UNIVERSITY OF NORTH BENGAL

Raja Rammohunpur, Dt. Darjeeling, West Bengal, Pin: 734013

SYLLABUS FOR B.COM
UNDER
FOUR YEAR UNDERGRADUATE PROGRAM (FYUGP)

[Effective from: 2023-24]

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THE BASIC STRUCTURE OF THE FYUGP SYLLABUS

			Major*	Minor	SEC^	MDC^	AEC^	VAC^	IARD^	Semester wise Total		Exit option with: *(subject to the FYUGP Regulations of the University)*
Paper Type ⇨			Major*	Minor	SEC^	MDC^	AEC^	VAC^	IARD^	Credit	Marks	
Credit (Per paper) ⇨			4	4	3	3	2	4	#			
Marks (per paper) ⇨			75	75	75	75	50	100	#			
Number of papers	1st Year	Sem.: I	1	1	1	1	1	1		20	450	UG Certificate
		Sem.: II	1	1	1	1	1	1		20	450	
	2nd Year	Sem.: III	3	1	1		1			21	425	UG Diploma
		Sem.: IV	3	1		1	1			21	425	
	3rd Year	Sem.: V	4	1					1	22	425	UG Degree
		Sem.: VI	4	1						20	375	
	4th Year	**Either** Sem.: VII	3	1						16	300	UG Program with Honours
		Either Sem.: VIII	4	1						20	375	
		Or Sem.: VII	3	1						16	300	UG Program with Honours with Research
		Or Sem.: VIII	1	1					1	20	375	

In Commerce, students may opt for either Accounting and Finance or Management as Major

^SEC: Skill Enhancement Course, MDC: Multidisciplinary Course, AEC: Ability Enhancement Course, VAC: Value Added Course, IARD: Internship/ Apprenticeship/ Research/ Dissertation

 # Credit in IARD papers: Sem. V - 2, Sem. VIII – 12; Marks in IARD papers: Sem. V - 50, Sem. VIII – 225

THE LIST OF PAPERS

Year	Semester	Paper Type	Paper code		Paper Title
			Accounting & Finance	Management	
1st Year	Sem. - I	Major	UACFMAJ11001	UMNGMAJ11001	**FINANCIAL ACCOUNTING**
		Minor	UACFMIN11001	UMNGMIN11001	**BUSINESS MATHEMATICS – I/ NCC Paper-1**
		SEC	UACFSEC11001	UMNGSEC11001	**ENTREPRENEURSHIP DEVELOPMENT AND START-UPS**
		MDC			*One paper to be selected from Pool A**
		AEC			*MODERN INDIAN LANGUAGE/ ALT. ENGLISH*
		VAC	UINDVAC1002A UDIMVAC1002B		*Any one from the following:* *UNDERSTANDING INDIA* *DIGITAL MARKETING*
	Sem. - II	Major	UACFMAJ12002	UMNGMAJ12002	**MANAGEMENT PRINCIPLES AND APPLICATIONS**
		Minor	UACFMIN12002	UMNGMIN12002	**BUSINESS STATISTICS – I/ NCC Paper-1**
		SEC	UACFSEC12002	UMNGSEC12002	**MODERN OFFICE MANAGEMENT**
		MDC			*One paper to be selected from Pool B**
		AEC			*COMPULSORY ENGLISH*
		VAC	UENVVAC10001		*ENVIRONMENTAL EDUCATION*
2nd Year	Sem. - III	Major	UACFMAJ23003	UMNGMAJ23003	**ADVANCED FINANCIAL ACCOUNTING**
		Major	UACFMAJ23004	UMNGMAJ23004	**CORPORATE ACCOUNTING**
		Major	UACFMAJ23005	UMNGMAJ23005	**BUSINESS LAWS**
		Minor	UACFMIN23003	UMNGMIN23003	**DIGITAL FLUENCY/ NCC Paper-2**
		SEC	UACFSEC23003	UMNGSEC23003	**BUSINESS OPERATIONS OF MSMEs**
		AEC			*MODERN INDIAN LANGUAGE/ ALT. ENGLISH*
	Sem. - IV	Major	UACFMAJ24006	UMNGMAJ24006	**INCOME TAX LAW AND PRACTICES**
		Major	UACFMAJ24007	UMNGMAJ24007	**INDIAN FINANCIAL SYSTEM**
		Major	UACFMAJ24008	***Not Applicable***	**COST ACCOUNTING - I**
			Not Applicable	UMNGMAJ24008	**COSTING FOR MANAGERS**
		Minor	UACFMIN24004	UMNGMIN24004	**BUSINESS STATISTICS – II/ NCC Paper-2**
		MDC			*One paper to be selected from Pool C**
		AEC			*COMPULSORY ENGLISH*
3rd Year	Sem. - V	Major	UACFMAJ35009	UMNGMAJ35009	**MANAGEMENT ACCOUNTING**
		Major	UACFMAJ35010	UMNGMAJ35010	**COMPANY LAW**
		Major	UACFMAJ35011	***Not Applicable***	**BANKING LAWS AND PRACTICES**
			Not Applicable	UMNGMAJ35011	**HUMAN RESOURCE MANAGEMENT**
		Major	UACFMAJ35012	***Not Applicable***	**COST ACCOUNTING-II**
			Not Applicable	UMNGMAJ35012	**PRINCIPLES OF MARKETING MANAGEMENT**
		Minor	UACFMIN35005	UMNGMIN35005	**BUSINESS MATHEMATICS – II/ NCC Paper-3**
		IADR			*INTERNSHIP*
	Sem. - VI	Major	UACFMAJ36013	UMNGMAJ36013	**GST AND CUSTOMS DUTY**
		Major	UACFMAJ36014	UMNGMAJ36014	**FINANCIAL MANAGEMENT**
		Major	UACFMAJ36015	***Not Applicable***	**FINANCIAL INCLUSION AND FINANCIAL LITERACY**
			Not Applicable	UMNGMAJ36015	**RETAIL MANAGEMENT**
		Major	UACFMAJ36016	***Not Applicable***	**AUDITING**
			Not Applicable	UMNGMAJ36016	**CUSTOMER RELATIONSHIP MANAGEMENT**
		Minor	UACFMIN36006	UMNGMIN36006	**MICRO ECONOMICS/ NCC Paper-3**

** Pool A/B/C: See the list of the papers in the FYUGP REGULATIONS of the North Bengal University*

<table>
<tr><td rowspan="18">4th Year</td><td rowspan="5">Sem.-VII</td><td>Major</td><td>UACFMAJ47017</td><td>UMNGMAJ47017</td><td>ORGANISATIONAL BEHAVIOUR</td></tr>
<tr><td>Major</td><td>UACFMAJ47018</td><td>UMNGMAJ47018</td><td>FINANCIAL REPORTING</td></tr>
<tr><td rowspan="2">Major</td><td>UACFMAJ47019</td><td>Not Applicable</td><td>INVESTMENT ANALYSIS</td></tr>
<tr><td>Not Applicable</td><td>UMNGMAJ47019</td><td>BUSINESS ETHICS AND CSR</td></tr>
<tr><td>Minor</td><td>UACFMIN47007</td><td>UMNGMIN47007</td><td>MACRO ECONOMICS</td></tr>
<tr><td rowspan="13">Sem.-VIII</td><td colspan="4">With Honours ⇩</td></tr>
<tr><td>Major</td><td>UACFMAJ48020</td><td>UMNGMAJ48020</td><td>BUSINESS ANALYTICS</td></tr>
<tr><td>Major</td><td>UACFMAJ48021</td><td>UMNGMAJ48021</td><td>RESEARCH METHODOLOGY</td></tr>
<tr><td>Major</td><td>UACFMAJ48022</td><td>UMNGMAJ48022</td><td>FIELD WORK/ CASE STUDY/ TUTORIAL/ TERM PAPER/ INDUSTRY VISIT</td></tr>
<tr><td>Major</td><td>UACFMAJ48023</td><td>UMNGMAJ48023</td><td>GD / SEMINAR PRESENTATION/ GRAND VIVA</td></tr>
<tr><td rowspan="2">Minor</td><td>UACFMIN48008</td><td>Not Applicable</td><td>RETAIL MANAGEMENT</td></tr>
<tr><td>Not Applicable</td><td>UMNGMIN48008</td><td>AUDITING</td></tr>
<tr><td colspan="4">With Honours with Research ⇩</td></tr>
<tr><td>Major</td><td>UACFMAJ48020</td><td>UMNGMAJ48020</td><td>RESEARCH METHODOLOGY</td></tr>
<tr><td>Minor</td><td>UACFMIN48008</td><td>Not Applicable</td><td>RETAIL MANAGEMENT</td></tr>
<tr><td>Minor</td><td>Not Applicable</td><td>UMNGMIN48008</td><td>AUDITING</td></tr>
<tr><td>IARD</td><td></td><td></td><td>RESEARCH PROJECT/ DISSSERTATION</td></tr>
</table>

COURSE CONTENTS OF THE PAPERS

Semester: I

Course code	Course Title			
UACFMAJ11001 & UMNGMAJ11001	**FINANCIAL ACCOUNTING**			
	Type: Major	*Marks*: 75	*Credit*: 4	*Lectures*: 50

Course Objective*: To help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.*

Course Outcome: *On successful completion of the course, the students will be able to understand the theoretical framework of accounting. It will demonstrate the ability to prepare financial statements of profit seeking and non-profit seeking concerns.*

Course Contents:

Unit I: Conceptual Framework and Accounting Process (Lectures: 6)

(a) Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis of accounting; Capital and revenue expenditures and receipts;

(b) Accounting Concepts: entity, accrual, cost, dual aspect, going concern, money measurement, periodic, revenue recognition, realization, matching; Accounting conventions: full disclosure, consistency, materiality, conservatism; Concept on Accounting Standards;

(c) Accounting process: recording of transactions, preparation of trial balance, transfer and closing entries

Unit II: Accounting for Depreciation, Reserves and Provisions (Lectures: 6)

(a) Depreciation: meaning, reasons, factors, different methods; Change in the method of depreciation;

(b) Reserve: meaning, types; reserve fund; Provisions: meaning, accounting; Reserves vs. provisions

Unit III: Financial Statements (Lectures: 12)

Financial Statements of Non-Profit Organization, Sole Proprietorship and Partnership business

Unit IV: Consignment, Joint Venture and Sale or Return (Lectures: 12)

(a) Consignment: Concepts, Features, Accounting treatments in the books of the consignor and consignee

(b) Joint Venture: Concepts, Features, Accounting procedures under different methods;

(c) Sale or return: Concepts and Accounting procedures

Unit V: Insurance Claim (Lectures: 10)

(a) Loss of Stock: Concept and Computation.

(b) Loss of Profit: Concept and Computation.

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Unit VI: Control Ledger (Lectures: 4)
Concepts and Accounting procedures: Self Balancing & Sectional Balancing.

Course code	*Course Title*			
UACFMIN11001 & UMNGMIN11001	**BUSINESS MATHEMATICS-I**			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The objective of this course is to familiarize the students with the basic mathematical tools and their applications to business and economic situations.*
Course Outcome: *On successful completion, the students will be able to apply various mathematical tools to make relevant business decisions.*
Course Contents:
Unit I: Arithmetic (Lectures: 12)
(a) Ratio and Proportion
(b) Variation
(c) Permutation and Combination
(d) Arithmetic and Geometric Progression
(e) Mathematical Reasoning- Basic Application

Unit II: Algebra (Lectures: 13)
(a) Indices
(b) Surds
(c) Binomial Theorem
(d) Logarithm
(e) Theory of Quadratic Equation

Unit III: Mathematics of Finance (Lectures: 13)
(a) Compounding Interest: Compounding and discounting of a sum using different types of rates.
(b) Annuities: Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest; Depreciation of Assets
(c) Concept and Calculation of Equated Monthly Installment (EMI).

Unit IV: Coordinate Geometry (Lectures: 12)
(a) Concepts of coordinate geometry, graphs of linear equations. Distance formula. Section formula (internal division) (b) Straight Line

Course code	*Course Title*			
UACFSEC11001 & UMNGSEC11001	**ENTREPRENEURSHIP DEVELOPMENT AND START-UPS**			
	Type: SEC	**Marks:** 75	**Credit:** 3	**Lectures:** 40

Course Objective: *The purpose of the course is to orient the learner towards entrepreneurship as a career option and to imbibe creative thinking in their behavior*

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Course Outcome: *On successful completion of the course, the students will be able to familiarize themselves with the mechanism of setting up, mobilizing fund, monitoring and maintaining an Enterprise. They will also gather knowledge about the various incubating activities provided by the Government.*

Course Contents:

Unit I: Introduction (Lectures: 12)

Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior, entrepreneurship as a response to the problems of society and workplace; Dimensions of entrepreneurship - intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. Entrepreneurial stimulation and sustainability; requirement, availability and access to finance; marketing assistance; technology and industrial accommodation; role of industries/entrepreneurs' associations and self-help groups in entrepreneurial activity

Unit II: Business Plan Preparations (Lectures: 10)

Sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies.

Unit III: Start-ups & Its Financing (Lectures: 10)

Meaning, Features, Types of Start-ups, Ideation, Design thinking; Entrepreneurship lessons for Start-ups; 3-Pillars to Initiate start-up (Handholding, Funding & Incubation); Meaning, Definition and Nature of E–Start-ups, Challenges and Steps of Launching Online Business

Financing of Start-ups: Feasibility Analysis– The cost & process of raising capital, Unique Funding issues of a High-tech Ventures–funding with equity; Financing with debt, funding strategies with bootstrapping, Crowd funding, Venture Capital; Angel Investors

Unit IV: Incubation Support to Start-ups and Government Initiatives (Lectures: 8)

Meaning & definition of Incubation support, role and functions of business incubators, objectives & functions of Incubation Centres, Role of Incubators in start-up policy. Start-up India Initiative, Seed Fund, ASPIRE, SAMRIDDHI Scheme, Mudra Scheme, ATAL Innovation Mission

Skill Developments Activities: ● Visit any business organization and prepare a report on overall business management & organizational structure ● Analyse the leadership styles of any select five companies of different sectors. ● Prepare a Business Plan for start-ups. ● List out major Start-ups incubators in your State ● Visit to Nearest Bank or Financial institution and prepare a Report on Financial Incentives Provided to start-ups● Write a brief case study on the online start-up in India ● Any other activities relevant to the course.

Semester: II

<table>
<tr><td rowspan="3">Course code
UACFMAJ12001
&
UMNGMAJ12001</td><td colspan="4">Course Title</td></tr>
<tr><td colspan="4">MANAGEMENT PRINCIPLES AND APPLICATIONS</td></tr>
<tr><td>Type: Major</td><td>Marks: 75</td><td>Credit: 4</td><td>Lectures: 50</td></tr>
</table>

Course Objective: *The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.*

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Course Outcome: *On successful completion of the course, the students will be able to bring out the relevance of management in today's knowledge era which in turn will help them to design strategic plans for various organizations for the attainment of organizational goals.*

Course Contents:

Unit I: Introduction (Lectures: 10)

(a) Management: Concept, Definition, Scope, Levels and Significance.
(b) Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioural Approach; Systems Approach; Contingency Approach-Peter F. Drucker, Michael Porter, Senge and C.K. Prahalad

Unit II: Planning and Organizing (Lectures: 16)

(a) Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
(b) Strategic Planning: Concept, Process, Importance and limitations
(c) Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix)
(d) Decision-Making: Concept, Process, Types
(e) Organizing: Concept, Process, Significance; Organizational Structure–Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization

Unit III: Directing and Coordinating (Lectures: 16)

(a) Directing: Concept, Features, Importance and Limitations.
(b) Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Hertzberg
(c) Staffing: Concept and Process
(d) Leadership: Concept, Importance, Qualities of a successful leader, Theories- Likert, Blake and Mouten, House's Path Goal theory
(e) Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, overcoming barriers to communication
(f) Coordinating: Concept, Feature, Importance, Internal and External Coordination

Unit IV: Controlling (Lectures: 8)

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control

Course code	*Course Title*			
UACFMIN12002 & UMNGMIN12002	**BUSINESS STATISTICS - I**			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

Course Outcome: *On successful completion of the course, the students will understand the basic statistical methods for business data analysis to take right business decisions.*

Course Contents:

Unit I: Introduction (Lectures: 9)

(a) Statistics: meaning, characteristics and limitations; variable and attribute; primary

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data and secondary data; population and sample; discrete and continuous data

(b) Collection of data; tabulation of data; diagrammatic representation of data: Line diagram, bar diagram, pie diagram

(c) Frequency distribution of discrete and continuous data; graphical representation of frequency distribution: histogram, frequency polygon, ogive

Unit II: Univariate data analysis (Lectures: 14)

(a) Meaning, importance, limitations and calculation of different measures of central tendency: A.M., G.M., H.M., Median, Mode; Properties of A.M. and G.M.; Relation between A.M., Median, Mode and A.M., G.M., H.M.; Partition Values: Quartiles, deciles, percentiles

(b) Meaning, importance and calculation of different measures of dispersions: range, quartile deviation, mean deviation, standard deviation; properties of S.D.; relative measures of dispersion

(c) Moments; Skewness; Kurtosis

Unit III: Bivariate data analysis (Lectures: 15)

(a) Correlation: Scatter diagram, Meaning of Correlation, Simple Correlation; Properties; Rank Correlation

(b) Regression: Regression lines, Regression equations, Principle of least squares and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients

Unit IV: Index number (Lectures: 12)

(a) Meaning and uses; Methods of Construction of price and quantity index numbers, Important share price indices including BSE SENSEX and NSE NIFTY, Cost of Living Index

(b) Tests of adequacy of index numbers, Chain-Base index number, Base shifting

Course code	*Course Title*			
UACFSEC12002 & UMNGSEC12002	**MODERN OFFICE MANAGEMENT**			
	Type: SEC	**Marks:** 75	**Credit:** 3	**Lectures:** 40

Course Objective: *To impart knowledge about the modern office appliances and to communicate with different stakeholders using modern techniques.*

Course Outcome: *On successful completion of the course, the students will be able to learn the new methods of office management, day to day business communication techniques and also the uses of modern office appliances.*

Course Contents:

Unit I: Introduction (Lectures: 8)

Meaning and importance of modern office, Office Management–Concepts, Definition, Nature & Scope, Elements and Functions; Changing Office view – Past, Present &Future; Importance and Principles office location & Lay-out; New Trends in office layout under modern office management context. Meaning, importance, factors of good office environment, Modern Office Manager - Functions, Duties and Responsibilities

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Unit II: Modern Office Systems and Office Services (Lectures: 12)
Meaning and objectives of office system, advantages of office system; Office Routine – Meaning and Importance; Flow of work – Meaning, Significances and difficulties; Planning and scheduling of office work; Measurement of office work – Meaning, Needs, advantages and difficulties; Centralization and decentralization of office service – Meaning, Advantages & Disadvantages; Mail Service – Management of mail. Inward & Outward mail routines

Unit III: Office Management, office appliances and Office Manuals (Lectures: 12)
Office Management –meaning and essentials of good filing system, classification of files; Management of office stationery – Need and principles of stationery control, storing & issuing stationery; Office Appliances -Importance of types of Office Appliances and Machines i.e. Computers, Printers, Laptop, Wifi System, Internet facility, Fax, Scanner, video conferencing equipment, Telephone facility, office furniture. Office Manuals - sources, types and advantages of office manuals; classification of reports and basic Principles of writing reports

Unit IV: Office Personnel Communication and welfare (Lectures: 8)
Definition, objectives and principles of effective communication; audience analysis; formal and informal communication; modern forms of communication – through fax, e-mail, video conferencing and social media; barriers to business communication; role of AI in business communication. Staff welfare, health & safety arrangements in office and grievances handling system

Skill Development Activities: ■ Visit to any local office (Govt. or Private) of your area and prepare a report on overall office management procedure ■ Analyze the nature of communication of any five companies of different sectors. ■ Prepare a suitable plan for modern office system and suggest an effective communication method that can be followed. ■ List out major office appliances used by any three different categories of business houses ■ Visit to any nearest Bank or Financial institution of your area and prepare a report on the office filing procedure and mail management. ■ Write a brief case study on the welfare activities followed by any organization of your choice (e.g. tea manufacturing industry or any other manufacturing and/or service industry) ■ Any other activities, which are relevant to the course

Semester: III

Course code	*Course Title*			
UACFMAJ23003 & UMNGMAJ23003	**ADVANCED FINANCIAL ACCOUNTING**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To impart knowledge about the accounting processes of some special business transactions and to have a basic idea about government accounting.*

Course Outcome: *On successful completion of the course, the students will be able to gain conceptual and practical knowledge in various advanced accounting fields. They will also learn the Indian government accounting principles and procedures.*

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Course Contents:

Unit I: Branch Accounting (Lectures: 15)

Dependent branches: Concept, features and accounting under different methods; Independent branches: Adjustment entries and preparation of consolidated profit and loss account and balance sheet

Unit II: Accounting for Hire Purchase: (Lectures: 12)

Concept, Features; Hire Purchase vs. Instalment Payment System; Accounting treatment of hire purchase including stock and debtors system

Unit III: Dissolution of Partnership Firm: (Lectures: 7)

Accounting treatment including insolvency of partners, Application of Garner vs. Murray rule, Piecemeal distribution and Conversion of firm into a company

Unit IV: Accounting from Incomplete Records: (Lectures: 8)

Meaning, features and limitations of Incomplete Records; Double entry System vs. Single Entry System; Preparation of Final Accounts and Balance Sheet from Incomplete Records

Unit V: Introduction to Indian Government Accounting: (Lectures: 8)

Commercial Accounting vs. Government Accounting; Objectives of Government Accounting; Basic principles of Government Accounting in India; Nature and accounting procedure of the Consolidated Fund, the Public Account and the Contingency Fund of India

Note: *(a) The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered. (b) Any revision of relevant Indian Accounting Standard would become applicable immediately*

Course code	*Course Title*			
UACFMAJ23004 & UMNGMAJ23004	**CORPORATE ACCOUNTING**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To help the students to acquire the conceptual knowledge on corporate accounting and to learn the techniques of preparing the financial statements.*

Course Outcome: *On successful completion of the course, the students will be able to develop clear idea about various aspects of company accounts.*

Course Contents:

Unit I: Issue and Redemption of Shares (Lectures: 10)

Issue (Pro-rata Allotment), Forfeiture and Reissue of forfeited shares; Theoretical concepts on depository system, book building method, underwriting of shares, buyback of shares; Issue of Bonus and Rights Shares; Redemption of preference shares**.**

Unit II: Final Accounts (Lectures: 10)

Preparation of Profit and Loss Account and Balance Sheet of corporate entities

Unit III: Valuation of Goodwill and Shares (Lectures: 8)

Concepts, methods and calculation

Unit IV: Amalgamation and Reconstruction of Companies (Lectures: 10)

Concepts, types and accounting treatment as per Accounting Standard:14(ICAI)

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(excluding inter-company holdings); Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

Unit V: Accounts of Holding Companies/Parent Companies (Lectures: 12)
Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)
Note: *(a) The Company Act, 2013 should be followed. (b) The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be considered (c) Any revision of relevant Indian Accounting Standard would become applicable immediately*

Course code	*Course Title*			
UACFMAJ23005 & UMNGMAJ23005	**BUSINESS LAWS**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To impart basic knowledge of the important business legislations along with relevant case laws.*
Course Outcome: *On successful completion of the course, the students will form a clear idea about the legal aspects of the business.*

Course Contents:
Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract (Lectures: 10)
Contract: meaning, characteristics and types; Essentials of a valid contract; Discharge of a contract: modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi-contracts; Basic concepts of special contracts: Contract of Indemnity and Guarantee, Bailment, Agency

Unit II: The Sale of Goods Act, 1930 (Lectures: 10)
Contract of sale: meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Performance of contract of sale; Unpaid seller: meaning, rights of an unpaid seller

Unit III: Indian Partnership Act, 1932 (Lectures: 10)
Meaning of a partner and a firm; essential elements of a partnership; Types of Partner; partnership distinguished from co-ownership, company, club; partnership by: estoppels or holding out and limited ownership; Registration of Partnership Firm and consequences of non-registration; Rights and Duties of a partner: relation of partners with third parties; implied authority of a partner and restrictions on it; Dissolution of Firms : Meaning and ground of dissolution; Limited Liability Partnership, 2008: Similarity and difference with Partnership Act, 1932

Unit IV: The Negotiable Instrument Act, 1881 (Lectures: 10)
Negotiable instruments: Definition, features; Promissory Note, Bill of Exchange and Cheque: Essential characteristics and difference between them; Cheque: Types, modes of crossing and endorsement; Holder and Holder in due Course: meaning and Rights; Dishonour of Negotiable instruments: Modes of dishonour, consequences, notice of dishonour

Unit V: Consumer Protection Act, 2019 (Lectures: 10)
Objective of the Act; Definition of Complaint, Consumer, Consumer dispute, Goods, services; Objectives of District, State and Central Consumer Protection Councils;

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Consumer Disputes Redressal Commission: Composition and jurisdiction of district, state and central Commission; Mediation: Establishment of consumer mediation cell, empanelment, nomination, duty and replacement of mediator, procedure for mediation

<table>
<tr><td rowspan="3">Course code
UACFMIN23003
&
UMNGMIN23003</td><td colspan="4">Course Title</td></tr>
<tr><td colspan="4">DIGITAL FLUENCY</td></tr>
<tr><td>Type: Minor</td><td>Marks: 75</td><td>Credit: 4</td><td>Lectures: 50</td></tr>
</table>

Course Objective: *To boost the knowledge of computer skills among the students of commerce and to enhance their understanding of usefulness of digitized office tools and emerging technologies in business operations.*

Course Outcome: *On successful completion of the course, the students will explore the world of Digital Fluency through various applications of information technology in business with the shift in recent times.*

Course Contents:

Unit I: Introduction to Digital Fluency and Word Processing (Lectures: 12)

(a) Digital Fluency: concept, scope, objectives, importance and significance

(b) Word processing concepts, use of templates; Working with word document: editing text, find and replace text, formatting, spell check, autocorrect, auto text; bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer; Tables: inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with Database); Printing documents

Unit II: Spreadsheet and its Business Applications (Lectures: 8)

Spreadsheet concepts; Managing worksheets; Formatting, entering data, editing, and printing a worksheet; Handling operators in formula; Project involving multiple spreadsheets; Organizing Charts and graphs; Generally used Spreadsheet functions: mathematical, statistical, financial, logical, date and time, lookup and reference

Unit III: Preparing Presentations (Lectures: 7)

Basics of presentations: Slides, fonts, drawing, editing; Inserting: tables, images, texts, symbols, media; Design; Transition; Animation; Slideshow

Unit IV: Database Management System (DBMS) and Basic Concepts of Big Data Analytics (Lectures: 9)

(a) Database Management System (DBMS): Introduction: Data, information and knowledge, prerequisite of information, need for information; Fundamentals of Database; Logical Data Concepts; Physical Data Concepts; Definition of DBMS; Need, benefits, components of Database Administrator (DBA), Database Models and Database Languages

(b) Big Data Analytics: Definition, Importance, Objectives, Benefits and Limitations, Challenges, Process and Sources

Unit V: Artificial Intelligence (AI) and Cyber Security (Lectures: 14)

(a) Artificial Intelligence (AI): Definition of Intelligence, Turing Test, Definition of Artificial Intelligence, Domain Areas of AI, Knowledge Based Systems, First Order Predicate Logic (FOPL), Fuzzy Logic, Associative Networks, Searching Techniques- Uninformed and Informed, Natural Language Processing (NLP), Uses of NLP, Expert Systems- Characteristics, Applications, Uses, Benefits, Limitations, Neural Networks- Benefits, Applications, AI Languages

(b) Cyber Security: Definition, Types of Attacks, Effects of Cyber Attacks, Steps to Cyber Security, Types of Cyber Security, Essential Elements, Components of Strong Cyber Security Defense System, Tools for Cyber Security, Security Policy, Procedure and Practices, Prevention of Cyber Attacks on the Company

Course code	*Course Title*			
UACFSEC23003 & UMNGSEC23003	**BUSINESS OPERATIONS OF MSMEs**			
	Type: SEC	**Marks:** 75	**Credit:** 3	**Lectures:** 40

Course Objective: *To develop an understanding of the concept, significance and challenges of Micro, Small and Medium Enterprises (MSMEs) in India. And also to acquaint the students with the process of setting-up and managing MSMEs.*

Course Outcome: *On successful completion of the course, ideas will erupt in the mind of the students to start a MSME with various supports and initiatives.*

Course Contents:

Unit I: Introduction (Lectures: 6)

Concept, features and evolution of MSMEs; Role and Significance of MSMEs in economic development in India; MSMEs and Entrepreneurship Development; Steps involved in setting up MSMEs; Major Challenges and Opportunities

Unit II: Policy Framework and Government Initiatives (Lectures: 12)

MSME policy in India; Agencies for Policy formulation and implementation; Government Schemes for MSMEs; Subsidies support on ISO Certification & skills upgradation; Special benefits of imports and exports; State government support on industrial infrastructure, GST and its exemptions

Unit III: Institutional and Financial Support (Lectures: 12)

Institutions supporting MSMEs and their roles: Central level institutions, State level institutions, financial institutions and other agencies (SSI Board, SIDO, SISI, NSIC, SIDBI, DICs, SFCs, SIDC/SIIC, SSIDC, RRBs Co-operative Banks, etc.); Sources of Finance: long-term, short-term; venture capital, hybrid capital; Assessment of Term financing/ working capital for MSMEs

Unit IV: Management and Development (Lectures: 10)

Management of product line, enhancing productivity, market promotion and technological development; Credit Risk Management: appraisal, assessment, monitoring

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and review; Management of NPAs; Identifying sickness in SMEs: Reasons and remedies; Restructuring, Revival and Rehabilitation of MSMEs

Skill Development Activities: Visit to any MSME and preparation of a report on:
■ Governance ■ Financial performance ■ Different sources of finance ■ Technological adoption ■ Marketing ■ Legal ■ Human Resource aspects etc.

Semester: IV

Course code	*Course Title*			
UACFMAJ24006 & UMNGMAJ24006	**INCOME TAX LAW AND PRACTICES**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.*

Course Outcome: *On successful completion of the course, the students will be able to understand the basic concepts on various topics as laid down in Income Tax Act, 1961 and will also learn how to compute income of an individual under different heads.*

Course Contents:

Unit I: Introduction (Lectures: 7)

a) Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
b) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit II: Computation of Income of Individual under Different Heads-(Part-I) (Lectures: 18)

Income from Salaries; Income from house property

Unit III: Computation of Income of Individual under Different Heads-(Part-II) (Lectures:13)

Profits and gains of business or profession; Capital gains; Income from other sources

Unit IV: Computation of Total Income and Tax Liability of Individual (Lectures:12)

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; Computation of total income of individuals; Tax liability of an individual.

Note: Computation of Income under all heads is to be done considering both old and new regime.

Course code	*Course Title*			
UACFMAJ24007 & UMNGMAJ24007	**INDIAN FINANCIAL SYSTEM**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To provide basic knowledge to the students about the financial markets and institutions and to familiarize them with major financial services in India.*
Course Outcome: *On successful completion of the course, the students will be able to get a thorough knowledge on Indian financial system: the financial markets, institutions and service. They will also gain knowledge on contemporary financing issues.*

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Course Contents:

Unit I: Introduction (Lectures: 6)

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit II: Financial Markets (Lectures: 15)

Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview; Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit III: Financial Institutions (Lectures: 15)

Commercial banking–introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs)

Unit IV: Financial Services (Lectures: 6)

Overview of financial services industry: Merchant banking–pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit V: Contemporary Financing Issues (Lectures: 8)

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling

Course code	*Course Title*			
UACFMAJ24008	**COST ACCOUNTING – I** *(Only for Major in Accounting & Finance)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To acquaint the students with principles and concepts of cost and its accounting processes and to enhance their knowledge with the ideas of cost control.*

Course Outcome: *On successful completion of the course, the students will be able to understand the various methods of cost accounting and the methods of cost controlling procedures.*

Course Contents:

Unit I: Introduction (Lectures: 8)

Cost, costing and cost accounting – nature, scope, objectives and limitations of cost accounting – Cost accounting vs. Financial accounting – Costing System – Elements of cost

Unit II: Material Control (Lectures: 12)

Meaning, scope, need – Purchase Control – Store keeping, Stores Ledger – Techniques of material control: Level setting, EOQ, JIT Inventory System, ABC and VED analysis, Perpetual Inventory System

Unit III: Computation and Control of Labour Cost (Lectures: 10)

Labour turnover – Time keeping and time booking – Remuneration and incentives: Time wage, piece wage, differential piece rate, Task and bonus plan, Multiple piece rate, Halsey plan, Rowan plan.

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Unit IV: Overhead (Lectures: 12)
Classification, Allocation, Apportionment and Reapportionment of overheads; different overhead absorption rates; under and over absorption of overheads; Accounting and control of administrative and selling & distribution overheads

Unit V: Cost Accounting Methods (Lectures: 8)
Non-integral system: advantages, accounting procedure, need for reconciliation and Reconciliation Statement; Integral system: advantages and accounting procedure

Course code	*Course Title*			
UMNGMAJ24008	**COST ACCOUNTING FOR MANAGERS** *(Only for Major in Management)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To acquaint the students with principles and concepts of cost and its accounting processes and to enhance their knowledge with modern techniques of costing for decision making.*

Course Outcome: *On successful completion of the course, the students will be able to understand the various methods of cost accounting and the methods of cost controlling procedures with their managerial applications.*

Course Contents:

Unit I: Introduction (Lectures: 7)
Cost, costing and cost accounting – nature, scope, objectives and limitations of cost accounting; Elements of cost; Concept of Cost Management; Cost Management System

Unit II: Material Control (Lectures: 11)
Meaning, scope, need; Purchase Control; Store keeping; Stores Ledger; Techniques of material control: Level setting, EOQ, JIT Inventory System, ABC and VED analysis, Perpetual Inventory System

Unit III: Computation and Control of Labour Cost (Lectures: 12)
Labour turnover; Time keeping and time booking; Remuneration and incentives: Time wage, Piece wage, Halsey plan, Rowan plan; Labour productivity: Time study, Motion Study, Job analysis, Job evaluation, Merit rating

Unit IV: Overhead (Lectures: 10)
Classification, Allocation, Apportionment and Reapportionment of overheads; Different overhead absorption rates; Under and over absorption of overheads; Accounting and control of administrative and selling & distribution overheads

Unit V: Cost Control and Cost Reduction (Lectures: 4)
Meaning and essentials of cost control; Cost control vs. cost Reduction; Cost reduction: meaning, areas of application, advantages, and dangers

Unit VI: Concepts in Cost management (Lectures: 6)
Activity Based Costing (ABC): Concept, needs, benefits; steps to develop ABC system;

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Traditional vs. ABC approach; limitations of ABC approach. Target Costing: meaning, objectives, advantages; traditional vs. target costing. Life Cycle costing: meaning, benefits, process

Course code	*Course Title*			
UACFMIN24004 & UMNGMIN24004	**BUSINESS STATISTICS – II**			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

Course Outcome: *On successful completion of the course, the students will be able to gain knowledge on various advanced statistical methods and techniques with their applications.*

Course Contents:

Unit I: Interpolation (Lectures: 6)

Introduction and application; Newton's forward and backward formulae; Lagrange's interpolation formula

Unit II: Time Series Analysis (Lectures: 12)

(a) Components of time series; Additive and multiplicative models

(b) Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to- trend, and Ratio-to moving averages methods. Uses of Seasonal Indices

Unit III: Probability (Lectures: 10)

(a) Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

(b) Expectation and variance of a random variable

Unit IV: Probability Distributions (Lectures: 12)

(a) Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probability

(b) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution

(c) Poisson distribution: Probability function, Constants, Fitting of Poisson distribution (including Poisson approximation to binomial distribution)

Unit VI: Sampling- Concepts, Distributions and Estimation (Lectures: 10)

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling)

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Semester: V

Course code	*Course Title*			
UACFMAJ35009 & UMNGMAJ35009	**MANAGEMENT ACCOUNTING**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To impart knowledge among the students about the use of financial, cost and other data and their analysis for the purpose of managerial planning, control and decision making.*

Course Outcome: *Upon completing this course, students will be able to analyze financial data, assess business performance and forecast future outcomes. This course will enable students to apply accounting concepts and techniques to support business decision-making, planning, and control.*

Course Contents:

Unit I: Introduction (Lectures: 5)

Meaning, Objectives, Nature and Scope of management accounting, difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Unit II: Ratio Analysis (Lectures: 9)

Definition , Importance & limitations of Ratio Analysis, Interested Parties in Ratio Analysis, Classification & calculation of different types of Ratio and their implications

Unit III: Budgetary Control (Lectures: 10)

Concept of budget, budgeting and budgetary control, objectives, merits, and limitations; Types of Budgets; Preparation of Cash and Flexible Budgets; Zero Base Budgeting; Programme and performance budgeting.

Unit IV: Standard Costing (Lectures: 10)

Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis–material, labour and overheads variances; Control Ratios

Unit V: Marginal Costing and Decision-Making (Lectures: 10)

a) Marginal Costing: Meaning, Absorption versus Variable Costing; Cost-Volume-Profit Analysis, Profit/ Volume ratio; Break-even analysis-algebraic and graphical methods; Angle of incidence, margin of safety, Key factor, determination of cost indifference point
b) Decision making: profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, operate or shut down and Pricing decisions

Unit VI: Contemporary Issues (Lectures: 6)

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Transfer Pricing

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Course code	*Course Title*			
UACFMAJ35010 & UMNGMAJ35010	**COMPANY LAW**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Students will also get to know several case studies involving issues of corporate laws.*

Course Outcome: *Upon completion of this course, students will be able to understand and apply the legal framework governing companies, including incorporation, management, and regulation. Students will gain knowledge of company law principles and practices to analyze and resolve legal issues in a business context.*

Course Contents:

Unit I: Introduction (Lectures: 13)

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit II: Documents (Lectures: 9)

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR;

Unit III: Management (Lectures: 16)

a) Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

b) Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

c) Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

Unit IV: Winding Up (Lectures: 5)

Concept and modes of Winding Up; Insider-Trading: meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Unit V: The Depositories Act, 1996 (Lectures: 7)

Definitions; rights and obligations of depositories; participant issuers and beneficial owners; inquiry and inspections, penalty.

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Course code	*Course Title*			
UACFMAJ35011	**BANKING LAWS AND PRACTICES** *(Only for Major in Accounting & Finance)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objectives: *To acquaint the students with the basic concepts of banking laws and practices which in turn help them to develop the knowledge about banking activities within legal framework.*
Course Outcomes: *After completion of the course the students shall be able to comprehend the banking rules; understand relations between customers and banker and realize to deal with various deposit accounts and modernized baking practices*
Course Contents:
Unit I: Introduction (Lectures: 10)
Origin of Banks; Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection); Role of Banks and Economic Development; RBI- objective, functions and roles.

Unit II: Banker Customer Relations (Lectures: 13)
Relationship between a banker and customer, general and special relationship, rights of the banker; Cheque – meaning, essentials of a valid cheque; crossing-meaning and objective of crossing, types of crossing; Endorsement- types, material alteration, statutory protection to a paying banker, statutory protection to the collecting bankerUnit III: Deposit Accounts (Lectures: 13)
Fixed Deposit, Current Deposit accounts, Savings deposit account, Recurring Deposit account, foreign currency deposit, Nonresident external account, other deposit accounts, Pass book; Special Types· of Customers: Business Concerns and Individuals.

Unit IV: Breeds of Banking (Lectures: 14)
Basic concept- core banking system, home banking, retail banking, internet banking, online banking and offline banking, mobile banking; Modernized banking – electronics funds transfer (SWIFT, NEFT, RTGS, IMPS), ATM, debit card, credit card and smart card, e–cash, Impact of technology on banking

Course code	*Course Title*			
UMNGMAJ35011	**HUMAN RESOURCE MANAGEMENT** *(Only for Major in Management)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The objective of the course is to acquaint students with the procedures and principles of managing human resources of an organisation.*

Course Outcome: *On successful completion of this course, students will be able to understand and apply the principles and practices of human resource management, including recruitment, selection, training, and development. They will gain knowledge and skills to effectively manage human resources in organizations.*
Course Contents:
Unit I: Introduction (Lectures: 10)
Human Resource Management: Concept and Functions, Role, Status and competencies of

HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit II: Acquisition of Human Resource (Lectures: 10)
Human Resource Planning- meaning, objectives and importance; Quantitative and Qualitative dimensions of HRP; job analysis: job description and job specification; Recruitment: Concept and sources; Selection: Concept and process; test and interview; placement and induction.

Unit III: Training and Development (Lectures: 10)
Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV: Performance Appraisal (Lectures: 10)
Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit V: Maintenance (Lectures: 10)
Employee health and safety; employee welfare; social security; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Course code	*Course Title*			
UACFMAJ35012	**COST ACCOUNTING - II** *(Only for Major in Accounting & Finance)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To equip students with a comprehensive understanding of various costing methods and their applications along with the significance of uniform costing and cost audit.*

Course Outcome: *On successful completion of the course, the students will be able to understand the various methods of cost accounting and the scope of uniform costing and cost audit.*

Course Contents:

Unit I: Job costing and Contract costing (Lectures: 12)
Job costing: Features, objectives, pre-requisites, advantages, disadvantages, procedure; Contract costing: features, types, profit of uncompleted contract, valuation of work-in-progress, cost plus contract, escalation clause

Unit II: Service Costing (Lectures: 10)
Meaning, features, scope, classification of costs, selection of units; Transport costing

Unit III: Process Costing (Lectures: 12)
Features, applications, advantages, disadvantages; Treatment of normal and abnormal process loss/ gain; valuation of work-in-progress; Inter-process profit

Unit IV: Cost Control and Cost Reduction (Lectures: 6)
Meaning and essentials of cost control; Cost control vs. cost Reduction; Cost reduction: meaning, areas of application, advantages, and dangers

Unit V: Contemporary Issues in Cost Accounting (Lectures: 10)
(a) Activity Based Costing (ABC): Concept, needs, benefits; steps to develop ABC system; Traditional vs. ABC approach; limitations of ABC approach.
(b) Target Costing: meaning, objectives, advantages; traditional vs. target costing. Life Cycle costing: meaning, benefits, process
(c) Uniform costing: meaning, features, scope, objectives, pre-requisites, advantages, limitations; Inter-firm comparison: meaning, pre-requisites, types, advantages, limitations

Course code	*Course Title*			
UMNGMAJ35012	**PRINCIPLES OF MARKETING MANAGEMENT** *(Only for Major in Management)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The objective of this course is to provide basic knowledge of policies, principles and tools and techniques of marketing.*

Course Outcome*: Upon successful completion of this course, students will acquire basic knowledge of effective marketing strategies, including market analysis, segmentation, targeting, and positioning, as well as stay updated on the latest developments, trends, and best practices in the field of marketing.*

Course Contents:
Unit I: Introduction (Lectures: 8)
Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II: Consumer Behaviour and Market Segmentation (Lectures: 10)
a) Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior;
b) Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit III: Product (Lectures: 10)
Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit IV: Pricing, Promotion and Distribution (Lectures: 15)
a) Pricing: Significance; Factors affecting price of a product; Pricing policies and strategies
b) Promotion: Nature and importance of promotion; Communication process; Types of

promotion: advertising, personal selling, public relations & sales promotions; Promotion mix and factors affecting promotion mix decisions.

c) Distribution Channel: Types and importance; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing.

Unit V: Recent Developments in Marketing (Lectures: 7)

Consumerism, Social Marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing.

Course code	*Course Title*			
UACFMIN35005 & UMNGMIN35005	**BUSINESS MATHEMATICS - II**			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *This course aims to familiarize the students with the advanced mathematical tools and their applications to business and economic situations.*

Course Outcome: *On successful completion, the students will be able to apply various mathematical tools to gain insights from analysis.*

Course Contents:

Unit I: Matrices and Determinants (Lectures: 9)

a) Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application

b) Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit II: Functions, Limit and Continuity (Lectures: 12)

a) Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function

b) Definition of limit and continuity of a function

c) Left and right hand limits, limit of a function, basic theorems/properties of limit

d) Continuity of a function at a point, properties of continuous functions

Unit III: Differentiation (Lectures: 13)

a) Concept, rules and methods of differentiation and its calculation up to second order derivatives.

b) Maxima and Minima of a function and its application, point of inflexion.

Unit IV: Integration (Lectures: 9)

Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration.

Unit V: Partial Differentiation (Lectures: 7)

Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials

IARD	*Course Title*			
	INTERNSHIP			
	Type: IARD	**Marks: 50**	**Credit: 2**	**Duration 60- 120 hours**

Course Objective: *This course aims at the integration of workshop with workplace,*

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understanding the world of work, developing research aptitude, exposure in emerging technologies, enhancing entrepreneurial capabilities, stimulating collaborative influence, and enhancing professional competency.
Course Outcome: *Upon completion of this course, students will be able to understand the principles and practices of developing decision-making and teamwork skills and cultivating a sense of work culture that will facilitate towards the development of an attitude towards social imagery and citizenship responsibility.*

Semester: VI

Course code	*Course Title*			
UACFMAJ36013 & UMNGMAJ36013	**GOODS & SERVICES TAX AND CUSTOMS DUTY**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *This course aims at a glance towards the understanding of Indirect Taxes as prevail in India. The students will be exposed to Indirect Taxes as a whole as well as will be trained to computational techniques of Indirect Taxes in India.*
Course Outcome: *Upon completion of this course, students will be able to understand the principles and practices of Goods and Services Tax (GST) and Customs Duty. They will gain knowledge of GST concepts, such as registration, returns, payments, and refunds, as well as different basic aspects of Customs Duty.*

Course Contents:
UNIT I: Introduction (Lectures: 8)
Concept and features of Indirect Taxes before GST; Taxation powers of Union and State Government; Basic concepts of VAT (Meaning and Variant only); Major defects of Indirect Tax system prior to GST.
Goods and Services Tax: Concepts, Features; Rationale for GST; Structure of GST (CGST, SGST, IGST, UTGST); GST Council; GST Network; State Compensation Mechanism (Concept and Features only); Registration.

UNIT II: Levy, Collection and Supply under GST (Lectures:12)
Taxable event of "Supply" of Goods and Services; Place of Supply: Intra-state, Inter-state, Import and Export; Composition Scheme; Composite and Mixed Supplies; Reverse Charge Mechanism; Time and Value of supply: Concept and simple Computation; Exemptions from GST.

UNIT III: Input Tax Credit and Computation of GST Liability (Lectures: 14)
Meaning of Input Tax Credit; Rationale of Input Tax Credit under GST; Eligibility and Conditions for availing Input Tax Credit (including documentary evidences); Apportionments of Credit and Blocked Credits; Availability of tax credit in special circumstances; Computation of Tax liability under GST.

UNIT IV: Procedures and Special Provisions (Lectures: 10)
Tax Invoice; Credit and Debit Notes; Electronic Way bills; Zero-rated Supply; Taxability of E-Commerce; Returns; Audit in GST; Assessment: Self-Assessment, Summary and Scrutiny; Offences and Penalties; Appeals.

UNIT V: Customs Law (Lectures: 6)
Basic Concepts; Territorial Waters; High Seas; Types of Custom Duties; Valuation; Procedures for Imports and Export; Baggage Rules & Exemptions.

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<table>
<tr><td rowspan="3">Course code
UACFMAJ36014
&
UMNGMAJ36014</td><td colspan="4">Course Title</td></tr>
<tr><td colspan="4">FINANCIAL MANAGEMENT</td></tr>
<tr><td>Type: Major</td><td>Marks: 75</td><td>Credit: 4</td><td>Lectures: 50</td></tr>
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***Course Objective**: To familiarize the students with the principles and practices of managing finance for short-term and long-term requirements.*
***Course Outcome:** Upon completion of this course, students will be able to understand and apply financial management concepts, including financial planning, budgeting, capital structure, investment decisions to make informed decisions that maximize shareholder value and achieve organizational goals.*

Course Contents:
Unit I: Introduction (Lectures: 4)
Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model)

Unit II: Investment Decisions (Lectures: 13)
Capital Budgeting: Meaning, importance, the Capital Budgeting Process, Methods of Capital Budgeting - Payback Period method, Discounted Payback period method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index. Selection of projects/proposals using above methods

Unit III: Financing Decision (Lectures: 13)

a) Cost of Capital: Concept and sources of long-term financing; Estimation of components of cost of capital: Methods of Calculation of cost of equity capital, cost of Retained Earnings, cost of Debt and cost of Preference Capital; meaning and calculation of Weighted Average cost of capital (WACC) and Marginal cost of capital.
b) Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit IV: Dividend Decisions (Lectures: 7)
Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Models of Dividend policies- M-M Hypothesis, Walter's Model, Gordon's Model

Unit V: Working Capital Decisions (Lectures: 13)
Concepts of working capital, significance and components, sources of short-term finance; risk-return trade off; financing of working capital; estimation of working capital requirements.

<table>
<tr><td rowspan="3">Course code
UACFMAJ36015</td><td colspan="4">Course Title</td></tr>
<tr><td colspan="4">FINANCIAL INCLUSION AND FINANCIAL LITERACY
(Only for Major in Accounting & Finance)</td></tr>
<tr><td>Type: Major</td><td>Marks: 75</td><td>Credit: 4</td><td>Lectures: 50</td></tr>
</table>

Course Objectives:
This course aims at developing an overall understanding of the concept of financial inclusion & financial literacy. It will help the learner to familiar with different aspects of financial literacy such as savings, investment, taxation, and insurance. It will also help the learner to

understand the relevance and process of financial planning in order to promote financial well-being.

Course Outcomes:
After completing this course, the learner will be able to, understand the concept of financial inclusion &financial literacy. The learner will know about the different avenues to include with the financial system of India. The student will gain knowledge about the different schemes of financial inclusion and the role of different intermediaries in financial inclusion and financial literacy.

Course contents:
Unit I: Financial Inclusion: Concept, Issues, and Challenges (lectures: 6)
Concept of financial Inclusion & exclusion; history and evolution of financial inclusion; Importance & challenges of financial inclusion – moral hazard, adverse selection, high transaction cost and information asymmetry

Unit II: Intermediaries in Financial Inclusion (Lectures: 8)
Types of intermediaries; importance of intermediaries for ensuring financial inclusion; role of Intermediaries-Banks & Non-Government Institutions, MFIs. Business Facilitator (BF) and Business Correspondent (BC) - responsibilities, activities and problems in Financial Inclusion

Unit III: Financial Inclusion Schemes in India (Lectures: 10)
Concepts, objectives, features and recent developments of: Pradhan Mantri Jan Dhan Yojana (PMJDY), Atal Pension Yojana (APY), Pradhan Mantri Mudra Yojana (PMMY), Sukanya Samriddhi Yojana, Pradhan Mantri Suraksha Bima Yojana, Jeevan Suraksha Bandhan Yojana; Financial inclusion programmes organized by the RBI

Unit IV: Introduction to Financial Literacy (lectures: 10)
Meaning, importance and scope of financial literacy; factors affecting financial literacy; relevance of financial literacy in financial inclusion &financial wellbeing; Methods of measurement of financial literacy- OECD scale; use and limitations

Unit V: Investment and Financial Planning (Lectures: 8)
Investment opportunity and financial products; Insurance Planning: Life and non-life, including medical insurance schemes; Introduction to Saving; Time value of money; Management of spending and financial discipline

Unit VI: Role of different agencies in Financial Literacy (Lectures: 8)
Role of RBI and SEBI related to financial literacy; Financial education and financial counselling: important components of financial counselling, role of BF/BC as a financial counsellor

<table>
<tr><td rowspan="2">Course code
UMNGMAJ36015</td><td colspan="4">Course Title
RETAIL MANAGEMENT
(Only for Major in Management)</td></tr>
<tr><td>Type: Major</td><td>Marks: 75</td><td>Credit: 4</td><td>Lectures: 50</td></tr>
</table>

Course Objectives: *To acquaint the students with the fundamental concepts of retailing and develop their cognitive skills for retail store operations and management.*
Course Outcomes: *After completion of the course the students shall be able to understand the essentials of retail business; identify the prospects of retail business and develop*

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themselves for venturing into retail business operations.

Course Contents:

Unit I: Introduction (Lectures: 12)

Retailing: definition, scope, significance, evolution and emerging trends; Types of retail formats in India; Retail channels, multichannel retailing: significance and challenges; Retail management process; Retail marketing mix

Unit II: Merchandise Management (Lectures: 13)

Planning and procurement of merchandise; warehousing, supply chain, finance, marketing and promotion of merchandise

Unit III: Store Management (Lectures: 13)

Location decision: types of location, factors affecting location decision; Store layout and design decisions, retail image mix, floor space management, customer service, customer layout programmes; Retail store manager: skills, duties and responsibilities, training sales force, employee management

Unit IV: E-Retailing (Lectures: 12)

E-retailing: definition, scope, advantages and shortcomings, transition from traditional retailing to e-retailing; E-marketing techniques, pricing and promotion strategies for e-retail business; virtual e-store retailing

Course code	*Course Title*			
UACFMAJ36016	**AUDITING** *(Only for Major in Accounting & Finance)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course objectives: *To introduce students to the fundamental concepts of auditing, covering its purpose, scope, and types; and to familiarize them with the process of planning an audit engagement and executing various audit procedures.*

Course outcome: *Upon completion of this course, students will be able to understand the principles and practices of auditing, including the purpose, scope, and types of audits. They will gain knowledge of audit planning and the application of audit procedures to evaluate the effectiveness of internal controls and financial reporting.*

Course Contents:

Unit I: Introduction (Lectures 7)

Meaning, definition, nature, scope, objectives, advantages and limitations of audit; Different types of audit; Errors and Frauds; Preparatory steps before audit: Audit Programme, Audit Memorandum, Audit Note Book, Routine Checking, Test Checking

Unit II: Internal Check and Internal Control (Lectures 6)

Meaning, definition, purposes, advantages and limitations of Internal Check and Internal Control; Internal Check in respect of various cash and credit transactions

Unit III: Vouching (Lectures 9)

Meaning, definition, features, objectives and importance of vouching; Vouching of Cash Book; Vouching in respect of purchase and sales

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Unit IV: Verification and Valuation of Assets and Liabilities (Lectures 12)
Definition and importance of verification and valuation of assets and liabilities; Comparative study among vouching, verification and valuation; Valuation of fixed assets, current assets and fictitious assets; Verification of liabilities; Auditor's duty regarding verification and valuation

Unit V: Company Audit (Lectures 16)
Qualification, disqualification, appointment, remuneration, duties, rights and liabilities of an Auditor as per the Companies Act 2013; Dividend: Divisible Profit; Auditor's duty regarding declaration and payment of interim dividend, final dividend, unclaimed and unpaid dividend; Audit Report: Importance; contents of audit report as per the Companies Act 2013; distinction between Audit Report and Audit Certificate

<table>
<tr><td rowspan="3">Course code
UMGNMAJ36016</td><td colspan="4">Course Title</td></tr>
<tr><td colspan="4">CUSTOMER RELATIONSHIP MANAGEMENT
(Only for Major in Management)</td></tr>
<tr><td>Type: Major</td><td>Marks: 75</td><td>Credit: 4</td><td>Lectures: 50</td></tr>
</table>

Course Objectives: *To acquaint the students with the basic concepts of customer relationship management and its importance in improving the efficiency of organizations, considering the dynamic business environment.*
Course Outcomes: *After completion of the course, the students shall be able to understand the relationship between CRM and organizational performance; identify the ways in which the customer relationship can be managed and improved to enhance various organizations and understand the changing customer behavior and the ways to adapt those changes in organizations.*
Course Contents:
Unit I: An Introduction to CRM (Lectures: 13)
CRM: definition, components, scope, importance and types; basic concepts: Customer Value, Customer Expectations, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value, Customer Profitability, Customer Touch Points; Factors for the growth of CRM in India; E-CRM, Social CRM.

Unit II: CRM Process (Lectures: 12)
CRM as a process, objectives, 4 C's of CRM process, CRM life cycle, stages and strategies of CRM life cycle; Concepts of Customer Information Database and data warehousing

Unit III: Planning for CRM (Lectures: 12)
Setting CRM objectives, Building customer relationship, Customer Service/Sales Profile Models (Pyramid /Hourglass/ Hexagon); Customer acquisition and retention strategies; measuring customer lifetime value and customer equity; Customer Strategy Grid

Unit IV: Implementation of CRM in Organizations (Lectures: 13)
Need for implementing CRM; CRM implementation roadmap, roadmap blocks; Measuring CRM performance, CRM metrics, CRM and Cost-Benefit Analysis; Challenges in CRM implementation; CRM in Service Sector: Banking, Insurance, Hospital, Tourism, Retail, Telecom

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Course code	Course Title			
UACFMIN36006 & UMNGMIN36006	MICRO ECONOMICS			
	Type: Minor	Marks: 75	Credit: 4	Lectures: 50

Course Objective: *The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market under different market conditions.*

Course Outcome: *Upon completion of this course, students will be able to understand and analyze the behavior of individual economic units, such as consumers and firms, and how they interact in markets to determine prices and quantities of goods and services.*

Course Contents:

Unit I: Introduction (Lectures: 10)

(a) Demand and supply; determinants of demand; movements vs. shift in demand curve; determinants of Supply; movement along a supply curve vs. shift in supply curve; market equilibrium and price determination
(b) Elasticity of demand and supply
(c) Application of demand and supply

Unit II: Consumer Theory (Lectures: 8)

Ordinal Utility theory (Indifference curve approach): Consumer's preferences; Indifference curve; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost (Lectures: 10)

(a) Production: Firm as an agent of production; Concepts of Production function; Law of variable proportions; Isoquants; Return to scale; Economics and Diseconomies of scale
(b) Costs: Costs in the short run; Costs in the long run; Profit maximization and cost minimization; Equilibrium of the firm, Technological Change in very long run

Unit IV: Market Structure (Lectures: 14)

(a) *Perfect Competition:* Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run; the long run industry supply curve: increasing, decreasing and constant cost industry
(b) *Imperfect Competition*

(i) Monopoly: Short-run and long-run equilibrium of a monopoly firm; Concept of supply curve under monopoly; dead-weight loss monopoly; Price discrimination; Difference between perfect competition and monopoly
(ii) *Monopolistic Competition:* Assumptions; Short–run equilibrium; Long-run equilibrium; Concepts of excess capacity
(iii) Oligopoly: Causes for the existence of oligopolistic firms in the market; Cooperative vs. Non-cooperative Behaviour and dilemma of oligopolistic firms
(iv) Duopoly: Concept and features

Unit V: Income Distribution and Factor Pricing (Lectures: 8)

Demand for factors; Supply of factors; backward bending supply curve for labor, concepts of economic rent; Functional Distribution of Income

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Semester: VII

Course code	Course Title			
UACFMAJ47017 & UMNGMAJ47017	**ORGANISATIONAL BEHAVIOUR**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The main objective of this course is to help students understand the human interactions in an organization and identify the forces which drive and influence it for getting better results in attaining business goals.*

Course Outcome: *After completion of the course students should be able to identify the characteristics of successful teams in order to function effectively as a team members and leaders, demonstrate how to make better decisions both individually and in a group, analyse the interpersonal communication process to increase their effectiveness as communicators, determine appropriate leadership styles to use in particular situations.*

Course Contents:

Unit I: Group Behaviour (Lectures: 12)
Definition, Types and importance of groups in an organization, Five-stage model of group development, Group properties – roles, norms, status, size and cohesiveness, Factors influencing group behaviour

Unit II: Organizational Culture (Lectures: 10)
Concept, components, types and functions of organizational culture; Formation of culture; Creating positive organizational culture

Unit III: Conflict in Organizations (Lectures: 12)
Definition of Conflict, Causes of Conflict, Types of Conflict, Outcomes of Conflict, Methods of Conflict Resolution.

Unit IV: Organizational Change (Lectures: 8)
Concept, and significance of organizational change; Resistance to change - Causes and Remedies, Planned change

Unit V: Stress Management (Lectures: 8)
Work Stress – Definition, Potential Sources and Consequences; Managing Stress.

Course code	Course Title			
UACFMAJ47018 & UMNGMAJ47018	**FINANCIAL REPORTING**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To help students to acquire conceptual knowledge and solve problems in different practical perspectives.*

Course Outcome: *On successful completion of the course, the students will be able to develop the theoretical knowledge on financial reporting. The students will be equipped to get a hand on practical problems.*

Course Contents:

Unit I: Introduction and Conceptual Framework (Lectures:10)
Indian Scenario prior to introduction of Ind AS in India, Limitations of Accounting Standards, Emergence of Global Accounting Standards, Need for Global Accounting standards in India, Benefits of Global Accounting Standards, Convergence vs Adoption of IFRS, Objectives and usefulness of general purposes financial reporting, Limitations

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of general-purpose financial reporting, Qualitative characteristics of useful financial information, Objective and scope of financial statements.

Unit II: Interim Financial Reporting (Ind AS 34) and Events after Reporting Period (Ind AS 10) (Lectures:10)
(a) Introduction, Objectives, Scope, Definitions- Interim Period and Interim Financial Report, Contents of an Interim Financial Report.
(b) Introduction, Objectives, Scope, Definitions and explanations, Types of events, Recognition and measurement of adjusting events

Unit III: Property, Plant and Equipment (Ind AS 16) and Intangible Assets (Ind AS 38) (Lectures:6)
(a) Objectives, Scope, Relevant definitions, Recognition and Measurement of property, plant and equipment.
(b) Objectives, Scope, Relevant definitions, Identification and Recognition of Intangible assets

Unit IV: Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37) (Lectures:10)
Objectives, Scope- Executory Contracts, Provisions when relate to the recognition of revenue or expense/ losses; Definitions, Provisions and other liabilities, Relationship between Provisions and Contingent Liabilities, Recognition, Contingent Assets, Measurement

Unit V: Consolidated (Ind AS 110) and Separate (Ind AS 27) Financial Statements of Group Entities (Lectures: 14)
(a) Objectives, Scope, Important Definition, Evaluation of Control.
(b) Objectives, Scope, Types of Separate Financial Statement and Methods of Presentation, Preparation of Financial Statement, Major changes in Ind AS 27 from International Accounting Standard (IAS) 27

Course code	*Course Title*			
UACFMAJ47019	**INVESTMENT ANALYSIS** *(Only for Major in Accounting & Finance)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.*
Course Outcome: *On successful completion of the course Students will be able to understand and apply the principles of investment analysis and valuation, evaluate investment alternatives, and appreciate investor protection mechanisms in financial markets.*

Course Contents:

Unit I: The Investment Environment (Lectures: 7)
The investment decision process; Types of Investments – Commodities, Real Estate and Financial Assets including Crypto Currency; the Indian securities market- the market participants and trading of securities, security market indices, sources of financial information; Concept of return and risk; Impact of Taxes and Inflation on return.

Unit II: Fixed Income Securities (Lectures: 12)
Bond: Features, types of bonds, estimating bond yields, bond valuation, types of bond risks, default risk and credit rating.

Unit III: Approaches to Equity Analysis (Lectures: 12)
Introduction to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis; Dividend Capitalization Models and Price-Earnings Multiple Approach to equity valuation

Unit IV: Portfolio Analysis and Financial Derivatives (Lectures: 12)
Concept of Portfolio and Portfolio Management, Computation of Portfolio Risk and Return; Diversification; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit V: Investor's Protection (Lectures: 7)
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Course code	*Course Title*			
UMNGMAJ47019	**BUSINESS ETHICS AND CSR** *(Only for Major in Management)*			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *The basic objective of this subject is to familiarize students with the importance of ethics in business and Corporate Social Responsibility (CSR) as well as how to apply ethical principles, values, and dilemmas in business contexts, alongside the integration of societal and environmental concerns into corporate decision -making process in the pursuit of sustainable and socially responsible business practices.*
Course Outcome: *After completion of the course, the students will be able to understand the concept of meaning, importance, theories, and dilemmas of business ethics and CSR. This will help students to comprehend ethical practices prevalent in the Indian business landscape and understand the significance of Corporate Social Responsibility (CSR) in contemporary business.*

Course Contents:

Unit I: Introduction to Business Ethics (Lectures: 12)
Ethics: meaning, nature, and sources, values & types of values. Comparison among values, morals and ethics. Business Ethics: meaning, objectives, need, and importance. Conflict of interest & ethical dilemma, Theories of Business Ethics.

Unit II: Ethics in Workplace (Lectures: 14)
Ethics in HR: Need for ethics in HR practices, factors affecting ethical behavior at work, ethical issues, discrimination, harassment, importance of ethical behaviour at workplace, guidelines for managing ethics in the workplace.
Ethics in Marketing: Ethics & marketing, unethical issues in marketing.
Ethics in Accounting & Finance: Need for ethics in finance, fundamental principles relating to ethics, reasons for unethical behavior/ unethical practices in finance.
Ethics in Information Technology: Needs and importance, Different aspects.

Unit III: Corporate Social Responsibility (Lectures: 12)

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Concept, History and evolution of CSR, Scope, Need, and Importance of CSR in contemporary society, Theories of CSR, Sustainable businesses, Triple Bottom Line, ESG (Environmental, Social and Governance), Drivers of CSR, Legal provisions and specifications on CSR, Integrating CSR into Business, Practices of CSR in India, Future of CSR in India.

Unit IV: Design, implementation and Monitoring of CSR activities (Lectures: 12)
Legislation on CSR: Voluntary Practices to Regulatory Mechanism, CSR policy & design, Models of implementation and monitoring of CSR, Role of Stakeholders in CSR, Funding for CSR activities, CSR Audit; issues related to CSR Audit, Globalization and CSR, Indian legislations for CSR; Companies Act, 2013 and amendments related to CSR, Contemporary issues in CSR.

Course code	*Course Title*			
UACFMIN47007 & UMNGMIN47007	**MACRO ECONOMICS**			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *This course aims to provide students with a comprehensive understanding of macroeconomic concepts and models relevant to economic policy formulation and evaluation. It is also to impart knowledge on several macroeconomic topics of importance like inflation, labour market & unemployment, open economy, , business cycles and fiscal deficits.*
Course Outcome: *Upon completion of this course, students will be able to understand the macro-economic variables and their role in overall market economy, role of labour market and international perspective of open economy conditions. It will also help them knowing the business cycles and fiscal responsibility.*
Course Contents:

Unit I: Introduction (Lectures:10)
Concepts and variables of macro-economics, income, expenditure and the circular flow, components of expenditure; Static macro-economic analysis in the short and long run, determination of demand and supply and conditions of equilibrium, IS–LM framework.

Unit II: Inflation, Unemployment and Labour Market (Lectures: 12)

a) Inflation: Types of inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation.
b) Unemployment – natural rate of unemployment, frictional and wait unemployment.
c) Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio.

Unit III: Open Economy (Lectures: 12)
Open economy – International flows of goods and capital; saving and investment in small and large open economies; exchange rate determination.; Mundell–Fleming model in a small open economy under fixed and flexible exchange rate regimes.

Unit IV: Business Cycles and Fiscal Deficits (Lectures: 16)

a) Business Cycles: Nature and phases of business cycles; Classical and Keynesian explanations of cyclical fluctuations; Multiplier-Accelerator model of business cycles; Real Business Cycle theory; Stabilization policies and counter-cyclical measures.
b) Fiscal Deficits: Government budget and fiscal policy; Revenue deficit, fiscal deficit, and primary deficit; Crowding-out effect and fiscal sustainability; Fiscal deficits and macroeconomic stability.

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Semester: VIII
WITH HONOURS
(For Major in Accounting & Finance and Management)

Course code	Course Title			
UACFMAJ48020 & UMNGMAJ48020	**BUSINESS ANALYTICS**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *This course will enable students to explore the various dimensions in business analytics. It will help to comprehend the business problems and to choose the appropriate tools to solve the problems.*

Course Outcome: *Students will able to understand the role of Business Analytics in decision making; identify the appropriate tool for the analytics scenario; apply the tools and generate solutions and analyse and interpret the results.*

Course Contents:

Unit-I Introduction (Lectures: 10)
Concept of analytics, Types of Analytics, Application in various fields, organization and source of data, importance of data quality, Role of Data Scientist in Business & Society.

Unit-II Data Bases, Data Warehousing and Data Mining (Lectures: 10)
Various Sources of Data, Data Mining, Association Rules and clustering, Decision trees, Random forests.

Unit-III Analytics Methodology (Lectures: 10)
Introduction, Objectives, Identifying Data Requirements, Data Collection, Understanding Data, Data preparation – Data Cleansing, Normalization, Transformation, Data Blending, Data Modelling, Evaluation & Feedback Mechanism.

Unit-IV Data Visualization (Lectures: 8)
Introduction, Methods of Data Summarization, Graphical presentation of data- Time Series Graphs, Stem-and-Leaf Displays, Box Plot.

Unit-V Future Trends in Business Analytics (Lectures: 12)
Algorithms, Role of Artificial Intelligence in Business, Web Analytics, Role of Intelligent Agents in e-business, e-commerce, m-commerce, Ethical and Legal considerations in Business Analytics, Future of Data Analytics using new-age technologies.

Course code	Course Title			
UACFMAJ48021 & UMNGMAJ48021	**RESEARCH METHODOLOGY**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *This course is designed to enable students to understand the role and importance of research in the different areas of commerce. It will identify and focus on the complex issues and concepts salient to the research process in selecting a research problem, designing an appropriate research project, and implementing the project.*

Course Outcome: *Upon completion of the course students shall be able to apply a range of quantitative and / or qualitative research techniques to business and management problems / issues with good practices; understand and apply research approaches,*

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techniques and strategies in the appropriate manner for managerial decision making; demonstrate and develop critical thinking, knowledge and understanding of data analysis and interpretation in relation to the research process; identify the overall process of designing a research study from its inception to its report and read, write, comprehend, and explain research articles in their academic discipline.

Course Contents:

Unit I: Introduction (Lectures: 10)
Concept, Need and Importance; Types of Research, Descriptive, Causal, Exploratory, Qualitative, Quantitative, Experimental Research, Case Study- benefits and limitations; Nature of a good research design, Selecting and formulation of Research Problem; Research Ethics; Structure and Components of Research in Commerce and Management.

Unit II: Data Sourcing and Sampling (Lectures: 12)
Type of data, Secondary Data based researches- types of information sources, searching a bibliographic database, Cross-section data, time series data and Panel data; Primary data collection methods - Surveys - Experiments, Interview method- Focus Group Interview- advantages and disadvantages; Depth Interview, Social Networking, Questionnaires, Sampling Methods, Sampling Design, Sample frame and size; Coding, cross- tabulation.

Unit-III: Measurement Scaling and Questionnaire Design (Lectures: 12)
Scaling techniques: Comparative and Non-Comparative; Itemised Rating Scales, Scale Evaluation- accuracy -reliability- validity, Questionnaire design process including Pretesting.

Unit IV: Qualitative Research & Empirical Research (Lectures: 16)
An introduction to qualitative research methods, Developing qualitative research questions, Qualitative Research Sampling, Qualitative data collection: Focus group discussion, Observational Methods, In-depth interview transcript
Exploring Causal relationship between variables, Goodness of Fit, Dummy Variable, Bivariate and multivariate analysis, Time-series Analysis, Stationarity tests, Heteroskedasticity, Autocorrelation and Multicollinearity, Parametric and Non-Parametric Tests

Course code	*Course Title*		
UACFMAJ48022 & UMNGMAJ48022	**FIELD WORK/ CASE STUDY/ TUTORIAL/ TERM PAPER/ INDUSTRY VISIT**		
	Type: Major	**Marks:** 75	**Credit:** 4

Course Guidelines:

A student will be assigned with any one of the following activities:
(a) Field Work: *A survey can be conducted in the areas of Accounting and Finance (Local Business Audit, Banking Operations Study, Stock Market Awareness Survey etc.), Taxation (GST Implementation Study, Income Tax Awareness Survey etc.), Marketing (Consumer Behaviour etc.), MSME, Tourism, Entrepreneurship (Start-up Survey on various grounds), Financial Literacy/ Financial Inclusion or any other area or topic related to business and economics.*
(b) Case Study: *An in-depth study on a particular topic, social group, event, organization, or situation in the field of Commerce, Management, Business and Economics can be initiated to explore and analyze its key aspects in detail.*

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(c) Tutorial: *Teachers will be required to take tutorial classes focusing on practical problems, real-life problem solving through models studied in the course, assignments etc. Students will be evaluated on the basis of the assignments submitted and viva-voce (with equal weightage of marks).*
(d) Term Paper: *A major research paper is needed to be written by a student over the academic semester (word limit: 4500 to 6000 words) describing a Commerce or Management or Business or Economics related event or concept by following structure of a dissertation of thesis and to be supervise by a subject teacher.*
(e) Industry Visit: *A near-by industry or organization (small or large scale, private or public) may be visited by a group of students under the supervision of teacher(s) and a report to be submitted individually by the students within a given time period on various grounds/issues on finance, marketing, HR etc. as may be assigned by the teacher, following a "Industry Visit Report" format with geo-tagged pictures to showcase the details of the visit and profile of the entity (word limit: 3000-5000 words).*

Course code	*Course Title*		
UACFMAJ48023 & UMNGMAJ48023	**GD / SEMINAR PRESENTATION/ GRAND VIVA**		
	Type: Major	**Marks:** 75	**Credit:** 4

Guidelines:
(a) Group Discussion: *Groups of students (5 to 10) to be formed and topic(s) to be assigned to discuss in presence of a panel of judges comprising of subject teachers and an external expert (optional). Students will be evaluated on the basis of their depth of knowledge on the topic and presentation skills.*

(b) Seminar presentation: *Students will be required to prepare a PowerPoint presentation on a topic guided by a teacher, and present it before the class, followed by a question-answer session.*

(c) Grand Viva: *Students will have to appear for a grand-viva on topics related to the course/papers studied in Semester-VIII. They will be evaluated by the subject teachers and an external expert to be assigned by the University on the basis of their performance in the viva-voce.*

Course code	*Course Title*			
UACFMIN48008	**RETAIL MANAGEMENT** *(Only for Major in Accounting & Finance)*			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objectives: *To acquaint the students with the fundamental concepts of retailing and develop their cognitive skills for retail store operations and management.*
Course Outcomes: *After completion of the course the students shall be able to understand the essentials of retail business; identify the prospects of retail business and develop themselves for venturing into retail business operations.*

Course Contents:
Unit I: Introduction (Lectures: 12)
Retailing: definition, scope, significance, evolution and emerging trends; Types of retail formats in India; Retail channels, multichannel retailing: significance and challenges; Retail management process; Retail marketing mix

Unit II: Merchandise Management (Lectures: 13)
Planning and procurement of merchandise; warehousing, supply chain, finance, marketing and promotion of merchandise

Unit III: Store Management (Lectures: 13)
Location decision: types of location, factors affecting location decision; Store layout and design decisions, retail image mix, floor space management, customer service, customer layout programmes; Retail store manager: skills, duties and responsibilities, training sales force, employee management

Unit IV: E-Retailing (Lectures: 12)
E-retailing: definition, scope, advantages and shortcomings, transition from traditional retailing to e-retailing; E-marketing techniques, pricing and promotion strategies for e-retail business; virtual e-store retailing

Course code	*Course Title*			
UMNGMIN48008	**AUDITING** *(Only for Major in Management)*			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course objectives: *To introduce students to the fundamental concepts of auditing, covering its purpose, scope, and types; and to familiarize them with the process of planning an audit engagement and executing various audit procedures.*
Course outcome: *Upon completion of this course, students will be able to understand the principles and practices of auditing, including the purpose, scope, and types of audits. They will gain knowledge of audit planning and the application of audit procedures to evaluate the effectiveness of internal controls and financial reporting.*
Course Contents:
Unit I: Introduction (Lectures 7)
Meaning, definition, nature, scope, objectives, advantages and limitations of audit; Different types of audit; Errors and Frauds; Preparatory steps before audit: Audit Programme, Audit Memorandum, Audit Note Book, Routine Checking, Test Checking

Unit II: Internal Check and Internal Control (Lectures 6)
Meaning, definition, purposes, advantages and limitations of Internal Check and Internal Control; Internal Check in respect of various cash and credit transactions

Unit III: Vouching (Lectures 9)
Meaning, definition, features, objectives and importance of vouching; Vouching of Cash Book; Vouching in respect of purchase and sales

Unit IV: Verification and Valuation of Assets and Liabilities (Lectures 12)
Definition and importance of verification and valuation of assets and liabilities; Comparative study among vouching, verification and valuation; Valuation of fixed assets, current assets and fictitious assets; Verification of liabilities; Auditor's duty regarding verification and valuation

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Unit V: Company Audit (Lectures 16)

Qualification, disqualification, appointment, remuneration, duties, rights and liabilities of an Auditor as per the Companies Act 2013; Dividend: Divisible Profit; Auditor's duty regarding declaration and payment of interim dividend, final dividend, unclaimed and unpaid dividend; Audit Report: Importance; contents of audit report as per the Companies Act 2013; distinction between Audit Report and Audit Certificate

Semester: VIII
WITH HONOURS WITH RESEARCH
(For Major in Accounting & Finance and Management)

Course code	*Course Title*			
UACFMAJ48020 & UMNGMAJ48020	**RESEARCH METHODOLOGY**			
	Type: Major	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objective: *This course is designed to enable students to understand the role and importance of research in the different areas of commerce. It will identify and focus on the complex issues and concepts salient to the research process in selecting a research problem, designing an appropriate research project, and implementing the project.*

Course Outcome: *Upon completion of the course students shall be able to apply a range of quantitative and / or qualitative research techniques to business and management problems / issues with good practices; understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making; demonstrate and develop critical thinking, knowledge and understanding of data analysis and interpretation in relation to the research process; identify the overall process of designing a research study from its inception to its report and read, write, comprehend, and explain research articles in their academic discipline.*

Course Contents:

Unit I: Introduction (Lectures: 10)

Concept, Need and Importance; Types of Research, Descriptive, Causal, Exploratory, Qualitative, Quantitative, Experimental Research, Case Study- benefits and limitations; Nature of a good research design, Selecting and formulation of Research Problem; Research Ethics; Structure and Components of Research in Commerce and Management.

Unit II: Data Sourcing and Sampling (Lectures: 12)

Type of data, Secondary Data based researches- types of information sources, searching a bibliographic database, Cross-section data, time series data and Panel data; Primary data collection methods - Surveys - Experiments, Interview method- Focus Group Interview- advantages and disadvantages; Depth Interview, Social Networking, Questionnaires, Sampling Methods, Sampling Design, Sample frame and size; Coding, cross- tabulation.

Unit-III: Measurement Scaling and Questionnaire Design (Lectures: 12)

Scaling techniques: Comparative and Non-Comparative; Itemised Rating Scales, Scale Evaluation- accuracy -reliability- validity, Questionnaire design process including Pretesting.

Unit IV: Qualitative Research & Empirical Research (Lectures: 16)

An introduction to qualitative research methods, Developing qualitative research

questions, Qualitative Research Sampling, Qualitative data collection: Focus group discussion, Observational Methods, In-depth interview transcript, Processing fieldnotes-memoing and Coding.
Exploring Causal relationship between variables, Goodness of Fit, Dummy Variable, Bivariate and multivariate analysis, Time-series Analysis, Stationarity tests, Heteroskedasticity, Autocorrelation and Multicollinearity, Parametric and Non-Parametric Tests, Multivariate Modelling, Distribution Pattern Tests.

Course code	*Course Title*			
UACFMIN48008	**RETAIL MANAGEMENT** *(Only for Major in Accounting & Finance)*			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course Objectives: *To acquaint the students with the fundamental concepts of retailing and develop their cognitive skills for retail store operations and management.*
Course Outcomes: *After completion of the course the students shall be able to understand the essentials of retail business; identify the prospects of retail business and develop themselves for venturing into retail business operations.*

Course Contents:
Unit I: Introduction (Lectures: 12)
Retailing: definition, scope, significance, evolution and emerging trends; Types of retail formats in India; Retail channels, multichannel retailing: significance and challenges; Retail management process; Retail marketing mix

Unit II: Merchandise Management (Lectures: 13)
Planning and procurement of merchandise; warehousing, supply chain, finance, marketing and promotion of merchandise

Unit III: Store Management (Lectures: 13)
Location decision: types of location, factors affecting location decision; Store layout and design decisions, retail image mix, floor space management, customer service, customer layout programmes; Retail store manager: skills, duties and responsibilities, training sales force, employee management

Unit IV: E-Retailing (Lectures: 12)
E-retailing: definition, scope, advantages and shortcomings, transition from traditional retailing to e-retailing; E-marketing techniques, pricing and promotion strategies for e-retail business; virtual e-store retailing

Course code	*Course Title*			
UMNGMIN48008	**AUDITING** *(Only for Major in Management)*			
	Type: Minor	**Marks:** 75	**Credit:** 4	**Lectures:** 50

Course objectives: *To introduce students to the fundamental concepts of auditing, covering its purpose, scope, and types; and to familiarize them with the process of planning an audit engagement and executing various audit procedures.*
Course outcome: *Upon completion of this course, students will be able to understand the principles and practices of auditing, including the purpose, scope, and types of audits. They*

will gain knowledge of audit planning and the application of audit procedures to evaluate the effectiveness of internal controls and financial reporting.

Course Contents:

Unit I: Introduction (Lectures 7)

Meaning, definition, nature, scope, objectives, advantages and limitations of audit; Different types of audit; Errors and Frauds; Preparatory steps before audit: Audit Programme, Audit Memorandum, Audit Note Book, Routine Checking, Test Checking

Unit II: Internal Check and Internal Control (Lectures 6)

Meaning, definition, purposes, advantages and limitations of Internal Check and Internal Control; Internal Check in respect of various cash and credit transactions

Unit III: Vouching (Lectures 9)

Meaning, definition, features, objectives and importance of vouching; Vouching of Cash Book; Vouching in respect of purchase and sales

Unit IV: Verification and Valuation of Assets and Liabilities (Lectures 12)

Definition and importance of verification and valuation of assets and liabilities; Comparative study among vouching, verification and valuation; Valuation of fixed assets, current assets and fictitious assets; Verification of liabilities; Auditor's duty regarding verification and valuation

Unit V: Company Audit (Lectures 16)

Qualification, disqualification, appointment, remuneration, duties, rights and liabilities of an Auditor as per the Companies Act 2013; Dividend: Divisible Profit; Auditor's duty regarding declaration and payment of interim dividend, final dividend, unclaimed and unpaid dividend; Audit Report: Importance; contents of audit report as per the Companies Act 2013; distinction between Audit Report and Audit Certificate

Course Title **RESEARCH PROJECT / DISSERTATION**		
Type: IARD	**Marks: 375**	**Credit: 20**

Details will be notified later.

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SUGGESTED READINGS

Paper title	Sem.	Suggested readings
FINANCIAL ACCOUNTING/ ADVANCED FINANCIAL ACCOUNTING	I III	1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013. 2. J.R. Monga, Financial Accounting: Concepts and Applications. MayurCourse Backs, New Delhi. 3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 5. Deepak Sehgal. Financial Accounting.Vikas Publishing H House, New Delhi. 6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House 7. Goldwin, Alderman and Sanyal, Financial Accounting,Cengage Learning. 8. Tulsian, P.C. Financial Accounting, Pearson Education. 9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi 10. M. Haniff & A. Mukherjee ,Financial Accounting 2nd Edition 11. Basu& Das, Financial Accounting , Rabindra Library 12. SP Jain & K.L Narang, Financial Accounting , Kalyani Publishers 13. Amitabha Basu & Sibasish Dutta, Financial Accounting, Tee Dee Publications (P) Ltd.
BUSINESS MATHEMATICS - I	I	1. Budnick, P. Applied Mathematics. McGraw Hill Education. 2. R.G.D. Allen, Mathematical Analysis For Economists 3. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance.McGraw Hill Education. 4. N.G. Das & J.K Das, Business Mathematics &Statistics 5. Thukral, J.K., Mathematics for Business Studies. 6. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education. 7. Soni, R.S,. Business Mathematics. Ane Books, NewDelhi. 8. Singh J. K., Business Mathematics. Himalaya Publishing House. 9. S.K. Nag, Business Mathematics & Statistics, Kalyani Publisher. 10. S.N. Dey, Business Mathematics, Chhaya Prakashani. 11. R.K. Ghosh and S. Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd. 12. Fundamentals of Business Mathematics and Statistics, ICMAI Study Material. 13. Sri Harsha Baidya, Business Mathematics and Statistics, Tee Dee Publications (P) Ltd.
ENTREPRENEURSHIP DEVELOPMENT AND START-UPS	I	1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. 2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education 3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, HimalayaPublishing House. 4. Dolinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, 5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi. 6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India.ISBN-81-203-1690-8. 7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED. 8. SS Khanka, Entrepreneurial Development, S. Chand & Co. Delhi. 9. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education 10. SIDBI Reports on Small Scale Industries Sector.

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		11. Sabhita Joshi, Entrepreneurship, Innovations and Start-ups in India, New Century publications. *12. Pankaj Goyal, Before You Start Up: how to prepare to make your start-up dream a reality,Fingerprint Publication, New Delhi.* *13. Joginder Rohilla, Art of Starting Up, Asia Pacific Holdings (P) Ltd.* *14. B. Chandra and B. Biswas, Entrepreneurship Development and Business Ethics, Tee DeePublications (P) Ltd.*
MANAGEMENT PRINCIPLES AND APPLICATIONS	II	*1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.* *2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.* *3. George Terry, Principles of Management, Richard D. Irwin* *4. Newman, Summer, and Gilbert, Management, PHI* *5. James H. Donnelly, Fundamentals of Management, Pearson Education.* *6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books* *7. Griffin, Management Principles and Application, Cengage Learning* *8. Robert Kreitner, Management Theory and Application, Cengage Learning* *9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai& Co. (Pvt. Ltd.), New Delhi* *10. Peter F Drucker, Practice of Management, Mercury Books, London* *11. Sharma & Gupta, Management Principle and Applications , Kalyani Publishers* *12. S.K. Debnath and S.P. Datta, Principles and Practice of Management, Tee Dee Publications (P) Ltd.*
BUSINESS STATISTICS – I/ BUSINESS STATISTICS – II	II IV	*1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.* *2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K.Viswanathan, Business Statistics: AFirst Course, Pearson Education.* *3. Siegel Andrew F. Practical Business Statistics. McGraw HillEducation* *4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, NewDelhi.* *5. Vohra N. D., Business Statistics, McGraw HillEducation.* *6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series),McGraw Hill Education.* *7. Gupta, S.C. Fundamentals of Statistics. Himalaya PublishingHouse.* *8. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business,CengageLearning.* *9. N.G. Das, Statistical Methods (Vol_I,II).* *10. S.K. Nag, Business Math & statistics, Kalyani Publishers* *11. Sri Harsha Baidya, Business Mathematics and Statistics, Tee Dee Publications (P) Ltd.*
MODERN OFFICE MANAGEMENT	II	*1. Lefingwell & Robinson, Office Management* *2. R. K. Chopda, Himalaya Publishing House, Bombay, Office Organization and Management -* *3. Office Organization and Management - Reddy & Apponnaiah, Himalaya Publishing House,Bombay* *4. Office Management - P. K. Ghosh, Sultan Chand and Son's, New Delhi.* *5. Office Organization and Management - C. B. Gupta, Sultan Chand and Son's, New Delhi.* *6. Modem Office Management - I. M. Sahai, Kitab Mahal, Allahabad.* *7. Office Management & Secretarial Practice - Sing S P & Sing B. 1987, Gyan Publishing House,Delhi.* *8. Office Organization and Management - Arora, S. P. 1990, Vikas Publishing house Pvt. Ltd, New Delhi.* *9. Office organization and management – N.Kumar& R. Mittal. Anmol Publication Pvt. Ltd., NewDelhi, Ansari Road New Delhi – 110002* *10. Fundamental of office management – J. P. Mahajan, Pitamber Publishing Co. New Delhi.*

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		11. Office Management – Dr A H Lokhandwala& V. K. Behere, Nirali Prakashan, Pune.
CORPORATE ACCOUNTING	III	*1. J.R. Monga, Fudamentals of Corporate Accounting. Mayur Course Backs, New Delhi.* *2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.* *3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.* *4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.* *5. V.K. Goyal and RuchiGoyal,. Corporate Accounting. PHI Learning.* *6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.* *7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House* *8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand* *9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education* *10. Jain &Narang, Corporate Accounting, Kalyani Publishers*
BUSINESS LAWS	III	*1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.* *2. D L Dutta, Business Laws,Tee Dee Publications.* *3. Ravinder Kumar, Legal Aspects of Business, CengageLearning* *4. S N Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.* *5. Aggarwal S. K., Business Law, Galgotia Publishers Company, New Delhi.* *6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House* *7. Sushma Arora, Business Laws, Taxman Pulications.* *8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed* *9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education* *10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi* *11. Garg, Sareen& Sharma, Business Laws, Kalyani Publishers* *12. Avtar Singh, Business Law, Eastern Book Company,Lucknow.*
DIGITAL FLUENCY	III	*1. ITL Education Solutions Limited., Introduction to Information Technology, Pearson.* *2. Mukhopadhyay, A. K. and Das, A., Introduction to Information Technology and Its Business Application, Kalimata Pustakalaya.* *3. Rajaraman, V.,Fundamentals of Computers, PHI Learning Private Limited.* *4. Sinha, P. K. and Sinha, P., Computers Fundamentals, Bpb Publications* *5. Ramakrishnan, R. and Gehrke, J., Database Management System, McGraw Hill Education.* *6. Radha Shankarmani , M. Vijayalakshmi, Big Data Analytics, Wiley* *7. A. Seema, C. Subhashini . , Big Data and Analytics, Wiley* *8. T,Reema, Artificial Intelligence : Beyond Classical AI, Pearson* *9. G. Lavika, Artificial Intelligence: Concepts and Applications, Wiley* *10. T.Tom , Artificial Intelligence Basics, Apress* *11. S. Anand , Introduction to Cyber Security : Guide to the World of Cyber Security, Notion Press.* *12. S. Ajay, Introduction To Cybersecurity: Concepts, Principles, Technologies And Practices, Universities Press.*
BUSINESS OPERATIONS OF MSMES	III	*1. Vasant Desai, 'Small Scale Industries and Entrepreneurship', Himalaya Publishing House, 2003.* *2. Vasant Desai, 'Management of a small-scale industry ', Himalaya Publishing House.* *3. Poornima M Charanthimath, Entrepreneurship Development Small Business*

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INCOME TAX LAW AND PRACTICES	IV	1. *Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.* 2. *Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House,* 3. *Narang , Gaur &Puri, Income Tax Law, Kalyani Publishers Journals:* 4. *Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.* 5. *Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.* 6. *Current Tax Reporter. Current Tax Reporter, Jodhpur.*
INDIAN FINANCIAL SYSTEM	IV	1. *L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education* 2. *Khan, M.Y. Indian Financial System, McGraw-Hill Education.* 3. *Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.* 4. *Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.* 5. *Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning* 6. *MY Khan and PK Jain. Financial Services. McGraw Hill Education.* 7. *Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.* 8. *Annual Reports of Major Financial Institutions in India.* 9. *Kaur & Talwar, Financial Markets Institution and Services , Kalyani Publishers*
COST ACCOUNTING – I/ COSTING FOR MANAGERS/ COST ACCOUNTING – II	IV IV V	1. *Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.* 2. *Drury, Colin. Management and Cost Accounting. Cengage Learning.* 3. *JawaharLal, Cost Accounting. McGraw Hill Education* 4. *Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning* 5. *Rajiv Goel, Cost Accounting. International Book House* 6. *Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.* 7. *Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers* 8. *Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.* 9. *Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.* 10. *Iyengar, S.P. Cost Accounting. Sultan Chand &Sons* 11. *H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.* 12. *JawaharLal & Seema Srivastava ,Cost Accounting* 13. *M. Haniff , ModernCost & Management Accounting*
MANAGEMENT ACCOUNTING	V	1. *Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.* 2. *Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young.* 3. *Management Accounting. Dorling Kindersley (India) Pvt. Ltd.*

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		4. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, McGraw Hill Education. *5. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.* *6. Goel, Rajiv, Management Accounting. International Book House,* *7. Arora, M.N; Management Accounting .Vikas Publishing House, New Delhi* *8. Maheshwari, S.N. and S.N. Mittal. M a n a g e m e n t Accounting. Shree Mahavir Book Depot, New Delhi.* *9. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.* *10. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education* *11. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.*
COMPANY LAW	V	*1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.* *2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House,Delhi.* *3. Anil Kumar, Corporate Laws, Indian Book House,Delhi* *4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.* *5. Avtar Singh, Introduction to Company Law, Eastern Book Company* *6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.* *7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.* *8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.* *9. Gower and Davies, Principles of Modern Company Law, Sweet &Maxwell* *10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., NewDelhi* *11. Garg, Sareen , Sharma & Dhingra, Corporate Legal Framework , Kalyani Publishers*
BANKING LAWS AND PRACTICES	V	*1. Sundaram, K.P.M and Varshney, P.N., Banking Law, Theory and Practice, Sultan Chand & Sons* *2. Maheswari, Dr. P and Kayalvizhi, P., Banking Theory Law and Practice, I I P Iterative International Publishers* *3. Gordon, rof. E. and Natarajan Dr. K., Banking Theory, Law and Practice, Himalaya Publishing House* *4. Shekhar, K.C. and Shekhar, L., Banking Theory and Practice, Vikas Publishing House* *5. Bose, Sabyasachi and Dey, Ruma, Banking Laws and Practices: A Professional Guide for Commerce and BBA students under FYUGP Courses, Abhijeet Publications*
HUMAN RESOURCE MANAGEMENT	V	*1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.* *2. DeCenzo, D.A. and S.P. Robbins, Personnel/HRM, Pearson Education.* *3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning* *4. Ivancevich, John M. Human Resource Management. McGraw Hill.* *5. Wreather and Davis. Human Resource Management. Pearson Education.* *6. Robert L. Mathis and John H. Jackson, Human Resource Management. Cengage Learning.* *7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi* *8. Biswajeet Patttanayak, Human Resource Management, PHI Learning* *9. K. Aswathappa, Human Resource Management- Text &Cases.* *10. Gupta & Rosy, Human Resource Management, Kalyani Publishers*
PRINCIPLES OF MARKETING MANAGEMENT	V	*1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.* *2. Michal, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education* *3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.*

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BUSINESS MATHEMATICS-II	V	1. Dey, S. N. Business mathematics & statistics. Scholar Books. 2. Laghate, K. R. Business mathematics. Himalaya Publishing House. 3. Sancheti, D. C., & Kapoor, V. K. Business mathematics. Sultan Chand & Sons. 4. Sharma, J. K. Business mathematics. Dreamtech Press.
GST AND CUSTOMS DUTY	VI	1. Dhingra Understanding Basic of GST, Kalyani Publishers 2. Goyal and Garg , Indirect Tax, Kalyani Publishers 3. Bansal K.M, GST & Customs Law, Taxman 4. Babbar, Kaur and Khurana, Goods and Services Tax and Custom Laws, MKM Publishers (P) Ltd.
FINANCIAL MANAGEMENT	VI	1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education 2. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education 3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning 4. Khan and Jain. Basic Financial Management, McGraw Hill Education 5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education 6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi. 7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd. 8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Courseback, New Delhi. 9. Pandey, I.M. Financial Management. Vikas Publications. 10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning 11. Gupta & Sharma, Management Accounting, Kalyani Publishers
FINANCIAL INCLUSION AND FINANCIAL LITERACY	VI	1. Mani, N. Financial Inclusion in India, New Century Publications, New Delhi 2. Malik, Firdous Ahmed & Yadav, D. K, Financial Inclusion Schemes in India, Springer Verlag, Singapore 3. Prabhakar, Rajiv. Financial Inclusion Critique & Alternatives, Bristal University Press 4. Kirwan, Samuel. Financial Inclusion, Agenda Publishing 5. Joshi Deepali Panth. Financial Inclusion: Growth and Governance, Gyan Publishing House 6. Illingsley, Randy Billing; Gitman Lorence & Joehnk, Michel. Personal Financial Planning, Cengage India 7. Dangi, Vandana. Financial Literacy, V K Gopal Publications 8. Sinha, Madhu. Financial Planning: A Ready Reckoner, McGraw Hill Education
RETAIL MANAGEMENT	VI & VIII	1. Berman & Evans, Retail Management: A Strategic Approach, Prentice Hall, 2004. 2. Bajaj, Tuli & Srivastav, Retail management, Oxford University Publications. 3. Gibson G. Vedamani, Retail Management (4th Edition), Jaico Publishing House, 2003. 4. Harjit Singh, Retail Managemnt, S. Chand Publication. 5. R.S. Tiwari, Retail Management, Himalaya Publishing House.

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							2	4	12	
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							3	5	5	
							2	4	10	
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