate Laws

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Mind Management, Computer awareness etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

The overall aim of B. Com. as a programme is to:

- i. Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- ii. Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- iii. Construct a sound theoretical footing;
- iv. Acquainting students with recent market practices;
- v. Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- vi. Formulating business problems and provide innovative solutions to enable the students.

PROGRAM LEARNING OUTCOMES

The broad programme learning outcomes of Commerce:

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

Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- i. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- iii. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- iv. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- v. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

SEMESTER I

I. MAJOR COURSE –MJ 1:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for

Semester Internal Examination (SIE 20+5=25 marks):

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

BUSINESS ORGANISATION AND MANAGEMENT

Theory: 60 Lectures

Course Objectives:

1. To acquaint the learners with the basic concepts of business, different forms of business organisation, basics of management concepts and the different management functions.

Course 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 Content:

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 - Partnership Deed
6. Registration of partnership, Rights and duties of Partners, Reconstitution of Firm, and dissolution.
7. Limited Liability partnership- Concept, Meaning, Characteristics, Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.
8. Hindu Undivided Family Business-Advantages and Disadvantages
9. 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).
4. Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Winding up of Company: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.
5. Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

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 to Planning - 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, barriers to effective communication 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 organisation 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 Affair 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. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
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SEMESTER II

I. MAJOR COURSE- MJ 2:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for

Semester Internal Examination (SIE 20+5=25 marks):

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

FINANCIAL ACCOUNTING

Theory: 60 Lectures

Course Objectives:

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

Course 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. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare and manage cash book and other accounts necessary while running a business;
6. Prepare and maintain financial statements of sole proprietors and partnership firms;
7. Prepare accounts for Inland Branches and Not-for-Profit Organisations.

Course Content:

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: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
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 including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

UNIT 2: Computerized Accounting Systems

- 1 Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings;
- 2 Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry;
- 3 Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet;
- 4 Cash Flow Statement
- 5 Selecting and shutting a Company; Backup, and Restore data of a Company.

UNIT 3: Business Income, Accounting for Depreciation and Inventory Valuation

- 1 Business income: Concept of Revenue and Business Income, Measurement of business income;relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- 2 Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.
- 3 The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.
- 4 Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods of computing depreciation: FIFO, LIFO and Weighted Average. Application of Accounting Standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.

UNIT 4: Financial statements of Sole Proprietorship and Partnership Firms

- 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).

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.

UNIT 6: Accounting for Not-for-Profit Organisations

- 1 Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account
- 2 Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

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 Organisations 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.
- 7 Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

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 Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
 - 10 Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
 - 11 Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
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SEMESTER III

I. MAJOR COURSE- MJ 3:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for

Semester Internal Examination (SIE 20+5=25 marks):

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1 mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

LEGAL FRAMEWORK OF BUSINESS ENTITIES

(BUSINESS AND CORPORATE LAW)

Theory: 60 Lectures

Course 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, to have knowledge of various measures protecting the interest of the consumers and to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Course 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 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;
- 4 Explain the law governing regulation and management of foreign exchange under FEMA;
- 5 Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- 6 Synthesize company processes, meetings, and decisions;
- 7 Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- 8 Determine the role of Board of directors and their legal position;
- 9 State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

Course Content:**Part A: Business Law****UNIT- I: Indian Contract Act, 1872:**

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

UNIT- II: Sale of Goods Act,1930:

1. Nature of sale, conditions and warranties, Performance of contract of sale and rights of unpaid seller.

UNIT-III: Competition Act, 2002 and Consumer Protection Act, 2019

1. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti- competitive agreements, Prohibition of Abuse of Dominant Position;
2. Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

Part B: Corporate Law**UNIT-IV: Management and Administration:**

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

UNIT-V Dividends, Accounts and Audit:

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

UNIT-VI: Directors and their Powers

1. Board of directors, appointment and qualifications of directors; Director Identification Number (DIN).
2. Disqualifications, Removal of directors; Legal positions, 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.

Practical Exercises:

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

7. Enlist the content of the prospectus.
8. Prepare a hypothetical notice, resolutions, and minutes of a meeting.

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. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. Singh, A. (2009). Business Law. Delhi: Eastern Book Company
 3. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
 4. Gowar, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
 5. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
 6. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication. Ramaiya. (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company. Hanningan, B. (2018). Company Law. Oxford: Oxford University Press.
 7. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.
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SEMESTER IV

I. MAJOR COURSE- MJ 4:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for***Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1 mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

CORPORATE ACCOUNTING

Theory: 60 Lectures**Course Objectives:**

1. 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.

Course 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;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of e-filing of annual reports of companies.

Course Content:**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.

Unit-II: Preparation of Financial Statements of Companies including one Person Company

1. 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.
2. Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.

UNIT-III: Internal Reconstruction and Profit or Loss Prior to Incorporation

- 1 Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.
- 2 Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.

UNIT-IV: Amalgamation of Companies

- 1 Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

UNIT-V: 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. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari,
6. S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
9. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

II. MAJOR COURSE- MJ 5:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

INCOME TAX LAW AND PRACTICE**Theory: 60 Lectures****Course Objectives:**

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.

Course 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, assesses, 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 Content:**UNIT- I: Basic Concepts**

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

UNIT-II: 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-III: 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-IV: 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-V: Preparation of Return of Income

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

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 Singhanian, V. K., & Singhanian, M. (2020). Student's Guide to Income Tax including GST Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
 - 3 Study Material of ICAI Intermediate Paper 4A: Income-tax Law.
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SEMESTER V

I. MAJOR COURSE- MJ 6:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for

Semester Internal Examination (SIE 20+5=25 marks):

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SLA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

GOODS AND SERVICE TAX

Theory: 60 Lectures

Course Objectives:

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

Course 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 Content:

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. Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax Including GST*. New Delhi: Taxmann Publication. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
3. *The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]*

II. MAJOR COURSE- MJ 7:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: *There may be subdivisions in each question asked in Theory Examinations.*

ENTREPRENEURSHIP DEVELOPMENT**Theory: 60 Lectures****Course Objectives:**

1. 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.

Course 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 Content:**UNIT- I: Introduction**

1. Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work.
2. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social Entrepreneurship.

UNIT-II: Entrepreneurship in India

1. Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations.
2. Conflict in family business and its resolution.

3. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

UNIT-III: 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.
3. Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

UNIT-IV: 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.
3. 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); Project submission/ presentation and appraisal thereof by external agencies, such as financial/nonfinancial institutions.

UNIT-V Mobilizing Resources

1. Mobilizing resources for start-up. 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 Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation
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SEMESTER VI

I. MAJOR COURSE- MJ 8:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for***Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SLA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

COST ACCOUNTING

Theory: 60 Lectures**Course Objectives:**

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.

Course 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.

Course Content:**UNIT- I: Concept and Nature 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.
2. Installation of Costing System, Application of IT in Cost Accounting.
3. Preparation of Cost Sheet for manufacturing and service sector.
4. Material Cost - Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques

like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).

5. Treatment of waste, scrap, spoilage, defective and obsolesce.

UNIT-II: Employee Cost and Overheads

1. Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).
2. Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & underabsorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

UNIT-III: Methods of Costing: Job Costing, Batch Costing and Process Costing

1. Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning
2. of Batch Cost and its application in today's industry.
3. 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.
4. Choice between process and job costing.

UNIT-IV: Methods of Costing: Contract Costing and Service Costing

1. Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.
2. Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services:
3. 1. Transport 2. Hospital 3. Canteen 4. Toll 5. Education institution 6. IT industry 7. Hotel
4. Any other contemporary service industry.

UNIT-V: Activity Based Costing (ABC)

1. Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organisation.
10. Analyse Research & Development cost in pharmaceutical & similar industry.
11. Visit industries to understand process costing, ABC concept.

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.
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

II. MAJOR COURSE- MJ 9:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

BUSINESS MATHEMATICS AND STATISTICS**Theory: 60 Lectures****Course Objectives:**

- 1 The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

Course Learning Outcomes:

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

- 1 Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems;
- 2 Develop an understanding of the various averages and measures of dispersion to describe statistical data;
- 3 Explain the relationship between two variables through correlation and regression;
- 4 Explain the construction and application of index numbers to real life situations;
- 5 Analyse the trends and tendencies over a period of time through time series analysis.

Course Content:**Part A: Business Mathematics****UNIT- I: Introduction**

- 1 Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.
- 2 Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.
- 3 Basic Mathematics of Finance: Simple and Compound interest (including continuous

compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

Part B: Business Statistics

UNIT-II: 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-III: 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-IV: 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).

UNIT-V: Time Series

- 1 Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

Practical Exercises: The learners are required to:

- 1 Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
- 2 Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
- 3 Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
- 4 Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
- 5 Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

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.
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SEMESTER VII

I. ADVANCE MAJOR COURSE- AMJ 1:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for

Semester Internal Examination (SIE 20+5=25 marks):

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A** is **compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

MANAGEMENT ACCOUNTING

Theory: 60 Lectures

Course Objectives:

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

Course Learning Outcomes:

After completing the course learners will be able to

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying
3. budgetary control measures;
4. Compute standard costs and analyse production cost preparing variance report;
5. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
6. Use spreadsheets and Expert System for managerial decision making;
7. Analyse the role of ERP in Business Decision Making.

Course Content:

UNIT- I: Introduction

1. Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting.
2. Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.

UNIT-II: Budget and Budgetary Control

1. Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control.
2. Budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between

performance & traditional budgeting.

UNIT III: 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 IV: Marginal Costing

1. Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio.
2. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.
3. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

UNIT V: Software Based Managerial Decision Making

1. Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

Practical Exercise: The learners are required to:

- 1 Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
- 2 Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
- 3 Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
- 4 Apply standard costing in factories/industries available in the locality.
- 5 Analyse and interpret case studies on unit 4.

Reference Books:

- 1 Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
- 2 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.
- 3 Hilton, R. W., & Platt, D. E. (2011). Managerial Accounting: Creating Value in a Global Business Environment. New York: McGraw Hill Education.
- 4 Goel, R. (2013). Management Accounting. Delhi: International Book House Pvt. Ltd.
- 5 Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
- 6 Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
- 7 Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House.
- 8 Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education.
- 9 Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
- 10 George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.
- 11 Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

II. ADVANCE MAJOR COURSE- AMJ 2:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: *There may be subdivisions in each question asked in Theory Examinations.*

FINAANCIAL TECHNOLOGY AND ANALYTICS**Theory: 60 Lectures****Course Objectives:**

The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein. The course also aims to impart necessary skills to the learners which enable them to understand and analyse how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

Course Learning Outcomes:

At the end of the course, the students will be oriented towards appreciating the link between demography and development of an economy. He will understand the subject with the help various theoretical aspects of demography. He will have a grasp of quantitative and qualitative aspects of population study and various demographic concepts and indices.

Course Content:**UNIT- I: Introduction**

1. Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services.
2. The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

UNIT-II: FinTech Business Applications

1. Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of
2. alternate finance, future of SME lending.
3. Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions.
4. Digitization of Financial Services (Retail Banking & Corporate Banking).

UNIT-III: Digital Payments, Cryptocurrencies, and Blockchain

1. Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems.
2. Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application –overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

UNIT-IV: Tech in India

1. FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and
2. Financial Integration; FinTech & Government Regulations.
3. Implications of FinTech Developments for Banks and Bank Supervision.
4. Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

UNIT-V: Analytics

1. Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application.
2. Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment.
3. Data Analytics in Financial Services; Data Security, its overview.
4. Cyber security – Overview of cybersecurity; industry's best practices and standards.

Practical Exercises: The learners are required to:

1. Identify a FinTech startup, analyse, and present a report on its business model.
2. Analyse and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
4. Analyse and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.
6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robo- Advisory investment services and present their business plan.
7. Analyse and interpret case study on Robo -Advisor at Accenture.

Prepare a report on:

1. Increase in Mobile Banking Payments
2. Increase in FinTech deals in Indian Startups.

Reference Books:

1. Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.
2. Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley.
3. Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster. Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.

SEMESTER VIII

I. ADVANCE MAJOR COURSE- AMJ 3:

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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Instruction to Question Setter for

Semester Internal Examination (SIE 20+5=25 marks):

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SLA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

ARTIFICIAL INTELLIGENCE FOR BUSINESS

Theory: 60 Lectures

Course Objectives:

- 1 This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

Course Learning Outcomes:

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

- 1 Identify how the AI is being leveraged by start-ups as a success tool;
- 2 Analyse and interpret the applicability of AI in HR functions;
- 3 Explain how algorithms is changing the board room landscape;
- 4 Discuss the customer services provided by various banks using AI;
- 5 Demonstrate the role of AI in transforming the retail sector;
- 6 Develop case study on the success story of AI driven business processes.

Course Content:

UNIT- I: Introduction

1. Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers.
2. AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

UNIT-II: AI led strategic interventions

1. Algorithm: New member in the boardroom, Accelerated decision making with real time

analytics, AI in operational models in an organisation.

2. AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting.
3. CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

UNIT- III: AI in Banking & Insurance

1. Redefined banking industry – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI.
2. AI driven transformation in Insurance, Digital based insurance model.

UNIT- IV AI in Retail

1. AI interventions in Retail Outlets. Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI.
2. AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management.
3. AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

UNIT- V: Exponential Technologies

1. Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real time streaming analytics.
2. Cryptocurrency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

Practical Exercises: Learners are required to:

1. Identify a startup using AI and prepare a report on how it is leveraging AI for its business processes.
2. Analyse, interpret, and present key learnings of case study titled Making the business case for AI in HR (Altemeyer, 2019)
3. Participate in a simulation exercise of a boardroom meeting with a robot.
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI.
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience.
6. Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same.

Reference Books:

1. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall. Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature
2. Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley. Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR Review, 18(2), 66-70.

II. ADVANCE MAJOR COURSE- AMJ 4

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be **two** group of questions. **Question No.1** will be **very short answer type in Group A** consisting of five questions of 1 mark each. **Question No.2** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be **two** group of questions. **Group A is compulsory** which will contain three questions. **Question No.1** will be **very short answer type** consisting of five questions of 1 mark each. **Question No.2 & 3** will be **short answer type** of 5 marks. **Group B** will contain **descriptive type** six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

BUSINESS DATA ANALYTICS**Theory: 60 Lectures****Course Objectives:**

1. The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.

Course Learning Outcomes:

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

1. Demonstrate skills for computation and aggregation of data using MS Excel;
2. Present data with the help of charts pivot tables;
3. Create Linear Regression Models using Excel and interpret the results;
4. Analyse data using R Studio Package and interpret the results;
5. Apply Textual data using Python and interpret the results.

Course Content:**UNIT- I: Introduction**

1. Data & Data Science; Data analytics and data Conclusion using MS-Excel, Classification of Analytics, Introduction of Big Data, 5V of Big data, Big data as Solution in current business.
2. Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.

UNIT-II: Analytical Tools

1. Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization.
2. Machine learning Algorithms. Describing data using charts and basic statistical measures. Correlation.

UNIT-III: Predictive Analytics

1. Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence &

Prediction intervals.

- 2 Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

UNIT-IV: Getting started with R

Introduction to R and R Studio

UNIT-V: Textual Data Analysis

- 1 Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis, Deep Linguistics.
- 2 Introduction to Textual Analysis using Python.

Practical Exercises: The learners are required to:

- 1 Showcase their understanding of basics of excel: Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Using Excel for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts.
- 2 Showcase their understanding of data cleansing techniques using External Data - Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Tree map and Sunburst charts
- 3 Create Linear Regression Models using Excel; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
- 4 Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
- 5 Use Python for analyzing textual data; Data loading into Python; Pre-processing and Text Cleanup; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; Visualization & Reporting.

Reference Books:

- 1 Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.
- 2 Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. N. Jersey: Wiley.
- 3 McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: Sage Publication.
- 4 Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.
- 5 North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.
- 6 Paul, T. (2011). R Cook book. New York: O Reilly Media'.
- 7 Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.

COURSES OF STUDY FOR INTRODUCTORY/ MINOR ELECTIVE FYUGP IN
“COMMERCE”

SEMESTER I/ II/ III

INTRODUCTORY REGULAR COURSE

1 Paper

I. INTRODUCTORY REGULAR COURSE (IRC)

(Credits: Theory-03)

- All Four Introductory & Minor Papers of Commerce to be studied by the Students of **Other than Commerce Honours**.
- Students of **Commerce Honours** must Refer Content from the **Syllabus of Opted Introductory & Minor Elective Subject**.

Marks: 100 (ESE: 3Hrs) = 100

Pass Marks: Th (ESE) = 40

Instruction to Question Setter for***End Semester Examination (ESE 100 marks):***

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of twenty marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

BASICS OF BUSINESS AND MANAGEMENT**Theory: 45 Lectures****Course Objectives:**

To acquaint the learners from non-commerce streams about the basics of Business and management with the emerging trends in business and to enable them to apply these learning in starting a business, building careers and managing their personal finances.

Course Learning Outcomes:

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

- 1 Distinguish and explain the various forms of business ;
- 2 Explain the functions of Management of any business organisation;
- 3 Analyse the managerial skills required to manage a business entity
- 4 Assess the importance of the emerging trends in business
- 5 Create a business model based on locally available resources

Course Content:**UNIT- I: Basics of Business**

- 1 Business- concept, definition, objectives, functions, characteristics. Concept of utility creation, importance, social responsibility of business and ethical conduct.
- 2 Concept of industry, trade and commerce- types, auxiliaries to trade-types
- 3 Organisation- meaning, importance, formal and informal organizations
- 4 Types of business organizations- Concepts and basics of Sole proprietorship, partnership, undivided Hindu family business, Cooperative societies and Joint Stock Company

UNIT-II: Management

- 1 Concept, definitions, need, importance. Theories of Management: Scientific management, Fayol's 14 principles of management, Human Relations approach, Behavioral approach,

systems approach, contingency approach, MBO.

- 2 Basic Managerial functions: Planning- concept and importance, different types of plans, Organizing-span of management, types of authority-line, staff and functional, formal and informal organisation, delegation of authority.
- 3 Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal. Coordinating-meaning and importance
- 4 Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.,
- 5 Controlling: Concept, Process, Limitations, Principles of Effective Control
- 6 Motivating: Theories of motivation, Maslow's hierarchy of needs, Herzberg's two factor theory and Vroom's Expectancy theory
- 7 Leading: Concept and importance, qualities of an effective leader and leadership styles

UNIT-III: Business Environment and Emerging Trends

- 1 Business Environment: Internal and external environment, forces of external environment, impact of changes in external environment.
- 2 3Emerging trends in business: E-commerce, Network marketing, digital marketing, Business process outsourcing, Knowledge process outsourcing, green marketing, digital markets, Digital economy.

Practical Exercises:

- 1 The learners are required to:
- 2 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.
- 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 Identify and create a business model based on the local resources

Reference Books:

- 1 Basu, C. R. (1998). Business Organization and Management. N. Delhi: McGraw Hill Publishing India.
- 2 Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
- 3 Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
- 4 Kaul, V. K. (2012). Business Organization and Management, Text and Cases. N. Delhi: Pearson Edu.
- 5 Koontz. H., & Weihrich. H. (2012). Essentials of Management: An International and Leadership Perspective. New York: McGraw Hill Education.
- 6 Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). Essentials of Management. London: Pearson Education.
- 7 Terry, G. R. (2010). Principles of Management. Homewood, California: Richard D. Irwin Inc.
- 8 Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
- 9 Soundaian, S. (2019). Principles of Management. Chennai: MJP Publishers

SEMESTER IV**MINOR ELECTIVE-1****1 Paper****I. MINOR ELECTIVE (MN 1)**

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: *There may be subdivisions in each question asked in Theory Examinations.*

FINANCIAL LITERACY**Theory: 60 Lectures****Course Objectives:**

- 1 The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

Course Learning Outcomes:

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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance;
6. Select instrument for investment in shares.

Course Content:**UNIT- I: Introduction**

1. Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability.
2. Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

UNIT-II: Financial Planning and Budgeting

1. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources.
2. Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

UNIT-III: Banking Services

1. Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm.
2. Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office.
3. Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

UNIT-IV: Financial Services from Post Office

1. Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/Account (SSY/SSA); India Post Payments Bank (IPPB).
2. Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

UNIT-V: Protection and Investment Related Financial Services

1. Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.
2. Property Insurance: Policies offered by various general insurance companies.
3. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).
4. Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.
5. Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Practical Exercises: The learners are required to:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

Reference Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

SEMESTER V**MINOR ELECTIVE-2****1 Paper****I. MINOR ELECTIVE (MN 2)**

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100**Pass Marks: Th (SIE + ESE) = 40*****Instruction to Question Setter for******Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

STOCK MARKET OPERATIONS**Theory: 60 Lectures****Course Objectives:**

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

Course Learning Outcomes:

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

1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Analyse the legal framework of securities market;
4. Explain different segment of Stock Exchange;
5. Perform demat trading.

Course Content:**UNIT- I Introduction**

1. Concept and types of Securities; Concept of return; Concept, types and measurement of risk.
2. Development of Securities market in India.

UNIT-II Primary Market

1. Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS).
2. Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents.
3. Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

UNIT-III Secondary Market

1. Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure.
2. Types of Brokers.

UNIT-IV Regulatory Framework

1. SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018.
2. Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

UNIT-V Demat Trading

1. Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.
2. SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises: The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - (i) Procedure of placing buying /selling order.
 - (ii) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Reference Books:

1. Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
 2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
 3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
 4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
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SEMESTER VI

MINOR ELECTIVE-3

1 Paper

I. MINOR ELECTIVE (MN 3)

(Credits: Theory-06)

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100

Pass Marks: Th (SIE + ESE) = 40

Instruction to Question Setter for***Semester Internal Examination (SIE 20+5=25 marks):***

There will be two group of questions. Question No.1 will be very short answer type in Group A consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions of ten marks each, out of which any one to answer.

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks. Conversion of Attendance into score may be as follows: (Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks)

End Semester Examination (ESE 75 marks):

There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

Note: There may be subdivisions in each question asked in Theory Examinations.

DIGITAL MARKETING**Theory: 60 Lectures****Course Objectives:**

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

Course 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 Content:**UNIT- I Introduction**

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

UNIT-II Digital Marketing Management

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

UNIT-III Digital Marketing Presence

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

UNIT-IV Interactive Marketing

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

UNIT-V 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 of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.
Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Reference Books:

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. 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.

FORMAT OF QUESTION PAPER FOR SEMESTER INTERNAL EXAMINATION

Question format for 10 Marks:

Subject/ Code		Exam Year
F.M. =10	Time=1Hr.	
General Instructions:		
i. Group A carries very short answer type compulsory questions.		
ii. Answer 1 out of 2 subjective/ descriptive questions given in Group B .		
iii. Answer in your own words as far as practicable.		
iv. Answer all sub parts of a question at one place.		
v. Numbers in right indicate full marks of the question.		
<u>Group A</u>		
1.		[5x1=5]
i.	.....
ii.	.....
iii.	.....
iv.	.....
v.	.....
<u>Group B</u>		
2.	.....	[5]
3.	.....	[5]
Note: There may be subdivisions in each question asked in Theory Examination.		

Question format for 20 Marks:

Subject/ Code		Exam Year
F.M. =20	Time=1Hr.	
General Instructions:		
i. Group A carries very short answer type compulsory questions.		
ii. Answer 1 out of 2 subjective/ descriptive questions given in Group B .		
iii. Answer in your own words as far as practicable.		
iv. Answer all sub parts of a question at one place.		
v. Numbers in right indicate full marks of the question.		
<u>Group A</u>		
1.		[5x1=5]
i.	.....
ii.	.....
iii.	.....
iv.	.....
v.	.....
2.	.....	[5]
<u>Group B</u>		
3.	.....	[10]
4.	.....	[10]
Note: There may be subdivisions in each question asked in Theory Examination.		

FORMAT OF QUESTION PAPER FOR END SEMESTER UNIVERSITY EXAMINATION

Question format for 50 Marks:

F.M. =50	Subject/ Code Time=3Hrs.	Exam Year
General Instructions:		
i. Group A carries very short answer type compulsory questions. ii. Answer 3 out of 5 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<u>Group A</u>		
1.		[5x1=5]
i.	
ii.	
iii.	
iv.	
v.	
<u>Group B</u>		
2.	[15]
3.	[15]
4.	[15]
5.	[15]
6.	[15]
Note: There may be subdivisions in each question asked in Theory Examination.		

Question format for 60 Marks:

F.M. =60	Subject/ Code Time=3Hrs.	Exam Year
General Instructions:		
i. Group A carries very short answer type compulsory questions. ii. Answer 3 out of 5 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
<u>Group A</u>		
1.		[5x1=5]
i.	
ii.	
iii.	
iv.	
v.	
2.	[5]
3.	[5]
<u>Group B</u>		
4.	[15]
5.	[15]
6.	[15]
7.	[15]
8.	[15]
Note: There may be subdivisions in each question asked in Theory Examination.		

Question format for 75 Marks:

Subject/ Code		Exam Year
F.M. = 75	Time=3Hrs.	
General Instructions:		
i. Group A carries very short answer type compulsory questions. ii. Answer 4 out of 6 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
Group A		
1.		[5x1=5]
i.	.....
ii.	.....
iii.	.....
iv.	.....
v.	.....
2.	.....	[5]
3.	.....	[5]
Group B		
4.	.....	[15]
5.	.....	[15]
6.	.....	[15]
7.	.....	[15]
8.	.....	[15]
9.	.....	[15]
Note: There may be subdivisions in each question asked in Theory Examination.		

Question format for 100 Marks:

Subject/ Code		Exam Year
F.M. = 100	Time=3Hrs.	
General Instructions:		
i. Group A carries very short answer type compulsory questions. ii. Answer 4 out of 6 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
Group A		
1.		[10x1=10]
i.	.....
ii.	.....
iii.	.....
iv.	.....
v.	.....
vi.	.....
vii.	.....
viii.	.....
ix.	.....
x.	.....
2.	.....	[5]
3.	.....	[5]
Group B		
4.	.....	[20]
5.	.....	[20]
6.	.....	[20]
7.	.....	[20]
8.	.....	[20]
9.	.....	[20]
Note: There may be subdivisions in each question asked in Theory Examination.		