



RABINDRANATH TAGORE UNIVERSITY

DEPARTMENT OF COMMERCE

Four Year Undergraduate Bachelor of Commerce AS PER NEP, 2020

COURSE STRUCTURE

**RABINDRANATH TAGORE UNIVERSITY, HOJAI, ASSAM AS PER
NEP-2020**

BACHELOR OF COMMERCE COURSE STRUCTURE

| Semester | Category of Course | Name of Papers/Courses | Credits |
|--------------|--------------------|--|---------|
| 1st Semester | Core-1 | Financial Accounting | 4 |
| | Minor-1 | Business Laws | 4 |
| | MD/GE-1 | Business Economics (Commerce) | 3 |
| | | Basics of Business and Management (For Arts and Science Stream) | 3 |
| | AECC-1 | MIL/Alt.English I | 2 |
| | SEC-1 | Fundamentals of Entrepreneurship | 3 |
| | VAC | Environmental Study | 4 |
| 2nd Semester | Core-2 | Fundamentals of Financial Management | 4 |
| | Minor-2 | Business Management & Startups | 4 |
| | MD/GE-2 | Marketing for Beginners (Commerce) | 3 |
| | | Accounting for Everyone (For Arts and Science Stream) | |
| | AECC-2 | English Language Proficiency I | 2 |
| | SEC-2 | Computer Application in Business | 3 |
| | VAC-3 | Constitutional Values and Fundamental Duties | 2 |
| | VAC-4 | Understanding India | 2 |
| 3rd Semester | Core-3 | Corporate Accounting | 4 |
| | Core-4 | Income Tax Law and Practice | 4 |
| | Minor-3 | Management Principles and Applications | 4 |
| | MD/GE-3 | Business Mathematics | 3 |
| | | Goods and Services Tax (For Arts and Science Stream) | 3 |
| | AECC-3 | MIL/Alt.English II | 2 |
| | SEC-3 | E-Filing of Return | 3 |
| 4th Semester | Core-5 | Advance Financial Accounting | 4 |
| | Core-6 | Auditing and Corp. Governance | 4 |
| | Core-7 | Human Resource Development | 4 |
| | Minor-4 | Business Statistics | 4 |
| | AECC-4 | English Language Proficiency II | 2 |
| | Summer Internship | | 2 |
| 5th Semester | Core-8 | Services Marketing & Relationship Management | 4 |
| | Core-9 | Cost Accounting | 4 |
| | Core-10 | Industrial Relations and Labour Laws | 4 |
| | Core-11 | Financial Markets and Institutions | 4 |
| | Minor-5 | Business Policy Analysis | 4 |
| 6th Semester | Core-12 | Organizational Behaviour | 4 |
| | Core-13 | Management Accounting | 4 |
| | Core-14 | Ethics, Governance and Risk Management | 4 |
| | Core-15 | Social & Environmental Accounting | 4 |
| | Minor-6 | Investment Management | 4 |
| 7th Semester | Core-16 | Financial Reporting and Analysis | 4 |
| | Core-17 | Consumer Affairs and Customer Care | 4 |
| | Core-18 | Banking and Insurance | 4 |
| | Core-21 | Compensation Management (Additional Paper only for Non Research) | 4 |

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|--------------|----------------------|--|---|
| | Minor-7 | International Business | 4 |
| | Dissertation/Project | Dissertation/Project (Only for Research) | 4 |
| 8th Semester | Core-19 | Business Tax Procedure and Management / Research Methodology | 4 |
| | Core-20 | Human Capital Management | 4 |
| | Core-22 | Financial Environment (Additional Paper only for Non Research) | 4 |
| | Core-23 | E-Business (Additional Paper only for Non Research) | 4 |
| | Minor-7 | Financial Technology and Analytics | 4 |
| | Dissertation/Project | Dissertation/Project (Only for Research) | 8 |

**SYLLABUS UNDER FYUGP
SEMESTER-I**

Course Title: Financial Accounting

Course Code: MAJ-FAC-1.1

Nature of Course: Major

Total Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40

Lectures:48, Tutorial-12

Course Description:

This course introduces students to the fundamentals of financial accounting. It focuses on the conceptual framework of accounting, principles and procedures for recording financial transactions, preparation of final accounts, and the application of accounting standards. Emphasis is laid on developing analytical skills, practical competence, and ethical understanding essential for financial reporting and decision-making in business contexts.

Course Objectives

This course aims to build foundational and practical knowledge in financial accounting. Students will begin by **remembering** key concepts and principles, then **understand** the accounting process including journal, ledger, and final accounts. They will **apply** accounting rules to record transactions, **analyze** financial data for errors, **evaluate** financial statements to assess business performance, and finally **create** complete accounting reports based on business scenarios

Course Outcomes:

CO1-Recall fundamental accounting concepts, conventions, principles, and standards.

CO2-Understand the process of journalizing, ledger posting, trial balance, and final accounts.

CO3-Apply accounting procedures in both manual and computerized environments.

CO4-Analyze business transactions and financial data for error detection and correction.

CO5-Evaluate income recognition, inventory valuation, and financial position of a business.

CO6-Create financial statements and reports from given data sets using appropriate techniques.

Syllabus:

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Theoretical Framework: <ul style="list-style-type: none"> Accounting as an information system – functions, users, advantages, limitations. Qualitative characteristics and branches of accounting. Bases of accounting: Cash vs Accrual. Fundamental accounting principles: Entity, Going Concern, Matching, etc. Accounting Standards – Concept, need, issuing procedure. Introduction to Ind AS 101, 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): Overview and relevance. | 10 | 04 | 14 | 20 |

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|--------|--|------------------------|----|----|----|
| Unit 2 | Computerized Accounting System: <ul style="list-style-type: none"> • Meaning, components, and features. • Manual vs Computerized Accounting – Advantages & Disadvantages. • Types of software; Introduction to Tally. • Practical exposure to simple accounting problems using Tally. | 05(Theory) 05 (Lab) | - | 10 | 20 |
| Unit 3 | Measurement of Business Income: <ul style="list-style-type: none"> • Net income, Accounting period, Matching concept. • Capital and revenue items. • Revenue recognition as per AS 9. • Inventory valuation: Meaning, methods, and significance. | 08 | 02 | 10 | 20 |
| Unit 4 | Final Accounts of Non-Corporate Entities: <ul style="list-style-type: none"> • Preparation of Trading, Profit & Loss Account, and Balance Sheet. • Preparation of final accounts for Sole Proprietorships and Partnership firms. | 10 | 03 | 13 | 20 |
| Unit 5 | Hire Purchase, Instalment Systems, and Branch Accounting: <ul style="list-style-type: none"> • Meaning, features, and accounting treatment of Hire Purchase & Instalment Systems (excluding default & repossession). • Branch Accounting: Meaning, need, and objectives. • Accounting under Debtors System and Stock & Debtors System. | 10 | 03 | 13 | 20 |

Note: Practical (with computer) in Computerised Accounting System (Unit 2) WILL be compulsory Examination Scheme for Computerised Accounts: 6 marks will be included in Question Paper and 10 marks for Practical with computer. The practical examination will be for 1 hour.
Thus, the Theory Exam shall carry 70 marks

Suggested Readings:

- B. B. Dam, H C Gautam and others, Financial Accounting, Gayetri Publications, Guwahati
- K. R. Das & K. M. Sinha. Financial Accounting
- K. R. Das & K. M. Sinha. Financial Accounting
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.
- Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
- M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
- Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
- Tulsian, P.C. Financial Accounting, Pearson Education.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the text books should be used.

Course Title: Business Laws**Course Code:** MIN-BNL-1.1**Nature of Course:** Minor**Total Credits:** 4**Distribution of Marks:** Theory – 60, Internal Assessment – 40**Lectures-48, Tutorial -12****Course Description:**

This course provides an understanding of essential business laws that govern commercial transactions and the formation and execution of business agreements. It focuses on legal frameworks such as the Indian Contract Act, Sale of Goods Act, and the Limited Liability Partnership Act. With relevant case studies and real-world applications, students will gain legal insights required for operating ethically and legally in business environments.

Course Objectives:

This course aims to develop students' legal understanding through Bloom's Taxonomy. Learners will **recall** key legal terms, **understand** principles of contracts and special agreements, and **apply** laws in business scenarios. They will **analyze** contract performance, **evaluate** remedies for breaches, and **create** valid contracts and LLP-based ventures.

Course Outcomes

CO1- Recall and explain the basic legal concepts related to contracts, agreements, and their enforceability.

CO2- Describe the various ways a contract may be discharged and identify legal remedies in case of breach.

CO3- Differentiate between standard and special contracts such as contracts of indemnity, guarantee, bailment, and pledge

CO4- Analyze the legal rights and duties of buyers and sellers under the Sale of Goods Act.

CO5- Evaluate the significance of LLPs and their role in modern entrepreneurship.

CO6- Apply the legal provisions to form and manage business entities under the LLP Act.

Syllabus:

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | The Indian Contract Act, 1872: <ul style="list-style-type: none">• Contract – meaning, characteristics and kinds.• Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects.• Void agreements; Quasi-contracts. | 10 | 2 | 14 | 20 |
| Unit 2 | Discharge of Contract and Remedies for Breach: <ul style="list-style-type: none">• Modes of discharge: performance, mutual agreement, impossibility, lapse of time, operation of law, breach.• Remedies: rescission, damages, quantum meruit, specific performance, injunction. | 10 | 3 | 6 | 20 |
| Unit 3 | Introduction to Special Contracts: <ul style="list-style-type: none">• Contracts of Indemnity and Guarantee.• Contracts of Bailment and Pledge.• Contract of Agency. | 10 | 3 | 6 | 20 |
| Unit 4 | The Sale of Goods Act, 1930: <ul style="list-style-type: none">• Contract of sale; sale vs agreement to sell.• Conditions and Warranties.• Transfer of ownership including sale by non-owners.• Performance of contract; Rights of unpaid seller. | 10 | 2 | 14 | 20 |
| Unit 5 | The Limited Liability Partnership Act, 2008: <ul style="list-style-type: none">• Nature, features of LLP; Difference between LLP and Partnership/Company. | 08 | 2 | 20 | 20 |

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| | <ul style="list-style-type: none"> • LLP Agreement and Incorporation. • Registered office and name changes. • Designated Partners and liability. • Whistleblowing and conversion into LLP. | | | | |
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Suggested Readings

- Kapoor, N.D. – *Business Law*, Sultan Chand & Sons, New Delhi.
- Kuchhal, M.C. & Kuchhal, Vivek – *Business Law*, Vikas Publishing House, New Delhi.
- Tulsian, P.C. & Tulsian, Bharat – *Business Law*, McGraw Hill Education, New Delhi.
- Kapoor, G.K. & Dhamija, Sanjay – *Business and Corporate Laws*, Taxmann Publications.
- Pathak, Akhileshwar – *Legal Aspects of Business*, McGraw Hill Education.
- Sheth, Tejpal – *Business Law*, Pearson Education.
- Relevant Bare Acts: Indian Contract Act, Sale of Goods Act, Companies Act, Negotiable Instruments Act, etc.
- Online Legal Resources:
 - India Code Portal: www.indiacode.nic.in
 - Ministry of Law and Justice: www.legislative.gov.in

Course Title: BASICS OF BUSINESS AND MANAGEMENT

Course Code: MD-BBM-1.1

Nature of Course: Multidisciplinary (MD)

Total Credits: 3

Distribution of Marks: Theory: 45, Internal Assessment: 30

Total Lectures: 45

Course Description

This course provides a foundational understanding of business and management principles to learners from non-commerce backgrounds. It explores the nature and types of business organizations, core management theories, functions, and the modern trends shaping the business landscape.

Course Objectives

This course aims to develop learners' foundational understanding of business and management. Learners will recall essential business concepts and organizational forms, understand core managerial functions and theories, and apply management principles in practical contexts. They will analyze leadership styles, communication processes, and business environments, evaluate emerging trends and their relevance, and create viable business models using locally available resources.

Course Outcomes

CO1- Remember key concepts, definitions, and forms of business organizations.

CO2- Understand the core managerial functions and classical management theories.

CO3- Apply the principles of management to real-life business situations.

CO4- Analyze different leadership styles, communication models, and motivational theories.

CO5- Evaluate the impact of external environmental forces on business decisions.

CO6- Create a simple business plan/model using locally available resources and current business trends.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Basics of Business <ul style="list-style-type: none">• Concept, objectives, and functions of business• Utility creation, social responsibility, ethics• Industry, trade, commerce and auxiliaries to trade• Formal and informal organisations• Forms of business organisations – Sole proprietorship, partnership, HUF, cooperatives, Joint stock companies | 15 | - | 15 | 25 |
| Unit 2 | Management <ul style="list-style-type: none">• Meaning, importance, classical and modern theories• Managerial functions – Planning, Organizing, Staffing, Coordinating, Communicating, Controlling, Motivating, Leading• Motivation theories: Maslow, Herzberg, Vroom• Leadership styles and communication barriers | 15 | - | 15 | 25 |
| Unit 3 | Business Environment and Emerging Trends <ul style="list-style-type: none">• Internal and external environment• Impact of external forces | 15 | - | 15 | 25 |

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|--|---|--|--|--|--|
| | <ul style="list-style-type: none"> • E-commerce, Network and Digital marketing • BPO, KPO, Green marketing, Digital economy | | | | |
|--|---|--|--|--|--|

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

Course Title :BUSINESS ECONOMICS**Course Code : MD-BEC-1.1****Nature of Course : MD****Total Credits : 3****Distribution of Marks : (Theory: 60 and Internal Assessment: 15)****Course Description:**

This course introduces the fundamental concepts of micro and macroeconomics. It aims to equip students with an understanding of economic problems, market dynamics, consumer behaviour, production processes, cost structures, and the banking system. The subject builds a foundation for applying economic principles in real-world business decision-making.

Course Objectives:

The course aims to guide learners through foundational economic concepts. Students will **remember** key economic terms and distinctions, **understand** market dynamics, **apply** theoretical models to business contexts, **analyse** demand and supply interactions, **evaluate** production and cost functions, and **create** insights into how firms operate under various market structures and economic environments.

Course Outcomes:

CO1-Remember core concepts of economics such as scarcity, opportunity cost, and the production possibility curve.

CO2-Understand the laws of demand and supply and their application in market equilibrium.

CO3-Apply consumer behaviour theories to explain purchasing decisions.

CO4-Analyze production processes and cost structures in the short and long run.

CO5-Evaluate the behaviour of firms in different market structures.

CO6-Understand the fundamentals of money, banking, and monetary policy in the Indian context.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | The Fundamentals of Economics The economic problem, scarcity and choice, nature and scope of economics; micro and macro; central problems; PPC; opportunity cost; types of economic systems. | 9 | 1 | 10 | 12 |
| Unit 2 | Basic Elements of Demand and Supply Demand & supply functions, laws, determinants, elasticity, market equilibrium. | 9 | 1 | 10 | 12 |
| Unit 3 | Theory of Consumer Behaviour Cardinal utility theory, law of diminishing marginal utility, law of equi-marginal utility, indifference curve analysis, budget line, consumer equilibrium. | 9 | 1 | 10 | 12 |
| Unit 4 | Theory of Production and Costs Factors of production, production function, laws of returns, producer equilibrium, cost concepts, SR and LR cost curves. | 9 | 1 | 10 | 12 |
| Unit 5 | Analysis of Markets Revenue concepts, types of markets, firm equilibrium under perfect competition, monopoly, monopolistic competition, oligopoly. | 9 | 1 | 10 | 12 |
| Unit 6 | Basic Elements of Money and Banking Functions of money, quantity theory, credit creation, central and commercial banking, e-banking, Indian monetary policy. | 9 | 1 | 10 | 12 |

Suggested Readings :

1. H. L. Bhatia – *Micro Economic Theory*
2. M.L. Jhingan – *Micro Economic Theory*
3. D.D. Chaturvedi – *Macro Economic Analysis and Policy*
4. D.M. Mithani – *Money Banking, International Trade and Public Finance*
5. Pindyck and Rubinfeld – *Microeconomics*, Pearson
6. Samuelson & Nordhaus – *Economics*, McGraw Hill
7. Suraj B. Gupta – *Monetary Economics*, Sultan Chand & Sons
8. Economic Survey – Government of India (Latest Edition)

Course Title: Fundamentals of Entrepreneurship

Course Code: SEC-FOE-1.1

Credits: 3

Marks Distribution: Theory: 45| Internal Assessment: 30

Total Lectures-45

Course Description:

This course introduces the concept and significance of entrepreneurship in the socio-economic context of India. It explores the characteristics, competencies, and motivations required for entrepreneurship, and examines the process and ecosystem needed to support new venture creation. The course also evaluates the risks, rewards, and performance measures of entrepreneurial initiatives.

Course Objectives

This course aims to develop entrepreneurial awareness and orientation. Learners will recall key concepts related to entrepreneurship and enterprise, understand personality traits and motivation theories, apply knowledge in preparing business plans, analyse environmental influences and support systems, evaluate entrepreneurial risks and rewards, and create entrepreneurial project ideas within a socio-economic framework.

Course Outcomes:

CO1-Recall the types, functions, and role of entrepreneurs in business and the economy.

CO2-Understand entrepreneurial personality traits and motivations required for success.

CO3-Apply the entrepreneurial process to develop feasible business plans.

CO4-Analyze the influence of environmental support systems and socio-economic factors.

CO5-Evaluate the compatibility of risks and rewards in entrepreneurial ventures.

CO6-Create a foundational project idea based on entrepreneurial models and feasibility analysis.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Entrepreneur and Enterprise Meaning and types of entrepreneurs, characteristics of entrepreneurs, entrepreneur vs. manager; Role and functions of entrepreneurs in relation to the enterprise and in relation to the economy. | 9 | - | 09 | 15 |
| Unit 2 | Entrepreneurial Person Entrepreneurial personality; Entrepreneurial competencies; EDI's prescribed competencies; Social groups and their entrepreneurial actions; Entrepreneurial motivation; Motivation theories and entrepreneurial behaviour- need for achievement. | 9 | - | 09 | 15 |
| Unit 3 | Entrepreneurship and its Process Entrepreneurial process and its dynamics in the environment; Opportunity identification process; Business plan and feasibility analysis of business ideas; Contents of a business plan/project. | 9 | - | 09 | 15 |
| Unit 4 | Entrepreneurial Environment Entrepreneurial support system- social, economic and financial support system; Contemporary role models; Family business in India and their contribution to entrepreneurship; Role of educational institutions in the promotion of entrepreneurship. | 9 | - | 09 | 15 |

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| Unit 5 | Entrepreneurial Performance and Rewards Measures of entrepreneurial performance; Financial and psychological rewards; Entrepreneurial risks; Risk-rewards compatibility; Entrepreneurial rewards in the context of socio-economic environment of India. | 9 | - | 09 | 15 |

Suggested Readings

- Holt, D. H. (1992). *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. (2008). *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. (2001). *Entrepreneurship Development-New Venture Creation*. New Delhi: Galgotia Publishing House.

SYLLABUS UNDER FYUGP B.COM 2ND
SEMESTER
SEMESTER-II

MAJOR-2.1

Course Title: Fundamentals of Financial Management

Course Code: MAJ-FFM-2.1

Nature of Course: MAJOR

Total Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40

Lectures- 52, Tutorial-08

Course Description

This course provides an introduction to the fundamental concepts and analytical tools of financial management. It covers key areas such as time value of money, capital budgeting, cost of capital, working capital management, and dividend decisions. Emphasis is placed on understanding how financial decisions are made within an organization to maximize value.

Course Objectives

This course aims to familiarize students with the principles and practices of financial management. Learners will recall the core concepts and theories of finance, understand the role of financial decision-making in businesses, apply valuation techniques and capital budgeting tools, analyse working capital and leverage situations, evaluate sources of funds and capital structure strategies, and create financial plans and decisions based on data and analysis.

Course Outcomes

CO1-Explain the financial environment and the objectives and scope of financial management.

CO2-Analyze corporate financial decisions using capital budgeting techniques.

CO3-Relate the concept of cost of capital to financing decisions and evaluate capital structure.

CO4-Access and interpret financial information from reports and other sources for decision-making.

CO5-Estimate working capital requirements and explain cash management strategies.

CO6-Evaluate dividend policies and their impact on shareholder value.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Financial Management: An Overview Meaning, importance, scope, objectives; traditional vs. modern approach; agency problem; role of finance manager. | 10 | 03 | 13 | 20 |
| Unit 2 | Time Value of Money Concept and rationale, discounting and compounding, risk and return. | 10 | 03 | 13 | 20 |
| Unit 3 | Investment Decisions Capital budgeting techniques (NPV, IRR, Payback, etc.); working capital management, operating cycle, estimation, and sources. | 10 | - | 12 | 20 |
| Unit 4 | Cost of Capital and Financing Decisions Cost of various sources of finance; WACC; capital structure theories; operating and financial leverage. | 12 | 02 | 13 | 20 |
| Unit 5 | Dividend Decisions. Dividend relevance/irrelevance theories, dividend policy types, bonus shares, stock splits. | 10 | - | 13 | 20 |

Suggested Readings

- Pandey, I.M. – *Financial Management*, Vikas Publishing House, New Delhi.
- Chandra, Prasanna – *Financial Management: Theory and Practice*, McGraw Hill Education, New Delhi.
- Khan, M.Y. & Jain, P.K. – *Financial Management: Text, Problems and Cases*, McGraw Hill Education, New Delhi.
- Rustagi, R.P. – *Fundamentals of Financial Management*, Taxmann Publications, New Delhi.
- Van Horne, James C. & Dhamija, Jitendra – *Financial Management and Policy*, Pearson Education.
- Gitman, Lawrence J. & Zutter, Chad J. – *Principles of Managerial Finance*, Pearson Education.
- Bhattacharya, Hrishikes – *Working Capital Management: Strategies and Techniques*, PHI Learning, New Delhi.
- E-Resources and Online Tools: NSE's financial education portal, SEBI's investor education site, and Investopedia for financial concepts.

SEMESTER-II**MINOR-2.1****BUSINESS MANAGEMENT AND STARTUPS****Course Title:** Business Management and Startups**Course Code:** MIN-BMS-2.1**Nature of Course:** MINOR**Total Credits:** 4**Distribution of Marks:** Theory – 60 | Internal Assessment – 40**Lectures-** 60**Course Description**

This course introduces the foundational principles of business management alongside a comprehensive understanding of startup development. It explores the functions of management, leadership, and motivation while guiding learners through the entrepreneurial process—from ideation and funding to incubation and government support. The course is ideal for students aspiring to become effective managers or successful entrepreneurs.

Course Objectives

This course is designed to build students' conceptual and practical understanding of business management and entrepreneurship. Learners will **recall** core management functions, **understand** leadership theories and motivational strategies, **apply** startup ideation and funding techniques, **analyse** incubation support systems, **evaluate** financial challenges, and **design** strategic plans aligned with government initiatives and venture goals.

Course Outcomes

CO1-Design strategic business plans for startups and managerial tasks.

CO2-Compare and **choose** effective leadership styles and motivation techniques.

CO3-Understand startup opportunities, financial strategies, and ideation tools.

CO4-Analyze the role and functioning of incubators supporting entrepreneurial ventures.

CO5-Evaluate government initiatives promoting startups in India.

CO6-Demonstrate real-world startup applications through case-based learning.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Principles & Functions of Management Meaning, definitions, importance, scope, principles; managerial functions – planning, organizing, directing, coordinating & controlling; role of the professional manager. | 12 | - | 13 | 20 |
| Unit 2 | Leadership & Motivation Theories of leadership (Likert, Blake & Mouton, House, Fiedler); modern leadership styles; contemporary motivation theories (Expectancy, Equity, Goal Setting, Reinforcement). | 12 | - | 13 | 20 |
| Unit 3 | Startups & Their Financial Issues Features, types, ideation, design thinking, feasibility, funding strategies (bootstrapping, crowdfunding, venture capital), debt/equity funding, startup cost analysis. | 12 | - | 13 | 20 |
| Unit 4 | Incubation Support to Startups Objectives & services of incubators; incentives; role in policy; major Indian incubators; case studies. | 12 | - | 13 | 20 |
| Unit 5 | Government Initiatives for Startups | 12 | - | 13 | 20 |

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| | Startup India, Seed Fund, ASPIRE, SAMRIDDHI, MUDRA, ATAL Innovation, MSME schemes, STPI, VCA scheme, M-SIPS, SRTU. | | | | |
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Suggested Readings

- Harold Koontz & Heinz Weihrich – *Essentials of Management*, McGraw Hill
- Robbins, S.P. & Agrawal, M.N. – *Fundamentals of Management*, Pearson
- Donnelly, J.H. – *Fundamentals of Management*, Pearson
- Singh, B.P. & Singh, A.K. – *Essentials of Management*, Excel Books
- Tripathi, P.C. & Reddy, P.N. – *Principles of Management*, TMH
- Allen, K.R. – *Launching New Ventures*, Cengage
- Raichaudhuri, A. – *Managing New Ventures*, PHI
- Bhowmik, S.R. & Bhowmik, M. – *Entrepreneurship*, New Age International
- Fisher, S. & Duane, J. – *The Startup Equation*, McGraw Hill
- Kuratko, D.F. & Hornsby, J.S. – *New Venture Management*, Routledge
- Sathe, V. – *Corporate Entrepreneurship*, Cambridge

SYLLABUS UNDER FYUGP B.COM 2ND
SEMESTER

SEMESTER-II

MD/GE-2.1

MARKETING FOR BEGINNERS

Course Title: Marketing for Beginners

Course Code: MFB-MD-2.1

Nature of Course: MULTIDISCIPLINARY

Total Credits: 3

Distribution of Marks: Theory – 45 | Internal Assessment – 30

Lectures- 45

Course Description

This course introduces the fundamentals of marketing to students from diverse academic backgrounds. It covers the essential concepts of market segmentation, product and pricing strategies, promotional tools, and distribution mechanisms. The course aims to bridge theoretical knowledge with practical marketing applications for beginners.

Course Objectives

This course aims to help students understand the fundamental concepts and principles of marketing while highlighting its vital role in business decision-making. It enables learners to identify and apply key marketing strategies related to product, price, promotion, and distribution. The course also encourages critical analysis of current marketing practices through case-based discussions and real-life examples.

Course Outcomes

CO1-Understand the fundamentals of marketing and its relevance in business operations.

CO2-Differentiate between various market segmentation strategies and positioning approaches.

CO3-Apply product development, pricing, and service marketing concepts in simulated business scenarios.

CO4-Analyze the elements of the promotion mix and their role in influencing customer behaviour.

CO5-Evaluate distribution channel design and logistics management practices.

CO6-Demonstrate basic marketing decision-making through assignments, group work, and presentations.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Introduction to Marketing Concept and importance of Marketing, Market Segmentation, Targeting, Positioning, Repositioning, Marketing Mix, Targeted vs. Mass Marketing. | 10 | --- | 11 | 15 |
| Unit 2 | Product and Services Strategy Product classifications, product decisions (individual, line, and mix), NPD, Product Life Cycle, and basics of service marketing. | 10 | --- | 11 | 15 |
| Unit 3 | Pricing Strategy Pricing objectives, factors influencing pricing, various pricing strategies. | 10 | --- | 11 | 15 |
| Unit 4 | Promotion & Distribution Promotion mix; channels of distribution; logistics and supply chain management; channel design decisions. | 15 | --- | 16 | 15 |

Suggested Readings

- Kotler, Philip, Armstrong, Gary – *Principles of Marketing*, Pearson Education.

- Ramaswamy, V.S. & Namakumari, S. – *Marketing Management: Indian Context with Global Perspective*, McGraw Hill Education.
- Saxena, Rajan – *Marketing Management*, McGraw Hill Education, New Delhi.
- Pillai, R.S.N. & Bagavathi – *Modern Marketing: Principles and Practices*, S. Chand & Company.
- Chhabra, T.N. – *Principles of Marketing*, Dhanpat Rai & Co., New Delhi.
- Etzel, Michael J., Walker, Bruce J., Stanton, William J. – *Marketing*, McGraw Hill Education.
- Sherlekar, S.A. – *Marketing Management*, Himalaya Publishing House, Mumbai.
- Online Resources:
 - Kotler's *Marketing Minute* videos on YouTube
 - HubSpot Academy (Free courses on digital and content marketing)
 - Investopedia – Basics of marketing terms and concepts

SYLLABUS UNDER FYUGP B.COM 2ND
SEMESTER

Course Title: Accounting for Everyone

Course Code: AEO-MD-2.1

Nature of Course: MULTIDISCIPLINARY

Total Credits: 3

Distribution of Marks: Theory – 45 | Internal Assessment – 30

Lectures- 42, Tutorial-03

Course Description

This course is designed for non-commerce students to familiarize them with the fundamentals of accounting. It introduces the basic accounting terms, concepts, and processes necessary for understanding, recording, and interpreting financial data relevant to personal, business, and organizational contexts.

Course Objectives

The course aims to provide students with foundational knowledge of accounting and its significance in business operations. It trains learners in the preparation of basic financial records and statements while developing their ability to analyze and interpret company reports and financial data. Additionally, the course fosters an understanding of company-level reporting systems and corporate governance mechanisms.

Course Outcomes

CO1-Define and interpret key accounting concepts and terminology.

CO2-Record business transactions using the double-entry system.

CO3-Prepare accounting equations and financial statements.

CO4-Analyze and interpret company annual reports and disclosures.

CO5-Understand and evaluate various types of management reports.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Introduction to Accounting Importance, need, objectives; users and uses of accounting information; basic terms – transaction, account, asset, liability, capital, income, expenditure, profit/loss, etc. | 08 | --- | 08 | 15 |
| Unit 2 | Transactions and Recording Recordable events, vouchers, journal entries, debit and credit rules, personal/real/nominal accounts, ledger, cash book with bank transactions (Simple problems). | 08 | 01 | 09 | 15 |
| Unit 3 | Preparation of Financial Statements Accounting Equation, capital and revenue items, financial statements – Trading, P&L Account and Balance Sheet (Simple problems). | 10 | 01 | 11 | 15 |
| Unit 4 | Company Accounts Key terms – Public/Private Ltd., share capital, shareholder, BOD, stock exchange, Sensex/NSE/BSE; Understanding Annual Report, Balance Sheet & P&L contents. | 08 | 01 | 09 | 15 |

| | | | | | |
|--------|---|----|-----|----|----|
| Unit 5 | Management Reports Governance disclosures: Board Report, CSR Report, Business Responsibility Report, Secretarial Audit, Management Discussion & Analysis. | 08 | --- | 08 | 15 |
|--------|---|----|-----|----|----|

Suggested Readings

1. Hatfield, L. (2019). *Accounting Basics*, Amazon Digital Services LLC.
2. Horngren, C. T. et al. (2013). *Introduction to Financial Accounting*, Pearson.
3. Siddiqui, S. A. (2008). *Book Keeping & Accountancy*, Laxmi Publications.
4. Sehgal, D. (2014). *Financial Accounting*, Vikas Publishing.
5. Tulsian, P. C. (2007). *Financial Accounting*, Tata McGraw Hill.
6. Mukharji, A. & Hanif, M. (2015). *Financial Accounting*, Tata McGraw Hill.
7. Maheshwari, S. N. et al. (2018). *Financial Accounting*, Vikas Publishing.
8. Khan, M.Y. & Jain, P.K. *Management Accounting*, McGraw Hill.
9. Arora, M.N. *Management Accounting*, Vikas Publishing House.

SYLLABUS UNDER FYUGP B.COM 2ND
SEMESTER

Course Title: Computer Applications in Business

Course Code: SEC-CAB-2.1

Nature of Course: Skill Enhancement Course (SEC)

Total Credits: 3

Marks Distribution: Theory – 50, Practical – 25, **Total – 75**

Lectures-45

Course Description

This course is designed to equip students with foundational knowledge and hands-on skills in computer applications used in the business environment. It emphasizes word processing, spreadsheet analysis, data visualization, and internet applications to support decision-making and communication in professional contexts.

Course Objectives

This course aims to build digital proficiency among learners by explaining key computing concepts, internet protocols, and the use of digital tools in business. It focuses on applying office productivity software such as Word, Excel, and PowerPoint for effective documentation, data analysis, and presentations. Furthermore, the course enables students to solve real-life business problems through the use of spreadsheet functions and data modelling techniques.

Course Outcomes

CO1-Describe key computing concepts, types of networks, and cyber security fundamentals.

CO2-Create professional documents using word processing tools including mail merge and references.

CO3-Design impactful business presentations using multimedia elements and animations.

CO4-Apply spreadsheet functions to analyse business data and visualize it through charts.

CO5-Conduct forecasting, budgeting, and break-even analysis using real-life spreadsheet models.

CO6-Use spreadsheet tools to support decision-making through What-if analysis and Pivot Tables.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Introduction Computing: Concept of computing, data and information; computing interfaces – GUI, CLI, Touch Interface, NLI; data processing; applications in business. Computer Networks: Meaning, objectives, applications; basic terminology; types of networks, topologies; client-server & peer-to-peer computing; wireless networking; firewalls. Internet Basics: IP address, modem, routers, gateways, bandwidth, ISP, WWW, browsers, search engines, proxy server, intranet, extranet. Internet Protocols: TCP/IP, FTP, HTTP(s); cyber security – cryptography, digital signature.. | 05 | ---- | 05 | 10 |
| Unit 2 | Word processing, Introduction to word processing, templates and styles; editing, formatting, spell check, autocorrect, auto text, bullets and numbering, tabs, paragraphs, indentation, page formatting, TOC, headers/footers, tables, images, videos, citations, footnotes, mail merge (with spreadsheet link), printing. | 05 | --- | 05 | 10 |
| Unit 3 | Preparing Presentations Basics of slide creation; fonts, drawing, | 06 | --- | 06 | 10 |

| | | | | | |
|----------------|--|----|-----|----|----|
| | inserting tables, images, hyperlinks, media; transitions, animations, exporting as PDF/video | | | | |
| Unit 4 | Spreadsheet Basics Spreadsheet concepts; managing worksheets; formatting, formulas, flash-fill, multiple sheets, views; functions: mathematical, logical, financial, date/time, lookup, text, error. Data tools: Sort/filter, consolidate, tables, pivot tables | 05 | --- | 05 | 10 |
| Unit 5 | Spreadsheet Projects Business use cases: loan scheduling, cost/revenue forecasting, payroll, annuities, unequal cash flows, frequency distributions, break-even analysis, basic statistics (mean, SD, correlation). | 04 | --- | 04 | 10 |
| Practical Work | Based on Units II–V (Word, PowerPoint, Excel) | 20 | | | 25 |

Suggested Readings

- O'Brien, James A. & Marakas, George M. – *Management Information Systems*, McGraw Hill Education.
- Goel, Anita – *Computer Fundamentals*, Pearson Education.
- Parameswaran, R. – *Computer Applications in Business*, S. Chand & Company, New Delhi.
- Bansal, R.K. & Bansal, Ashok – *Computer Applications in Management*, Laxmi Publications.
- Saxena, Sanjay – *MS Office 2010 Training Guide*, Vikas Publishing House.
- Norton, Peter – *Introduction to Computers*, McGraw Hill Education.
- Shrivastava, Niranjana – *Fundamentals of Computers and Information Systems*, Dreamtech Press.
- Online Resources:
 - NPTEL and SWAYAM courses on *Computer Applications in Business*
 - Microsoft Learn (for Excel, Word, PowerPoint tutorials)
 - Google Workspace Learning Center

**SYLLABUS UNDER FYUGP B.COM 3RD
SEMESTER**

Course Title-Corporate Accounting

Course Code: MAJ-CRA-3.1

Nature of Course: Major

Total Credits: 4

Marks Distribution: Theory – 60, Internal Assessment – 40

Lectures- 48, Tutorial- 12

Course Description

This course provides in-depth knowledge of accounting procedures and practices followed by corporate entities. It focuses on share capital, debentures, financial statements, valuation, amalgamation, and corporate restructuring. The course emphasizes both manual and digital techniques for corporate financial reporting and equips students with skills to interpret real-world corporate financial disclosures.

Course Objective

This course aims to equip learners with a foundational understanding of corporate accounting, focusing on regulatory frameworks, corporate transactions, and the preparation and interpretation of financial statements..

Course Outcomes

CO1-Analyze issues related to share capital, debentures, bonus shares, and the redemption of shares and debentures.

CO2-Prepare corporate financial statements manually and through the use of accounting software.

CO3-Interpret methods for valuation of intangible assets and shares.

CO4-Describe and apply accounting procedures for amalgamation and internal reconstruction of companies.

CO5-Evaluate annual reports by identifying and analysing mandatory and voluntary financial disclosures.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Accounting for Share Capital and Debentures <ul style="list-style-type: none"> • Types of shares • Accounting for Share Capital • Issue of Rights and Bonus Shares • ESOPs and Buy-Back of shares • Issue and Redemption of Preference Shares and Debentures • Underwriting of Shares and Debentures [In reference to relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable] | 12 | 02 | 13 | 20 |
| Unit 2 | Financial Statements of Companies <ul style="list-style-type: none"> • Preparation of financial statements of corporate entities including One Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act, 2013 • Related Parties as per AS-18 • Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cash Flow Statement manually and using appropriate software • Interpreting the ratios calculated as per Schedule III of the Companies Act, 2013 • Calculation of EPS as per AS 20 [With reference to relevant Accounting Standards (AS and Ind AS) and provisions of the Companies Act, 2013] | 12 | 02 | 14 | 20 |
| Unit 3 | Valuation of Intangible Assets and Shares <ul style="list-style-type: none"> • Valuation of Intangible Assets and Shares • Value Added Statement • Economic Value Added, Market Value Added | 10 | 03 | 13 | 20 |

| | | | | | |
|--------|--|----|----|----|----|
| | • Shareholder Value Added | | | | |
| Unit 4 | Amalgamation of Companies and Internal Reconstruction <ul style="list-style-type: none"> • Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103 • Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme) | 08 | 02 | 10 | 20 |
| Unit 5 | Corporate Financial Reporting <ul style="list-style-type: none"> • Meaning, need and objectives • Constituents of Annual Report and how it is different from financial statements • Contents of report of the Board of Directors • XBRL Reporting • Drafting of Notes to Accounts • Segment Reporting as per AS-17 • Sustainability Reporting • Triple Bottom Line Reporting • CSR Reporting | 06 | 03 | 09 | 20 |

Suggested Readings

- Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
- Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
- Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi:
- Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
- Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.
- Mukherjee, A., & Hanif, M. (2017). Corporate Accounting. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University Press.
- Sah, R.K. (2019). Concept Building Approach to Corporate Accounting. (2nd Ed.). Cengage.
- Sehgal, A. (2012). Fundamentals of Corporate Accounting. (3rd Ed.). New Delhi: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. (19th Ed.). New Delhi: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

SYLLABUS UNDER FYUGP B.COM 3RD
SEMESTER

Course Title: Income Tax Law and Practice

Course Code: ITL-MAJ-3.2

Nature of Course: Major

Total Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40

Lectures-48, Tutorial-12

Course Description:

This course provides a foundational understanding of the provisions and procedures under the Income Tax Act, 1961, with specific reference to the computation of total income and tax liability of an individual. It covers various heads of income, permissible deductions, exemptions, and provisions relating to clubbing of income. Learners will gain both theoretical and practical knowledge necessary for effective tax planning and compliance.

Course Objective:

The objective of this course is to provide comprehensive knowledge of different heads of income and enable learners to compute the total income and tax liability of an individual in accordance with the provisions of the Income Tax Act, 1961.

Course Outcomes:

CO1-Understand the basic concepts of income tax, including residential status and incidence of tax.

CO2-Explain the components of salary income, including various allowances and perquisites, and determine taxable salary.

CO3-Analyze the income from house property by identifying its classification as self-occupied or let-out.

CO4-Apply the provisions to compute income under the heads: profits and gains of business or profession and capital gains.

CO5-Evaluate income from other sources and explore the implications of clubbing provisions.

CO6-Calculate the total taxable income and determine the tax liability of an individual after considering relevant deductions and exemptions.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Basic Concepts and Residential Status <ul style="list-style-type: none">• Basic concepts: person, assesses, income, previous year, assessment year, PAN• Structure to compute tax liability• Residential status and tax incidence | 09 | 03 | 12 | 15 |
| Unit 2 | Income under the Head Salaries and House Property <ul style="list-style-type: none">• Computation of income under the head salaries including various allowances and perquisites• Computation of income from self-occupied and let-out property• Treatment of unrealized rent^{2013]} | 20 | 04 | 24 | 25 |
| Unit 3 | Income under the Head Profits and Gains of Business or Profession <ul style="list-style-type: none">• Computation of income from business or profession• Expenses specified and disallowed while computing such incomes | 08 | 02 | 10 | 15 |
| Unit 4 | Income under the Head Capital Gains and Other Sources <ul style="list-style-type: none">• Meaning of capital assets | 05 | 01 | 06 | 15 |

| | | | | | |
|--------|--|----|----|----|----|
| | <ul style="list-style-type: none"> • Long-term and short-term capital gains • Computation of capital gains • Computation of taxable income from other sources | | | | |
| Unit 5 | Computation of Total Income and Tax Liability of an Individual <ul style="list-style-type: none"> • Clubbing of income • Set-off and carry forward of losses • Permissible deductions under Sections 80C to 80U • Computation of taxable income and tax liability | 06 | 02 | 08 | 10 |

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi
- Mittal, N. (2019). Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.

SYLLABUS UNDER FYUGP B.COM 3RD
SEMESTER

Course Title: Management Principles and Applications

Course Code: MPA-MIN-3.1

Nature of Course: Minor Total

Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40

Lectures-48, Tutorial-12

Course Description:

This course provides an introduction to the fundamental concepts, principles, and practices of management. It covers the evolution of management thought, the roles and responsibilities of managers, and the core functions of planning, organizing, leading, and controlling. Learners will explore various theories of motivation, communication, team dynamics, and strategy formulation, helping them develop both analytical and interpersonal skills essential for effective management and leadership.

Course Objective:

The objective of this course is to provide students with a foundational understanding of management principles, theories, and practices, enabling them to develop essential managerial skills and apply them effectively in organizational settings.

Course Outcomes:

CO1-Recall the evolution of management thought and the contributions of major management theorists.

CO2-Explain the core functions of management, including planning, organizing, leading, and controlling.

CO3-Apply motivation theories, communication models, and team dynamics to real-life management scenarios.

CO4-Analyze the strategic management process, including the formulation, implementation, and evaluation of strategies.

CO5-Evaluate different managerial approaches and leadership styles used in contemporary organizations.

CO6-Create effective solutions to management problems by interpreting and integrating theories and practices.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Evolution of Management Thoughts <ul style="list-style-type: none">• Classical Approach – Taylor, Fayol• Neo-Classical Approach and Human Relations Approach• Behavioural Approach, Systems Approach, and Contingency Approach• Senge's Learning Organization | 09 | 03 | 12 | 15 |
| Unit 2 | Strategic Management <ul style="list-style-type: none">• Strategic Planning• Environmental Analysis – Porter's Five Forces Model, SWOT, TOWS Matrix• Value Chain Analysis• Decision Making – Concept & Importance | 20 | 04 | 24 | 25 |
| Unit 3 | Leading & Motivating <ul style="list-style-type: none">• Leadership Theories: Trait, Behavioural, Contingency, Transformational, Transactional• Motivation Theories: Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McGregor's Theory X and Theory Y, McClelland's Theory of Needs• Communication in Management: Process, Barriers, and Effective Communication• Team Building and Group Dynamics | 08 | 02 | 10 | 15 |
| Unit 4 | Controlling <ul style="list-style-type: none">• Concept and Process• Principles of Effective Control | 05 | 01 | 06 | 15 |

| | | | | | |
|--------|--|----|----|----|----|
| | <ul style="list-style-type: none"> • Techniques of Control – Ratio Analysis, ROI, Budgetary Control, PERT/CPM • Emerging Issues in Management | | | | |
| Unit 5 | Global Management Practices <ul style="list-style-type: none"> • Impact of Globalization on Management • Managing across Cultures • International Global Business Environment • Global Strategic Planning | 06 | 02 | 08 | 10 |

Suggested Readings

- Sharma Gupta, Management Principles and Application, Kalyani Publishers
- R K Singhal, Management Principles and Application, V K Global Pub.Pvt Ltd. New Delhi
- Management Principles and Application-Jhunhunwala J Mohanty-Himalaya Publishing House
- Principles of Management-
- Griffin, R.W- Management Principles and Practices, Cengage Learning
- Gupta R. N- Principles & Practices of Management-S.Chand

Title of the Course: Business Mathematics

Nature of the course : MD/GE

Paper Code : BMT-MD-3.1

Total Credits : 3

Distribution of marks : 60 (End Sem) + 15 (In-Sem)

Objective: The objective of this course is to familiarize the students with the basic Financial mathematics tools, with an emphasis on applications to business and economic situations.

Unit 1 : Matrices and Determinants

(10 Lectures)

- (a) Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded). Inverse of a matrix.
- (b) Solution of system of linear equations (having unique solution and involving not more than three variables) using Cremer's Rule.

Unit 2 : Calculus I

(10 Lectures)

- (a) Mathematics functions and their types – linear, quadratic, polynomial, exponential and logarithmic functions.
- (b) Concept of limit and continuity of a function.
- (c) Concept of differentiation, Rules of differentiation (upto product rule). Derivatives of e^x , $\log x$ (only result). Differentiation of simple algebraic functions. Maxima and minima involving second order derivative (relating to cost, revenue and profit).
- (d) Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximisation under Monopoly. Economic Order Quantity.

Unit 3 : Calculus II

(7 Lectures)

- (a) Functions of several variables. Concept of partial differentiation. Partial differentiation of simple functions.
- (b) Integration- Preliminary idea and standard forms- integration formulae for x^n , x^{-1} and $(n \neq -1)$. Integration by substitution (simple cases only).

- (c) Definite Integration- Finding it for simple cases.
- (d) Application of integration to marginal analysis in business.

Unit 4 : Mathematics of Finance - I

(15 Lectures)

- (a) Concept of simple and compound interest. Solution of related problems.
- (b) Rates of interest-nominal, effective and their inter-relationships in different compounding situations.
- (c) Compounding and discounting of a sum using different type of rates.
- (d) Types of annuities: ordinary, due, differred, continues, perpetual there future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).

Unit 5 : Mathematics of Finance - II

(15 Lectures)

- (a) Time and work: Simple cases.
- (b) Profit, Loss and discount.
- (c) Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares. Simple examples.
- (d) Arithmetic and Geometric Progration (AP and GP)- Basic ideas of A.P. and G.P. Example on commercial application to AP and GP only.
- (e) Ratio and proportion- Finding the missing term of the proportion, amount distribution and merging of two ratios in one.
- (f) Concept of mixture and its examples.

Unit 6 : Linear Programming

(8 Lectures)

- (a) Linear Programming: Sketching of graphs of (i) Linear equation $++ = 0$ and (ii) Linear inequalities
- (b) Formulation of linear programming problem (LPP). Graphical solution to LPP involving not more than two variables.

MODES OF IN-SEMESTER ASSESSMENT:

20 Marks

- One Internal Examination 10 Marks
- Others (*any one*) 10 Marks
 - Group Discussion
 - Seminar presentation on any of the relevant topics
 - Debate

Suggested Readings:

1. Singh J.K. Business Mathematics. Himalaya Publishing House.
2. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.
3. Aggarwal, R.S., Quantitative Aptitude, S. Chand.
4. Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand.

Course Title: Goods and Services Tax

Course Code: MD-GST-3.1

Nature of Course: MD

Total Credits: 3

Distribution of Marks: 50 (End -Sem) +25(Practical)

Lectures- 38, Tutorial-07

Course Description:

This course provides a comprehensive overview of the Goods and Services Tax (GST) regime in India, a significant reform in indirect taxation. It focuses on the principles, structure, and implementation of GST, including the CGST, SGST, IGST, and the Customs Act. Designed for students from multidisciplinary backgrounds, the course emphasizes understanding GST's legal framework, tax mechanisms, compliance requirements, and its impact on business and the economy. The course also includes practical aspects such as registration procedures, input tax credit, e-way bills, and returns filing, enabling students to apply GST knowledge in real-world scenarios.

Course Objective:

This course provides a foundational understanding of the GST framework in India, covering its structure, registration, levy, input tax credit, refunds, and key compliance procedures, along with an overview of the Customs Act.

Course Outcomes:

CO1- Explain the evolution of indirect taxation in India and the constitutional amendments that led to the introduction of GST.

CO2- Define and interpret the concept of 'supply' under GST law and differentiate between intra-state and inter-state supply.

CO3- Apply valuation rules to determine the time and place of supply, and compute GST liability accordingly.

CO4- Analyse the mechanism of input tax credit (ITC), identify eligible and ineligible credits, and understand procedures for refunds and reversals.

CO5- Demonstrate an understanding of GST registration, invoicing, returns filing, audit, and compliance mechanisms including e-way bills and penalties.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Introduction Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism | 10 | ---- | 12 | 15 |
| Unit 2 | Levy and collection of GST Taxable event- "Supply" of goods and services; Place of supply state, inter-state, import and export; Time of supply; Valuation for GST-valuation rules; Taxation of reimbursement of expenses; Exemption from | 15 | 02 | 24 | 25 |

| | | | | | |
|--------|--|----|----|----|----|
| | and Composition scheme; Classification of goods and Mixed supplies. | | | | |
| Unit 3 | Input Tax Credit. Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work. | 08 | 02 | 10 | 15 |
| Unit 4 | Procedures and Special Provisions under GST Registration, Tax invoice, State Compensation Cess Credit and Debit Notes Returns, Audit in GST Assessment, Self-Assessment, Summary and scrutiny Taxability of e-commerce, Antiprofitteering, Avoidance of dual control, e-way billers, Zero-rated Supply, Offences and Penalties, Appeals | 05 | 03 | 06 | 15 |

Suggested Readings

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
 - Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service 'Tax (GST) and Customs Law. Scholar Tech Press.
 - Bansal, K. M., GST & Customs Law, Taxmann Publication.
 - Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
 - Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
 - Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
 - Singhanian V. K , GST & Customs Lax, Taxmann Publication.
 - Sisodia Pushpendra, GST Law, Bharat Law House.
- Additional Resources
- The Central Goods and Services Tax, 2017

Course Title: E-Filing of Returns

Course Code: EFR-SEC-3.1 Nature of

Course: SEC

Total Credits: 3

Distribution of Marks: 50 (End -Sem) +25(Practical)

Lectures- 38, Tutorial-07

Course Description:

This course is designed to provide students with practical knowledge and hands-on experience in the electronic filing of returns under the Income Tax Act and Goods and Services Tax (GST) law. It covers essential concepts related to tax computation, return filing procedures, TDS, advance tax, and GST compliance. Emphasis is placed on understanding the regulatory framework and developing technical proficiency in using e-filing portals and related tools.

Course Objective:

The objective of this course is to equip students with the practical skills and technical knowledge required for computing tax liability and filing returns under the Income Tax and GST laws through electronic means.

Course Outcomes:

CO1-Differentiate between e-filing and manual filing and identify situations where e-filing is mandatory.

CO2-Explain the basic steps in computing taxable income and tax liability and recognize the appropriate ITR forms.

CO3-Apply knowledge of advance tax and TDS provisions to prepare and file e-TDS returns.

CO4-Describe the structure of GST and the concept of Input Tax Credit (ITC) and its utilization.

CO5-Analyse the different types of GST returns and evaluate their relevance for various taxpayers. Perform e-filing of Income Tax and GST returns using government portals and ensure compliance with relevant provisions.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Conceptual Framework: E-Filing <ul style="list-style-type: none">• Meaning of e-filing• Difference between e-filing and regular filing of returns• Benefits and limitations of e-filing• Types of e-filing; e-filing process• Relevant notifications | 10 | ---- | 12 | 15 |
| Unit 2 | Income Tax and E-Filing of ITRs <ul style="list-style-type: none">• Introduction to income tax – basic terminology• Types of assesses; income taxable under different heads• Basics of computation of total income and tax liability• Deductions available from gross total income• PAN card; due date of filing income tax return• Instructions for filling out ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6• Introduction to Income Tax Portal and relevant updates from time to time• Preparation of electronic return of ITR 1 & ITR 2 (Practical workshop) | 15 | 02 | 24 | 25 |

| | | | | | |
|--------|--|----|----|----|----|
| Unit 3 | TDS and E-Filing of TDS Returns <ul style="list-style-type: none"> • Introduction to the concept of TDS • Provisions in brief relating to advance payment of tax • Schedule for deposit of TDS; schedule for submission of TDS returns • Prescribed forms for filing TDS returns • Exemption from TDS – Form 13, 15G, 15H • Practical workshop on e-filing of TDS returns | 08 | 02 | 10 | 15 |
| Unit 4 | Conceptual Framework of GST <ul style="list-style-type: none"> • Introduction to basic concepts of GST • Output tax liability of CGST, SGST, UTGST, IGST, State Compensation Cess • GST Network; input tax credit utilization • Small supplies and composition scheme • Schedule for payment of GST • Interest/penalty for late/non-filing of return • Payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger | 05 | 03 | 06 | 15 |

Suggested Readings

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Singhania V. K , GST & Customs Lax, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushpendra, GST Law, Bharat Law House.

SYLLABUS UNDER FYUGP B.COM 4TH SEMESTER

Course Title: Advanced Financial Accounting

Course Code: AFA-Major-4.1

Nature of Course: Major

Total Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40
Lectures-48, Tutorial-12

Course Description:

This course provides in-depth knowledge of advanced financial accounting concepts applicable to businesses of a special nature, including the preparation and analysis of consolidated financial statements, foreign currency transactions, and complex financial instruments. It also introduces the fundamentals of government accounting, focusing on its structure, principles, and procedures. The course aims to develop analytical, technical, and communication skills required for accurate and transparent financial reporting in both corporate and public sector entities.

Course Objective:

The course aims to impart advanced knowledge of financial accounting applicable to businesses with complex structures and special transactions, as well as an understanding of the government accounting system and its distinctive framework and reporting mechanisms.

Course Outcomes:

CO1-Analyse and interpret financial reports of complex corporate structures, including consolidated financial statements, segment reporting, and policy disclosures.

CO2-Apply advanced accounting principles and standards related to mergers, acquisitions, foreign currency transactions, and financial instruments.

CO3-Demonstrate mastery in consolidation techniques for corporate groups, including the elimination of intercompany balances and accounting for non-controlling interests.

CO4-Evaluate complex accounting issues using critical thinking and propose resolutions for discrepancies in financial reporting.

CO5-Understand the structure, procedures, and regulatory framework of government accounting systems.

CO6-Communicate advanced accounting concepts and financial information effectively to stakeholders through reports and presentations.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Royalty <ul style="list-style-type: none"> • Meaning of Royalty • Minimum Rent and Short Working • Accounting treatment and preparation of Royalty Account (manually and using appropriate accounting software) • Impact of Strikes & Lockouts (excluding sub-lease) | 08 | 02 | 10 | 20 |
| Unit 2 | Departmental Accounts <ul style="list-style-type: none"> • Meaning and objectives • Allocation of common expenses • Preparation of Departmental Trading and Profit & Loss Accounts (manually and using appropriate accounting software) • Inter-departmental transfers | 08 | 03 | 10 | 20 |
| Unit 3 | Accounting for Amalgamation and Dissolution of Partnership Firms <ul style="list-style-type: none"> • Accounting for dissolution of partnership firm including insolvency of partners • Sale to a limited company and piecemeal distribution • Accounting for amalgamation of partnership firms | 12 | 03 | 15 | 20 |
| Unit 4 | Insurance Claims <ul style="list-style-type: none"> • Insurance policy for business firms – Procedure for taking insurance policy for loss of stock and loss of profit • Meaning of insurance claims and procedure to lodge a 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 | 13 | 02 | 15 | 20 |
| Unit 5 | Government Accounting <ul style="list-style-type: none"> • Meaning, features, and objectives of government accounting • Difference between commercial and government accounting • General principles of government accounting: Demand | 07 | 02 | 08 | 20 |

| | | | | | |
|--|---|--|--|--|--|
| | for Grant, Appropriation Accounts, Re-appropriation • Financial administration and control in India • Classification of accounts – Consolidated Fund, Contingency Fund, and Public Accounts • Government Accounting Standards Advisory Board (GASAB) | | | | |
|--|---|--|--|--|--|

Suggested Readings

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

SYLLABUS UNDER FYUGP B.COM 4TH
SEMESTER

Course Title: Auditing and Corporate Governance

Course Code: Major-ACG-4.2

Nature of Course: Major

Total Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40

Lectures-48, Tutorial- 12

Course Description:

This course provides a comprehensive understanding of the principles, concepts, and procedures of auditing in line with contemporary legal and professional standards. It covers the fundamentals of auditing, the duties and responsibilities of auditors, various types of audit reports, and the legal framework under the Companies Act, 2013. The course aims to develop the analytical and practical skills necessary to perform audits effectively and ensure compliance with regulatory norms.

Course Objective:

The course aims to provide students with foundational and practical knowledge of auditing concepts, principles, procedures, and techniques, along with an understanding of the current legal requirements governing auditing practices.

Course Outcomes:

CO1-Recall and summarize the basic concepts, types, and objectives of auditing.

CO2-Explain the importance of auditing and the role and responsibilities of auditors in various contexts.

CO3-Apply standard auditing principles, procedures, and techniques in practical scenarios.

CO4-Interpret the contents and structure of audit reports and their implications for stakeholders.

CO5-Analyze the key provisions of the Companies Act, 2013 related to auditors and auditing practices.

CO6-Evaluate recent developments in auditing, including professional ethics and the use of technology in audits.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Introduction <ul style="list-style-type: none">• Meaning and objectives of auditing• Nature and scope of auditing• Basic principles and techniques of auditing• Classification of audit• Audit in computerized environment | 06 | 01 | 06 | 15 |
| Unit 2 | Internal Control and Audit Procedures <ul style="list-style-type: none">• Audit planning and documentation• Audit evidence• Audit sampling• Internal check, internal control, and internal audit | 06 | 02 | 12 | 20 |
| Unit 3 | Vouching and Verification <ul style="list-style-type: none">• Vouching – Meaning and objectives• Procedure of vouching; vouching of cash and bank, purchase and sales• Verification of assets and liabilities• Inventory valuation | 09 | 03 | 12 | 15 |
| Unit 4 | Company Auditors and Audit Report <ul style="list-style-type: none">• Qualifications and disqualifications of auditors• Appointment, rotation, removal, and remuneration | 15 | 02 | 15 | 15 |

| | | | | | |
|--------|---|----|----|----|----|
| | <ul style="list-style-type: none"> • Rights, duties, and liabilities of auditors Contents and types of audit reports: qualified and unqualified reports • National Financial Reporting Authority (NFRA) • Forensic Audit | | | | |
| Unit 5 | Corporate Governance <ul style="list-style-type: none"> • Meaning, Conceptual Framework of Corporate Governance • Theories and Models, Board Committees • Major corporate governance scams in India and abroad • Corporate Governance Reforms, Codes and Standards | 08 | 02 | 08 | 10 |

Suggested Readings

- Ainapure, V., & Ainapure, M. Auditing & Assurance. Delhi: PHI Learning.
- Jha, A., Auditing and Corporate Governnace, Taxmann Publications, New Delhi
- Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
- Roy(2019). Auditing & Assurance. Oxford University Press
- Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing

Additional Readings:

- Kamal, G. Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.

Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. Handbook on Practical Auditing. New Delhi: S. Chand Publishing.

SYLLABUS UNDER FYUGP B.COM 4TH
SEMESTER

Course Title: Human Resource Development

Course Code: MAJ-HRD-4.1

Nature of Course: Major

Total Credits: 4

Distribution of Marks: Theory – 60, Internal Assessment – 40

Lectures- 48, **Tutorial-**12

Course Description:

This course provides a comprehensive understanding of the concept, evolution, and strategic importance of Human Resource Development in organizations. It focuses on various HRD functions such as training, performance appraisal, career planning, and organizational development. Students will explore the processes involved in assessing training needs, designing HRD interventions, and evaluating their effectiveness. The course also emphasizes the development of skills necessary to align employee growth with organizational goals.

Course Objective:

The course aims to make students understand the various aspects of Human Resource Development and its strategic contribution to enhancing organizational performance and employee development.

Course Outcomes:

CO1-Describe the concept and trace the evolution of Human Resource Development.

CO2-Analyze the role of HRD strategies in achieving organizational objectives.

CO3-Apply the learning process by conducting training needs assessment and designing effective evaluation mechanisms.

CO4-Examine the training needs of employees in different organizational contexts.

CO5-Evaluate the effectiveness of various training and development methods used in the industry.

CO6-Design HRD interventions to support career development, performance improvement, and organizational learning.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Introduction <ul style="list-style-type: none">• HRD – Concept, components, and evolution• Need and significance of HRD• Difference between HRM and HRD• Role of HR Manager, HRD culture and climate• Contemporary issues in HRD | 05 | 01 | 06 | 15 |
| Unit 2 | Strategic Perspectives in HRD <ul style="list-style-type: none">• Concept of Strategic HRD• HRD Interventions – Performance Appraisal, Potential Appraisal• Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards• Employee Welfare and Work-Life Balance, Roles of HR Developer• Physical and Financial Resources for HRD• HR Accounting, HRD Audit | 10 | 02 | 12 | 20 |
| Unit 3 | Learning Technology for HRD | 09 | 03 | 12 | 15 |

| | | | | | |
|--------|--|----|----|----|----|
| | <ul style="list-style-type: none"> • Learning and HRD • Learning Models and Curriculum, Principles of Learning • Individual and Group Learning • Assessment Centre, Transactional Analysis • Behaviour Modelling and Self-Directed Learning • Evaluating the HRD | | | | |
| Unit 4 | Human Resource Training and Development (T&D) <ul style="list-style-type: none"> • Concept and importance of T&D • Assessing training needs • Designing and evaluating T&D programmes • Role, responsibilities, and challenges to training managers | 12 | 02 | 15 | 15 |
| Unit 5 | Training Methods <ul style="list-style-type: none"> • Training within industry: On-the-job & Off-the-job training • Management Development: Lecture method, Role Play • In-basket Exercise, Simulation, Vestibule Training • Management Games, Case Study, Programmed Instruction • Sensitivity Training • Strategies of training programs • Review of T&D Programmes in India | 12 | 02 | 15 | 15 |

Suggested Readings

- Chhabra, T.N. (2016). Human Resource Management: Concepts and Issues. Dhanpat Rai and Co. Publications.
- Durai, P. (2016). Human Resource Management (2nd ed.). New Delhi: Pearson Education.
- Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Handbook, McGraw-Hill, New Delhi.
- ILO, Teaching and Training Methods for Management Development Handbook, McGraw-Hill, New York.
- Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.
- Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
- Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Padmalita Roury Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi.

SYLLABUS UNDER FYUGP
B.COM 4TH SEMESTER

SEMESTER-IV

MINOR-4.1
Business Statistics

| | |
|-----------------------------|-------------------------------------|
| Title of the Course | : Business Statistics |
| Nature of the course | : MINOR |
| Paper Code Total | : BST-MIN-4.1 |
| Credits Distribution | : 4 |
| of marks | : 80 (End Sem) + 20 (In-Sem) |

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

Unit 1: Statistical Data and Descriptive Statistics (12 Lectures)

- (a) Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data.
- (b) Measures of Central Tendency
 - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean.
 - ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- (c) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- (d) Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions (12 Lectures)

- (a) Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability.
- (b) Expectation and variance of a random variable, Probability distribution of random variable.
- (c) Probability distributions:
 - i. Binomial distribution: Probability distribution function, Constants, calculation for simple exercise
 - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Solution of related problems.
 - iii. Normal distribution: Probability distribution function, Properties of normal curve (Theory Part only)

Unit 3: Simple Correlation and Regression Analysis (12 Lectures)

- (a) Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and

properties (Proof not required). Rank Correlation, Interpretation of various values of correlation coefficient.

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

Unit 4: Index Numbers

(12 Lectures)

Meaning and uses of index numbers; Idea of price – relative, Price, Quantity and Value indices. Construction of index numbers: Laspeyere's, Paasche's and Fisher's indices-Aggregative and average of relatives (simple and weighted). Problems in the construction of index numbers, Tests of adequacy of index numbers- Time reversal test and Factor reversal test. Deflating and Construction of consumer price indices, chain base index and limitation of index number.

Unit 5: Time Series Analysis

(7 Lectures)

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi- average and moving average. Uses of Time Series analysis.

UNIT 6: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis (10 Lectures)

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation.

Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one- tailed and two- tailed test and errors in testing hypothesis.

MODES OF IN-SEMESTER ASSESSMENT:

20 Marks

- One Internal Examination

10 Marks

- Others (*any one*)

10 Marks

- Group Discussion

- Seminar presentation on any of the relevant topics

- Debate

Suggested Readings:

1. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
3. Hazarika, Padmalochan, Business Statistics – S.Chand.
4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

SYLLABUS UNDER FYUGP
B.COM 5TH SEMESTER

Course Title: Services Marketing and Relationship Management

Nature of Course: Major

Course Code: MAJ-SMR-5.1

Total Credits: 4

Distribution of Marks: Theory – 60 marks | Internal Assessment – 40 marks

Lectures-48, Tutorials-12

Course Description

This course provides learners with an in-depth understanding of the marketing strategies used in the service sector and the importance of building long-term customer relationships. It explores service marketing mix elements, service delivery, customer satisfaction, and the principles of relationship marketing in today's competitive and digital business landscape.

Course Objectives

This course aims to help students understand the nature and unique characteristics of services along with their marketing implications. It equips learners with the knowledge required to design and implement effective service marketing strategies. Emphasis is placed on the growing importance of relationship marketing in the service sector and the development of analytical skills to manage customer satisfaction and service quality. The course also examines the role of technology in enhancing service delivery and customer relationship management (CRM).

Course Outcomes

CO1: Distinguish between goods and services and explain the challenges of marketing services.

CO2: Apply the 7Ps of services marketing in real-world scenarios.

CO3: Evaluate service quality using models such as SERVQUAL and analyse customer satisfaction data.

CO4: Design relationship marketing strategies to enhance customer retention and loyalty.

CO5: Understand the application of CRM tools and technology in fostering strong customer relationships.

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Introduction to Services Marketing Definition and classification of services; Nature and characteristics of services; Growth of the services sector; Services vs goods marketing; Service marketing challenges; Role of services in the economy. | 10 | 02 | 12 | 12 |
| Unit 2 | Services Marketing Mix (7Ps) Product – designing and developing service products; Pricing – strategies for services; Place – distribution of services; Promotion – service promotion strategies; People, Process and Physical Evidence in service delivery; Service blueprinting. | 12 | 02 | 14 | 15 |
| Unit 3 | Service Quality and Customer Satisfaction Concept of service quality; SERVQUAL Model; Measuring service quality; GAP model; Customer expectations and perceptions; Managing service encounters; Complaint handling and service recovery | 10 | 02 | 13 | 12 |

| | | | | | |
|--------|---|----|----|----|----|
| | strategies. | | | | |
| Unit 4 | Relationship Marketing Concept and evolution; Customer lifetime value; Customer retention strategies; Loyalty programs; Internal marketing; Relationship marketing in B2B, B2C, and service sectors. | 08 | 02 | 10 | 10 |
| Unit 5 | Customer Relationship Management (CRM) Meaning and significance of CRM; Components of CRM; Technology and automation in CRM; CRM process and implementation; Role of databases in CRM; Social CRM and digital transformation in service delivery. | 08 | 02 | 10 | 11 |

Suggested Readings

1. Zeithaml, V.A., Bitner, M.J., & Gremler, D.D. – *Services Marketing: Integrating Customer Focus Across the Firm*, McGraw Hill
2. Lovelock, C. & Wirtz, J. – *Services Marketing: People, Technology, Strategy*, Pearson
3. Christopher, M., Payne, A., & Ballantyne, D. – *Relationship Marketing*, Routledge
4. Shajahan, S. – *Relationship Marketing*, McGraw Hill Education
5. Alok Kumar Rai – *Customer Relationship Management*, PHI Learning
6. Kapoor, D. & Kansal, P. – *Services Marketing*, Galgotia Publishing
7. Peelen, E. – *Customer Relationship Management*, Pearson
8. Sheth, J., Parvatiyar, A. – *Handbook of Relationship Marketing*, Sage Publications

Course Title: Cost Accounting

Nature of Course: Major

Course Code: MAJ-COA-5.1

Total Credits: 4

Distribution of Marks: Theory – 60 marks | Internal Assessment – 40 marks

Lecture-48 Lectures, Tutorials-12

Course Description

This course aims to provide students with conceptual clarity and practical knowledge of cost accounting principles and techniques. It introduces learners to cost ascertainment, cost control, and cost reduction mechanisms, which are vital for efficient managerial decision-making in business operations.

Course Objectives

This course introduces the principles of cost accounting and equips students with skills to classify, control, and analyze costs. It focuses on applying costing techniques for business decisions and familiarizes learners with tools like cost sheets, variance analysis, marginal and standard costing.

Course Outcomes

CO1: Understand the concepts, objectives and scope of cost accounting.

CO2: Prepare cost sheets and determine unit costs using different costing methods.

CO3: Analyse and classify overheads and allocate them appropriately.

CO4: Apply marginal costing and break-even analysis for managerial decision-making.

CO5: Evaluate variances under standard costing and implement control measures.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organization, Preparation of Cost- Sheet, Cost Accounting Standards (CAS – 22 on Manufacturing Cost) | 08 | 02 | 10 | 10 |
| Unit 2 | Elements of Cost: Material and Employee Cost (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, | 12 | 04 | 16 | 15 |

| | | | | | |
|--------|---|----|----|----|----|
| | <p>LIFO and Weighted Average price method, CAS – 6 on Material cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives</p> <p>(b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.</p> | | | | |
| Unit 3 | <p>Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under and over-absorption of overheads; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.</p> | 12 | 02 | 14 | 15 |
| Unit 4 | <p>Methods of Costing Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)</p> | 10 | 02 | 12 | 15 |
| Unit 5 | <p>Cost Accounting Book-Keeping Systems An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits</p> | 06 | 02 | 08 | 05 |

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.

Suggested Readings

1. Jain, S.P. & Narang, K.L. – *Cost Accounting*, Kalyani Publishers
2. Maheshwari, S.N. – *Principles of Cost Accounting*, Sultan Chand & Sons
3. Arora, M.N. – *Cost Accounting: Principles and Practice*, Vikas Publishing House

4. Tulsian, P.C. – *Cost Accounting*, McGraw Hill Education
5. Horngren, C.T., Datar, S.M., & Rajan, M.V. – *Cost Accounting: A Managerial Emphasis*, Pearson
6. Drury, C. – *Management and Cost Accounting*, Cengage Learning
7. ICMAI Study Material – *Cost Accounting Intermediate Level*, The Institute of Cost Accountants of India

Nature of Course: Industrial Relations and Labour Laws

Course Code: MAJ-IRL-5.1

Total Credits: 4

Distribution of Marks: Theory – 60 marks | Internal Assessment – 40 marks

Lectures-48, Tutorials-12

Course Description

This course equips students with theoretical and practical knowledge of industrial relations and labour legislation in India. It emphasizes the interaction between employers, employees, trade unions, and the government while examining the legal framework governing industrial relations, wages, working conditions, and employee welfare.

Course Objectives

This course provides an overview of industrial relations in India, focusing on its structure, stakeholders, and legal framework. It covers key labour laws related to trade unions, disputes, wages, and working conditions. The course also examines the role of government policies in shaping labour welfare and encourages practical application through case studies and reports.

Course Outcomes

CO1: Explain the structure and functioning of industrial relations and its core components.

CO2: Interpret the Trade Unions Act, 1926, and understand the functioning and issues faced by trade unions.

CO3: Apply legal provisions to resolve industrial disputes and manage grievances.

CO4: Analyze labour welfare and social security laws and their practical applications.

CO5: Evaluate wage regulations, factory working conditions, and labour code reforms.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Introduction to Industrial Relations Meaning, Objectives, and Importance of Industrial Relations; Approaches to Industrial Relations – Unitary, Pluralistic, and Marxist; Role of Employers, Employees, Trade Unions, and Government in IR; Industrial Peace and Harmony | 10 | 02 | 12 | 12 |
| Unit 2 | Trade Unions and Collective Bargaining Trade Unions Act, 1926 – Definitions, Registration, Rights and Liabilities, Duties of Office Bearers, Penalties; Functions of Trade Unions; Recognition of Trade Unions; Problems of Indian Trade Unions. Collective Bargaining – Meaning, Features, Process, Levels and Types; Challenges and effectiveness in India. | 10 | 02 | 12 | 12 |
| Unit 3 | Industrial Disputes and Grievance Management Industrial Disputes Act, 1947: Definitions, Types and Causes of Disputes; Dispute Resolution Mechanisms – Works Committee, Conciliation, Arbitration, Adjudication; Strikes and Lockouts; Lay-off, Retrenchment, Closure; Grievance Redressal Procedure. | 10 | 02 | 12 | 12 |
| Unit 4 | Labour Welfare and Social Security Legislation. Concepts and Objectives of Labour Welfare | 10 | 03 | 13 | 12 |

| | | | | | |
|--------|--|----|----|----|----|
| | and Social Security; Key Provisions of: Employees' State Insurance Act, 1948; Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Maternity Benefit Act, 1961; Payment of Gratuity Act, 1972. | | | | |
| Unit 5 | Wage and Working Conditions Legislation Payment of Wages Act, 1936; Minimum Wages Act, 1948; Factories Act, 1948 – Provisions on Health, Safety, Welfare, Working Hours, Employment of Young Persons and Women; Overview of Code on Wages, 2019. | 08 | 03 | 11 | 12 |

Suggested Readings

1. C.B. Mamoria & S. Mamoria – *Dynamics of Industrial Relations*, Himalaya Publishing House
2. S.C. Srivastava – *Industrial Relations and Labour Laws*, Vikas Publishing
3. N.D. Kapoor – *Elements of Industrial Law*, Sultan Chand
4. B.D. Singh – *Industrial Relations and Labour Laws*, Excel Books
5. Monappa, Arun – *Industrial Relations*, McGraw Hill
6. P.R.N. Sinha, Indu Bala Sinha & Shekhar – *Industrial Relations, Trade Unions and Labour Legislation*, Pearson
7. Bare Acts:
 - Trade Unions Act, 1926
 - Industrial Disputes Act, 1947
 - Factories Act, 1948
 - ESI Act, EPF Act, Gratuity Act, etc.
 - Code on Wages, 2019

Course Title: Financial Markets and Institutions

Nature of Course: Major

Course Code: MAJ-FMI-5.1

Total Credits: 4

Distribution of Marks: Theory – 60 marks | Internal Assessment – 40 marks

Lectures-48, Tutorials-12

Course Description

This course offers a comprehensive understanding of the structure, functions, and role of financial markets and institutions in India. It explores the functioning of money and capital markets, regulatory frameworks, and the role of financial intermediaries in mobilizing savings and channelling investments for economic development.

Course Objectives

The course aims to familiarize students with the functioning of the Indian financial system and provide in-depth knowledge of the operations and regulations of financial institutions and markets. It enables learners to understand the linkages between financial markets, institutions, and economic development, while also developing their analytical skills to assess performance and trends in the financial sector.

Course Outcomes

CO1: Identify and explain the structure and types of financial markets in India.

CO2: Evaluate the roles and operations of key financial institutions such as RBI, SEBI, and commercial banks.

CO3: Analyze the working of the money market and capital market instruments.

CO4: Assess the regulatory framework governing financial markets and institutions.

CO5: Apply conceptual knowledge to contemporary financial issues and case studies related to stock exchanges, mutual funds, and NBFCs.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Overview of Financial System Components of Indian financial system; Functions of financial system; Financial intermediation; Financial instruments and services; Process of issuing IPO, listing of shares, underwriting of shares, merchant banking, lead manager, Financial system and economic development. | 10 | 02 | 12 | 15 |
| Unit 2 | Money Market Structure and functions; Call money market, Treasury Bills market, Commercial Bills, Certificate of Deposit (CD), Commercial Paper (CP); Role of RBI in money market. | 10 | 03 | 13 | 10 |
| Unit 3 | Capital Market Primary and secondary markets; Instruments: Shares, Debentures, Bonds; Role of SEBI; Stock Exchanges: NSE, BSE; Depositories, Recent developments in capital markets | 10 | 02 | 12 | 15 |
| Unit 4 | Financial Institutions Commercial Banks – Functions, Recent reforms; Development Financial Institutions – NABARD, SIDBI, EXIM Bank, IFCI; | 10 | 03 | 13 | 10 |

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|--------|--|----|----|----|----|
| | NBFCs – classification and regulation; Mutual Funds – types, regulation, role in capital formation. | | | | |
| Unit 5 | Regulatory Framework and Innovations Regulatory Bodies: RBI, SEBI, IRDAI, PFRDA – roles and responsibilities; Financial sector reforms in India; FinTech innovations, digital payment systems (UPI, IMPS), cryptocurrency basics, and ESG investing, IEPF, etc | 08 | 02 | 10 | 10 |

Suggested Readings

1. Bhole, L. M. & Mahakud, J. (2021). *Financial Institutions and Markets*. Tata McGraw Hill.
2. Khan, M. Y. (2020). *Indian Financial System*. McGraw Hill Education.
3. Pathak, B. V. (2022). *The Indian Financial System: Markets, Institutions and Services*. Pearson.
4. Gurusamy, S. (2021). *Financial Markets and Institutions*. Tata McGraw Hill.
5. Machiraju, H. R. (2020). *Indian Financial System*. Vikas Publishing.
6. Various RBI and SEBI Bulletins & Reports (available online).

Course Title: Business Policy Analysis

Nature of Course: Major

Course Code: Min-BPA-5.1

Total Credits: 4

Distribution of Marks: Theory – 60 marks | Internal Assessment – 40 marks

Lectures- 48 Lectures, Tutorials-12

Course Description

This course examines how public policies influence business decisions in India. It offers an analytical understanding of the economic and political frameworks within which business functions. By exploring key areas like industrial policy, government regulations, foreign investment, disinvestment, and fiscal and monetary policy, the course equips learners to understand the dynamic interaction between business enterprises and the policy environment.

Course Objective

This course explores the relationship between business and government in a mixed economy, focusing on the impact of public, fiscal, and monetary policies on business. It also examines industrial reforms, foreign investment, trade policies, and regulatory frameworks shaping the Indian business environment..

Course Outcomes

CO1: Describe the framework of business-government relationships in the Indian economy.

CO2: Examine the objectives and instruments of industrial policy and reforms.

CO3: Analyze the role of fiscal and monetary policies in influencing business activities.

CO4: Evaluate disinvestment, privatisation, and liberalisation measures and their business implications.

CO5: Assess the policies governing foreign investment, trade, and regulatory institutions in India.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Business and Government: An Overview Role of government in business; Government as regulator, promoter, planner, and entrepreneur; Public-private interface; Rationale for government intervention in a mixed economy. | 10 | 03 | 13 | 20 |
| Unit 2 | Industrial Policy and Reforms in India Evolution of Industrial Policy in India: 1956, 1991 and post-1991 reforms; Objectives and instruments of industrial policy; Role of licensing, deregulation, and industrial corridors. | 10 | 03 | 13 | 20 |
| Unit 3 | Privatisation and Disinvestment Concept and rationale of privatisation; Models of privatisation; Disinvestment policy in India – trends, methods, and implications; Role of NITI Aayog in asset monetization. | 10 | 02 | 12 | 20 |
| Unit 4 | Fiscal and Monetary Policy Environment Fiscal policy: components, budget deficit, FRBM Act, GST and business; Monetary policy: objectives, instruments, inflation targeting, role of RBI; Impact of policy rates on businesses. | 10 | 02 | 12 | 20 |
| Unit 5 | Foreign Investment and Trade Policy FDI and FPI – routes, sectors, caps and recent | 08 | 02 | 10 | 20 |

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| | reforms; Make in India, Start-up India; Export-Import Policy; Role of SEZs; Regulatory institutions: DPIIT, RBI, SEBI, and WTO. | | | | |
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Suggested Readings

1. Ruddar Datt & K.P.M. Sundharam – *Indian Economy* – S. Chand
2. Uma Kapila – *Indian Economy Since Independence* – Academic Foundation
3. Francis Cherunilam – *Business and Government* – Himalaya Publishing House
4. A. V. R. Chari – *Public Policy and Business Environment*
5. Government of India – Economic Survey (latest edition)
6. Ministry of Finance – Union Budget Documents
7. NITI Aayog – Reports on Disinvestment and Reforms

SYLLABUS UNDER FYUGP
B.COM 6TH SEMESTER

Course Title: Organisational Behaviour

Nature of Course: Major

Course Code: MAJ-OBE-6.1

Total Credits: 4

Distribution of Marks: Theory – 60 | Internal Assessment – 40

Lectures-48, Tutorials-12

Course Description

This course provides an in-depth understanding of how individuals, groups, and structures influence behaviour within organizations. It focuses on building behavioural competencies and insights for effective management of people and organizational dynamics in the contemporary business environment.

Course Objectives

This course introduces the fundamental concepts and significance of organizational behaviour, focusing on both individual and group dynamics within the workplace. It explores motivational theories, leadership styles, and the impact of organizational culture, conflict, and change. The course also aims to enhance learners' interpersonal and decision-making skills for effective human resource management..

Course Outcomes

CO1: Explain the foundations and evolution of organisational behaviour as a discipline.

CO2: Analyze individual personality traits, perceptions, and attitudes at the workplace.

CO3: Evaluate team dynamics, group decision-making, and leadership effectiveness.

CO4: Apply motivation theories to enhance employee performance and satisfaction.

CO5: Interpret organizational culture and manage change and conflicts in a dynamic environment.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|---|---------|----------|-------|-------|
| Unit 1 | Introduction to Organisational Behaviour Definition, Nature, Scope, and Importance of OB; Evolution and Models of OB; Role of OB in Business; Challenges and Opportunities for OB in modern organizations. | 08 | 02 | 10 | 12 |
| Unit 2 | Individual Behaviour in Organisations Personality – Determinants and Theories (Trait and Type); Perception – Factors influencing perception; Learning – Theories and Applications; Attitudes – Components and Relationship with behaviour; Emotional Intelligence. | 10 | 02 | 12 | 12 |
| Unit 3 | Motivation and Leadership Motivation – Meaning, Importance, Maslow's Hierarchy of Needs, Herzberg's Two Factor Theory, McGregor's Theory X and Y, Vroom's Expectancy Theory; Leadership – Traits and Styles, Transactional | 10 | 03 | 13 | 12 |

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|--------|--|----|----|----|----|
| | vs Transformational Leadership. | | | | |
| Unit 4 | Group Behaviour and Team Dynamics Groups – Types, Stages of Group Development; Group Norms and Cohesiveness; Team Building; Group Decision-Making; Communication in Groups; Power and Politics in Organisations. | 10 | 02 | 13 | 12 |
| Unit 5 | Organisational Culture, Change, and Conflict Management Organisational Culture – Meaning, Types, and Creation; Organisational Change – Process, Resistance to Change and Overcoming Resistance; Conflict – Types and Resolution Techniques; Stress – Causes and Coping Strategies. | 10 | 03 | 13 | 12 |

Suggested Readings

- Stephen P. Robbins & Timothy A. Judge – *Organisational Behaviour* – Pearson Education
- Fred Luthans – *Organisational Behaviour: An Evidence-Based Approach* – McGraw Hill Education
- Keith Davis & John W. Newstrom – *Organisational Behaviour: Human Behaviour at Work* – Tata McGraw Hill
- Udai Pareek – *Understanding Organisational Behaviour* – Oxford University Press
- S. S. Khanka – *Organisational Behaviour* – S. Chand Publishing
- Ricky W. Griffin & Gregory Moorhead – *Organizational Behavior: Managing People and Organizations* – Cengage Learning
- M.N. Mishra – *Organisational Behaviour* – Vikas Publishing House
- Harvard Business Review – *Articles on Organisational Behaviour and Leadership* – Harvard Business Publishing

Course Title: Management Accounting

Nature of Course: Major

Course Code: MAJ-MGA-6.1

Total Credits: 4

Distribution of Marks: Theory – 60 | Internal Assessment – 40

Lectures-48, Tutorial-12

Course Description

This course introduces the principles, techniques, and practices of Management Accounting. It emphasizes the use of accounting information for planning, control, and decision-making, equipping students with the analytical tools necessary for effective business management.

Course Objectives

The course aims to explain the nature, scope, and functions of management accounting while developing students' understanding of financial statement analysis and interpretation. It enables learners to apply tools like fund flow, cash flow, and ratio analysis for decision-making and familiarizes them with budgeting, standard costing, and marginal costing. The course emphasizes the application of accounting information in real business scenarios for effective managerial decisions.

Course Outcomes

CO1: Explain the concept and scope of management accounting and its role in business decision-making.

CO2: Interpret and analyse financial statements using accounting tools.

CO3: Prepare fund flow and cash flow statements for business operations.

CO4: Apply standard costing and variance analysis for cost control.

CO5: Use budgeting and marginal costing techniques for planning and managerial decisions

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Introduction to Management Accounting Meaning, Objectives, Nature, Scope and Functions; Management Accounting vs. Financial Accounting vs. Cost Accounting; Role of Management Accountant, cost control and cost reduction | 12 | 03 | 10 | 20 |
| Unit 2 | Standard Costing and Variance Analysis Meaning of Standard Cost and Standard Costing; Advantages and Limitations; Variance Analysis – Material, Labour and Overhead Variances (Simple Problems) | 12 | 03 | 13 | 20 |
| Unit 3 | Performance Measurement Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures | 12 | 03 | 13 | 20 |
| Unit 4 | Marginal Costing and Budgeting Concept of Marginal Costing; CVP Analysis, Break-even Point, Margin of Safety, P/V | 12 | 03 | 13 | 20 |

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|--|--|--|--|--|--|
| | Ratio; Applications of Marginal Costing in Decision Making. Budgeting – Concept, Types of Budgets (Flexible, Cash, Sales, Production), Preparation of Budgets. | | | | |
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Suggested Readings

1. Khan, M.Y. & Jain, P.K. – *Management Accounting*, Tata McGraw Hill
2. Dr. S. N. Maheshwari – *Principles of Management Accounting*, Sultan Chand & Sons
3. Horngren, Charles T. – *Introduction to Management Accounting*, Pearson
4. Reddy, T.S. & Hari Prasad Reddy, Y. – *Management Accounting*, Margham Publications
5. Arora, M.N. – *Management Accounting*, Himalaya Publishing House
6. Goyal, V.K. & Manish Goyal – *Management Accounting*, PHI Learning

Course Title: Ethics, Governance and Risk Management

Course Code: MAJ-EGR-6.1

Nature of Course: Major

Semester: B.Com – 6th Semester (NEP)

Total Credits: 4

Distribution of Marks: Theory – 60 | Internal Assessment – 40

Lectures-45, Tutorial-15

Course Description:

This course explores the interrelationship between ethics, governance, and risk management in business. It focuses on equipping students with an understanding of ethical decision-making, corporate governance frameworks, and tools for identifying and managing organizational risk in a global and digital economy. The course helps develop responsible business leaders who can navigate complex ethical dilemmas and ensure transparent governance and prudent risk management.

Course Objectives:

This course aims to impart knowledge about the principles and theories of ethics and their application in business practices. It explains both regulatory and voluntary frameworks of corporate governance in India and abroad, helping students identify ethical and governance lapses that may lead to reputational and financial risks. Additionally, the course familiarizes learners with modern risk management approaches and compliance mechanisms essential for responsible corporate conduct..

Course Outcomes:

- CO1-Define and explain the principles of ethics and ethical dilemmas in business using appropriate frameworks.
- CO2-Apply ethical decision-making models in real-life business situations.
- CO3-Discuss the structure, importance, and functioning of corporate governance mechanisms in India and globally.
- CO4-Evaluate the effectiveness of governance and ethical compliance systems in organizations.
- CO5-Identify different types of business risks and analyse appropriate risk management strategies and frameworks.
- CO6-Assess the integration of ethics, governance, and risk in sustainability and stakeholder accountability.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Business Ethics and Ethical Theories Meaning, importance and scope of business ethics; approaches to ethics; ethical theories (Utilitarianism, Deontology, Virtue Ethics); ethical dilemmas and decision-making frameworks. | 10 | 03 | 13 | 15 |
| Unit 2 | Corporate Governance Framework Principles of Corporate Governance; governance structures; role of Board of Directors; Board Committees (Audit, Nomination, CSR); SEBI Guidelines and Clause 49; Companies Act provisions on governance.. | 10 | 03 | 13 | 15 |
| Unit 3 | Business Ethics in Practice Whistleblower policy, Code of Conduct, | 08 | 03 | 11 | 10 |

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|--------|--|----|----|----|----|
| | Ethical leadership, Conflicts of interest, Corporate frauds, Insider trading, ESG reporting | | | | |
| Unit 4 | Risk Management in Business Definition and types of risks – strategic, operational, reputational, financial, cyber and compliance; Enterprise Risk Management (ERM); Internal Controls; Risk mitigation techniques; Risk matrix. | 08 | 03 | 11 | 10 |
| Unit 5 | Governance, Risk and Ethics in Contemporary India Role of government and regulators (SEBI, SFIO, CVC, RBI); CSR and ethics; Business and environment; Sustainable and responsible governance; Risk in the digital and AI era. | 09 | 03 | 12 | 10 |

Suggested Readings:

1. Fernando, A. C. – *Business Ethics and Corporate Governance*, Pearson Education.
2. Tricker, B. – *Corporate Governance: Principles, Policies and Practices*, Oxford University Press.
3. Mallin, C. A. – *Corporate Governance*, Oxford University Press.
4. Institute of Company Secretaries of India – *Corporate Governance and Ethics*.
5. Mishra, B. – *Risk Management*, Himalaya Publishing House.
6. Gupta, P. K. – *Risk Management and Insurance*, Himalaya Publishing House.
7. SEBI Guidelines and Report on Corporate Governance.
8. Various RBI and SEBI Circulars related to governance and risk compliance.

Course Title: Social and Environmental Accounting

Course Code: MAJ-SEA-6.1

Nature of Course: Major

Semester: B.Com – 6th Semester (NEP)

Total Credits: 4

Distribution of Marks: Theory – 60 | Internal Assessment – 40
Lectures-48, Tutorial-12

Course Description:

This course introduces students to the principles, concepts, and practices of Social and Environmental Accounting (SEA). It aims to provide an understanding of how organizations disclose information relating to their environmental and social impacts. The course also focuses on sustainability reporting, social responsibility, and the regulatory framework surrounding SEA.

Course Objectives:

This course introduces the theoretical foundations and practical implications of social and environmental accounting (SEA), emphasizing the growing need for environmental accountability and social responsibility in modern business. It equips students with the skills to evaluate sustainability and non-financial reports, understand global and Indian frameworks, tools, and standards used in SEA, and encourages ethical and sustainable thinking in business decision-making.

Course Outcomes

CO1-Explain the significance of social and environmental accounting in the context of sustainability and corporate responsibility.

CO2-Understand and apply key reporting standards such as GRI, IR, and CSR disclosures under Indian laws.

CO3-Analyze corporate social and environmental disclosures and reports.

CO4-Evaluate the performance of organizations using non-financial indicators.

CO5-Discuss the ethical, legal, and stakeholder perspectives in social and environmental reporting.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Conventional Accounting and shift in paradigm Traditional framework of accounting, Limitations with traditional framework of Accounting, Concept of True Cost and failure of Conventional accounting to determine True cost, Shift in Paradigm, Increasing awareness of Social and Environmental Issues, Rationale for Social and Environmental accounting, transparency in Reporting. | 09 | 02 | 12 | 20 |
| Unit 2 | Social Accounting and Reporting Social costs and benefits; Methods of social accounting; Social audit; Corporate Social Responsibility (CSR) under Companies Act 2013; CSR budgeting and reporting in India. | 09 | 03 | 12 | 20 |
| Unit 3 | Environmental Accounting and Reporting Environmental costs and liabilities; Environmental Management Accounting (EMA); Green accounting; Green Energy Stocks & ESG Index, Environmental audit; | 10 | 03 | 11 | 20 |

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|--------|---|----|----|----|----|
| | Environmental reporting in corporate annual reports. | | | | |
| Unit 4 | National and Global Environmental Accounting National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), carbon disclosure, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Social Accounting Matrix, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve. | 10 | 02 | 12 | 20 |
| Unit 5 | Contemporary Issues and Practices in Corporate Responsibility Reporting ESG investing and metrics; GRI, Consideration of Non – Financial Factors in reporting, Sustainability Reporting, SEBI Guidelines on Business Responsibility & Sustainability Reporting and Various International Standards on Sustainability Reporting; Need for New and Robust Framework for Reporting, Transparency and Responsibility, Greenwashing; Business ethics and accountability; Stakeholders engagement;. | 10 | 02 | 12 | 20 |

Suggested Readings:

1. Ramanathan, K. V. – *Accounting for Human Resources*, Tata McGraw-Hill.
2. Mathews, M. R. – *Social and Environmental Accounting*, Sage Publications.
3. Gray, R., Owen, D., & Adams, C. – *Accounting and Accountability*, Prentice Hall.
4. Goyal, S.K., & Goyal, R. – *Corporate Social Responsibility and Environmental Management*, New Age.
5. GRI Standards – <https://www.globalreporting.org>
6. MCA Guidelines on CSR, Companies Act 2013
7. SEBI Guidelines on Business Responsibility and Sustainability Reporting (BRSR)

Course Title: Investment Management

Course Code: MIN-INV-6.1

Nature of Course: Major

Semester: B.Com – 6th Semester (NEP)

Total Credits: 4

Distribution of Marks: Theory – 60 | Internal Assessment – 40

Lectures-48, Tutorial-12

Course Description:

This course provides comprehensive insights into the principles and practices of investment management. It introduces the students to various investment avenues, risk-return analysis, portfolio construction and evaluation, and capital market functioning. The course equips learners with analytical tools for investment decision-making in financial markets.

Course Objectives:

This course aims to provide students with a comprehensive understanding of the investment environment and process, including the analysis of risk-return relationships across various investment alternatives. It familiarizes learners with the operations, instruments, and regulations of the securities market, and imparts knowledge of portfolio management strategies and performance evaluation techniques. Additionally, the course helps develop basic analytical skills essential for sound investment decision-making.

Course Outcomes:

CO1-Understand various investment avenues and classify them based on risk, return, and liquidity.

CO2-Analyse the risk-return characteristics of securities and conduct fundamental and technical analysis.

CO3-Evaluate the functioning of stock markets and the regulatory framework in India.

CO4-Construct and manage portfolios and measure their performance using standard models.

CO5-Apply theoretical investment models in practical scenarios.

Syllabus

| Unit | Contents | Lecture | Tutorial | Total | Marks |
|--------|--|---------|----------|-------|-------|
| Unit 1 | Investment: Nature and Process Meaning and objectives of investment; Investment vs. speculation vs. gambling; Investment alternatives: equity, debt, mutual funds, derivatives, real estate, gold, etc.; Investment process; Risk and return analysis: measurement and types of risk. | 10 | --- | 12 | 12 |
| Unit 2 | Bond Analysis and Valuation Bond Fundamentals; Estimating bond yields; Bond Valuation, Bond risks and credit rating; Present Scenario of Indian Debt Market. | 09 | 03 | 12 | 12 |
| Unit 3 | Security Analysis Fundamental analysis: economic, industry, company analysis; Technical analysis: Dow Theory, chart patterns, moving averages, momentum indicators; Efficient Market Hypothesis (EMH) and its forms | 10 | 03 | 12 | 12 |
| Unit 4 | Portfolio Management Meaning and importance; Diversification and risk reduction; Markowitz Model, Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory (APT). | 10 | 03 | 12 | 12 |

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|--------|--|----|----|----|----|
| Unit 5 | Portfolio Evaluation and Recent Trends Measures of portfolio performance: Sharpe ratio, Treynor ratio, Jensen's Alpha; Mutual fund performance evaluation; Introduction to behavioural finance; overview of financial derivatives- forwards, futures and options | 10 | 03 | 12 | 12 |
|--------|--|----|----|----|----|

Suggested Readings

- Prasanna Chandra – *Investment Analysis and Portfolio Management* – Tata McGraw-Hill
- Fisher & Jordan – *Security Analysis and Portfolio Management* – Pearson Education
- Punithavathy Pandian – *Security Analysis and Portfolio Management* – Vikas Publishing House
- Reilly & Brown – *Investment Analysis and Portfolio Management* – Cengage Learning
- V.K. Bhalla – *Investment Management: Security Analysis and Portfolio Management* – S. Chand
- Kevin S. – *Security Analysis and Portfolio Management* – PHI Learning
- Bodie, Kane & Marcus – *Investments* – McGraw-Hill Education
