



RAJIV GANDHI UNIVERSITY

COURSES OF STUDIES

3 -Year Bachelor in Commerce
4 -Year Bachelor in Commerce (Hons.)
4 -Year Bachelor in Commerce (Hons.) with Research

(With effect from Academic Session 2023-24)



Under National Education Policy 2020

DEPARTMENT OF COMMERCE

RAJIV GANDHI UNIVERSITY
DEPARTMENT OF COMMERCE
(Under the Faculty of Commerce and Management)

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RAJIV GANDHI UNIVERSITY
Rono Hills, Doimukh-791112 (Arunachal Pradesh)

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1. BRIEF OUTLINE

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of the present syllabus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. Another focus of it is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of it is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

The UG/B.Com Programme (**Three Year Bachelor in Commerce, Four Year Bachelor in Commerce (Hons.), Four Year Bachelor in Commerce (Hons.) with Research**) of Rajiv Gandhi University is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mind-set and skills. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and also empower them to work in the changing business environment with the back drop of NEP 2020. Thus, the present syllabi can help in bringing uniformity in curricula and additionally empower the students to choose career options that are relevant and globally acceptable, creating new benchmark in the world.

2. AFFILIATION

The Bachelor in Commerce (B.Com.) Programme has been designed keeping in view the changing scenario of the present education system in the 21st Century and as per the NEP 2020 and laid down in Ordinances for Admission into Program(s) and Examination(s) of Undergraduates in Arts, Science and Commerce of the Rajiv Gandhi University.

3. PROGRAM OBJECTIVES

The courses of this programme have been designed to promote understanding of the issues emerging in the business world and the economy as a whole. The Programme will highlight the various business systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment viz., equipping students with an

understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure to different functional domains of management. This programme will instill the knowledge and capability of understanding the business world and its complexities among the student community. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.

This programme intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among students for up-skilling and re-skilling even in later parts of life.

Basic Objectives:

1. To provide a conducive environment that engages students through holistic knowledge trajectory;
2. To widen the scope and depth of the course enabling them to undertake further studies in Commerce and its allied areas on multiple disciplines concerned with commerce;
3. To impart a sound theoretical foundation;
4. To acquaint students with recent market practices;
5. To encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
6. To formulate business problems and to provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.
7. To facilitate students towards multiple-entry and multiple-exit as per suitability.

Specific Objectives:

1. The objectives of the program are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business which is an interdisciplinary and integration of courses covering various domains like Accounting, Finance, Taxation, Law, Management, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc. leading to a graduate degree.
 - a. The core courses have been adopted considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure. Elective Courses under Generic Elective (GE), Skill Enhancement Courses (SECs), Ability Enhancement Courses (AECs), Discipline Specific Elective Courses (DSEs) and Multi-Disciplinary Courses (MDCs) have been included with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have relevant knowledge with a wide choice of courses.
 - b. Summer Internship / Project Report involving application of knowledge in

exploring/ analyzing/ solving issues related to a real-life situation. A viva- voce examination has been provided as Discipline Specific Elective to enable the students to have hands on experience in real life business situations and to have practical based learning.

2. All the courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business.
3. The ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., while delivering a lecture in a classroom situation will have better engagement of the students and effective teaching learning process.
4. Character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.
5. **The affiliating colleges/ Institutes/University Departments will offer MOOC (SWAYAM/NPTEL) Courses as a part of the programme wherever available and feasible.**

4. PROGRAM OUTCOMES

The learning outcome for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline. A student will gain:

1. Disciplinary Knowledge
2. Communication skills
3. Critical Thinking
4. Cooperation/Team Work
5. Problem Solving
6. Research Related Skills
7. Information and Communication Technology (ICT) digital literacy
8. Self-directed Learning
9. Moral and Ethical Awareness/Reasoning
10. Lifelong Learning
11. Multicultural Competence
12. Reflective Thinking
13. Scientific reasoning
14. Employability, and
15. Gender and Environment.

Specific Outcome: B.Com. Programme aims to equip students with the knowledge, skills and attitudes to meet the challenges of the modern-day business organizations. The curriculum of B.Com. degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips

graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

1. Each Graduate in Commerce should be able to:
 - a) Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
 - b) Understanding of various concepts and theories providing strong academic foundation;
 - c) Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
 - d) Acquire various soft skills (like communication, organizing, and analytical mindset) required to manage complete business situation as well as life situations;
 - e) Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
 - f) Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
 - g) Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyze problems and issues and solve complex problems with well-defined solutions;
 - h) Good value systems leading to high ethical and moral conduct in society at large; competencies and attitudes; and ethical values.
2. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing Management, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance and banking seeking youth fit for employment.
3. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
4. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out adroit, innovative solutions for today's business.
5. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
6. The program provides an extreme and rigorous base for teaching, research, and allied business administrations.

5. OUTLINE OF THE PROGRAM

1. Duration of the Course

- a) The degree program leading to the award of the following degrees and diplomas under Choice Based Credit System (CBCS) under the aegis of NEP-2020.
 - i. 1-Year Certificate in Commerce – 2 Semesters duration
 - ii. 2-Year Diploma in Commerce – 4 Semesters duration
 - iii. 3-Year Bachelor of Commerce - 6 Semesters duration
 - iv. 4-Year Bachelor of Commerce (Honours) - 8 Semesters duration
 - v. 4-Year Bachelor of Commerce (Honours with Research) - 8 Semesters duration

2. Course Structure

- a) The syllabi for each program shall be drafted as per the NEP-20220 and UGC guidelines for Choice Based Credit System (CBCS), Learning Outcomes based Curriculum Framework (LOCF) based approach with an aim to equip the students with knowledge, skill, values and attitude.
- b) Students will appear in courses offered through **MOOC (SWAYAM/NPTEL)** platform as per the university guidelines, provided;
 - i. The courses offered on **MOOC (SWAYAM/NPTEL)** would supplement the teaching- learning process in the University,
 - ii. The facilities for offering the elective papers (courses), sought for by the students are not on offer in the University, but are available on the **MOOC (SWAYAM/NPTEL)** platform,
 - iii. All other terms and conditions of accepting **MOOC (SWAYAM/NPTEL)** courses in the University shall be governed as per UGC (Credit Framework for Online Learning Courses through **MOOC (SWAYAM/NPTEL)** Regulation, 2016 and any subsequent circular/ notification/ amendments thereto.
- c) The programs shall include the following type of courses:

Types of Course	3-Year Bachelor of Commerce		4-year Bachelor of Commerce (Hons.)		4-year Bachelor of Commerce (Hons. With Research)	
	No of Papers	Credit	No of Papers	Credit	No of Papers	Credit
Core Courses / Major Courses	16	62	21	82	18	70
Minor Courses / Research Courses	6	24	8	32	8	32
Discipline Specific Elective Courses	3	9	3	9	3	9
Multidisciplinary Courses	0	0	3	12	3	12
Ability Enhancement	2	8	2	8	2	8

Courses						
Skill Enhancement Courses	3	12	3	12	3	12
Value added Courses	3	6	3	6	3	6
Internship Project	1	2	1	2	1	2
Project	0	0	0	0	1	12
Total	34	123	44	163	42	163

- i. **Core Course/ Major Courses:** A course, which shall compulsorily be studied by a student as a core requirement is termed as a Core or Major course.
- ii. **Minor Courses:** An elective course chosen from a related discipline/subject, with an intention to seek exposure beyond discipline/s of choice shall be called Minor Course. Paper(s) shall be offered as per the University guidelines and based on subject expertise, specialization, requirements, scope and need. A core course offered in a discipline/subject shall also be treated as an elective by other discipline/subject and vice versa and such electives shall also be referred to as Minor course.
- iii. **Multidisciplinary Courses:** An elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice shall be called Multidisciplinary Course. Paper(s) shall be offered as per the University guidelines and based on subject expertise, specialization, requirements, scope and need.
- iv. **Ability Enhancement Courses (AECs):** The Ability Enhancement Courses (AECs) shall be of two kinds: Ability Enhancement Compulsory Courses (AECCs) and Skill Enhancement Courses (SECs). “AECC” shall be the courses based upon the content that led to Knowledge enhancement - (i) Environmental Science and (ii) English/Hindi/MIL Communication, which shall be mandatory for all disciplines. SEC shall be value-based and/or skill-based and shall be aimed at providing hands-on-training, competencies, skills, etc.
- v. **Skill Enhancement Courses (SEC):** These courses shall be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and shall contain theory and lab/hands-on/ training/ field work. The main purpose of these courses shall be to provide students life- skills in hands-on mode so as to increase their employability. Paper(s) shall be offered as per the University guidelines and based on subject expertise, specialization, requirements, scope and need.
- vi. **Value added Courses:** Value added interdisciplinary courses are to enhance the standard of the students beyond specified academic curriculum.
- vii. **Elective Course:** Generally, a course which shall be chosen from a pool of courses and which shall be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provide an extended scope or enable an exposure to some other discipline/ subject/ domain or

nurtures the candidate's proficiency/skill shall be called an Elective Course which shall include:

- a. **Discipline Specific Elective (DSE) Course:** Elective courses offered under the main discipline/subject of study shall be referred to as Discipline Specific Elective.
 - b. **Grouping of Discipline Specific Electives (DSE) Courses:** Taking the specialised nature of courses into account, the syllabus includes and divides the DSE courses under three Specialisation / Honours Groups:
 - i. *Accounting & Finance*
 - ii. *Marketing Management*
 - iii. *Human Resource Management*
- viii. **Dissertation/Project:** An Elective Course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a student studies such a course on his/her own with an advisory support by a teacher/faculty member shall be called dissertation/project. University shall introduce research component in Under-Graduate Courses through inclusion of the Project work/Dissertation which shall be considered as a special course involving application of knowledge in solving / analysing/exploring real-life situation/difficult problem. A Project/ Dissertation work shall carry 12 credits. A Project/Dissertation work shall be given in lieu of a discipline specific elective paper.
- ix. **Practical/tutorials** (One each with every core and discipline/generic specific elective paper): Paper(s) shall be offered as per the University guidelines and based on subject expertise, specialization, requirements, scope and need.
- x. **Summer internship** is a programme to develop professional ability in the student through appropriate training.
3. **Teaching Learning Process:** Multiple pedagogic techniques are used in imparting the knowledge both within and outside the classrooms. Listed below are some such techniques:
- a. Lectures
 - b. Tutorials
 - c. Power-point presentations
 - d. Case Studies
 - e. Role Play
 - f. Project work
 - g. Debates, Discussions, Quiz
 - h. Talks /workshops
 - i. Interaction with experts
 - j. Academic festivals
 - k. Visit to the Industries and organisations
 - l. Outstation field trips
 - m. Surveys designs
 - n. Internships
4. **Examination:**
- a. **Assessment Methods:** Besides the formal system of university examinations held

at the end of each semester as well as mid-semester and class tests that are held regularly, the students are also assessed on the basis of the following:

- i. Time-constrained examinations (say 2-hour or 3-hour tests) or Written assignments
- ii. Closed-book and open-book tests (if applicable, rather than doing as a rule)
- iii. Individual project reports (case-study or term papers within a given word limit)
- iv. Group/Team project reports
- v. Oral presentations, including seminar presentation
- vi. Participation in class discussions
- vii. Ability to think critically and creatively to solve problems
- viii. Application of concepts during fieldwork
- ix. Reflexive Thinking
- x. Participation in extra and co-curricular activities
- xi. Critical assessment of Books / articles / research papers / thesis etc.
- xii. Problem based assignments
- xiii. Real life simulations
- xiv. Observation of practical skills (speaking, listening, problem solving within a peer group or a class)
- xv. Viva voce, interviews
- xvi. Computerised adaptive testing for MCQ
- xvii. Engagement with peers and Peer and self-assessment etc. and any other pedagogic approaches as may be relevant keeping in view the learners' level, credit load and class size.

5. Examination: The University Ordinances will be followed.

6. Assessment Methods & Question Paper Pattern - End Semester Examination: The University Guidelines/ Ordinances will be followed.

7. Award of Certificate / Diploma / Degree, etc.:

- a. A Certificate / Diploma / Undergraduate degree / Undergraduate degree with Honours / Undergraduate degree with Honours with Research in Commerce shall be awarded if a student completes the following criterions:

Certificate / Diploma / Degree	Completion of Semester	Credit to be accumulated for award of Degree etc.	Exit Criterion
CERTIFICATE IN COMMERCE	I and II Semester	42	A student may exit this programme and be awarded the degree, Certificate in Commerce (CC) , after securing 46 credits (42 from 2 semesters + 4 from the work based vocational courses). The

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			work based -vocational courses will be offered during the summer vacation or internship/ apprenticeship in addition to 8 credits from Skill based Courses, to be earned by the student during the first & second semesters.
DIPLOMA IN COMMERCE	I, II, III and IV Semester	83	A student may exit this programme and be awarded the degree, Diploma in Commerce (DC) , after securing 83 credits from 4 semesters along with 4 credits from the work based -vocational courses, offered by the department during the first or second summer terms or internship/ apprenticeship.
BACHELOR IN COMMERCE (B.Com.)	I, II, III, IV, V and VI Semester	123	A student may exit this programme and be awarded the degree, Bachelor in Commerce (B.Com.) , after securing 123 credits from 6 semesters.
BACHELOR IN COMMERCE HONOURS (B.Com.-Hons.)	I, II, III, IV, V, VI, VII and VIII Semester	163	A student may exit this programme and be awarded the degree, Bachelor in Commerce Honours (B.Com.-Hons.) , after securing 163 credits from 8 semesters. A student may be admitted to the B.Com.-Hons. if s/he secures at least 7.5 CGPA in aggregate till VI Semester.
BACHELOR IN COMMERCE HONOURS WITH RESEARCH (B.Com.-Hons. With Research)	I, II, III, IV, V, VI, VII and VIII Semester	163	A student may exit this programme and be awarded the degree, Bachelor in Commerce Honours with Research (B.Com.-Hons. with Research) , after securing 163 credits from 8 semesters with submission of Project Report / Dissertation. A student may be admitted to the B.Com.-Hons. with Research if s/he secures at least 8.0 CGPA in aggregate till VI semester.

- b. Credit score earned by a student for any elective paper shall be included in the student's overall score tally.
- c. The University Department/College/Centre/Institute shall plan the number of seats per elective paper as per the facility and infrastructure available.
- d. For the purpose of computation of work-load per week the following mechanism shall be adopted:
 - i. 1 Credit = 1 Theory period of one-hour duration
 - ii. 1 Credit = 1 Tutorial period of one-hour duration

- iii. 1 Credit = 1 Practical period of two-hour duration
- e. The University Department/College/Centre/Institute shall offer any number of choices of papers from different disciplines under Generic Elective and Discipline Specific Elective as per the availability of the courses/faculty.
- f. University Department/College/Centre/Institute shall evolve a system/policy about Extra-Curricular Activities/General Interest and Hobby Courses/Sports/NCC/NSS/Vocational courses/related courses on their own, under Skill Enhancement Courses (SEC).
- g. Total minimum credit score earned to complete the program shall be 123 Credit for 3-Year Course and 163 for 4-Year Course.

6. NOMENCLATURE OF THE DEGREE

On completion of the course, the degree awarded to the successful students will be **Certificate in Commerce (CC)**, **Diploma in Commerce (DC)**, **Bachelor in Commerce (B.Com.)**, **Bachelor in Commerce Honours (B.Com.-Hons.)**, and **Bachelor in Commerce Honours with Research (B.Com.-Hons. with Research)**.

The Course Certificate and Mark sheet should clearly indicate the specialization/ Honours subject such as, **Accounting & Finance**, **Marketing Management**, and **Human Resource Management**.

7. PROGRAMME OUTCOMES FOR MAJOR / CORE COURSES

Sl No	Programme Outcomes	C 1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11
1	Values for life & character building	✓		✓	✓	✓	✓		✓			✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills					✓	✓		✓	✓		
4	Critical thinking	✓		✓	✓	✓	✓	✓	✓			✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork						✓		✓	✓	✓	
9	Scientific Reasoning	✓		✓	✓		✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓		✓	✓		✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
13	Moral & Ethical Awareness/ Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities		✓		✓	✓	✓	✓	✓	✓		✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

NB.: C1- Financial Accounting – I, C2- Cost Accounting, C3- Financial Accounting-II, C4- Indian Economy, C5- Income Tax and Practices, C6- Marketing Management, C7- Financial Management, C8- Human Resource Management, C9- Auditing, C10- Project Management, C11- Indian Financial System.

Sl No	Programme Outcomes	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21
1	Values for life & character building	✓	✓	✓		✓	✓	✓	✓		✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills	✓	✓	✓		✓	✓	✓	✓		
4	Critical thinking		✓	✓	✓						✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓		✓		✓
8	Cooperation/Teamwork	✓	✓	✓		✓		✓	✓	✓	✓
9	Scientific Reasoning	✓		✓		✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓		✓	✓	✓	✓		
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓			✓			✓
13	Moral & Ethical Awareness/ Reasoning	✓	✓	✓		✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓		✓		✓	✓		✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

NB.: C12- Entrepreneurial Skill and Start-Up, C13- Business Environment and Sustainable Development, C14- New Venture Planning, C15- Corporate Accounting, C16- Organisational Behaviour, C17- Management Accounting, C18 - Dynamics of Entrepreneurial- Theory and Strategies, C19- Corporate Governance & Ethics, C20- International Trade and Business, C21- Intellectual Property Rights-Laws & Practices

8. PROGRAMME OUTCOMES FOR MINOR / RESEARCH COURSES

Sl No	Programme Outcomes	M1	M2	M3	M4	M5	M6	R1	R2
1	Values for life & character building	✓		✓			✓	✓	✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills	✓						✓	✓
4	Critical thinking	✓	✓				✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork	✓					✓	✓	✓
9	Scientific Reasoning	✓	✓	✓		✓	✓	✓	✓
10	Reflective Thinking	✓	✓				✓	✓	✓
11	Information/Digital Literacy				✓			✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral & Ethical Awareness/ Reasoning	✓		✓		✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓					✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓

NB.: M1- Business Organization and Management, M2-Business Economic, M3- Business Law, M4-Business Statistics, M5- Business Mathematics, M6- Corporate Law, R1- Research Methodology, R2- Research and Publication Ethics.

9. PROGRAMME OUTCOMES FOR AE, SE & MD COURSES

Sl No	Programme Outcomes	A1	A2	S1	S2	S3	V1	V2	V3	MD1	MD2	MD3
1	Values for life & character building	✓	✓			✓	✓	✓	✓	✓		✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills	✓	✓			✓	✓	✓	✓		✓	✓
4	Critical thinking	✓	✓		✓	✓	✓	✓		✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning			✓	✓	✓	✓	✓		✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Scientific Reasoning				✓		✓	✓		✓	✓	✓
10	Reflective Thinking	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

13	Moral & Ethical Awareness/	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓	✓		✓	✓	✓	✓		✓	✓
15	Lifelong learning	✓	✓		✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓		✓	✓	✓	✓
20	Decision Making Skills			✓	✓	✓	✓	✓	✓	✓	✓

NB.: A1 & A2- English / Hindi, S1-Computerised Accounting – I; S2-Computerised Accounting – II, S3-E-Commerce, V1 & V2 – EVS, V3- Business Communication and Documentation, MD1- Personal Finance and Planning, MD2-Entrepreneurship Development, MD3-Basics of Management.

10. PROGRAMME OUTCOMES FOR DISCIPLINE SPECIFIC ELECTIVE COURSES

Sl No	Programme Outcomes	DSE A1	DSE A2	DSE A3	DSE B1	DSE B2	DSE B3	DSE C1	DSE C2	DSE C3
1	Values for life & character		✓	✓	✓	✓	✓	✓	✓	✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills		✓	✓	✓	✓	✓	✓	✓	✓
4	Critical thinking				✓			✓		✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning		✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Scientific Reasoning		✓	✓		✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	
12	Self-directed Learning		✓	✓						✓
13	Moral & Ethical Awareness/	✓	✓	✓	✓	✓	✓	✓	✓	
14	Leadership Readiness/Qualities				✓	✓	✓	✓	✓	✓
15	Lifelong learning				✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓			✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓

NB.: DSEA1- Working Capital Management, DSEA2- Financial Services, DSEA3- Inventory Management, DSEB1- Sustainability Marketing Management, DSEB2- Omni-Channel Marketing, DSEB3- Luxury Marketing, DSEC1- Compensation Management, DSEC2- Leadership and Team Development, DSEC3- Collective Bargaining and Negotiation Skills.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

11. Course Structure for the 3-Years B.Com. / 4-Year B.Com. (Hons.) / 4-Year B.Com. (Hons.) with Research under NEP-2020

Semester	Level	Discipline Specific Courses / Core Courses / Major Courses				Minor Courses	Multi-disciplinary Courses	Ability Enhancement Courses	Skill Enhancement Courses	Common Value Added Courses	Internship	Project	Total Credit	Total Year Credit
I	100	COM-CC-1110	***	***	***	COM-MC-1110	COM-MD-1110	COM-AE-1110	COM-SE-1110	COM-VA-1110	***	***	***	42
		MAJOR-1 (4)				MINOR-1 (4)	MC-1 (3)	AEC-1 (4)	SEC-1 (4)	VAC-1 (2)			21	
II	100	COM-CC-1210	***	***	***	COM-MC-1210	COM-MD-1210	COM-AE-1210	COM-SE-1210	COM-VA-1210	***	***		
		MAJOR-2 (4)				MINOR-2 (4)	MC-2 (3)	AEC-2 (3)	SEC-2 (4)	VAC-2 (2)			21	
Award of Degree on Exit		CERTIFICATE IN COMMERCE (UGCC)				A student may exit this programme and awarded the degree, CERTIFICATE IN COMMERCE (CC) , after securing 46 credits (42 from 2 semesters + 4 from the work based vocational courses). The work based -vocational courses will be offered by the Department during the summer vacation or internship/ apprenticeship in addition to 8 credit from Skill based Courses, to be earned by the student during the first & second semesters.								
III	200	COM-CC-2110	COM-CC-2120	***	***	COM-MC-2110	COM-MD-2110	***	COM-SE-2110	COM-VA-2110	***	***	***	41
		MAJOR-3 (4)	MAJOR-4 (4)			MINOR-3 (4)	MC-3 (3)		SEC-2 (4)	VAC-3 (2)			21	
IV	200	COM-CC-2210	COM-CC-2220	COM-CC-2230	COM-CC-2240	COM-MC-2210	***	***	***	***	***	***		
		MAJOR-5 (4)	MAJOR-6 (4)	MAJOR-7 (4)	MAJOR-8 (4)	MINOR-4 (4)							20	
Award of Degree on Exit		DIPLOMA IN COMMERCE (DC)				A student may exit this programme and awarded the degree, DIPLOMA IN COMMERCE (DC) , after securing 83 credits from 4 semesters along with 4 credits from the work based -vocational courses, offered by the Department during the first or second summer vacation or internship/ apprenticeship.								
V	300	COM-CC-3110	COM-CC-3120	COM-CC-3130	COM-CC-3140	COM-MC-3110	***	***	***	***	COM-IN-3110	***	***	40
		MAJOR-9 (4)	MAJOR-10 (4)	MAJOR-11 (4)	MAJOR-12 (2)	MINOR-5 (4)					INT-1 (2)		20	
VI	300	COM-CC-3210	COM-CC-3220	COM-CC-3230	COM-CC-3240	COM-MC-3210	***	***	***	***	***	***		
		MAJOR-13 (4)	MAJOR-14 (4)	MAJOR-15 (4)	MAJOR-16 (4)	MINOR-6 (4)							20	
Award of Degree on Exit		BACHELOR IN COMMERCE (B.Com.)				A student may exit this programme and awarded the degree, BACHELOR IN COMMERCE (B.Com.) , after securing 123 credits from 6 semesters.								
VII	400	COM-CC-4110	COM-DE-4110	COM-DE-4120	COM-DE-4130	COM-RC-4110	***	***	***	***	***	***	***	40
		MAJOR-17 (4)	DSE-1 (4)	DSE-2 (4)	DSE-3 (4)	RC-MINOR-7 (4)							20	
VIII	400	COM-CC-4210	COM-CC-4220	COM-CC-4230	COM-CC-4240	COM-RC-4210	***	***	***	***	***	***		
		MAJOR-18 (4)	MAJOR-19(4)	MAJOR-20 (4)	MAJOR-21 (4)	RC-MINOR-8 (4)							20	
Award of Degree on Exit		BACHELOR IN COMMERCE HONOURS (B.Com.-Hons.)				A student may exit this programme and awarded the degree, BACHELOR IN COMMERCE HONOURS (B.Com.-Hons.) , after securing 163 credits from 8 semesters. A student may be admitted to the B.Com.-Hons. if s/he at least secure 7.5 CGPA in aggregate till VI semester.								
Total					94	32	9	8	12	6	2		163	
VII	400	COM-CC-4110	COM-DE-4110	COM-DE-4120	COM-DE-4130	COM-RC-4110	***	***	***	***	***	***	***	40
		MAJOR-17 (4)	DSE-1 (4)	DSE-2 (4)	DSE-3 (4)	RC-MINOR-7 (4)							20	
VIII	400	COM-CC-4210	***	***	***	COM-RC-4210	***	***	***	***	***	COM-RC-4220		
		MAJOR-18 (4)				RC-MINOR-8 (4)						RC-PRO-1 (12)	20	
Award of Degree on Exit		BACHELOR IN COMMERCE HONOURS WITH RESEARCH (B.Com.- Hons. with Research)				A student may exit this programme and awarded the degree, BACHELOR IN COMMERCE HONOURS WITH RESEARCH (B.Com.-Hons. with Research) , after securing 163 credits from 8 semesters with submission of Project Report / Dissertation. A student may be admitted to the B.Com.-Hons. with Research if s/he secures at least 8.0 CGPA inn aggregate till VI semester.								
Total					82	32	9	8	12	6	2	12	163	

12. PROGRAM STRUCTURE (SUBJECT AND SEMESTER WISE)

NCF Credit Level / Semester	Paper Code	Paper Type	Paper Title	Total Marks	Marks for Semester-End Assessment	Marks for Internal Assessment	L:T:P	Credit
I	COM-CC-1110	MAJOR-1	Financial Accounting - I	100	80	20	4:0:0	4
	COM-MC-1110	MINOR-1	Business Organization and Management	100	80	20	4:0:0	4
	COM-MD-1110	MDC-1	Personal Finance and Planning	100	80	20	4:0:0	3
	COM-AE-1110	AEC-1	English / Hindi	100	80	20	4:0:0	4
	COM-SE-1110	SEC-1	Computerised Accounting - I	100	80	20	2:0:2	4
	EVS-VA-1110	VAC-1	EVS-1	50	40	10	2:0:0	2
TOTAL CREDIT FOR SEMESTER-I								21
II	COM-CC-1210	MAJOR-2	Cost Accounting	100	80	20	4:0:0	4
	COM-MC-1210	MINOR-2	Business Economics	100	80	20	4:0:0	4
	COM-MD-1210	MDC-2	Entrepreneurship Development	100	80	20	4:0:0	3
	COM-AE-1210	AEC-2	English / Hindi	100	80	20	4:0:0	4
	COM-SE-1210	SEC-2	Computerised Accounting - II	100	80	20	2:0:2	4
	EVS-VA-1210	VAC-2	EVS-II	50	40	10	2:0:0	2
TOTAL CREDIT FOR SEMESTER-II								21
III	COM-CC-2110	MAJOR-3	Financial Accounting-II	100	80	20	4:0:0	4
	COM-CC-2120	MAJOR-4	Income Tax and Practices	100	80	20	4:0:0	4
	COM-MC-2110	MINOR-3	Business Law	100	80	20	4:0:0	4
	COM-MD-2110	MDC-3	Basics of Management	100	80	20	4:0:0	3
	COM-SE-2110	SEC-3	E-Commerce	100	80	20	4:0:0	4
	COM-VA-2110	VAC-3	Business Communication and Documentation	50	40	10	2:0:0	2
TOTAL CREDIT FOR SEMESTER-III								21

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IV	COM-CC-2210	MAJOR-5	Corporate Accounting	100	80	20	4:0:0	4
	COM-CC-2220	MAJOR-6	Marketing Management	100	80	20	4:0:0	4
	COM-CC-2230	MAJOR-7	Financial Management	100	80	20	4:0:0	4
	COM-CC-2240	MAJOR-8	Human Resource Management	100	80	20	4:0:0	4
	COM-MC-2210	MINOR-4	Business Statistics	100	80	20	4:0:0	4
TOTAL CREDIT FOR SEMESTER-IV								20
V	COM-CC-3110	MAJOR-9	Auditing	100	80	20	4:0:0	4
	COM-CC-3120	MAJOR-10	Project Management	100	80	20	4:0:0	4
	COM-CC-3130	MAJOR-11	Indian Financial System	100	80	20	4:0:0	4
	COM-CC-3140	MAJOR-12	Entrepreneurial Skill and Start-Up	50	40	10	2:0:0	2
	COM-MC-3110	MINOR-5	Business Mathematics	100	80	20	4:0:0	4
	COM-IN-3110	INTERN	Internship	-	-	-	-	2
TOTAL CREDIT FOR SEMESTER-V								20
VI	COM-CC-3210	MAJOR-13	Business Environment and Sustainable Development	100	80	20	4:0:0	4
	COM-CC-3220	MAJOR-14	New Venture Planning	100	80	20	4:0:0	4
	COM-CC-3230	MAJOR-15	Indian Economy	100	80	20	4:0:0	4
	COM-CC-3240	MAJOR-16	Organisational Behaviour	100	80	20	4:0:0	4
	COM-MC-3210	MINOR-6	Corporate Law	100	80	20	4:0:0	4
TOTAL CREDIT FOR SEMESTER-VI								20
TOTAL CREDIT FOR 3-YR UNDERGRADUATE COURSE IN COMMERCE								123
VII - Hons without Research & with Research	COM-CC-4110	MAJOR-17	Management Accounting	100	80	20	4:0:0	4
	COM-DE-4110	DSE-1	Accounting & Finance/Marketing/ HR	100	80	20	4:0:0	4
	COM-DE-4120	DSE-2	Accounting & Finance/Marketing/ HR	100	80	20	4:0:0	4
	COM-DE-4130	DSE-3	Accounting & Finance/Marketing/ HR	100	80	20	4:0:0	4
	COM-RC-4110	RC-1 (MINOR)	Research Methodology	100	80	20	4:0:0	4
TOTAL CREDIT FOR SEMESTER-VII								20
VIII –Hons without Research	COM-CC-4210	MAJOR-18	Dynamics of Entrepreneurship: Theories and Strategies	100	80	20	4:0:0	4
	COM-CC-4220	MAJOR-19	Corporate Governance and Ethics	100	80	20	4:0:0	4
	COM-CC-4230	MAJOR-20	International Trade and Business	100	80	20	4:0:0	4

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	COM-CC-4240	MAJOR-21	Intellectual Property Rights - Laws and Practices	100	80	20	4:0:0	4
	COM-RC-4210	RC-2 (MINOR)	Research and Publication Ethics	100	80	20	4:0:0	4
TOTAL CREDIT FOR SEMESTER-VIII								20
TOTAL CREDIT FOR 3-YR UNDERGRADUATE COURSE IN COMMERCE (HONS.) WITHOUT RESEARCH								163
VIII – Hons with Research	COM-CC-4210	MAJOR-18	Intellectual Property Rights - Laws and Practices	100	80	20	4:0:0	4
	COM-RC-4210	RC-2 (MINOR)	Research and Publication Ethics	100	80	20	4:0:0	4
	COM-RC-4220	PROJECT	Project Report	300	-	-	-	12
TOTAL CREDIT FOR SEMESTER-VIII								20
TOTAL CREDIT FOR 3-YR UNDERGRADUATE COURSE IN COMMERCE (HONS.) WITH RESEARCH								163

DISCIPLINE SPECIFIC ELECTIVES – GROUPS AND PAPERS

Paper Code	Group	Group Title	Course Title
COM-DE-4110	DSE-1 (Group-A)	Accounting & Finance	Working Capital Management
	DSE-1 (Group-B)	Marketing	Sustainable Marketing Management
	DSE-1 (Group-C)	HR	Compensation Management
COM-DE-4120	DSE-2 (Group-A)	Accounting & Finance	Financial Services
	DSE-2 (Group-B)	Marketing	Omni-Channel Marketing
	DSE-2 (Group-C)	HR	Leadership and Team Development
COM-DE-4130	DSE-2 (Group-A)	Accounting & Finance	Inventory Management
	DSE-2 (Group-B)	Marketing	Luxury Marketing
	DSE-2 (Group-C)	HR	Collective Bargaining and Negotiation Skills

SEMESTER- I

COM-CC-1110-FINANCIAL ACCOUNTING-I (Major-1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>To introduce the students with details of financial accounting and its application during business activities.</i>
<i>Course Outcome</i>	: <i>The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.</i>
UNIT – I	: Theoretical Framework: Accounting as an information system, Users of financial accounting information and their needs; Qualitative characteristics of accounting information; Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting: cash basis and accrual basis; Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles; Concepts and Convention, Accounting standards: Concept, Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; Convergence vs Adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS)– meaning, need and scope; Process of issuing IFRS; Accounting Process - From recording of business transaction to preparation of trial balance including adjustments; Application of Generally Accepted Accounting Principles.
UNIT- II	: Computerized Accounting Systems: Computerized Accounting Systems: Computerized Accounts by using contemporary accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – III	: Business Income, Accounting for Depreciation, and Inventory Valuation: Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income; Revenue recognition: Recognition of expenses and income, Recognition of expenses and income with a reference to AS 9 and Ind AS 18; Nature of Depreciation; Accounting concept of depreciation. Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income; Inventories: Meaning. Significance of inventory valuation; Inventory Record Systems: periodic and perpetual. Methods of computing depreciation; Application of Accounting Standard in valuation of Inventory; Impact of inventory valuation on measurement of business income.
UNIT – IV	: Financial Statements of Sole Proprietorship and Partnership Firms: Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities Sole Proprietorship and Partnership firms (both manual and using appropriate software)
UNIT – V	: Accounting for Branch & Not-for Profit Organizations: Accounting for Branch: Concept of Dependent branches; Branch Accounting – debtors system, stock and debtors’ system, branch final account system and wholesale basis system; Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches; Accounting for Notfor-Profit Organizations- Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Note:

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

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

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

Important Books to follow:

1. Jain, S. P. and K. L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. P. C. Tulsiani, Financial Accounting, Pearson Publication
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.

References:

1. Anil Kumar and Mariappa, Text Book of Financial Accounting- Himalaya Publishing House
2. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill.
3. Bal Ranjan Kumar, Financial Accounting – S. Chand
4. Bansal. K. M- Financial Accounting – Taxman Publication
5. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri

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Publications.

6. Horngren, Introduction to Financial Accounting, Pearson Education.
7. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
8. Mukherjee: Financial Accounting I and Financial Accounting II, Oxford University Press
9. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning
10. R. K. Mittal, M. R. Bansal, Financial Accounting, V. K Global Publication.
11. The Institute of Chartered Accountants of India, New Delhi- Compendium of Statements and Standards of Accounting.
12. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
13. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

Note: Students are advised to use latest edition of text books.

COM-MC-1110 – BUSINESS ORGANISATION AND MANAGEMENT (Minor-1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>To acquaint students with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.</i>
<i>Course Outcome</i>	: <i>Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.</i>
UNIT – I	: Concept and Forms of Business Organizations: Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Forms of Business Organization- Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages & Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organization; Social Responsibility, Responsible Business and Ethical Conduct & Values.
UNIT- II	: Joint Stock Company: Joint Stock Company- Meaning, Definition, Characteristics, Advantages and Disadvantages; Code of Business Ethics; Kinds of Companies; Promotion; Stages of Promotion; Promoter- Characteristics & Kinds; Preparation of Important Documents; Memorandum of Association- Clauses; Articles of Association & Contents; Prospectus- Contents; Red herring Prospectus; Statement-in-lieu of Prospectus (as per Companies Act, 2013).
UNIT – III	: Principles and Functions of Management: Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

	Management- Scientific Management - meaning, objectives, relevance and criticism.
UNIT – IV	: Planning and Organizing: Planning -Meaning, Characteristics, Types of Plans, Advantages and Disadvantages, Approaches to Planning, Management by Objectives (MBO) - Steps in MBO, Benefits and Weaknesses; Organizing - Process, Principles of Organisation, Formal and Informal Organisations, Line Organisations and Staff Organisations, Line and Staff Conflicts. Functional Organisation; Span of Management – Meaning, Determining Span, Factors influencing the Span of Supervision.
UNIT – V	: Authority, Coordination and Control: Meaning of Authority, Power, Responsibility and Accountability; Delegation of Authority; Decentralization of Authority - Definition, Importance, Process; Principles of Coordination and techniques of Effective Coordination; Control- Meaning, Relationship between planning and control, Steps in Control; Requirements for effective control.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	25%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	15%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises: -

The students are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in UNIT 1.
3. Participate in role play activity for describing the various levels of Management & ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein students are asked to draft roles and responsibilities of members in the chosen organisation.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

Important Books to follow:

1. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
2. Koontz, H., & Wehrich, H., Essentials of Management. New York: McGraw Hill.
3. Prasad, L.M. Principles and Practice of Management, Sulatan Chand
4. S K Jena and SK Das, Business Management, Kalyani Publication, New Delhi

References:

1. Basu, C. R. (1998). Business Organization and Management, McGraw Hill
2. Griffin, R.W. – Management: Principles & Practices, Cengage Learning
3. Gupta R.N - Principles & Practice of Management – S. Chand
4. Kaul, V. K., Business Organization and Management, Text and Cases. Pearson.
5. Pany Tushar K , Management Principles and Application, Kalyani
6. R. K . Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd.,
7. Sharma and Gupta , Management: Principles and application , Kalyani Publishers
8. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. Excel Books.

Note: Students are advised to use latest edition of text books.

COM-MD-1110-PERSONAL FINANCE & PLANNING (Multi-Disciplinary-1)

Credit: 03 (3 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 30 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i> : <i>The course aims to familiarize students with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.</i>	
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain the meaning and appreciate the relevance of Financial Planning; familiarize with regard to the concept of Investment Planning and its methods; examine the scope and ways of Personal Tax Planning; analyze Insurance Planning and its relevance; and develop an insight into retirement planning and its relevance.</i>
UNIT – I	: Introduction to Financial Planning: Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.
UNIT- II	: Investment & Retirement Planning: Process and objectives of investment, Concept and measurement of return & risk for various assets class, Portfolio, Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments. Mutual fund schemes including SIP; International investment avenues. Retirement Benefits, Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, Old and National Pension Scheme.
UNIT – III	: Personal Tax Planning: Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

	and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961; Tax avoidance versus tax evasion.
UNIT – IV	: Insurance Planning: Need for Protection planning. Risk of mortality, health, disability and property; Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

UNIT	Weightage of marks	Theory	Practical /Numerical
UNIT-I	25%	✓	-
UNIT-II	25%	✓	-
UNIT-III	25%	✓	✓
UNIT-IV	25%	✓	✓

Practical Exercises:

The students are required to:

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

References:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
4. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Note: Latest edition of text books may be used.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

COM-AE-1110- ENGLISH / HINDI

AS DEVELOPED BY DEPARTMENT OF ENGLISH /HINDI

COM-SE-1110-COMPUTERISED ACCOUNTING (Skill Enhancement Course-1)

Credit: 04 (2 Lectures + 0 Tutorial + 2 Practical)

Total Credit Hour: 20 hours (Theory) + 40 hours (Practical)

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide an overview to help students to acquire knowledge on various aspects of accounting and preparation of accounting information through software.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to acquire knowledge on various aspects of accounting and preparation of accounting information through software.</i>
UNIT – I	: Book-Keeping: Distinction between Accounting and Book-Keeping, Objective and Advantages of Accounting; Branches of Accounting; Basis of Accounting; Accounting as a Source of Information; Interested Users of Accounting Information.
UNIT- II	: Accounting: Accounting Concepts and Conventions; Voucher, Types of Vouchers, Accounting Equation, Concept of Debit and Credit; Rules of Debit and Credit; Concept and Advantages of Double Entry System Journal-Concept, Types and Format; Subsidiary Book-Concept and Types; Concept of Account with format, Ledger, Posting and Balancing, Bank Reconciliation Statement.
UNIT – III	: Trial Balance and Final Accounts: Trial Balance: concept, objectives, format and methods of preparation, Final Accounts with adjustments.
UNIT – IV	: Contemporary Accounting Packages: Features of Contemporary Accounting Packages, Hands on experience with Contemporary Accounting Packages: Startup/ Graphical User Interface/ Operations/ Screen Components, Setting up of a Company, Opening new company, Safety of Accounts, Features, Configuration (for example: Tally, Wings etc.).

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – V	:	Application of Accounting Software: Accounts books (Journal, Ledger, and Cash Book), Preparation of Trial Balance, Preparation of Profit & Loss account and Balance Sheet. Accounting of inventory and Accounting reports.
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UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Collect & examine balance sheets of Organizations to study how these are prepared.
2. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
3. Prepare Trading, Profit & Loss Account, and Balance Sheet for small business firms.
4. Prepare financial statements manually and using appropriate software.
5. Collect data from your college and prepare Receipt and Payment Account, Income & Expenditure Account and Balance Sheet.

Important Books to follow:

1. Jain, S. P. and K. L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. P. C. Tulsiani, Financial Accounting, Pearson Publication
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
5. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

References:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill.
2. Bal Ranjan Kumar, Financial Accounting – S. Chand
3. Bansal. K. M- Financial Accounting – Taxman Publication
4. Horngren, Introduction to Financial Accounting, Pearson Education.
5. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning
6. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
7. R. K. Mittal, M. R. Bansal, Financial Accounting, V. K Global Publication.
8. The Institute of Chartered Accountants of India, New Delhi- Compendium of Statements and Standards of Accounting.

Note: Students are advised to use latest edition of text books.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

EVS-VA-1110- ENVIRONMENTAL STUDIES -I

AS DEVELOPED BY THE UNIVERSITY

SEMESTER- II

COM-CC-1210-COST ACCOUNTING (Major-2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to develop understanding among students about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to determine various types of cost of production; compute unit cost and total cost of production and prepare cost statement; compute employee cost, employee productivity and employee turnover; determine cost under job costing, batch costing, process costing, contract costing and service costing; and apply activity-based costing for cost determination.</i>
UNIT – I	: Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost classification, Cost unit and cost center, Ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Preparation of Cost Sheet; Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, Purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ); Treatment of Waste, Scrap, Spoilage, Defective and Obsolesce.
UNIT- II	: Employee Cost and Overheads: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only). Overheads: Definition and classification, Production overheads – allocation and

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

	apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.
UNIT – III	: Methods of Costing: Job Costing, Batch Costing and Process Costing: Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet; Meaning of Batch Cost and its application; Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.
UNIT – IV	: Methods of Costing: Contract Costing, Service Costing: Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation clause and cost-plus contract; Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost.
UNIT – V	: Activity Costing: Activity Based Costing (ABC)- Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC– resource and cost drivers; Application of ABC.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

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

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

9. Visit industries to understand process costing, ABC concept.

Important Books to follow:

1. Banarjee, B. (2014). Cost Accounting – Theory & Practice. PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman's Cost Accounting. Taxmann, New Delhi.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Intermediate Level Paper 3: Cost and Management Accounting.

Note: Students are advised to use latest edition of text books.

COM-MC-1210-BUSINESS ECONOMICS (Minor-2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>This course aims to provide a comprehensive understanding of business economics, covering fundamental concepts such as the nature, principles, and scope of business economics, alongside the essential economic problems of what to produce, how to produce, and for whom to produce. The course delves into utility analysis, encompassing cardinal and ordinal approaches, as well as demand analysis, elasticity, consumer surplus, and demand forecasting. Additionally, students will explore production and cost analysis, including production functions, costs, and economies of scale. Pricing theories and market structures, such as perfect competition, monopoly, monopolistic competition, and oligopoly, will be analysed, along with factors influencing pricing and equilibrium in markets, including labour, capital, and land.</i>
<i>Course Outcome</i>	: <i>The students would be able to apply tools of micro-economics, consumer behaviour and firm theory to business situations.</i>
UNIT – I	: Basic Concepts: Meaning & Definition, Nature, Fundamental principles, and Scope of Business Economics; Basic problems of an Economy: What to produce, how to produce, and for whom to produce; Application of Economic theories in Decision Making; Steps in Decision making..
UNIT- II	: Utility Analysis: Cardinal Analysis: Explore the concept of utility, diminishing marginal utility, and the principle of Equi-Marginal utility; Ordinal Utility Analysis of Consumer Behavior: Understanding consumer preferences through ordinal utility, budget constraints represented by budget lines, and consumer equilibrium achieved thorough indifference curves.
UNIT – III	: Demand Analysis: Theory of Demand and Supply; Elasticity of Demand; Income consumption curve and Engel curve; Consumer surplus; Reveled preference theory; Demand forecasting.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – IV	:	Production and Cost analysis: Production function; isoquant curves and Iso-cost lines; Cost of Production: Explicit cost, Implicit cost, and Opportunity cost; Economies and Diseconomies of Scale.
UNIT – V	:	Pricing and Market: Theory of Pricing: cost-plus pricing; Target pricing, Marginal cost pricing, and going rate pricing; Market Structures: Perfect competition, monopoly, monopolistic competition, and oligopoly, and their implications for pricing and output decisions; Price Determination and Equilibrium; Factor of Pricing: labour, capital, and land.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	15%	✓	-
UNIT-II	25%	✓	✓
UNIT-III	25%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	15%	✓	✓

Practical Exercises:

The students are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Prepare a production schedule for a hypothetical product under and particular condition of demand supply; Study one economic theory in detail and understand its practical implications in real life situation.
5. Analyze the effects of changes in demand and supply on pricing policies.

Reference Books:

1. Adhikari, M. (2000). Business Economics. New Delhi: Excel Books.
2. Ahuja, H. L. (2019). Theory of Micro Economics. Sultan Chand Pub. House.
3. K C Dash, Micro Economics- Himalaya Publishing House
4. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
5. Relevant study material of ICAI: www.icai.org.
6. Das & Sengupta, Microeconomics I and Statistics: Oxford University Press
7. Dwivedi, D.N. Micro Economics, Vikash Publication
8. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.
9. Maddala G. S.; E. Miller; Microeconomics: Theory & Applications, McGraw-Hill.
10. Mehta P. K, Singh M. – Micro Economics – Taxmann Publication

Note: Students are advised to use latest edition of text books.

COM-MD-1210-ENTREPRENEURSHIP DEVELOPMENT (Multidisciplinary-2)

Credit: 03 (3 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to discern distinct entrepreneurial traits; identify the parameters to assess opportunities and constraints for new business ideas; develop a business idea by adopting systematic process; design strategies for successful implementation of ideas; and create a business plan.</i>
UNIT – I	: Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Types of entrepreneurship.
UNIT- II	: Entrepreneurship in India: Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc. Life stories of successful entrepreneurs in India and Arunachal Pradesh.
UNIT – III	: Entrepreneurship Ecosystem: Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/ entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – IV	:	Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of Project Report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.
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UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	25%	✓	-
UNIT-II	25%	✓	-
UNIT-III	25%	✓	-
UNIT-IV	25%	✓	✓

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship & distinguish between different entrepreneurial traits.
2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for start-up.
6. Preparation of a project report for a start-up or for revival of sick units or developing horizontal and vertical growth.

References:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: imalaya Publishing House.
2. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
3. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.

Note: Learners are advised to use latest edition of text books.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

COM-AE-1210-ENGLISH / HINDI

AS DEVELOPED BY DEPARTMENT OF ENGLISH /HINDI

COM-SE-1210-COMPUTERISED ACCOUNTING -II (Skill Enhancement Course-2)

Credit: 04 (3 Lectures + 0 Tutorial + 1 Practical)

Total Credit Hour: 30 hours (Theory) + 20 hours (Practical)

Internal Assessment: 20 marks

End Semester Examination: 80 marks (Theory)

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST; describe the provisions relating to levy of GST; identify exemptions for different types of goods and services and examine the various provisions of input tax credit; analyze provisions regarding penalties and interest and to prepare and file GST return on-line; and understand the significant provisions of the customs law.</i>
UNIT – I	: Basic Concepts: Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.
UNIT- II	: Concept of supply and levy of GST: Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.
UNIT – III	: Levy of GST: Basis of Charge of GST, Intra-state Supply, Inter-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – IV	:	Procedures under GST: Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.
UNIT – V	:	GST through Tally: GST compliances through Tally 9.0 ERP

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	15%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	25%	✓	✓
UNIT-V	20%		✓

Practical Exercise:

Students are required to:

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

References:

1. Singhanian, V. K., & Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi:Taxmann Publication.
2. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [UNIT1, 2, 3 and 4]
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: WoltersKluwer India Private Limited

Note: Students are advised to use latest edition of text books.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

EVS-VA-1210- ENVIRONMENTAL STUDIES -II

AS DEVELOPED BY THE UNIVERSITY

SEMESTER - III

COM-CC-2110 – FINANCIAL ACCOUNTING- II (Major-3)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system; apply appropriate software to workout royalty accounts; prepare accounts relating to consignment business; provide services to departmental stores in preparing departmental accounts; guide business enterprises in preparing and submitting insurance claim statement against business losses; compare commercial accounting system with Government accounting system; and explain Government financial administration.</i>
UNIT – I	: Accounting for Hire Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).
UNIT- II	: Royalty and Consignment Accounts: (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – III	: Accounting for Partnership: Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership
UNIT – IV	: Insurance Claims and Departmental Accounts: (a) Insurance Claims: Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit. (b) Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer
UNIT – V	: Government Accounting: Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock & loss of profit

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

5. Visit a government office to get knowledge on the system of accounts keeping and prepare a report.

References:

1. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
2. Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati.
3. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
3. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
6. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur
7. Godwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
9. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Note: Students are advised to use latest edition of text books.

COM-CC-2120 – INCOME TAX AND PRACTICES

(Major-4)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.</i>
<i>Course Outcome</i>	: <i>This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.</i>
UNIT – I	: Basic Concepts: Concept, Types of direct and indirect taxes ; Canons of taxation; Direct Tax: Need, features and basis of charges; Income Tax (as per Income Tax Act 1961 and amendments): Residential status ; Scope of Total Income, Heads of Income; Income Which do not form a part of Total Income ; Agriculture Income and its taxability.
UNIT- II	: Taxation of Salary: Meaning of salary, Basis of charge, Conditions of chargeability, Allowances, Perquisites, Deductions & exemptions, Computation of taxable Income from Salary, Tax treatment of different forms of salary Income: Relief u/s 89: Hints about tax planning.
UNIT – III	: Income from House Property & from Other Sources: Basis of charge, Determinants of Annual Value, Deductions and exemptions, Computation of taxable income of House Property (let out and self-occupied property), Hints about tax planning. Basis of charge of Income from other sources.
UNIT – IV	: Profits And gains from business or profession & Capital gains : Chargeability, Deductions & allowances, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to Capital gains; Meaning of Transfer: Computation of Gain; Cost of Acquisition; capital gains exempt from tax.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – V	:	Return of Income & Advance Tax: Filing of returns: Manually and on-line filing of Returns of Income : Tax Deducted at Source ; Provision & Procedures of Compulsory on-line filing of returns for specified assesses ;PAN; Due dates of filing of advance tax returns.
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UNIT	Weightage of marks	Theory	Practical/ Numerical
UNIT-I	15%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	25%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises

The students are required to:

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

References:

1. Gour and Narang, Income tax: Law and practice, Kalyani Publishers
2. Dr. Vinod Kumar Singhania, e-filing of Income Tax Returns & Computation of Tax,
3. Taxmann Publication Pvt. Ltd, New Delhi. Latest version.
4. Saha, Dash- Income Tax Law and Practice- Himalaya Publishing House.
5. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
6. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
7. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Students are advised to use latest edition of text books.

COM-MC-2110-BUSINESS LAW (Minor- 3)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to give the students a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers</i>
<i>Course Outcome</i>	: <i>The students would be able to deal with the legal aspects of different business situations.</i>
UNIT – I	: Indian Contract Act, 1872: Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' Impact on contract, Agreements in restraint of trade, Performance, Breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.
UNIT- II	: Sale of Goods Act, 1930: Sale of Goods Act, 1930- Nature of sale, Conditions and Warranties, Performance of contract of sale and Right of Unpaid Seller.
UNIT – III	: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008- General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.
UNIT – IV	: Competition Act, 2002 and Consumer Protection Act, 2019: Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection

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	Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties
UNIT – V	: Foreign Exchange Management Act, 1999: Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

UNIT	Weightage of marks	Theory	Practical/ Numerical
UNIT-I	25%	✓	-
UNIT-II	10%	✓	-
UNIT-III	25%	✓	-
UNIT-IV	25%	✓	-
UNIT-V	15%	✓	-

Practical Exercises:

The students are required to:

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

References:

1. Arora Sushma – Business Law – Taxmann Publication
2. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
3. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
4. Das & Roy, Business Laws: Oxford University Press
5. Garg K.C., Saareen, Sharma, Business Law, Kalyani Publishers
6. Jena B and Mohapatra-A Book of Business Laws- Himalaya Publishing House
7. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
8. Kuchhal, M.C.& Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
9. Kumar, R. Legal Aspects of Business, Cengage Learning
10. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
11. S K Matta, Geetika Matta, Business Law- Vrinda Publications (P) Ltd
12. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.
13. Tejpal Singh, Business Law - Pearson Publication
14. Tulsian, P.C, Business Law, S. Chand

Note: Students are advised to use latest edition of text books.

COM-MD-2110- BASICS OF MANAGEMENT

(Multidisciplinary - 3)

Credit: 03 (3 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 30 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide students with an understanding of basic management concepts, principles, and practices.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain competitive landscape of a company using Porter's five force model; appreciate the applicability of SWOT analysis of a company; interpret the relevance of delegation and decentralization of authority in an organisation; analyse the various needs of an individual using Maslow's Need-Hierarchy Theory; and examine various management techniques in successfully running a business organization.</i>
UNIT – I	: Introduction: Management: Concept and Need, Functions – An overview; Coordination: Essence of Management; Evolution of Management Thought, Classical Approach – Neo- Classical and Human Relations Approaches- Behavioural Approach, Systems Approach, Contingency Approach.
UNIT- II	: Planning: Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS- UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and Bounded Rationality.
UNIT – III	: Organizing: Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.

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UNIT – IV	: Staffing & Leadership: Concept of staffing - Recruitment and Selection; Orientation; Training and Career Development; Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories, Leadership and Leadership Styles; Communication process, types, barriers and trends.
Unit -V	Directing & Controlling: Directing- Concept, Process, Principles, Controlling- Concept, Process, Principles, Major Techniques, and Performance Appraisal.

UNIT	Weightage of marks	Theory	Practical/ Numerical
UNIT – I	20%	✓	-
UNIT – II	20%	✓	-
UNIT – III	20%	✓	-
UNIT – IV	20%	✓	-
UNIT - V	20%	✓	-

Practical Exercises:-

The students are required to:

1. Group research and presentation on assigned management theories.
2. Develop a strategic plan for a chosen business or organization.
3. Simulation where students create an organizational structure and delegate tasks.
4. Role-play recruitment, selection, and leadership scenarios.
5. Direct a team to achieve a goal; analyze case studies for controlling measures

References:

1. The Practice of Management by Peter F. Drucker
2. Management: Tasks, Responsibilities and Practices by Peter. F. Drucker
3. People and Performance by Peter F. Drucker
4. Management: Global Edition by Stephen P. Robbins and Mary A. Coulter
5. Management: Principles and Practices by Ricky W. Griffin
6. Principles and Practice of Management, L.M. Prasad; Sultan Chand & Sons Publication.

Note: Students are advised to use latest edition of text books

COM-SE-2110 – E-COMMERCE

(Skill Enhancement Course-3)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>This course aims to provide students with a comprehensive understanding of the theoretical aspects of E-Commerce, including its concepts, business models, operations, payment systems, security issues, and legal considerations, without requiring advanced computer skills.</i>
<i>Course Outcome</i>	: Students will understand the fundamental concepts and significance of E-Commerce. They will analyze and perform various E-Commerce activities and operations. They will also gain insights into the design and publication of E-Commerce websites, and will be able to implement and manage secure E-Payment systems. At the end they will be in capacity to address security issues and legal considerations in E-Commerce.
UNIT – I	: Introduction to E-Commerce: Definition, Benefits, & Limitations; Driving Forces of E-commerce: Technological Advancement, Market Demand & Globalization; E-Commerce Business Models: Key Elements, Categories of Business Models; Design and Launch of E-Commerce Website: Decision regarding selection of hardware and software, Outsourcing vs. In-house Website Development; Types of E-Commerce System; Prerequisites and scope of various E-Commerce Models.
UNIT- II	: E-Commerce Activities and Operations: Core Activities in E-Commerce Operations; E-Commerce Manpower: Types, Roles & Responsibilities; Modes of Operations; Applications in Various Industries: Banking, Insurance, Utility Bill Payments, E-Marketing, E-Tailing, Online Services, E- Auctions, Online Portals, E-Learning, E-Publishing, E-Entertainment, Online Shopping.
UNIT – III	: Website Designing and Publishing: Internet Services and Protocols: Elements of Internet Services, URLs and IP (ISP,

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

	Shopping Cart, Cookies); WWW and Portals: Understanding WWW and its Functionality, Steps in Designing & Developing E-Commerce Website, domain Name System (DNS); Online Publishing: Strategies and Approaches; Legal Aspects of Online Publishing: Copyright Issues, Regulatory compliance.
UNIT – IV	: E-Payment Systems: E-Payment Methods: Debit Cards, Credit Cards, Smart Cards, E-Money, E-Wallets; Digital Signatures and Payment Gateways: Procedures and Legal Positions, Understanding Payment Gateways; Online Banking: Concept & Importance, Electronic fund Transfer and Automated Clearing House; Current and Emerging E-Payment Modes; E-Payment Risks & Mitigation Strategies.
UNIT – V	: E-Commerce Security and Legal Issues: Security Issues: Security Intrusions and Breaches, Attacking Methods- Hacking, Sniffing, cyber-Vandalism; Technology Solutions for E-Commerce Security: Encryption Techniques, Security Channels of Communication, Protecting Networks, Servers, and Clients; Overview of Information Technology Act, 2000: Provisions Related to E-Commerce Offences, Secure Electronic Records and Digital signatures, Penalties and Adjudication; Risk Management in E-Commerce: Identifying and Mitigating E-Commerce Risks, Best Practices for Maintaining security.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT – I	20	✓	-
UNIT – II	20	✓	✓
UNIT – III	20	✓	-
UNIT – IV	20	✓	✓
UNIT – V	20	✓	✓

Practical Exercises:-

The students are required to:

1. Group research and presentation on E-Commerce activities undertaken by AMAZONE, FLIPKART etc.
2. Develop a strategic plan for a chosen business or organization w.r.t. e-commerce.
3. Simulation where students create an applications of e-commerce in Various Industries: Banking, Insurance, Utility Bill Payments, E-Marketing, E-Tailing.
4. Acquaint the students with respect to E-Payment Methods: Debit Cards, Credit Cards, Smart Cards, E-Money, E-Wallets; Digital Signatures and Payment Gateways.
5. Direct a team of students to collect and analyze case studies for e-commerce in the local market.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

References:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: Macmillan.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: PHI.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: PHI.
9. Whiteley, D. E-Commerce: Strategy, Technologies & Applications. McGraw Hill.

Note: Latest edition of the books should be used.

COM-VA-2110 - BUSINESS COMMUNICATION AND DOCUMENTATION (Value Added Course-3)

Credit: 02 (2 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 20 hours

Internal Assessment: 10 marks

End Semester Examination: 40 marks

Total Marks: 50 Marks

<i>Course Objective</i>	: <i>The course aims to enhance written and verbal communication/ presentation skills amongst the students and ability to frame effective documentation both in digital and non-digital environment.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to realize the significance of effective communication in business; learn business vocabulary and understand varied ways/methods to present business plans; gain knowledge on drafting of official letters and documents; develop appropriate skills for report writing and different ways of documentation; and explain the role of information technology for enabling business communication and documentation.</i>
UNIT – I	: Communication, Business Language, Presentation and Correspondence: Meaning, importance, Process of communication and documentation in business. Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations. Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages –invitations, thank you notes, greetings and congratulations.
UNIT- II	: Technology and Business Communication: Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web- pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – III	:	Business Documentation: Drafting simple contracts and deeds (non- legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.
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UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	30%	✓	✓
UNIT-II	30%	✓	✓
UNIT-III	40%	✓	✓

Practical Exercises:

The students are required to:

1. Interview employees of some organisation to find out communication issues and challenges;
2. Make a vocabulary of various terms used in business documentation;
3. Collect some samples of business correspondence and documentations and find out their effectiveness;
4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.

References:

1. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
2. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
3. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
4. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.
5. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage Learning.
6. Shirley, T. (2005). Communication for Business. London: Pearson Education.
7. Smallwood, R. F., & Williams, R. F. (2013). Managing Electronic Records: Methods, Best Practices, and Technologies. New Jersey: John Wiley and Sons.
8. Wilson, K., & Wauson, J. (2011). The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy. New York: AMACOM.

Note: Students are advised to use latest edition of text book

SEMESTER – IV

COM-CC-2210 – CORPORATE ACCOUNTING

(Major-5)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to help students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.</i>
<i>Course Outcome</i>	: <i>This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.</i>
UNIT – I	: Accounting for Share Capital & Debentures: Company-Meaning, Definition, Types, and Salient Features; Share Capital-Meaning, Categories, and Types of Shares; Issuance of Shares-for Consideration other than Cash, for Cash, At Par, At Discount, and At Premium, Over Subscription, Pro-rata Allotment, Undersubscription, Calls in Arrears, Calls in Advance, and Journal Entries; Forfeiture and Reissue of Shares-Meaning and Journal Entries; Book Building-Concept and Process; Right Share-Concept, Advantages, and Accounting Treatment; Buy Back of Shares-Concept, Conditions, Motives, SEBI Guidelines, Methods, Advantages, and Accounting Treatment; Redemption of Preference Shares-Concept, Conditions, and Accounting Treatment; Bonus Share-Concept, SEBI Guidelines, Circumstances for Issuance of Bonus Shares, Sources for the Issuance of Bonus Shares, Advantages, Disadvantages, and Accounting Treatment, Debentures-Concept, Types, Shares versus Debentures, Issuance-for Cash, and Consideration other than Cash; Redemption of Debentures-Concept, Methods, and Accounting Treatment.
UNIT- II	: Company Final Accounts: Concept, Legal Requirements as to Company Profit and Loss Account, Appropriation of Profits, Forms of Profit and Loss Account, Salient Features of Company Profit and Loss Account, Legal Requirements as to Company Balance Sheet,

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

		Proforma of Company Balance Sheet, Treatment of Special Items as to Company Final Accounts, and Preparation of Company Final Accounts; Cash Flow Statement-Meaning, Concept, Need, Its Comparison with Financial Statements, Regulations relating to Cash Flow Statement, Cash Flow Statement Formats, Cash Flow-Meaning and Types, and Preparation.
UNIT – III	:	Accounts of Holding Companies: Holding Company-Meaning, Concept, Types of Holding and Subsidiary Companies, Objectives, Advantages, and Limitations; Preparation of Final Accounts of Holding Company without Adjustments-Pre-Acquisition Profit, Post-Acquisition Profit, Minority Interest, Goodwill (Cost of Capital), Capital Reserve, Consolidated Reserve and Surplus, and Holding Company Balance Sheet
UNIT – IV	:	Amalgamation of Companies: Amalgamation- Meaning, Concept, and Objectives; Reconstruction-Concept, Types, Comparison between Amalgamation, Absorption, and Reconstruction, Methods of Accounting for Amalgamation, Purchase Consideration-Concept, Calculation Methods, and Calculation; Accounting Treatment and Balance Sheet Preparation for Amalgamation of Companies; Internal Reconstruction-Meaning, Objectives, Steps Involved, Mode or Methods, and Accounting Treatment
UNIT – V	:	Accounts for Banking Companies: Banking Company-Meaning, Forms of Business of Banking Company, Disposal of Non-Banking Assets; Slip System of Ledger Posting-Meaning, Advantages, and Disadvantages; Bank Teller System-Concept, Objectives, and Scope; Structure of Balance Sheet and Profit and Loss Account of Banking Companies; Non-Banking Financial Company and Residuary Non-Banking Company-Concept, and Distinction between Non-Banking Financial Companies and Banking Companies; Stock invest Scheme-Concept, Features, and Terms of Issue and Payment; Books of Accounts in Banking Companies; Commercial Banks-Concept, and Functions, Structure of Indian Commercial Banks, and Sources of Funds, Asset Structure; Non-Performing Assets-Meaning, Concept, Definition, Classification, Guidelines for Classification of Assets, Underlying Reasons, Provisions, and Recovery Mechanism.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20	✓	✓
UNIT-II	20	✓	✓
UNIT-III	20	✓	✓
UNIT-IV	20	✓	✓
UNIT-V	20	✓	✓

Practical Exercises:

The students are required to:

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

Reference:

1. Anil Kumar, Mariappa, Corporate Accounting, Himalaya Publishing House
2. B K Goyal, Fundamentals of Corporate Accounting, International Book House
3. Dam, B. B. & Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.
4. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
5. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
6. Jain, S. P. & K. L. Narang. Corporate Accounting. Kalyani Publishers.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
8. Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
9. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. Tata McGraw Hill.
10. R. K. Mittal, S. Ahuja, Corporate Accounting, - V. K. Global Pub. Pvt. Ltd.
11. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication
12. Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. S. Chand.
13. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. Chand Publishing.

Note: Students are advised to use latest edition of text books.

COM-CC-2220 - MARKETING MANAGEMENT

(Major-6)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to equip the students with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; explain the dynamics of consumer behaviour and process of market selection through STP stages; analyse the process of value creation through marketing decisions involving product development; analyse the process of value creation through marketing decisions involving product pricing and its distribution; and analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing areas.</i>
UNIT – I	: Introduction: Marketing - Meaning, Nature, Scope, Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning & distinctive characteristics; Marketing Mix.
UNIT- II	: Consumer Behaviour & Market Selection: Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions; Segmenting, Targeting Positioning (STP)- Levels and bases of segmenting consumer markets.
UNIT – III	: Product - Concept & classification; Levels of Product. Designing value- Product-mix dimensions, strategies, and types; Branding-meaning functions, types; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – IV	:	Pricing and Distribution: Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Distribution Decisions: Channels of distribution- types and functions. factors affecting choice of distribution channel; Distribution strategies; Wholesaling and retailing; Emerging distribution trends.
UNIT – V	:	Promotion Decisions and Developments in Marketing: Promotion Decisions: Communication process; Importance of Promotion. Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Analyze the impact of various environmental forces in the context of a given durable and non-durable product.
2. Analyze the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
4. Analyze the case of product line extension and impact on business performance.
5. Analyze the distribution strategy of a given product.
6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Suggested Readings:

1. Etzel, MJ, Walker, BJ, Stanton, WJ, & Pandit, A. (2010). Marketing. McGraw Hill.
2. Grewal, D., & Levy, M. Marketing. New York: McGraw Hill Education.
3. Kotler, P., Armstrong, G., & Agnihotri, P., Principles of Marketing. Pearson.
4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M., Principles of Marketing: A South Asian Perspective. Pearson Education.
5. Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Vikas Publications.
6. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
7. Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann

Note: Students are advised to use latest edition of text books.

COM-CC-2230-FINANCIAL MANAGEMENT (Major- 7)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100

<i>Course Objective</i> : <i>The course aims to familiarize the students with the principles and practices of financial management.</i>	
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain the nature and scope of financial management; assess the impact of time value of money; analyze and apply capital budgeting techniques; discuss the various sources of finance; explain various capital structure theories and analyze factors affecting capital structure decisions; critically examine the dividend theories, identify and analyze factors affecting dividend policy; and suggest sound dividend policy; and design working capital policy.</i>
UNIT – I	: Introduction: Financial Management- Meaning, Concept, Nature, Objectives, Functions,; Time Value of Money- Factors influencing Time Value of Money, Future Value, and Present Value; Annuity- Present and Future Value of an Annuity, Perpetuity; Sources of Finance; Risk- Types, Systematic and Unsystematic Risk, and Risk-Return Trade-off.
UNIT- II	: Capital Budgeting: Capital Budgeting- Features, Significance, and Process; Cash Flow Estimation-Initial Cash Outflow, Annual Cash Inflow, & Terminal Cash Inflow; Capital Budgeting Decisions-Nature and Types; Capital Budgeting Techniques and their relative merits and demerits; Capital Rationing; Risk Analysis in Capital Budgeting- Risk Adjusted Discount Rate Method, and Certainty Equivalent Method.
UNIT – III	: Financing Decision: Cost of Capital- Types, Factors Affecting Cost of Capital, Computation of Cost of Capital-Equity share Capital, Preference Share Capital, Debenture, Retained Earnings, Weighted Average Cost of Capital, and Weighted Marginal Cost of Capital; Valuation; Capital Structure- Features of Appropriate Capital Structure, Factors affecting Capital Structure, Optimal Capital Structure, Capital Structure Theories; Leverage;

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	Computation of Leverages, Operating Leverage, Financial Leverage, Combined Leverage.
UNIT – IV	: Dividend Decision: Dividend Decision-Meaning, Provisions related to Dividend under Companies Act, 2013, Dividend and Valuation of Firm; Growth in Dividend and Valuation; Earnings and Capitalization; Linkage between Share Price, Earnings, and Dividend; Dividend Theories-Graham and Dodd Model, Walter’s Model, and Gordon’s Model, Dividend Hypotheses-Miller and Modigliani, Bird in Hand, and Tax Effect, and Clientele Effect; Dividend Policy Hypotheses-Cost and Free Cash Flow Hypothesis, Signaling Hypothesis, Black and Scholes Hypothesis; Dividend Policy, Stability of Dividend, Corporate Dividend Behaviour, and Forms of Dividend.
UNIT – V	: Working Capital Decisions: Working Capital-Meaning, Component, Classification, Significance of Adequate Working Capital, and Factors affecting Working Capital; Operating Cycle-Concept, and Factors affecting Operating Cycle, Types, Benefits of Shorter Operating Cycle; Long Term and Short Term Financing; Risk-Return Trade-off of Short-term financing; Cost and Benefits of Trade Credit; Payables Management; Cash Management; Cash Forecasting and Budget, Cash Budget Preparation Methods, and Optimal Cash Balance; Receivable Management, Factors affecting size of Receivables, Costs associated with Receivable Management; Inventory Management- Types of Inventory, Inventory Holding Motives, Factors influencing Inventory Management, Costs and Benefits.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	25%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	15%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Work on the spread sheet for various financing decisions.
2. Analyze and interpret case study on Capital Budgeting, Financial Structure, working capital, and CSR Spending of a select company based on published annual report.
3. Use expert system for various financial decisions.
4. Determine capital structure of various companies from their annual report, working

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

capital of various industries and operating cycle of manufacturing company.

References:

1. Chandra, P. (2007). Financial Management-Theory and Practice. Tata McGraw Hill
2. Horne. JC., & Wachowicz, JM. Fundamentals of Financial Management. PHE.
3. Khan, MY, & Jain, PK, Financial Management: Text & Problem. Tata McGraw Hill.
4. Kothari, R. (2016). Financial Management: A Contemporary Approach. Sage Pub.
5. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.
6. Rustagi, R. P. (2015). Fundamentals of Financial Management. Taxmann Publication.
7. Ross, SA., Westerfield, RW., Jaffe, J., Kakani, RK. Corporate Finance. McGraw Hill
8. Sharma, S. K., & Zareen, R. Fundamentals of Financial Management. S. Chand.
9. Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.
10. Singh, J. K. (2016). Financial Management-Theory and Practice. Galgotia PH.

Note: Students are advised to use latest edition of text books.

COM-CC-2240 - HUMAN RESOURCE MANAGEMENT (Major-8)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i> : <i>To acquaint the students with the techniques and principles to manage human resources of an organisation.</i>	
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to develop necessary skills to prepare an HR policy to enable the employees attain work life balance; prepare a Human Resource Plan, report on job analysis and organize an induction programme in an organisation; to have an understanding and use of different kinds of training and development strategies in real life scenarios; organize counselling sessions for employees in an organisation and design incentive schemes; and create HR policies related to grievance redressal, employee health, safety, welfare and their social security.</i>
UNIT – I	: Introduction to Human Resource Management: Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, Work life balance.
UNIT- II	: Acquisition of Human Resource: Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.
UNIT – III	: Training and Development: Concept and importance; Role specific and competency-based training; Training and development methods-Apprenticeship, understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In-Basket Management Games, Conferences and Seminars, Coaching And Mentoring, Management Development Programs; Training process outsourcing.

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UNIT – IV	: Performance Appraisal and Compensation Management: Performance appraisal- Nature, objectives and process; Performance management; Methods of Performance Appraisal; Potential Appraisal; Employee Counselling; Job Changes - Transfers and promotions. Compensation - Concept and policies, Base and Supplementary Compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.
UNIT – V	: Employees and Emerging Horizons of HRM: Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercise:

Students are required to:

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

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References and Suggested Readings:

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

Note: Students are advised to use latest edition of text books.

COM-MC-2210 – BUSINESS STATISTICS (Minor-4)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to familiarize the students with the basic statistical tools used to summarize and analyse quantitative information for business decision making.</i>
<i>Course Outcome</i>	: <i>Students would be well-versed with the knowledge of using different statistical tools very much required in the decision-making process in any business as well as business research.</i>
UNIT – I	: Statistical Data and Descriptive Statistics: Nature and classification of data- Univariate, bivariate and multivariate data; time-series and cross-sectional data; Measures of Central Tendency- Concept and properties of mathematical averages including Arithmetic Mean, Geometric Mean and Harmonic Mean- Merits and Demerits and applications of mathematical averages; Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional average.
UNIT- II	: Measures of Dispersion: Measures of Dispersion: absolute and relative. Range, Quartile Deviation, Mean Deviation, Standard Deviation, and their coefficients; Properties of Standard Deviation/Variance; Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.
UNIT – III	: Simple Correlation and Regression Analysis: Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation; Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation & Regression coefficients; Standard Error of Estimate.

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UNIT – IV	:	Index Numbers: Index Number: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers; Construction and Utility of Consumer Price Indices; BSE SENSEX, & NSE NIFTY.
UNIT – V	:	Time Series Analysis: Time Series Analysis: Time Series Data; Components of time series; Additive and Multiplicative models; Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis & vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend & Ratio-to-moving averages methods; Uses of Seasonal Indices

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources.
2. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.
3. Prepare Consumer Price Index Numbers and Time series Analysis

References:

1. D. N. Elhance, Veena Elhance, B. M. Aggarwal, Business Statistics, Kitab Mahal;
2. Das & Sengupta, Microeconomics I and Statistics: Oxford University Press.
3. Gupta, S. P., & Gupta, A. (2014). Business Statistics: Statistical Methods. Sultan Chand and Sons, New Delhi: S. Chand Publishing.
4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
5. Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand.
6. Levin, R., Rubin, D. S., Rastogi, S., & Siddqui, M. H. (2011). Statistics for Management. London: Pearson Education.

Note: Students are advised to use latest edition of text books.

SEMESTER - V

COM-CC-3110 - AUDITING (Major-9)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to analyse and interpret the qualitative features of information provided in the Financial Statements of a company; analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.</i>
UNIT – I	: Auditing Concepts & Audit Documentation and Audit Evidence: Audit Concepts: Meaning and nature; Objectives, advantages and limitations; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach; Audit Documentation and Audit Evidence- Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.
UNIT- II	: Internal Control, Internal Check, and Audit Sampling: Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – III	:	Vouching and Verification: Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.
UNIT – IV	:	Audit of Companies: Audit of Limited Companies under the Companies Act, 2013: Qualifications & disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor’s Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.
UNIT – V	:	Special Areas of Audit: Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	-
UNIT-III	20%	✓	-
UNIT-IV	20%	✓	-
UNIT-V	20%	✓	-

Practical exercises:

The students are required to:

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

Note:

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

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

References:

1. Ainapure, V., & Ainapure, M. (2009). Auditing & Assurance. Delhi: PHI Learning.
2. Aruna, J. (2016). Auditing. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). Auditing Principles & Practice. PHI Learning.
4. Garg, P. (2019). Auditing & Assurance. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. (2011). Auditing Theory and Practice. Galgotia Publishing
6. Kamal, G. (1987). Contemporary Auditing. Delhi: Tata Mcgraw Hill.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

Note: Students are advised to use latest edition of text books.

COM-CC-3120 - PROJECT MANAGEMENT (Major-10)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to enable the students to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain the concept and attributes of projects, project management system, process and its principles; perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project; develop schedule for a specific project and its appraisal using various techniques; calculate project duration and assess project cost; and evaluate project management in terms of risk and performance.</i>
UNIT – 1	: Introduction: Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.
UNIT- II	: Project Preparation and Budgeting: Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.
UNIT – III	: Project Scheduling and Appraisal: Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – IV	:	Project Planning Techniques: Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.
UNIT – V	:	Project Risk and Performance Assessment: Project Risk Management- Identification, Analysis & Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	10%	✓	✓
UNIT-II	25%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	25%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.

References:

1. Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.
2. Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
3. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
4. Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

Note: Students are advised to use latest edition of text books.

COM-CC-3130 - INDIAN FINANCIAL SYSTEM (Major-11)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>To provide students with basic concepts and theories of Finance, and impart knowledge of various instruments traded in the financial markets. The course will also provide information on the current financial system in India, financial intermediaries, and familiarize students with recent changes and elements of financial markets and services.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to analyse the financial market processes, their factors, and make successful financial decisions at an individual as well as company level. Moreover, they will be able to analyse different credit instruments and ownership instruments.</i>
UNIT – 1	: Historical Background - Tracing the history of Indian financial System (IFS), Components of Indian Financial System, Constituents; Contribution of Indian Financial System to Economic Development; Changes in IFS over the ages; Comparison of IFS with developed economies (USA, UK, and China).
UNIT- II	: Financial Institutions- Commercial Banking - Nationalization of commercial Banks, Narasimhan Committee Report, Structure of Commercial Banks in India, Functions, Asset structure of Commercial banks. Sources of funds. Investment of funds. Investment policy, NPA's. Non-Banking Institutions – SFC, SIDC, LIC, UTI, Mutual funds, EXIM Bank- Constitution, objectives and functions.
UNIT – III	: Financial Market: Money Market - Components, Characteristics of a developed money market. Functions and Instruments; Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Instruments Traded, Methods of Marketing Securities, Components of primary market.

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	Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives.
UNIT – IV	: Financial assets and Services: Financial Assets: Call Money, Notice Money, Term Money, Treasury Bills, Deposit Certificate, Commercial Proofs. Classification of Financial Services- Fund Based, Non-Fund Based and Modern Services - Hire Purchasing - Leasing - Portfolio Management - Merchant Banking -Factoring. Debt management; Insurance, Investment.
UNIT – V	: Regulatory Institutions: RBI - Organisation, Objectives, Role and Functions, Monetary Policy of RBI, NABARD, SEBI - Organisation and Objectives; SEBI Regulations.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. A visit to banks, NBFC, stock exchange etc. to understand their working
2. List out the financial services rendered by non-banking financial institutions
3. List the instruments traded in the financial market
4. To learn how to trade shares through dematerialized account.

References:

1. M. Y. Khan - Indian Financial System, Tata McGraw Hill
2. L. M. Bhole - Financial institutions & markets, Tata McGraw Hill.
3. P.N. Varshney & D. K., Mittal - India Financial Systems, Sultan Chand & Sons.
4. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers.
5. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House.

Note: Students are advised to use latest edition of text books.

COM-CC-3140 - ENTREPRENEURIAL SKILLS AND START-UP (Major-12)

Credit: 02 (2 Lectures + 0 Tutorial + 1 Practical)

Total Credit Hour: 20 hours

Internal Assessment: 10 marks

End Semester Examination: 40 marks

Total Marks: 50 Marks

<i>Course Objective</i>	: <i>The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to discern distinct entrepreneurial traits; identify the parameters to assess opportunities and constraints for new business ideas; develop a business idea by adopting systematic process; design strategies for successful implementation of ideas; and create a business plan.</i>
UNIT – 1	: Introduction: Meaning and importance of Entrepreneurship, Evolution of the term entrepreneurship, Factors influencing entrepreneurship, characteristics of entrepreneurship, types of entrepreneurs, objectives of entrepreneurship development, Startups- Definition, Types.
UNIT- II	: Entrepreneurship Development Skills: Types of entrepreneurial skills - team work and leadership skill, analytical and problem-solving skills, critical thinking skills, branding, marketing and networking skills. Role of entrepreneurship development programmes (EDP).
UNIT – III	: Institutions supporting Entrepreneurs: Various Central and State Level Organizations helping the Entrepreneurs, Banks and Non-Banking Financial Organizations (NBFCs), Fund Collection for Entrepreneurship.
UNIT – IV	: Entrepreneurial opportunity and enterprise planning; and Preparation of Business model/Plan: Sensing entrepreneurial opportunities, selecting the right opportunity, Site Selection, Feasibility Analysis; Business plan - concept, format, components

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	of business plan. Significance of Business Plan. Making of a Business plan.
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UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	25%	✓	-
UNIT-II	25%	✓	-
UNIT-III	25%	✓	-
UNIT-IV	25%	✓	-

Practical Exercises:

The students are required to:

1. Develop a self-assessment questionnaire that evaluates characteristics such as risk-taking, innovation, resilience, and leadership. Following the assessment, students analyze their results and reflect on areas they need to develop.
2. Conduct a brainstorming session where students come up with various business ideas. They then evaluate these ideas using criteria like market demand, feasibility, and personal interest. Each student or group presents their best idea and explains why it was chosen.
3. Engage in a series of team-based challenges and simulations that require them to solve problems, make decisions, and manage conflicts. Reflect on the outcomes and discuss effective leadership and teamwork strategies.
4. Conduct market research for a chosen product or service. This includes gathering data on target customers, competitors, market trends, and potential barriers. Students compile their findings into a comprehensive market analysis report.
5. Learn about the Business Model Canvas framework and then use it to develop a business model for a hypothetical startup. They fill in each section of the canvas, such as value proposition, customer segments, channels, and revenue streams.

References:

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
2. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International.
1. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International.
3. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.
4. Byrd Megginson, Small Business Management An Entrepreneur's Guidebook, 7th ed, McGrawHill
5. A Fayolle Entrepreneurship and new value creation, Cambridge, Cambridge University Press

Note: Students are advised to use latest edition of text books.

COM-MC-3110-BUSINESS MATHEMATICS (Minor-5)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain how matrices are used; apply differential calculus; solve business problems involving complex linear and non-linear relationships; apply mathematical formulation and solution of problems related to finance; and do programming for business problems.</i>
UNIT – 1	: Algebra: Arithmetic Progression; Geometric Progression; Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms and Anti- logarithms: meaning, Laws of Log, Characteristics and Mantissa, calculation of log and antilog.
UNIT- II	: Matrices and Determinants: Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer’s Rule. Leontief Input Output Model (Open Model Only).
UNIT – III	: Basic Calculus: Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function; Maxima and Minima; Derivative and Differentiation; Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions; Definite integration, Application of Integration to marginal analysis.
UNIT – IV	: Mathematics of Finance: Ratios and Proportions; Rates of interest: nominal, effective and their inter-relationships in different compounding situations; Compounding and discounting of a sum using different types of rates. Applications relating to

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		Depreciation of assets and Equation of value; Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).
UNIT – V	:	Linear Programming: Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints; Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy; The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs), Economic interpretation of the dual.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	15%	✓	✓
UNIT-IV	25%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.
2. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations.
3. Work on a software package for solving business problems as an application of matrices and linear programming using solver in excel
4. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value.
5. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions.

References:

1. Anthony, M., & Biggs, N. Mathematics for Economics and Finance. Cambridge University Press.

2. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. McGraw Hill.
3. Budnick, P., Applied Mathematics for Business, Economics, & Social Sciences. McGraw Hill
4. Dowling, E. (2011). Introduction to Mathematical Economics. McGraw Hill
5. Kapoor, VK & Sancheti, DC, Business Mathematics-Theory & Application. S. Chand
6. Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand.
7. Thukral, J. K. Business Mathematics. New Delhi: Maximax Publishing House.

Note: Students are advised to use latest edition of text books.

COM-IN-3110: INTERNSHIP

As per University guidelines.

SEMESTER – VI

COM-CC-3210 - BUSINESS ENVIRONMENT AND SUSTAINABLE DEVELOPMENT (Major-13)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide the students an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development; analyse the significance of various steps taken by UNDP to ensure Sustainable Development; assess the results of Smart Cities Mission Initiative of Government of India; and explain the key achievements of National Programmes/Initiatives aligned with SDGs.</i>
UNIT – I	: Business and its Environment - Meaning, Scope and Characteristics, Factors affecting micro and macro environment, Significance for economic policies and decisions in organizations-ethical issues in business; Economic Environment: Characteristics of the Indian Economy, Economic resources (natural, industrial and technological), Impact of liberalization, privatization and globalization; on Indian business; Political and Government Environment: Rational and extent of state intervention; Role of govt. in business; Impact of Fiscal, Monetary, EXIM policy and industrial policy on business.
UNIT- II	: Technological, Natural, Cultural and Social Environment: Technological Environment – Meaning, feature, impact of technology, Transfer of technology, Technological policies; Natural Environment - Meaning and influence on business, Protection of environment, Enactments and pollution agents, Sustainable developments; Social and Cultural Environment - nature of culture-impact of culture on business.
UNIT – III	: Sustainable Development Goals (SDGs)-I: Sustainable Development: Meaning, Principles, History of Sustainable

	Development. Components of sustainability; Sustainable Development & International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Sustainable Development Goals (SDGs): Transition from Millennium Development Goals (MDGs) to SDGs; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.
UNIT – IV	: Sustainable Development Goals (SDGs)-II: SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.
UNIT – V	: Integration of Sustainability with Business Practices: Sustainable Business Models, Responsible Investment: Concept, Rationale, Implications, Challenges, and Opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds, Green finance, Green Accounting & Audit. Global Reporting Initiatives; Responsible Production & Mindful Consumption: Concept, Rationale, Implications, Challenges & Opportunities; Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	15%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	25%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it

with the organisation chosen in Unit I above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organization to the next level.

3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyze its business model.
6. Prepare and present a report of its contribution to the environment.
7. Examine the impact of globalization on Indian business and industry.
8. State the impact of current technology on Indian business.
9. Study the current economic environment and its impact on business.
10. Understand how businesses utilize resources from the natural environment.
11. Students' review on the book The rise and fall of nations by Ruchir Sharma

References:

1. Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
2. Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd.
3. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
4. Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.
5. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House Pvt. Ltd, Ninth Edition 2007.
6. Rosy Joshi, Sangam Kapoor, Business Environment, Kalyani Publishers, Third Revised edition 2011.
7. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd., 22nd Edition 2013.
8. S. Adhikari- Business Environment
9. Misra and Pun- Business Environment
10. Ruddar Dutt and Sundaram K.P.S - Business Environment
11. Chidambara K- Business Environment, Vikas Publishing House
12. The Rise and fall of Nations-Ruchir Sharma, Penguin Books limited, 2017

Note: Students are advised to use latest edition of text books.

COM-CC-3220–NEW VENTURE PLANNING (Major-14)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i> : <i>The course aims to give exposure to students regarding different aspects of setting up a new business.</i>	
<i>Course Outcome</i> : <i>After completion of the course, the students will be able to generate a business idea using different techniques and describe sources of innovative ideas; evaluate advantages of acquiring an ongoing venture with a case study; present a comparative analysis of various government schemes which are suitable for the business idea; develop a marketing plan for a business idea; and prepare and present a well- conceived Business Plan.</i>	
UNIT-I	: Starting New Ventures: New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. Pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.
UNIT- II	: Legal Challenges in Setting up Business: Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.
UNIT – III	: Search for Entrepreneurial Capital: The Entrepreneur’s Search for Capital. The Venture Capital Market. Criteria for evaluating New- Venture Proposals. Evaluating the Venture Capitalist; Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations. Business Incubators & Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start-up India, Stand Up India, Make in India, Vikashit Bharat.

UNIT – IV	:	Marketing Aspects of New Ventures: Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.
UNIT – V	:	Business Plan Preparation for New Ventures: Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	-
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Generate business idea using different techniques & describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea.
5. Develop a marketing plan for the business idea & Prepare and present a well-conceived Business Plan.

References:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.

Note: Students are advised to use latest edition of text books and websites.

COM-CC-3230-INDIAN ECONOMY (Major-15)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>Using appropriate analytical frameworks, this course reviews major trends in economic indicators and policy debates in India in the pre- and post-Independence period, with particular emphasis on paradigm shifts and turning points. It also highlights major policy debates and evaluates the Indian empirical evidence.</i>
<i>Course Outcome</i>	: <i>Students will develop a critical understanding of the contemporary issues in the Indian economy. Students will thus be better prepared to face the professional world and can use this knowledge base in a variety of jobs, including in the corporate, civil service, and NGO sectors.</i>
UNIT – I	: Indian Economy in Pre-Independence Era: Land System and its changes, Commercialization of agriculture Drain theory, Laissez faire theory and critique. Manufacture and Transport: Jute, Cotton, Railways, Money and Credit.
UNIT- II	: Indian Economy after Independence: The Pre-Liberalization Era: (i) Contribution of Vakil, Gadgil and V.K.R.V. Rao.; (ii) Agriculture: Land Reforms and land tenure system, Green Revolution and capital formation in agriculture. (iii) Industry Trends in composition and growth, Role of public and private sector, small scale and cottage industries. (iv) National and Per capita income: patterns, trends, aggregate and Sectoral composition and changes therein. (v) Broad factors determining National Income and distribution, Measures of poverty, Trends in poverty and inequality.
UNIT – III	: Indian Economy after Independence: The Post Liberalization Era: (i) New Economic Reform and Agriculture: Agriculture and WTO, Food processing, subsidies, Agricultural prices and public distribution system, Impact of public expenditure on agricultural growth. (ii) New Economic Policy and Industry: Strategy of industrialization, Privatization, Disinvestments, Role of foreign direct investment and multinationals. (iii) New Economic Policy

		and Trade: Intellectual property rights: Implications of TRIPS, TRIMS, GATS and new EXIM policy.
UNIT – IV	:	Indian Economy after Independence: The Post Liberalization Era: (iv) New Exchange Rate Regime: Partial and full convertibility, Capital account convertibility. (v) New Economic Policy and Public Finance: Fiscal Responsibility Act, Finance Commission and Fiscal Federalism and Fiscal Consolidation. (vi) New Economic Policy and Monetary system. Role of RBI under the new regime.
UNIT – V	:	Indian Economy after Independence: The Post Liberalization Era: (vii) Planning: From central Planning to indicative planning, Relation between planning and markets for growth and decentralized planning: 73 rd and 74 th Constitutional amendments. (viii) New Economic Policy and Employment: Employment and poverty, Rural wages, Employment Generation, Poverty alleviation schemes, New Rural, Employment Guarantee Scheme.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	-
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Understand and draft areas of growth and structural change, in
 - a) Agriculture,
 - b) poverty,
 - c) education,
 - d) health,
 - e) gender,
 - f) industry,
 - g) services and
 - h) international trade

References:

1. T. Dyson, 2008, —India’s Demographic Transition and its Consequences for Development in Uma Kapila, editor, Indian Economy Since Independence, 19th edition, Academic Foundation.
2. Agarwal, B. (2012). Gender inequality. In K. Basu, A. Maertens (eds.): New Oxford

- companion to economics in India. Oxford University Press.
3. Bardhan, P. (2010). Awakening giants, feet of clay: Assessing the economic rise of China and India. Chapter 2. Oxford University Press.
 4. Chandra, B. (1992). The colonial legacy. In B. Jalan (ed.): The Indian economy: Problems and prospects. Penguin Books.
 5. Chandra, R. (2012). Services led growth. In K. Basu, A. Maertens (eds.): New Oxford companion to economics in India. Oxford University Press.
 6. Dev, M. (2012). Agricultural development. In K. Basu, A. Maertens (eds.): New Oxford companion to economics in India. Oxford University Press.
 7. Dreze, J., Sen, A. (2013). An uncertain glory: India and its contradictions. Chapters 1, 2, 3, 5, 6, 7, 8. Princeton University Press.
 8. Ghatak, M. (2012). Land reforms. In K. Basu, A. Maertens (eds.): New Oxford companion to economics in India. Oxford University Press.
 9. Nagaraj, R. (2012). Industrial growth. In K. Basu, A. Maertens (eds.): New Oxford companion to economics in India. Oxford University Press.

Note: Students are advised to use latest edition of text books and websites

COM-CC-3240- ORGANISATIONAL BEHAVIOUR (Major-16)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective : Through this course, students will delve into the intricacies of organizational Behaviour, exploring personality types, values, motivation, and coping mechanisms. They will then examine group dynamics, conflict resolution, teamwork, and decision-making processes within organizational contexts. Additionally, students will analyse leadership styles and theories, organization structure, coordination mechanisms, and the formation, development, and transformation of organizational culture.

Course Outcome : After the completion of this unit, students will be able to demonstrate a comprehensive understanding of organizational behaviour, Analyse group behaviour & dynamics, role of leadership power dynamics, and influence. They will be well equipped to analyse and evaluate organization culture, including its components.

UNIT – I : **Introduction and Individual Behavior:** Organization Behavior: Meaning & Definition; Nature; Determinants; Contributing disciplines of OB; Personality: Meaning & Types; Values: Meaning & Types; Aptitude Meaning & Types; Perception Meaning & Types; Motivation: Intrinsic & Extrinsic; Emotions and Emotional Intelligence; Workplace stress and Coping Mechanisms.

UNIT- II : **Group Behavior:** Meaning; Group Formation and Development Stages: Forming; Storming; Norming; Performing; Adjourning; Group Dynamics: Power & Tactics; Politics; Conflict: Source & Resolution Techniques; Teamwork & Collaboration; Decision Making: Transactional Analysis; Johari Window; Diversity and Inclusion.

UNIT – III : **Leadership: Meaning & Definition;** Traits; Characteristics; Styles; Theories: Trait, Behavioral, Contingency, Transactional, and Transformational; Leadership Development; Leadership Power & Influence.

Course of Study - 3-Year and 4-Year Undergraduate Studies in Commerce

UNIT – IV	:	Organization Structure and Design: OS: Meaning & Types; Authority and Responsibility; Formalization; Coordination Mechanism in OB; Organizational. Culture: Meaning, Definition, Determinants; Organization Change.
UNIT – V	:	Organization Culture: Meaning, Definition, Components; Organization Culture: Formation and Development; Cultural Typologies; Cultural Dimensions; Cultural Change and Transformation.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Personality Assessment Exercises: Self-reflection and personality tests.
2. Group dynamics observation: Analyzing group interactions and roles in real-life settings.
3. Conflict resolution simulations: role-playing scenarios and practicing resolution techniques.
4. Leadership style identification: Self-assessment.
5. Studying real organization structures and identifying elements.
6. Conducting surveys to assess organizational culture and its impact.
7. Cultural immersion experiences: Visiting diverse workplace or communities to understand cultural differences.
8. Change management simulations: Role playing organizational change scenarios and developing change strategies.

References:

1. Chhabra T. N (2017), Management Process & Organizational Behavior. Delhi: Sun India Publications.
2. Greenberg, J & Born, R.A. (1996) . Organizational Behavior. New Jersey: Prentice Hall.
3. Luthans, F. (2010). Organizational Behavior, New York: McGraw Hill Educational.
4. Robbins, S.P, & Judge, T.A. (2015). Organizational Behavior, New Delhi: London: Pearson Education.
5. Singh, A.K, & Singh, B.P. (2007). Organizational Behavior. New Delhi: Excel Books Pvt. Ltd.
6. Gary Johns and Alan M. Saks -Organizational Behavior: Understanding and Managing Life at Work.
7. Peter G. Northouse: Leadership: Theory and Practice.

8. Thomas N. Duening, John M. Ivancevich, and Michael T. Matteson - Organizational Structure, Culture, and Development.
9. Ian Palmer, Richard Dunford, and David Buchanan - Managing Organizational Change: A Multiple Perspectives Approach.

Note: Latest edition of the textbooks should be used.

COM-MC- 3210- CORPORATE LAW (Minor-6)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to impart the students the working knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996.</i>
<i>Course Outcome</i>	: <i>This paper can provide conceptual clarity about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.</i>
UNIT – I	: Preliminary to Companies Act, 2013: Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, Issue of shares at premium and discount, Further issue of shares, Buy-Back of shares.
UNIT- II	: Management and Administration: Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.
UNIT – III	: Dividends, Accounts, and Audit: Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee.
UNIT – IV	: Directors and their Power: Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

UNIT – V	: Oppression, Mismanagement, Corporate Restructuring, Winding Up and NCLT: Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016; National Company Law Tribunal and Appellate Tribunal: Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.
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UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	10%	✓	-
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	30%	✓	-

Practical Exercises:

The students are required to:

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

References:

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
2. Arora & Banshal, Corporate Law – Vikash Publication
3. Ashok Sharma, Corporate Law, V.K. Global Publishing Pvt. Ltd., New Delhi
4. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
5. GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
6. Gogna, P.P.S – Company Law, S. Chand
7. Gupta, Garg, Dhingra, Corporate Law, Kalyani Publication
8. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
9. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
10. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
11. Kumar, R., Legal Aspects of Business, Cengage Learning
12. Maheswari and Maheswari, Corporate Laws- - Himalaya Publishing House
13. Roy & Das, Company Law: Oxford University Press.
14. S K Matta, Geetika Matta, Corporate Law–Vrinda Publications (P) Ltd
15. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

Note: Students are advised to use latest edition of text books.

SEMESTER – VII

(only for 4-year B.Com. (Hons.) and 4-year B.Com. (Hons. With Research))

COM-CC-4110: MANAGEMENT ACCOUNTING (Major-17)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to impart the students, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to describe the concept of management accounting; prepare various budgets and to measure the performance of the business firm applying budgetary control measures; compute standard costs and analyse production cost preparing variance report; analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break- Even technique; use spreadsheets and Expert System for managerial decision making; and analyse the role of ERP in Business Decision Making</i>
UNIT – I	: Introduction: Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.
UNIT- II	: Budget and Budgetary Control: Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.
UNIT – III	: Standard Costing: Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour,

	overheads and sales variances. Disposition of Variances, Control Ratios.
UNIT – IV	: Marginal Costing: Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.
UNIT – V	: Software Based Managerial Decision Making: Managerial Decision- making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

UNIT	Weightage of marks	Theory	Practical/Numerical
Unit -I	10%	✓	-
Unit-II	25%	✓	✓
Unit-III	25%	✓	✓
Unit-IV	30%	✓	✓
Unit-V	10%	✓	✓

Practical Exercise:

The students are required to:

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

References:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., &Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013).
3. Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.
4. Singh, S. (2016). Management Accounting. New Delhi: PHI Learning.

5. Goel, R. (2013). Management Accounting. Delhi: International Book House Pvt. Ltd.
6. Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
7. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
8. Singh, S. K., & Gupta, L. (2010). Management Accounting—Theory and Practice. New Delhi: Pinnacle Publishing House.
9. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Mc-Graw Hill.
10. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
10. George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.
11. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Students are advised to use latest edition of text books.

DISCIPLINE SPECIFIC ELECTIVES – GROUPS AND PAPERS

Paper Code	Group	Group Title	Course Title
COM-DE-4110	DSE-1 (Group-A)	Accounting & Finance	Working Capital Management
	DSE-1 (Group-B)	Marketing	Sustainable Marketing Management
	DSE-1 (Group-C)	HR	Compensation Management
COM-DE-4120	DSE-2 (Group-A)	Accounting & Finance	Financial Services
	DSE-2 (Group-B)	Marketing	Omni-Channel Marketing
	DSE-2 (Group-C)	HR	Leadership And Team Development
COM-DE-4130	DSE-2 (Group-A)	Accounting & Finance	Inventory Management
	DSE-2 (Group-B)	Marketing	Luxury Marketing
	DSE-2 (Group-C)	HR	Collective Bargaining And Negotiation Skills

COM-DE-4110 (Group – A) - WORKING CAPITAL MANAGEMENT (DSE-A1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>Managing a company's short-term resources is both an art and a science. This course will enable students to manage activities in the area of working capital in an enterprise and help the students to do advance study in the field of financial-management through detailed analysis of financial statements, liquidity crises, cash optimization, credit analysis etc. for effective maintaining funds for ongoing activities and keeping those funds liquid, mobile, and available for the a masterful uses in business.</i>
<i>Course Outcome</i>	: <i>The student will learn how to apply sound techniques for managing working capital of an enterprise.</i>
UNIT – I	: Introduction: Concept & Importance of Working Capital, Components of working capital, Types of Working Capital, Factors affecting Working Capital Requirements, Estimation of Working Capital Requirements, Working Capital Life Cycle; Liquidity Vs. Profitability.
UNIT- II	: Financing Current Assets: Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance, Committees on Working Capital Finance. Working Capital and banking policy, Managing credit risk, Disbursement and follow up of working capital finance by bank.
UNIT – III	: Liquidity and Cash Management: Cash Management: Aspects of cash management, Motives for holding cash and marketable securities, Factors determining the optimum cash balance, Models- Baumol, Miller Orr, Stone, Beranek; Cash Budgeting - Controlling and Monitoring Collection and disbursements.
UNIT – IV	: Receivable and Inventory Management: Objectives of Trade Credit, Credit Policies. Dimensions of Receivable Management, collections from receivables, role of factoring in receivables

	management. Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables; Inventory Management: Need for Inventories and Importance of its Management; Techniques for managing Inventory - Economic Order Quantity (EOQ), Stock levels; Analysis of Investment in inventory; Selective Inventory Control - ABC, VED and FSN Analysis.
UNIT – V	Management of Working Capital: Innovations and Startups: Working Capital: A Techno-Financial Analysis, Integration of working capital and capital investment process. Working capital management practices in India.

UNIT	Weightage of marks	Theory	Practical/Numerical
Unit – I	20%	✓	
Unit – II	20%	✓	✓
Unit – III	20%	✓	✓
Unit – IV	20%	✓	✓
Unit –V	20%	✓	✓

Practical Exercises:

The students are required to:

1. Analyse cases from real life regarding Estimation of Working Capital Requirements.
2. Discuss case studies from real life regarding Sources of Finance for working capital in the context of different organisations from varied sectors.
3. Evaluate the ease of doing business parameters in the context of working capital financing.
4. Practice session for development of cash budget.
5. Practice session for calculation of economic order quantity for different business cases.

References:

1. Bhattacharya, Hrishikes, Working Capital Management: Strategies & Techniques, PHI.
2. N.K. Jain, Working Capital Management, APH Publishing,
3. Bhalla ,V.K., Working Capital Management, S. Chand Publishing
4. Iyenger, V. 2008. Introduction to Banking. Excel Books, New Delhi.
5. Gulathi, N C. 2007. Principles of Insurance Management. Excel Books, New Delhi.
6. Vaughan. 2008. Fundamentals of Risk and Insurance. Wiley India Pvt Ltd. 9 Ed.
7. Skipper & Kwon. 2008. Risk Management and Insurance Perspectives in Global Economy. Wiley India Pvt Ltd.
8. Vaughan. Essentials of Insurance: A Risk Management Perspective. Wiley India.
9. Gurusamy. Banking Theory Law & Practice Tata McGraw-Hill Publishing Ltd.
10. Harrington. Risk Management & Insurance. Tata McGraw-Hill Publishing Ltd

Note: Students are advised to use latest edition of text books

COM-DE-4110 (Group-B) - SUSTAINABLE MARKETING MANAGEMENT (DSE-B1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective : The objective of this course is to provide students with a comprehensive understanding of sustainable marketing principles and practices. Through theoretical frameworks, case studies, and practical applications, students will gain insights into the meaning of sustainability, the development of sustainable development concepts, and the pillars of sustainable marketing. Additionally, the course aims to explore the current crisis of unsustainable growth and its implications for businesses and society.

Course Outcome : Upon completion, students will master sustainable marketing, prioritizing economic, social, and environmental sustainability. They'll navigate ethical dilemmas, analyze business environments, and integrate concepts like the Triple Bottom Line and Circular Economy. Skills will extend to creating sustainable products, understanding consumer motivations, and managing sustainability in channels and supply chains. They'll be well-versed in legal frameworks, international standards, and sustainable marketing's global impact, enabling them to contribute to achieving UN Sustainable Development Goals through responsible business practices, shaping a sustainable future.

UNIT – I : **Introduction to Sustainable Marketing:** Meaning of sustainability; Development of Concepts of Sustainable Development, Pillars of Sustainability Marketing, SDG Goals current crisis of unsustainable growth; The history of unsustainable marketing- Sustainable marketing Dimensions of sustainability: Economic Sustainability, Social Sustainability, Environmental Sustainability; Ethical Considerations in Marketing; influences of major business environments on sustainable marketing: social-cultural environment, The economic environment, competitor environment , technology environment, political-legal environment, natural environment, Brutland, The Triple Bottom Line, Natural Capitalism, Circular Economy.

<p>UNIT- II</p>	<p>: Sustainable Marketing Strategy: creating and implementing Sustainable Products and Services; Green Products, eco-design, green eco-friendly packaging, renewable materials, and product life cycle management, green marketing, cause-related branding, and design Ecological Footprint, Green Products, Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.</p>
<p>UNIT – III</p>	<p>: Nature of Sustainable Consumption: Types of consumers, enthusiastic, pragmatic, LOHAS, and Community-Focused Consumers Consumer motivation and sustainable consumption ;Consumer decision processes and sustainable consumption; Sustainability and consumer involvement, Role of culture in sustainable consumption; Consumer motivation and sustainable consumption consumer decision processes and sustainable consumption, need recognition, information search, evaluation of alternatives, purchase decisions, and post-purchase behaviour.</p>
<p>UNIT – IV</p>	<p>: Developing and Reinforcing Behaviour through 3 R’s- Recycle, Reuse, and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain. Marketing Channels Sustainability: sustainability considerations in marketing channels and distribution networks-challenges; supply chain management, green logistics, and responsible sourcing, Role of Channel Networks in Sustainable Marketing; Channel Management: Sustainable/ Green Retailing, Selecting Sustainable Partners, Implementing Sustainable Channel.</p>
<p>UNIT – V</p>	<p>: Sustainability Legal Framework: An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network, Section 135 of the Companies Act 2013 and Schedule VII, United Nations 2030 Agenda and its 17 SDGs, Brief Introduction to National Green Tribunal 2010; Energy Conservation Act 2001 ; Environment (Protection) Act, 1986 ; ISO 26000 and ISO 14000.</p>

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	-
UNIT-III	20%	✓	-
UNIT-IV	20%	✓	-
UNIT-V	20%	✓	-

Practical Exercises:

The students are required to:

1. Conduct a sustainability audit for a local business, assessing its environmental, social, and economic impact.
2. Develop a green marketing campaign for a sustainable product or service, targeting eco-conscious consumers.
3. Organize a community recycling drive to promote the principles of Reduce, Reuse, Recycle (3Rs).
4. Create a consumer education workshop on sustainable consumption habits and eco-friendly lifestyle choices.
5. Design sustainable packaging prototypes using renewable materials for a common household product.
6. Analyze the supply chain of a company and propose strategies for reducing carbon footprint and promoting ethical sourcing.
7. Implement a sustainable pricing strategy that considers the true cost of environmental and social impact.
8. Collaborate with local authorities to advocate for green policies and regulations supporting sustainable business practices.
9. Develop a sustainability-focused marketing plan for a nonprofit organization, emphasizing social and environmental impact.
10. Engage in a case study analysis of companies excelling in sustainable marketing, drawing lessons for practical application.

Important Books:

1. Sustainability Marketing: A Global Perspective, Frank-Martin Belz, Ken Peattie, Wiley.
2. Sustainable Marketing, Robert Dahlstrom and Jody Crosno Miami University of Ohio, USA.

References:

1. Bhattacharya, CB (2019). Small Actions, Big Difference: Leveraging Corporate Sustainability to Drive Business and Societal Value.
2. Lennox, M. and A. Chatterji (2018), Can Business Save the Earth,
3. Williams, E. F. (2015), Green Giants ,
4. Apte, S. and J. Sheth (2016), The Sustainability Edge ,
5. Ottman, J. (2011), The New Rules of Green Marketing, Esty, D. & Winston, A. (2009).

Note: Latest edition of the textbooks should be used.

COM-DE-4110 (Group -C) - COMPENSATION MANAGEMENT (DSE-C1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective : Course is designed to provide the student with a thorough knowledge of various methods and practices of Compensation Management. It enables students to understand and perform job evaluation for various job positions of different fields. It also serves to develop and strengthen overall analytical skills of students Related to various HR Functions.

Course Outcome : Upon completion of this course, the student will be able to recognize how pay decisions help the organization achieve a competitive advantage.

UNIT – I : **Compensation-** Meaning, Constituents and Types of compensation, Conceptual Framework of Compensation Management, Theories of wages; Criteria of wage fixation; Institutional and Cultural factors on Compensation Practices; National differences in compensation; Compensation System Design Issues: Compensations Philosophies, Compensation Approaches.

UNIT- II : **Strategic Compensation Planning:** Developing a total compensation strategy; Competitive Advantage; Job evaluation systems, the compensation structure- Wage and Salary Surveys, The Wage Curve, Pay Grades and Rate Ranges, Preparing Salary Matrix, Fixing Pay, Significant Compensation Issues. Variable Pay: Strategic reasons for Incentive Plans, Administering Incentive Plans, Individual Incentive Plans; Group Incentive Plans; Team Compensation, ESOPs – Performance measurement issues, incentive application and globalization.

UNIT – III : **Managing Employee Benefits:** Nature and types of benefits, Employee Benefits Programs; Security Benefits, Retirement Security Benefits, Health Care Benefits, Time–Off Benefits, Benefits Administrations, Employee Benefits Required by Law,

		Discretionary Major Employee Benefits, Employee Services; Designing a Benefits Package.
UNIT – IV	:	Executive Compensation- Elements of executive compensation and its management, Executive compensation in an international context, Wage Determination: Principles of wage and salary administration, methods of wage determination in India; Internal and external equity in compensation systems, Wage administration in India: Wage Policy in India, Wage Boards: Structure, Scope and Functions, Pay Commissions.
UNIT – V	:	International Compensation - Global convergence of compensation practices; Pay for performance for global employees; Practices in different industries; Employee benefits around the world; CEO pay in a global context; Beyond compensation.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	-
UNIT-III	20%	✓	-
UNIT-IV	20%	✓	-
UNIT-V	20%	✓	-

Practical Exercise:

Students are required to:

1. Participate in simulation activity on Job Description.
2. Conduct job analysis for any two positions in an organisation and present the report
3. Draft an HR policy to combat compensation issues assuming as an HR manager.
4. Develop a compensation plan for a select organisation.
5. Develop case study on applicability and use of Wage Board recommendations by various companies in real life scenarios.
6. Draft incentive schemes for different job roles in their organisation.
7. Draft a policy on grievance redressal to be implemented in a select organisation.
8. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

References:

1. IGNOU: Study materials on Compensation Management
2. Milkovich, Newman & Gerhart, Compensation, TMH, 2011, 10th Edition
3. Luis R. Gomez-Mejia & Steve Werner, Global compensation - Foundations and perspectives Routledge, 2008.
4. Richard I. Henderson, Compensation Management in a Knowledge-Based World, Pearson Education, 2009, 10th Edition.
5. B D Singh, Compensation and Reward Management, Excel Books, 2008

6. Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
7. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co.
8. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
9. Decenzo, D A, & Robbins, S P. Fundamentals of Human Resource Management. Wiley
10. Dessler, G., & Varkkey, B. (2011). Human Resource Management. Pearson.
11. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. Pearson.
12. French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin.
13. Rao, V. S. P. (2002). Human Resource Management: Text & Cases. Excel Books.

Note: Latest edition of the textbooks should be used.

COM-DE-4120 (Group – A) - FINANCIAL SERVICES (DSE-A2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide students detailed and inclusive understanding of financial services in India.</i>
<i>Course Outcome</i>	: <i>After the completion of this course, students will be able to understand various aspects of financial services operating in India (Merchant banking, Credit Rating, Hire Purchase, Mutual Fund, Venture Capital Fund, Factoring and Forfeiting).</i>
UNIT-I	: Financial System, Markets, and Services: Financial System-Concept, Meaning, and Components. Financial Markets-Meaning, Concept, Role, Functions, and Classification; Global Financial Market-Concept and Classification; Financial Market-Meaning, Concept, Classification, Money and Capital Markets-Concept & Participants. Financial Services-Meaning, Concept, Characteristics, Significance, and Types; Impact of Technology on Financial Service Sector; Challenges before Financial Services Sector; Regulatory Framework-Concept and Types, Regulations on Banking and Financial Services, Insurance Services, Investment Services, Merchant Banking and Other Intermediaries.
UNIT-II	: Money and Capital Markets: Money and Capital Markets-Meaning and Types; Initial Public Offering-Principle Steps, Eligibility Conditions, and SEBI Guidelines; Right Issue and Private Placement-Meaning and Concept; Secondary Market-Meaning, Concept, Stock Exchanges in India, Role, Functions, and Stock Market Information System; Security Contract (Regulation) Act, 1956-Overview; SEBI Regulations on Brokers and Sub-Brokers, and Self-Regulation; Trading in Equity; Debt Instrument-Meaning, Types, and Indian Debt Market; Government Securities-Meaning, Types, Participants, Corporate Debt Securities-Meaning, Types, Participants, and Regulation; Depository System-Meaning and Constituents; Depository System in India-NSDL and CDSL; Legal Setup for Depositories in India
UNIT-III	: Fee Based Services: Issue Management-Meaning, Concept, Issue Manager and SEBI, Selecting a Public Issue Proposal, Public Issue Management, Marketing the Issue, Pricing of Issues, Book-Building, Impact of Information Technology, and Regulatory Environment; Corporate Advisory Services-Meaning, Concept, Significance, and Services; Credit Rating-Meaning, Concept, Benefits, Limitations, and

		Rating Process; Credit Rating Agencies in India and Regulation; Mutual Funds-Meaning, Concept, Scheme Classification, and Mutual Funds in India; Constitution of Mutual Funds in India-Sponsor, Trustee, Custodian, and Asset Management Company; Portfolio Management Process; Technology and Mutual Funds in India; Securitization-Meaning, Concept, Advantages, Process, Mechanism, Parties Involved and Types.
UNIT-IV	:	Fund Based Service: Leasing- Meaning, Definition, Features, Advantages, Types, Main Clauses in Lease Agreement, and Major Leasing Institutions in India; Hire Purchase-Concept, and Comparison with Leasing; Housing Finance-Concept, Institutional Framework, Fiscal Incentives, and Role of Primary Lending Agencies; Home Loans-Features, Terms and Conditions; National Housing Bank-Overview and Role; Venture Capital-Concept, Features, Venture Capital Financing Stages and Modes, Regulatory Framework, Venture Capital Funds in India; Factoring Service-Meaning, Mechanism, Features, Types, Terms and Conditions of Factoring Contract, Advantages, Disadvantages, and Factoring Services in India; Forfeiting Services-Concept, Mechanism, Features, Costs, Benefits, Forfeiting Services in India, and Factoring versus Forfeiting; Discounting and Rediscounting Bills –Concept and Benefits.
UNIT-V	:	Insurance Services: Insurance- Concept, Types and Risks; Insurable Risks, Fundamental Characteristics, Basic Principles, Classification of Insurance, Insurance Market in India; Life Insurance-Concept, Advantages, Different Life Insurance Products, Riders, Life Insurance Industry in India; Non-Life Insurance-Concept, Advantages, Marine Insurance, Fire Insurance, Liability Insurance, Miscellaneous Insurance, and Life Insurance versus Non-Life Insurance; Insurance Agent and Broker-Concept, Types, Functions, Role, Code of Conducts, IRDA Regulations for Policyholders’ Protection.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	10%	✓	-
UNIT-II	25%	✓	-
UNIT-III	25%	✓	-
UNIT-IV	30%	✓	-
UNIT-V	10%	✓	-

Practical Exercise:

Students are required to:

1. Conduct a comparative analysis of different financial institutions and their services in your locality.
2. Simulate an initial public offering (IPO) process for a hypothetical company, including drafting prospectuses and complying with SEBI guidelines.
3. Organize a mock stock exchange trading session to understand the functioning of secondary markets and stock exchanges.

4. Analyze the impact of technological advancements on mutual fund investment strategies and portfolio management.
5. Develop a credit rating report for a fictional company, considering its financial performance and risk factors.
6. Design a marketing campaign for promoting insurance awareness and the importance of risk management.
7. Create a business plan for a venture capital-funded startup, detailing the stages of financing and expected returns.
8. Conduct a case study on a successful leasing arrangement, examining its benefits and contractual clauses.
9. Evaluate the housing finance options available in your country, comparing interest rates and repayment terms.
10. Role-play scenarios as insurance agents or brokers, demonstrating ethical conduct and adherence to regulatory guidelines.

Text Books:

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi
2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

Reference Books:

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008.
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000, Mumbai

Note: Latest edition of the textbooks should be used.

COM-DE-4120 (Group – B) - OMNICHANNEL MARKETING (DSE-B2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>This course aims to equip students with a deep understanding of omnichannel retailing, covering its evolution, economic impact, contemporary business models, and the omnichannel ecosystem. It explores changing marketing channels, roles of channel actors, and the distinction between multi-channel and omnichannel strategies. Students analyze trends, strengths, and limitations of retail formats, consumer behavior, segmentation, and integrated omnichannel strategies across product, price, distribution, and promotion.</i>
<i>Course Outcome</i>	: <i>Students will comprehend omnichannel retailing's evolution, economic impact, and contemporary models. The students will evaluate channel landscapes, consumer behavior, and segmentation, applying theories to marketing strategies. Students will also develop skills in implementing integrated strategies, leveraging technology, managing relationships, and addressing challenges to build successful omnichannel approaches.</i>
UNIT – I	: Omnichannel Retailing: Omnichannel Retailing, Evolution and Economic Impact of Omnichannel Retailing, Contemporary Omnichannel Business Models, The Omni-Channel Ecosystem; Marketing Channel; The Changing Channel Landscape; Marketing Channel Actors, Manufacturers: Upstream Channel Members , Intermediaries: Middle-Channel Members, Wholesalers, Retail Intermediaries, Specialized Intermediaries, End-Users: Downstream Channel Members, Combinations of Channel Members, Online Channels, Multi-Channel vs. Omni-Channel Marketing Strategies: Trends of Omnichannel Retailing.
UNIT- II	: Trends Shaping the Development of Omnichannel Retailing: Strengths and Limitations of Specific Retail formats and Channels; Physical Retail Channels; Direct Marketing and Direct Selling

		Retail Channels Electronic Retailing Channels; Omnichannel Retailing Consumer.
UNIT – III	:	Omnichannel Retail Strategies: Implementing Integrated Strategies Among Channels: Benefits and Challenges Technology Enablers of Omnichannel Strategies Product, Price, Distribution/ Fulfillment, Promotion, Social Media Marketing, and Email.
UNIT – IV	:	Theories of Omnichannel Search and Purchase Behaviors: Omnichannel Consumer Segmentation Schemes; Omnichannel Shopping Experience; Marketing with regard to Omnichannel Retailing, Customer Relationship Management, Technology Solutions and Omnichannel Retailing, Online and Mobile Communications, Omnichannel Customer Service Delivery, Social and Regulatory Issues; Omnichannel Fulfillment and Supply Chain Challenges and Solutions.
UNIT – V	:	Omni-Channel Strategy: Key Challenges of the Omni-Channel Approach, Pillars of an Omni-Channel Strategy; Harnessing Customer Knowledge; Leveraging Technology; Managing Channel; Relationships; Assessing Channel Performance.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	-
UNIT-II	20%	✓	-
UNIT-III	20%	✓	-
UNIT-IV	20%	✓	-
UNIT-V	20%	✓	-

Practical Exercise:

Students are required to:

1. Develop an omnichannel retail strategy for a brick-and-mortar store, integrating online and offline channels for seamless customer experiences.
2. Conduct a SWOT analysis of various retail formats and channels to identify their strengths and limitations in an omnichannel context.
3. Create a customer segmentation scheme based on omnichannel shopping behaviors to tailor marketing strategies effectively.
4. Design and implement a social media marketing campaign aimed at engaging omnichannel consumers across multiple platforms.
5. Evaluate technology solutions for enhancing omnichannel retailing, such as inventory management systems and customer relationship management software.
6. Role-play scenarios to practice omnichannel customer service delivery, addressing inquiries and resolving issues across different touchpoints.
7. Analyze case studies of successful omnichannel fulfillment and supply chain

- management strategies, identifying key challenges and solutions.
8. Develop key performance indicators (KPIs) to assess the effectiveness of an omnichannel retail strategy and measure channel performance.
 9. Create a roadmap for harnessing customer knowledge effectively to personalize omnichannel marketing efforts and enhance customer experiences.
 10. Explore regulatory issues related to omnichannel retailing, such as data privacy and consumer protection laws, and develop compliance strategies.

References:

1. Poloian, Lynda Gamans (2009). *Multichannel Retailing*. New York: Fairchild Books.
Poloian, Lynda Gamans (2013).
2. *Retailing Principles: Global, Multichannel, and Managerial Viewpoints*. New York: Bloomsbury Publishing, Inc. Roberts, Mary Lou and Debra Zahay (2013).
3. *Internet Marketing: Integrating Online and Offline Strategies*, Mason, OH: South-Western Cengage Learning.
4. Castaldo, S., Grossa, M., & Premazi, K. (Year). *Retail & Channel Marketing*. Publisher.
5. Kotler, P., Keller, K., Koshy, A., & Jha, M. (Year). *Marketing Management: A South Asian Perspective* (13th ed.). Dorling Kindersley (India) Pvt. Ltd.
6. Ramaswamy, V. S., & Namakumari, S. (Year). *Marketing Management: Global Perspective - Indian Context* (4th ed.). Macmillan Publishers India LMT.
7. Rosenbloom, B. (Year). *Marketing Channels: A Management View* (8th ed.). Drexel University.
8. Strauss, J., & Frost, R. (Year). *E-Marketing* (2nd ed.). Publisher

Note: Latest edition of the textbooks should be used.

COM-DE-4120 (Group-C) - LEADERSHIP AND TEAM DEVELOPMENT (DSE-C2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to enable the students understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to evaluate the traits of successful Leader; use the leadership self-assessment tool to assess their leadership styles; differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class; analyse the strategies of building an effective team with a real-life example; and design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.</i>
UNIT – I	: Introduction: Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.
UNIT- II	: Leadership Styles: Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey- Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.
UNIT – III	: Leading and Empowering: Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

UNIT – IV	:	Team Building: Team: Meaning, Characteristics, Types; Team Development Stages- Tuckman’s Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett- Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.
UNIT – V	:	Leading Transformation through High Performance Teams: Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4Cs-Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

UNIT	Weightage of marks	Theory	Practical / Numerical
UNIT-I	20%	✓	✓
UNIT-II	20%	✓	✓
UNIT-III	20%	✓	✓
UNIT-IV	20%	✓	✓
UNIT-V	20%	✓	✓

Practical Exercise:

Students are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Using leadership self-assessment tool, rate them with respect to their leadership style.
3. Prepare and present a report of their analysis - identify organisations where model of Service Leadership/ Sustainable Leadership/ Collective Leadership is being followed.
4. Present a report on their key learnings from its Leadership.
5. Read case study of Starbucks Company on Team Building. Analyze its strategy of building an effective team and present a report of their key learnings.
6. Analyze the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4Cs of high performing teams and present the findings in front of the class and respond to the questions raised;

References:

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Day, D. V. The Oxford Handbook of Leadership and Organizations. Oxford,
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications
4. Mittal, R., Leadership: Personal Effectiveness & Team Building. Vikas Publishing.
5. Willink, J. (2020). Leadership Strategy & Tactics: Field Manual. Macmillan Publishers.

Note: Latest edition of the textbooks should be used.

COM-DE-4130 (Group-A) - INVENTORY MANAGEMENT (DSE-A3)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective	:	<i>The course aims to introduce students to the inventory fundamentals, control policies and risk management for efficient supply chain operations.</i>
Course Outcome	:	<i>After completing the course, students should be able to know about inventory fundamentals, different inventory management systems, identify areas for improvement, and propose solutions to enhance efficiency and effectiveness.</i>
UNIT – I	:	Inventory Management: Inventory Management- Concept, Process, Benefits, Principles of Inventory Management, Components of Inventory, Motives of Holding Inventory, Objectives of Inventory Management,
UNIT- II	:	Valuation of Inventory: Valuation of Inventory- Concept, Stock Valuation Methods, Inventory models – classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- probabilistic model; Techniques of selective control.
UNIT – III	:	Queuing Management: Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population; Cost behaviour analysis. Simulation: Monte Carlo Simulation, Application of simulation in inventory management and queuing situation.
UNIT – IV	:	Inventory Control-I: Inventory Control - Concept, Objectives and importance of inventory control, Tools and Techniques of Inventory Control: EOQ Analysis, ABC analysis, JIT system, VED analysis.
UNIT – V	:	Inventory Control -II: Determination of inventory levels, Impact of inventory assurance, Disposal of Obsolete and scrap items, Reasons for obsolescence, control of obsolescence, Control of scrap.

Unit	Weightage of marks	Theory	Practical /
Unit-I	20%	✓	-
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical Exercise:

Students are required to:

1. Conduct an inventory audit for a local business, analyzing stock levels, turnover rates, and discrepancies.
2. Implement an ABC analysis to classify inventory items based on their value and prioritize management efforts.
3. Calculate Economic Order Quantity (EOQ) for a product to optimize inventory ordering and holding costs.
4. Develop a Just-In-Time (JIT) system for a manufacturing company to minimize inventory waste and improve efficiency.
5. Simulate a Monte Carlo simulation to assess the impact of demand variability on inventory levels and reorder points.
6. Create an inventory replenishment plan using EOQ models with price breaks to take advantage of bulk discounts.
7. Design a queuing system for a retail store or service center to minimize customer wait times and improve satisfaction.
8. Analyze the cost behavior of inventory management techniques, such as holding costs and ordering costs.
9. Evaluate disposal options for obsolete and scrap inventory items, considering factors like salvage value and environmental impact.
10. Implement a VED analysis to classify inventory items based on their criticality and plan for maintenance or replacement accordingly.

References:

1. Muller Max (2011): Essentials of Inventory Management, AMACOM; 2nd Edition
2. Bose D Chandra: Inventory Management, PHI
3. David J. Piasecki (2009): Inventory Management Explained: A Focus on Forecasting, Lot Sizing, Safety Stock, and Ordering Systems, Ops Publishing; First Edition

Note: Latest edition of the textbooks should be used.

COM-DE-4130 (Group – B) - LUXURY MARKETING (DSE-B3)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective : The objective of this course is to provide students with a comprehensive understanding of luxury marketing, encompassing historical and contemporary perspectives, typologies of luxury products/markets, and the differentiation between luxury, fashion, and premium strategies. Students will explore business models regulating luxury brands, analyze luxury consumer behavior across demographics and cultures, and delve into strategies for developing brand equity, managing pricing, distribution, and communication in the luxury sector. Additionally, the course aims to equip students with the skills to evaluate the life cycle and sustainability of luxury brands, fostering critical thinking and decision-making abilities essential for success in the luxury marketing industry.

Course Outcome : Upon course completion, students will grasp luxury marketing's historical and contemporary facets, understanding its societal relevance and typologies. Students will discern luxury, fashion, and premium strategies, analyze business models, and explore luxury consumer behavior across diverse demographics and cultures. Students will delve into brand equity development, pricing, distribution, and communication strategies, as well as entering and exiting luxury segments. Additionally, they will assess luxury brand life cycles and sustainability, honing critical thinking skills to apply these concepts effectively. This holistic understanding will equip students to navigate the complex landscape of luxury marketing, making informed decisions and contributing meaningfully to the industry.

UNIT – I : Historical and contemporary perspectives in Luxury: Concept of Luxury, Fashion and Premium, Relevance of Luxury and Luxury Marketing, Luxury product and service, Approaches to Typology of Luxury Product/ Market Combinations, Commodity Approach, Customer Perception Approach, Marketing Management Approach,

		Functional Approach, Distinguishing Luxury, Fashion & Premium Strategies, Luxury, Individual and Society: Opportunities and pitfalls.
UNIT- II	:	Business models regulating luxury brands: Specificities of the Luxury Business Model, Distributing the Luxury Goods; Rarity vs. Exclusivity vs. Selectivity, Facets of luxury, Luxury: Product and brand, Ingredients of the Luxury Product: Complexity and Work, Luxury and Culture.
UNIT – III	:	Luxury Consumer: Segmenting beyond SES, Customer attitudes vis-à-vis luxury, Heavy Users and Day Trippers, Kapfeners 4 luxury clienteles, Luxury differences across Countries: Western Countries and Emerging Markets, India’s Luxury clients; Motivation for Luxury Consumptions.
UNIT – IV	:	Developing Brand Equity: Brand identity Vs Positioning, Luxury Brand Identity Prism, Luxury Brand Building, Luxury Brand Architecture, Counterfeiting, Clients of Counterfeits.
UNIT – V	:	Strategies for Luxury Brand; Managing the Pricing, Distribution, and Communication, Enter and Exit in Luxury Segments, Select business models; Automobile, Haute Couture, Perfume and High Tech Models, Life Cycle and Sustainability of Luxury Brands.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical Exercise:

1. Conduct case studies on luxury brands, analyzing their strategies, positioning, and consumer engagement across different markets.
2. Design and execute surveys or focus groups to understand luxury consumer preferences, motivations, and purchasing behavior.
3. Participate in a simulation where students manage a luxury brand, making strategic decisions regarding pricing, distribution, and marketing communication.
4. Develop a market entry strategy for a hypothetical luxury brand, considering factors like market positioning, target demographics, and competitive landscape.
5. Research and present on sustainability initiatives implemented by luxury brands,

analyzing their impact on brand image, consumer perception, and long-term viability.

References:

1. Som, A., & Blanckaert, C. (Year). *The Road to Luxury: The Evolution, Markets and Strategies of Luxury Brand Management*. Wiley.
2. Chevalier, Michel & Mazzalovo, Gerald. *Luxury Brand Management – A World of Privilege*, Second Edition, 2012, Wiley.
3. Chevalier, Michel & Gutsatz, Michel. *Luxury Retail Management – How The World's Top Brands Provide Quality Product & Service Support*, 2012, Wiley.
4. Chadha, Radha & H., Paul. *The Cult of the Luxury Brand: Inside Asia's Love Affair with Luxury*, 2006, Nicholas Brealey International.
5. Wittig, Martin, Sommerrock Fabian, BEIL Philip & ALBERS Markus. *Rethinking Luxury*, 2014, Roland Berger Strategy Consultants Publishing.

Note: Latest edition of the textbooks should be used.

COM-DE-4130 (Group –C) - COLLECTIVE BARGAINING AND NEGOTIATION SKILLS (DSE-C3)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to illustrate different theories of collective bargaining; analyse the practical aspects of collective bargaining process; evaluate types of negotiation and manage a negotiation process; and demonstrate the vital skills during a negotiation process.</i>
UNIT – I	: Collective Bargaining: Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining: Hicks’ Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labour Negotiation.
UNIT- II	: Collective Bargaining in India: Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.
UNIT – III	: Negotiating a Contract: Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.
UNIT – IV	: Negotiation Skills: Negotiation Process; Effective Negotiation – Preparing for negotiation, Negotiating Integrative agreements;

		Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.
UNIT – V	:	Post Negotiation Process: Post-negotiation – Administration of the Agreement, Grievance Management, and Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical Exercise:

Students are required to:

1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. Interpret and analyze case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. Conduct role play in the classroom to exhibit Negotiation Skills by students in resolving conflicts between management and trade unions;
5. Participate in simulation exercise on preparing draft of grievance handling policy;
6. Interpret and analyze case study on Grievance handling at TATA Steel Ltd. etc.

References:

1. Kapoor, P. (2011). Counselling and Negotiation Skills for Managers. Delhi: Dreamtech Press.
2. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Ed. Delhi: OUP India.
3. Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7th Edition. New York: McGraw-Hill Education.
4. Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.

Note: Latest edition of the textbooks should be used.

COM-RC-4110: RESEARCH METHODOLOGY (RC-1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to inculcate research aptitude among the students and to enable them to prepare project report based on empirical data.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India; formulate Research Problem and Research Design; determine the sample size in consonance with the research problem and research design; collect and tabulate required primary and secondary data for analysis; and prepare a report on the basis of collected data.</i>
UNIT – I	: Introduction: Research-Approaches and types; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India, Research Problem, Research Gap Analysis, Research Questions, Synopsis and Research Plan.
UNIT- II	: Research Design and Sampling Design: Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem related to economics, commerce and business; Literature Review and Systematic Literature Review; Database Analysis (SCOPUS, WEB OF SCIENCE, GOOGLE SCHOLAR); Research Design- Features and types of Research Design. Universe, Target Population, Census and Sample; Principle of sampling; Essentials of a good sampling; Methods of sampling; Determination of sample size; Sample Distribution.
UNIT – III	: Data Collection and Presentation: Types of data; Methods of collection of primary data: Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis. Data Presentation, Reliability and Validity of the data – Methods and usages and analysis of results. Preparation of Questionnaire /

	Schedules, Types of Questions, Consistency of questionnaire, Scales.
UNIT – IV	: Hypothesis Development and Testing (only through Software): Hypothesis – Concept and types, Research Variables, Research models, Development of Hypothesis, Statistical error, Hypothesis Testing: Parametric and non-parametric tools – T test, Z Test, Chi Square test, F Test, ANOVA and MANOVA; Correlation and regression, Factor Analysis, Use of SPSS for Data analysis, Interpretation of Results.
UNIT – V	: Report Writing: Types of Research Report: Qualities of good report, steps in report writing, format of report, presentation style.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	10%	✓	✓
Unit-II	25%	✓	✓
Unit-III	25%	✓	✓
Unit-IV	30%	✓	✓
Unit-V	10%	✓	✓

Practical Exercise:

Students are required to:

1. Identifying a research problem, and corresponding research gap.
2. Prepare and develop a Research Plan.
3. Develop a systematic literature review, hypothesis building, and research model.
4. Assess and prepare a questionnaire / schedule.

References:

1. Madan, P., Paliwal, V., & Bhardwaj, R. (2012). Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
2. Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Borse, M. N. (2012). Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
4. Rao, K. V. (1994). Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
5. Sharma, R. D., & Chahal, H. (2006). Research Methodology in Commerce and Management. New Delhi: Anmol Publications.

Note: Latest edition of the textbooks should be used.

SEMESTER – VIII

- 1. 4-year B.Com. (Hons.) – Major- 18 to 21 and RC2**
- 2. 4-year B.Com. (Hons. With Research)- Major- 18, Project and RC2**

COM-CC-4210- Dynamics of Entrepreneurship: Theories and Strategies (Major-18)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The course aims to provide an in-depth understanding of the psychological dynamics that underpin successful entrepreneurship. It explores key theories, characteristics, and traits essential for developing an entrepreneurial mindset, effective motivation and decision-making strategies, fostering creativity and innovation, managing risk and uncertainty, and maintaining mental wellbeing throughout the entrepreneurial journey.</i>
<i>Course Outcome</i>	<i>Through this course, students will acquire practical tools and insights to thrive in dynamic business environments and sustain long-term entrepreneurial success.</i>
UNIT – I	: Entrepreneurial Mindset: Definition & Importance of Entrepreneurial Mindsets ; Characteristics & Traits of Successful Entrepreneurs: Innovation and Creativity; Risk Taking; Proactiveness; Resilience; Adaptability; Psychological Theories: Achievement Motivation Theory (McClelland); Social Cognitive Theory (Bandura); Locus of Control Theory (Rotter); Risk-Taking Theory; & Passion Theory; Developing the Mindset: Self-Awareness; Building Resilience; Growth Mindset; & Others (Mentorship; Networking).
UNIT- II	: Motivation and Decision-Making: Motivation Drivers: Passion; Desire for Independence; Financial Goals; Making a Difference; Learning and Growth; & Other Key Motivators; Cognitive Biases in Decision-Making: Overconfidence Bias; Sunk Cost Fallacy; Confirmation Bias; anchoring; Decision-Making Process: Heuristics as a Starting Point; Decision-Making Frameworks; Data-Driven Approaches; Seeking Diverse Perspectives; Balancing Intuition and Analysis.

UNIT – III	:	Creativity and Innovation: Creative Process: Divergent Thinking; & Convergent Thinking; Creativity in Teams: Brainstorming; Design Thinking; Ensuring Psychological Safety; Diversity of Thought; Innovation Management: Idea Evaluation; Prototyping; Open Innovation Strategies; Building a Culture of Innovation; Scaling and Implementation.
UNIT – IV	:	Risk and Uncertainty: Risk Perception and Tolerance; Coping Mechanisms for Uncertainty: Strategic Planning and Goal Setting; Seeking Information; Building a Support Network; Developing a Positive Mindset; Risk Management Strategies: Diversification; Contingency Planning; Financial Risk Management; Continuous Risk Monitoring and Communication; Crisis Management and Response Planning.
UNIT – V	:	The Entrepreneurial Journey and Wellbeing: Psychological Challenges of Entrepreneurship; Maintaining Mental Well Being: Stress Management Techniques; Work-Life Balance Strategies; Mindfulness and Menta; Health Practices; Navigating the Entrepreneurial Rollercoaster: Accepting the Emotional Journey; Building Emotional Intelligence; Developing Coping Mechanisms; Seeking Professional Help When Needed; Sustaining Long-Term Success: Continuous Personal and Professional Growth; Building a Sustainable Business Model; Adapting to change and Overcoming Setbacks.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical exercises:

1. Conduct a self-assessment to identify personal strengths and areas for growth, focusing on traits like resilience and adaptability.
2. Organize a brainstorming session to generate innovative solutions to real-world challenges, emphasizing divergent thinking.
3. Develop a business idea and create a prototype or minimum viable product (MVP) to test its feasibility.
4. Role-play decision-making scenarios, addressing cognitive biases like confirmation bias and sunk cost fallacy.
5. Form a cross-functional team to collaborate on an innovation project, utilizing design thinking methodologies.

6. Assess risk perception and tolerance levels through interactive exercises and case studies.
7. Create a strategic plan for managing uncertainty, including contingency planning and risk mitigation strategies.
8. Practice stress management techniques such as mindfulness and work-life balance strategies.
9. Establish a mentorship program or join networking events to learn from experienced entrepreneurs and professionals.
10. Reflect on personal and professional growth milestones, setting goals for continuous improvement and sustainability.

References:

1. The Vault of Vishnu by Ashwin Sanghi: Westland Publication.
2. Mindset: The New Psychology of Success Random House.
3. Entrepreneurial Development by S. S Khanka:
4. the Lean Start-up: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Business by Eric Ries: Crown Publishing Group.
5. Entrepreneurship: New Venture Creation by Dr. C. Bhattacharya: Sage Publication India Pvt Ltd.
6. Grit: The Power of Passion and Perseverance by Angela Duckworth Scribner.
7. Originals: How Non-Conformists Move the World by Adam Grant: Publisher: Viking.
8. The Innovators' Dilemma: when New Technologies Cause Great firms to Fail: Harvard business Review Press.

Note: Latest edition of the textbooks should be used.

COM-CC-4220- CORPORATE GOVERNANCE AND ETHICS (Major-19)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>To impart knowledge on governance which ensure ethics in corporate management and provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.</i>
<i>Course Outcome</i>	: <i>By the course's end, students will grasp business ethics, governance structures, and CSR principles. They'll analyze ethical dilemmas, apply Gandhian management principles, assess corporate governance globally and in India, and understand CSR regulations and reporting. This course aims to cultivate ethical decision-making, effective governance, and sustainable business practices in future leaders.</i>
UNIT – I	: Business Ethics: Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.
UNIT- II	: Different Approaches of Business Ethics: Gandhian Approach in Management & Trusteeship - Gandhian approach in Management & Trusteeship: Gandhiji's Doctrine of <i>Satya & Ahimsa</i> , Concept, importance & relevance of Trusteeship Principle in modern business.
UNIT – III	: Corporate Governance: Corporate Governance, Meaning, Objectives, Need, Importance, Principles, Rationale of Corporate Governance and Organisation success. Corporate governance in India and in developed countries.
UNIT – IV	: Levels of Governance Structure (as per Companies Act, 2013 and 2020): Corporate governance and role, responsibilities and powers - Board of Directors, Types of Directors, Women Director,

	Corporate Management Committee and Divisional Management Committee.
UNIT – V	: Corporate Social Responsibility: Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Regulations and Provisions under various regulatory framework; Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	20%	✓	
Unit-II	20%	✓	✓
Unit-III	20%	✓	
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical exercises:

1. Conduct a case study analysis of recent ethical dilemmas faced by businesses, discussing the factors influencing ethical decision-making.
2. Organize an ethics training program for employees, focusing on ethical decision-making processes and real-life scenarios.
3. Host a debate on different approaches to business ethics, including the Gandhian approach of Satya and Ahimsa.
4. Develop a corporate governance framework for a hypothetical company, outlining its objectives, principles, and structure.
5. Role-play scenarios depicting the roles and responsibilities of different types of directors in corporate governance.
6. Analyze corporate governance practices in India and compare them with those in developed countries through case studies and research.
7. Design a corporate social responsibility (CSR) initiative for a company, considering its nature, objectives, and impact on stakeholders.
8. Evaluate the effectiveness of CSR models adopted by Indian companies, examining their dimensions and approaches.
9. Develop guidelines for corporate social reporting, outlining the objectives and key components based on regulatory frameworks.
10. Collaborate with local NGOs or community organizations to implement a CSR project, measuring its outcomes and impact on society.

References:

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

4. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
5. S. Sanakaran – International Business & Environment, Margham Publication, Chennai.
6. Dr. S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
7. Sundar. K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
8. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
9. A.C. Fernando, K.P. Muralidharan & E.K. Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Note: Latest edition of the textbooks should be used.

COM-CC-4230– INTERNATIONAL TRADE AND BUSINESS (Major - 20)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective : This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.

Course Outcome : Students will grasp international business concepts, theories, legal procedures, economic integrations, and MNC operations through real cases.

UNIT-I : **International Business:** International Business-Meaning, Nature, scope and importance- Stages of internationalization of Business; Methods of entry into foreign markets: Licensing, Franchising, Joint Ventures, Strategic Alliances, Merger, Subsidiaries and Acquisitions, Framework for analyzing International Business Environment- Domestic, Foreign and Global Environment; Recent Developments in International Business.

UNIT- II : **Theoretical Foundations of International Business:** Theory of Mercantilism, Theory of Absolute and Comparative Cost Advantage, Haberler's Theory of Opportunity Cost, Heckscher-Ohlin Theory, Market Imperfections Approach; Product Life Cycle Approach, Transaction Cost Approach, Dunning's Eclectic Theory of International Production.

UNIT-III : **Legal framework of International Business:** Nature and complexities: Code and common laws and their implications to Business; International Business contract- legal provisions, Payment Terms.

UNIT-IV	:	Multi-Lateral Agreements & Institutions: Economic Integration – Forms, Free Trade Area, Customs Union, Common Market and Economic Union; Regional Blocks: Developed and Developing Countries- NAFTA, EU, SAARC, SAFTA, ASEAN, BRICS, OPEC; Promotional role played by IMF, World Bank & its affiliates- IFC, MIGA and ICSID; ADB; Regulatory role played by WTO & UNCTAD.
UNIT-V	:	Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics, Decision Making-Intra Firm Trade and Transfer Pricing; Technology Transfer; Employment and Labour relations; Management Practices; Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries - Challenges posed by MNCs.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	-
Unit-II	20%	✓	-
Unit-III	20%	✓	-
Unit-IV	20%	✓	-
Unit-V	20%	✓	-

Practical exercises:

1. Discuss case studies relating to subsidiaries and acquisitions.
2. Discuss case studies with respect to Theoretical Foundations of International Business.
3. Prepare some International Business contract and payment terms.
4. Discuss case studies with respect to MNC operations in Developing Countries.

References:

1. Charles W.L. Hill, Global Business Today- University of Washington.
2. Charles W.L. Hill, International Business: Competing in the Global Market Place- McGraw Hill, New York.
3. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York.
4. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- McGraw Hill, New York.
5. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
6. Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore
7. John Daniels, Lee Radebaugh, Daniel Sullivan, International Business: Environments & Operations- Prentice Hall, New Delhi.

8. Sumati Varma, International Business. Ane Books Pvt. Ltd, New Delhi, 2011.
9. Subba Rao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
10. Francis Cherunilam, International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
11. V.K. Bhalla, - S. Chand & Company Pvt. Ltd. New Delhi. International Business
12. K. Aswathappa, International Business, Tata McGraw Hill Publishing Company Limited. New Delhi.

Note: Students are advised to use latest edition of text books.

COM-CC-4240– INTELLECTUAL PROPERTY RIGHTS - LAWS AND PRACTICES (Major-21)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

<i>Course Objective</i>	: <i>The main objective of the IPR is to make the students aware of their rights for the protection of their invention done in their project work and To get registration in our country and foreign countries of their invention, designs and thesis or theory written by the students during their project work and for this they must have knowledge of patents, copy right, trademarks, designs and Information Technology Act.</i>
<i>Course Outcome</i>	: <i>The students once they complete their academic projects, they get awareness of acquiring the patent. They also learn to have copyright for their innovative works. They also get the knowledge of plagiarism in their innovations which can be questioned legally</i>
UNIT – I	: Introduction to IPR: Meaning of property, Origin, Nature, Meaning of Intellectual Property Rights; Introduction to TRIPS and WTO. Kinds of Intellectual property rights - Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design, Geographical Indication, Plant Varieties and Traditional Knowledge.
UNIT- II	: Patent Rights and Copyrights - Origin, Meaning of Patent, Types, Inventions which are not patentable, Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties. Copyright-Origin, Definition &Types of Copyright, Registration procedure, Assignment & license, Terms of Copyright, Piracy, Infringement, Remedies, Copyrights with special reference to software.
UNIT – III	: Trademarks - Origin, Meaning & Nature of Trademarks, Types, Registration of Trademarks, Infringement & Remedies, Offences relating to Trademarks, Passing Off, Penalties. Domain Names on cyber space.

UNIT – IV	:	Design- Meaning, Definition, Object, Registration of Design, Cancellation of Registration, International convention on design, functions of Design. Semiconductor Integrated Circuits and Layout Design Act-2000.
UNIT – V	:	Information Technology Act-2000 – Introduction; E-Commerce and legal provisions; E- Governance and legal provisions; Digital signature and Electronic Signature. Cybercrimes,

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical Exercise:

Students are required to:

1. Conduct a case study analysis of landmark intellectual property infringement cases, examining the legal principles and outcomes.
2. Organize a workshop on the importance of intellectual property protection for entrepreneurs and small businesses.
3. Develop a mock trademark registration application for a fictional product or service, following the registration procedure.
4. Create a presentation on the differences between copyright, patent, and trademark protection, highlighting their respective benefits and limitations.
5. Analyze the implications of the Information Technology Act-2000 on e-commerce transactions and digital signatures.
6. Conduct a simulation of a cybercrime investigation, exploring techniques for digital evidence collection and preservation.
7. Host a panel discussion on the ethical considerations of intellectual property rights in the digital age, including issues like piracy and fair use.

References:

1. G.B. Reddy, Intellectual Property Rights and the Law, Gogia Law Agency.
2. S. R. Myneni, Law of Intellectual Property, Asian Law House.
3. D.P. Mittal (Taxman Publication), Indian Patents Law and Procedure
4. B.L. Wadera, Patents, trademarks, copyright, Designs and Geographical Judications.
5. P. Narayanan (Eastern Law House), Intellectual Property Law
6. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow

Note: Latest edition of the textbooks should be used.

COM-RC-4210 – RESEARCH AND PUBLICATION ETHICS (RC-2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective	: 1. To understand the philosophy of science and ethics, research integrity and publication ethics. To identify research misconduct and predatory publications. 2. To understand indexing and citation databases, open access publications, research metrics (citations, h-index, impact Factor, etc.). To understand the usage of plagiarism tools.
Course Outcome	: At the end of the course the student will have awareness about the publication ethics and publication misconducts.
UNIT – I	: Philosophy and Ethics -Introduction to philosophy: definition, nature and scope, concept, branches - Ethics: definition, moral philosophy, nature of moral judgements and reactions; Theories of Ethics.
UNIT- II	: Scientific Conduct: Ethics with respect to science and research - Intellectual honesty and research integrity - Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP) – Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.
UNIT – III	: Publication Ethics: Publication ethics: definition, introduction and importance - Best practices / standards setting initiatives and guidelines: COPE, WAME, etc. - Conflicts of interest - Publication misconduct: definition, concept, problems that lead to unethical behaviour and vice versa, types - Violation of publication ethics, authorship and contributor ship - Identification of publication misconduct, complaints and appeals - Predatory publisher and journals.
UNIT – IV	: Open Access Publishing: Open access publications and initiatives - SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies - Software tool to identify predatory

	<p>publications developed by SPPU - Journal finder / journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggester, etc.</p> <p>Publication Misconduct: a) Subject specific ethical issues, FFP, authorship b) Conflicts of interest c) Complaints and appeals: examples and fraud from India and abroad Software tools; Use of plagiarism software like Turnitin, Drilbit, Urkund and other open-source software tools.</p>
UNIT – V	<p>: Databases And Research Metrics: Databases, Indexing databases, Citation databases: Web of Science, Scopus, etc., Research Metrics: Impact Factor of journal as per Journal Citations Report, SNIP, SJR, IPP, Cite Score - Metrics: H-index, G- index, i10 Index, Altmetrics.</p>

Unit	Weightage of marks	Theory	Practical / Numerical
Unit-I	20%	✓	
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

Practical Exercises:

1. Ethical Case Studies: Analyze real-life ethical dilemmas in publishing, discuss appropriate actions, and apply ethical principles.
2. Publication Ethics Simulation: Participate in a simulation where students act out various roles in a publication scenario, including authors, reviewers, and editors, to understand ethical considerations and decision-making processes.
3. Plagiarism Detection Workshop: Utilize plagiarism detection software to analyze sample manuscripts and identify instances of plagiarism, followed by discussions on proper citation practices.
4. Conflict of Interest Scenarios: Role-play scenarios involving conflicts of interest among authors, reviewers, and editors, and devise strategies to manage and disclose conflicts ethically.
5. Predatory Publisher Investigation: Research and evaluate characteristics of predatory publishers, identify red flags in journal submissions, and develop strategies to avoid publishing in predatory journals.

References:

1. The Student's Guide to Research Ethics By Paul Oliver Open University Press, 2003
2. Responsible Conduct of Research By Adil E. Shamoo; David B. Resnik Oxford University Press, 2003
3. Ethics in Science Education, Research and Governance Edited by Kambadur Muralidhar, Amit Ghosh Ashok Kumar Singhvi. Indian National Science Academy.
4. Anderson B.H., Dursaton, and Poole M.: Thesis and assignment writing, Wiley Eastern

5. B. Gustavii: How to write and illustrate scientific papers? Cambridge University Press.
6. Bordens K.S. and Abbott, B.b.: Research Design and Methods, Mc Graw Hill, 2008.
7. Graziano, A., M., and Raulin, M.,L.: Research Methods – A Process of Inquiry, Sixth Edition, Pearson, 2007

Note: Latest edition of the textbooks should be used.

COM-RC-4220- PROJECT REPORT

Credit: 12 (12 Project Report)

Total Credit Hour: 120 hours

End Semester Examination: 300 marks

Total Marks: 300 Marks (Report-200, Viva Voce-100)

Selection of Topic and Approval of Research Plan or Synopsis

1. Thrust areas of research: The proposed area of research is socially relevant/locally need-based (e.g., for Arunachal Pradesh)/ nationally important/ globally significant/ create value to the society or in cutting edge areas or contribute to new/ additional knowledge in the areas of emerging concerns worldwide.
2. A Committee comprising of the three members, with following members, shall evaluate the research proposal submitted by the students in consultation of the respective supervisor.
 - a. Head of the Department
 - b. Supervisor
 - c. External Member from Rajiv Gandhi University
3. The college / institute will take necessary action during the VII semester for allocation of the research supervisor, finalization of the research topic and approval of the research proposal/ synopsis.
4. The Project proposal / synopsis has to be prepared as the following and based on American Psychology Association (APA) style of presentation (Latest Edition of APA).
 - a. Introduction
 - b. Statement of Problem
 - c. Background of the study/ Conceptual Framework
 - d. Literature Review
 - e. Research Gap and Research Questions
 - f. Significance of the study
 - g. Research Objectives
 - h. Scope of the study
 - i. Research Models and variables
 - j. Hypothesis
 - k. Research Methodology
 - i. Place and period of study
 - ii. Sources of data
 - iii. Universes or target population
 - iv. Sample, Sampling procedure, sample distribution
 - v. Questionnaire / schedule (if any)
 - vi. Reliability and validity
 - vii. Tools used for analysis
 - l. Chapterisation
 - m. References

Presentation of Project Report

Each student will have to do the field work for a minimum of 30 days if the project is based on primary data and a project report is to be prepared and submitted thereon. If the project is based on a secondary data then at least data from 8 to 10 years shall be undertaken. There will be no formal theory class in this paper. However, the concern teacher guide or supervisor would guide the student in selecting and formulation of research problem and final preparation of the project report.

The Project Report has to be prepared as the following and based on American Psychology Association (APA) style of presentation (Latest Edition of APA).

- **Cover Page**
 - Cover Page
 - Advisor/Supervisor's Certificate
 - Undertakings of the Student
 - Certificate of Non-Plagiarism
 - Acknowledgement
 - Contents
 - List of Tables, figures, and Photographs
 - Abstract (1 Page): Provides a summary of the overall study. The format for the abstract usually follows these areas. Please note that you do not label the sections (purpose, methods, etc.), but you include the sentences as described below:
 - Purpose: "The purpose of this study...."
 - Methods: Usually, a brief description about the methodology adopted for the study to be submitted.
 - Results/ Major findings
 - Conclusion: the major implications or ramifications from the study.
- **Chapter 1–Introduction and Review of Literature**
 - Introduction
 - Statement of Problem
 - Background of the study
 - Conceptual Framework
 - Literature Review
 - Research Gap
 - Research Questions
 - Significance of the study
- **Chapter 2 – Research Methodology**
 - Research Objectives
 - Scope of the study
 - Research Models and variables
 - Hypothesis
 - Research Methodology
 - Place and period of study
 - Sources of data
 - Universes or target population
 - Sample, Sampling procedure, sample distribution

- Questionnaire / schedule (if any)
- Reliability and validity
- Tools used for analysis
- Chapterisation
- **Chapter 3–Analysis and Interpretation**
- **Chapter 4–Summary of the Study**
 - Major Findings, Observations
 - Suggestions / Recommendations
 - Policy Implications (if any)
 - Limitation of the Study
 - Future Scopes
 - Conclusion
- **Bibliography**
- **Annexure**

Non-Plagiarism

A major ethical standard in research focuses on appropriately recognizing and crediting the work of others' who have contributed to the body of knowledge in a given area. Plagiarism is simply using someone else's ideas or wording without giving due credit / citation. When you present an idea in your dissertation / project report that originated from another source (written or spoken), even if you modified the wording or parts of the idea, credit to the original source should be given. The project report is as scholarly work, and as such, extensive citation from the literature is expected. As you make notes from a source, indicate clearly whether your notes are a direct quote or a paraphrased interpretation. If direct quotes are used, the page number is required for a complete citation. Plagiarism software, as approved by UGC, is widely available and routinely used by experts. The UGC guideline (University Grants Commission (*Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions*) Regulations, 2018) will regulate the aspect of plagiarism / similarity.

Evaluation of the Project Report

1. The report will be evaluated by three experts, including two external examiners and concerned supervisor. The external experts must be outside of the college/ institution, at least one from University. The external experts must be in the rank of Associate Professor / Professor with PhD degree.
2. The minimum pass mark for the project report will be 50% of the total marks (i.e., from 300 marks) with at least 50% in viva voce (100 Marks) and project report (200 marks), individually.
3. The college / institute shall undertake necessary arrangements for submission and evaluation of the Project Report on time.
