

**SYLLABUS FOR FOUR YEAR UNDER GRADUATE
(FYUG) PROGRAMME
UNDER NATIONAL EDUCATION POLICY, 2020**

COMMERCE



**Approved by the Academic Council in its Meetings held on 02.06.2023; 30. 05.
2024; 21.05.2024 and 26.05.2026**

PREFACE

Under the National Education Policy (NEP) 2020, the Bachelor of Commerce (BCOM) syllabus has been revised to provide students with a comprehensive learning experience that prepares them for the 21st-century work force and to meet the changing needs of the industry. The new syllabus incorporates cutting-edge technologies and modern business practices, ensuring that students are equipped with the skills and knowledge necessary to achieve professional success. In addition to a strong foundation in core financial and management principles, the BCOM syllabus now offers opportunities for students to specialize in emerging areas such as business analytics, entrepreneurship, and digital marketing. By integrating hands-on learning, experiential learning projects, and industry internships, the syllabus fosters a culture of innovation, critical thinking and lifelong learning. Overall, the revamped BCOM syllabus aims to equip students with the knowledge and skills they need to succeed in the rapidly-evolving business landscape.

PROGRAMMED OUTCOMES

The Bachelor of Commerce (BCOM) programme emphasis on developing skills that are essential for lifelong learning, social responsibility and employability in a global knowledge economy. The BCOM programme is vital in the current globalised economy where businesses need to cater to customers and suppliers from diverse cultures. This programme will enable students to:

- a.** Analyse complex business problems and develop effective solutions.
- b.** Communicate effectively using written, oral, and digital media in an international business environment.
- c.** Be equipped with the knowledge and tools needed to start and manage their own business ventures.
- d.** Use data and quantitative methods to make informed decisions and innovative business strategies.
- e.** Have proficiency in using advanced technologies, software and digital tools for accounting, finance and marketing.
- f.** Have a deep understanding of cultural differences, global business practices and emerging market trends.

STRUCTURE FOR UNDER GRADUATE (BCOM) PROGRAMME

Paper Code	Paper	Total Credit			
FIRST SEMESTER					
		Theory	Practical	Total	Total contact Hours
COM-100	Accounting for Business (Major)	4		4	60
COM-100	Accounting for Business (Minor)	4		4	60
MDC- 116	Commercial Arithmetic & Elementary Statistics	3		3	45
AEC120...129	Any of the available courses as notified by the University from time to time			3	45
SEC130...139	Any of the available courses as notified by the University from time to time			3	45
VAC-140	Environmental Science			3	45
		Total		20	
SECOND SEMESTER					
		Theory	Practical	Total	Total contact Hours
COM -150	Principles of Management (Major)	4		4	60
COM -150	Principles of Management (Minor)	4		4	60
MDC -166	Entrepreneurship	3		3	45
AEC170...179	Any of the available courses as notified by the University from time to time			3	45
SEC -180	E- Commerce	3		3	45
VAC-190...199	Any of the available courses as notified by the University from time to time			3	45
		Total		20	
THIRD SEMESTER					
		Theory	Practical	Total	Total contact Hours
COM-200	Business Environment (Major)	4		4	60
COM-201	Corporate Accounting (Major)	4		4	60
MDC-214	Financial Literacy	3		3	45
AEC-221	Academic Writing Skills	2		2	30
SEC-232	Goods and Service Tax (GST)	3		3	45
VTC-I (240...249)	Computerized Accounting	1	3	4	105
		Total		20	
FOURTH SEMESTER					
		Theory	Practical	Total	Total contact Hours
COM-250	Business Economics (Major)	4		4	60
COM-251	Cost Accounting (Major)	4		4	60
COM-252	Marketing Management (Major)	4		4	60
COM-253	Financial Management (Major)	4		4	60
VTC-II (260...269)	Computerized Accounting- II	1	3	4	105
		Total		20	
FIFTH SEMESTER					
		Theory	Practical	Total	Total contact Hours
COM-300	Business Statistics (Major)	4		4	60
COM-301	Auditing (Major)	4		4	60
COM-302	Human Resource Management (Major)	4		4	60
COM-302	Human Resource Management (Minor)	4		4	60
COM-303	Internship/ Apprenticeship/ Community engagement and service/ field based learning or minor project (Major)		4	4	120
		Total		20	

SIXTH SEMESTER

		Theory	Practical	Total	Total contact Hours
COM-350	Business Law (Major)	4		4	60
COM-351	Financial Market & Institution (Major)	4		4	60
COM-352	Direct Tax (Major)	4		4	60
COM-353	Service Management (Major)	4		4	60
VTC-III (360...369)	Advanced Computerized Accounting	1	3	4	105
		Total		20	

SEVENTH SEMESTER

		Theory	Practical	Total	Total contact Hours
COM-400	Research Methodology & Proposal writing (Major)	4		4	60
COM-401	Organisational Behaviour (Major)	4		4	60
COM-402 (A)	Theories of Banking and Insurance (Major)	4		4	60
COM-402 (B)	Retail Management (Major)				
COM-403 (A)	Advanced Corporate Accounting (Major)	4		4	60
COM-403 (B)	Advertising Management (Major)				
COM-404	Principles of Marketing*	4		4	60
		Total		20	

EIGHT SEMESTER

		Theory	Practical	Total	Total contact Hours
COM-450	Management Accounting (Major)	4		4	60
COM-451	Small Enterprise Management*	4		4	60
COM-452	Project/Dissertation (Major)	12		12	180
COM-453 (A)	Security Analysis & Portfolio Management (Major)	4		4	60
COM-453 (B)	Brand Management (Major)				
COM-454 (A)	Bank & Insurance Management (Major)	4		4	60
COM-454 (B)	Consumer Behaviour & Marketing Research (Major)				
COM-455 (A)	Financial Analysis & Reporting (Major)	4		4	60
COM-455 (B)	Social Media and Digital Marketing (Major)				
		Total		20	

*Minor to be opted by non-commerce students

First Semester
Course Code: COM-100
Course Title: ACCOUNTING FOR BUSINESS
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The course is design to familiarize the students with the basic concept of accounting and mechanics of preparation of financial statements.

Course Outcomes: This paper shall enable students:

- a. To understand the basic concepts of Accountancy.
- b. To understand the system of preparing financial statements of sole traders, partnership firms, Hire Purchase, Royalty and consignment accounts.

UNIT -I

Introduction to Financial Accounting: Meaning, Definition and scope of Accounting – Objectives of Accounting – Functions of Accounting – Branches of Accounting – Accounting Principles, Accounting Standards: Meaning and Objectives, IND AS and IFRS

Final accounts of Sole Trading Concern: Financial statements – Preparation of Trading and Profit and loss account and Balance sheet with adjustments.

UNIT- II

Single Entry: Meaning, Features, Merits and Demerits. Types of Single Entry System. Difference between Single Entry System and Double Entry System. Ascertainment of profit/loss under single entry.

Consignment Accounts: Meaning, Consignor, Consignee, Goods consigned at Cost price and Invoice price, Account Sales. Commission: Types of Commission. Normal and Abnormal loss. Valuation of Stock, Creation of Stock Reserve Account. Problems on Consignment both Cost Price and Invoice Price.

UNIT -III

Partnership Accounts – Nature and types of Partnership including salient feature of Partnership Act 2008. Admission of Partner, Retirement and Death of Partner.

Dissolution of Partnership firm (Garner Versus Murray)

UNIT -IV

Accounting for Hire Purchase System: Meaning – Features of Hire purchase system. Differences between hire purchase and installment system. Calculation of interest. Ascertainment of cash price of an asset. Problems on hire purchase system (excluding repossession of assets)

Royalty Accounts: Meaning and Definition. Terms used: Royalty, Minimum rent, Short workings, surplus royalty, recoupment of short workings.

Stoppage of work due to abnormal causes. Problems on royalty including minimum rent account.

Suggested Readings (Latest Edition):

- S.P. Jain and K.L. Narang, Advanced Accountancy Vol 1 Kalyani publication
- M. Hanif and A. Mukherjee, Financial Accounting, McGraw Hill Publications
- M.C. Sukhla, T.S. Grewal and S.C. Gupta, Advanced accountancy, Sultan Chand and Co.
- S. Kr. Paul, Advanced Accountancy Vol I, World Press, Kolkata
- R.N. Anthony and J.S. Reece, Accounting Principles, Richard Irwin Inc
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi

First Semester
Course Code: MDC-116
Course Title: COMMERCIAL ARITHMETIC AND ELEMENTARY STATISTICS
Total Contact Hours 45/ Total credit 3/ Total Marks 75

Learning objectives: To familiarize students with the knowledge of essential mathematics and statistics that is applicable in business.

Course Outcomes: This paper shall enable students:

- a. To acquire the knowledge of various arithmetical and statistical concepts
- b. Learn techniques which help in dealing with real-life business situations

UNIT - I

Average- simple and weighted average, Ratio and Proportion.

Percentage, Problems on Time and Distance.

Simple interest- Bank interest – Average rate of interest: interest on installment payment Compound Interest (With the help of logarithms)

Annuities- Annuity certain, Annuity due, Immediate Annuity and Deferred Annuity (With the help of logarithms)

Profit and loss, Market price Discount- trade and cash discount

UNIT - II

Bankers discount, true discount, Bill value, Present value, average due date and equation of payment

Stock Exchange investment, transfer of stock and shares, Ex dividend and cum dividend prices Commission and Brokerage

Probability meaning and definition, Events, Trial, Random experiment, mutually likely events, mutually exclusive events, Favorable cases to an event

UNIT - III

Statistics: Meaning, Application and Limitations.

Measures of Central Tendency – Averages (Mean, Median, Mode) and Dispersion (Range, Quartile Deviation and Standard Deviation)

Diagrammatic Presentation of business data (Bar diagram, line diagram, pie and rectangular chart)

Suggested Readings (Latest Edition):

- S.C. Chanda & NK. Nag, Commercial Arithmetic, Kalyani Publication
- Dr. S. K. Singh & Samresh Chauhan, Commercial Arithmetic, SBPD Publication
- Dhayagude M. G., Commercial Arithmetic and Statistics, Everest Publishing House

Second Semester
Course Code: COM-150
Course Title: PRINCIPLES OF MANAGEMENT
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To orient the students towards the understanding of the basic principles and functions of managerial practices required to run a business.

Course Outcomes: After completion of this course, students will:

- a. Be familiarize with extant management concepts, theories and practices
- b. Develop a theoretical and applied understanding of managing organizations.

Unit – I: Introduction

Meaning, characteristics and significance of Management

Functions of Management

Theory base of Management – Classical (Taylor and Fayol); Neo Classical (Mayo and Barnard); Modern (Systems and Contingency theory); Contemporary (Drucker and Porter)

Unit – II: Planning and Organizing

Planning – Meaning and characteristics; Planning premises and planning process; Need for planning; Barriers to effective planning; Decision making in planning

Organizing – Meaning, characteristics and significance; Principles of organizing; Formal and Informal organization; Organizational structure and types (Departmentation, Project, Matrix and Network); Delegation v/s Decentralization

Unit – III: Staffing and Directing

Staffing – Meaning, characteristics and significance; Factors affecting staffing decisions

Directing – Meaning, characteristics and significance; Motivation concept and theories (Maslow, Herzberg and McGregor); Leadership concept and styles (Likert and Blake & Mouton); Communication concept, types, process, barriers and remedies

Unit – IV: Controlling

Controlling – Meaning, characteristics and significance; Process of Controlling; Traditional techniques (Financial statements, Budgetary control and Break even analysis) and Modern techniques (Management Audit, PERT& CPM and MIS); Planning and Controlling linkage

Suggested Readings (Latest Edition):

- Bose, Chandra, Principles of Management and Administration, PHI, New Delhi.
- Chandan, JS, Management Concepts and Strategies, Vikas, New Delhi.
- Drucker, Peter, The Practice of Management, Allied Publishers, New Delhi.
- Koontz & O'Donnell, Principles of Management, Tata McGraw Hill, New Delhi.
- Prasad & Gulshan, Principles & Practice of Management, Sultan Chand & Sons, New Delhi
- Robbins, Organizational Behavior, PHI, New Delhi.
- Mahajan & Mahajan, Management Principles and applications. Vikas Publications
- Gupta & Sharma, Principles and Practice of Management, Kalyani Publications

Second Semester
Course Code: MDC-166
Course Title: ENTREPRENERUSHIP
Total Contact Hours 45/ Total credit 3/ Total Marks 75

Learning Objectives: To educate the student about the concept of entrepreneurship and enable to understand the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.

Course Outcomes: After completion of this course, a student will:

- a. Understand the concepts and process of Entrepreneurship
- b. Know the importance of entrepreneurship in different context
- c. Be able to develop and design entrepreneurship development programs

Unit-I: Introduction

Entrepreneurship- Concepts and Definitions
Theories of Entrepreneurship
Entrepreneurial Behavior
Entrepreneurial Culture vs. Administrative Culture
Entrepreneurship vs. Intrapreneurship
Entrepreneurship as an Alternative Career Option
Social Entrepreneurship
Corporate Entrepreneurship Women Entrepreneurship International Entrepreneurship

Unit-II: The Entrepreneur and Entrepreneurship

Types and Classification of entrepreneurs
Functions of Entrepreneurs
Entrepreneurial traits
Entrepreneur distinguished from manager and leader Entrepreneurial functional different stages of enterprise life cycle Cases of successful entrepreneurs
Steps involved in starting a business venture

Unit-III: Entrepreneurship Development

Needs for EDPs
Objectives of EDPs
Designing Comprehensive EDPs
Evaluating an EDP
Startups.
Institutional Supports – Financial (SFCs, NSIC, SIDBI, CBs) and Non-Financial (EDII, IIE, DIC, KVIC)

Suggested Readings (Latest Edition):

- Coulter: Entrepreneurship in Action, Prentice Hall of India, N. Delhi
- Roy, Rajeev: Entrepreneurship, Oxford University Press, New Delhi
- Kuratko, Donald F. & Richard M Hodgetts: Entrepreneurship in the New Millennium, South Western Cengage learning
- Desai, Vasant: Entrepreneurial Development, Vol. I, Himalaya Publications, N. Delhi.
- Drucker, Peter: Innovation and Entrepreneurship, Heineman.
- Hisrich, RD & Peter, MP: Entrepreneurship, Tata McGraw Hill.

Second Semester

Course Code: SEC-180

Course Title: E-Commerce

Total Contact Hours 45/ Total credit 3/ Total Marks 75

Learning Objectives: To provide the students an understanding of the concepts of electronic commerce and the application issues of ecommerce like with online marketing, E-finance and Cyber security.

Course Outcomes: After completion of this course, students will have:

- a. An understanding of e-commerce and
- b. Understand the major issues associated with online marketing, E-finance and Cyber security.

Unit – I: Introduction to E-Commerce

Brief history of E-Commerce in India; Meaning, characteristics, significance and limitations of E-Commerce; Types of E-Commerce; E-Commerce practices v/s Traditional commerce practices.

Identifying E-Commerce Opportunities and International nature of E-Commerce

Unit – II: E-Payment, Marketing and Finance

Transactions through the Internet; Requirements of E-payment systems; Impact of E-commerce on market; Online Marketing(E-advertising, E-branding); Marketing issues in E-marketing; Areas of e-financing; Traditional v/s E-banking.

Unit – III: Cyber Security

Legal environment of E-Commerce. Use and protection of Intellectual property in Online business. Setting up Internet security; Maintaining secure information(Data Encryption, Digital Signature and other Security Measures); Laws Relating to online transactions – Salient Features; Ethical issues in E-Commerce.

Suggested References (Latest Edition):

- P.T. Joseph, S.J., “E-Commerce - An Indian Perspective”, PHI.
- David Whiteley, “E-Commerce Strategy, Technologies and Applications”, Tata McGraw Hill.
- Ravi Kalakota, Andrew B Whinston, “Frontiers of Electronic Commerce”, Pearson.
- Daniel Amor: “E Business R(Evolution)” Pearson Edude.
- Krishnamurthy: “E-Commerce Management” Vikas Publishing House.
- Schnieder, Gary P, Ecommerce: Strategy and Implementation. Cengage Learning Publisher

Third Semester
Course Code: COM-200
Course Title: Business Environment
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To provide general exposure of various components of business environment in the Indian context.

Course Outcomes: Students will:

- a. Have an understanding of the complexities of business environment and their impact on the business.
- b. Be able to establish the relationships between Government and business and understand the political, economic, legal and social policies of the country.
- c. Gain knowledge about the operation of different institutions in international business environment.

UNIT-I: Introduction to business environment:

Meaning, definitions, features and significance of business environment. Components of business Environment-Internal and External, Micro and Macro-economic environment, Non-economic Environment-Natural, Demographic, Political Environment, Legal Environment, Technological Environment, Socio-cultural Environment. Importance and methods of environmental scanning.

UNIT- II: Economic planning and Indian economic problems:

Meaning and types of economic planning. A brief history of economic planning in India. NITI Ayog, Broader economic problems in India including poverty, unemployment, social justice, regional imbalances. North Eastern Council and its role in the development of the region, industrial sickness-causes and remedies.

UNIT-III: Major economic policies of India:

Historical background and post Liberation: Industrial Policy and economic reforms, North East Industrial policy, 2017 and amendments. Current EXIM Policy, Balance of payment, Foreign collaboration and foreign investment, FEMA and Competition Act 2002.

UNIT- IV: International business environment:

Nature of international business environment, Trends in world trade and the problems faced by developing countries. Foreign trade and economic growth, International economic groupings – EU, ASEAN, OPEC, OECD (objectives and functions).

International economic institutions–WTO, World Bank, IMF, IBD (objectives and functions).

Suggested Readings (Latest Edition):

- Aswathappa, K. Essentials of Business Environment Himalaya Publishing House, Mumbai
- Cherunilam, F. Business Environment Himalaya Publishing House, Mumbai
- Dhingra, I.C. The Indian Economy, Sultan Chand & Sons, New Delhi
- Dutt & Sundaram, Indian Economy, S Chand & Co, New Delhi
- Mishra & Puri The Indian Economy, Himalaya Publishing House, Mumbai
- Ray, S.K. The Indian Economy, Prentice Hall of India, New Delhi
- Upadhyaya, Business Environmental, Asian Books P. Ltd, New Delhi

Third Semester
Course Code: COM-201
Course Title: Corporate Accounting
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To provide the fundamental concept and practical exposure of company accounts.

Course Outcomes: Students will be able to:

- a. Develop an understanding of accounting for share capital and debentures
- b. Prepare financial statements of a company
- c. Develop an understanding of cash flow statements and undertake ratio analysis
- d. Prepare consolidated balance sheet for Holding company and understand the concepts and methods of valuation of shares

UNIT- I: Accounting for Financial Instruments

Accounting for Shares and Debentures: Issue of shares including rights and Bonus shares, ESOPs and buyback of shares, Redemption of Preference shares, debentures: sinking/debenture redemption fund.

UNIT- II: Preparation of Financial Statement

Profit Prior to Incorporation: Meaning, calculation of sales ratio, time ratio, treatment of capital and revenue expenditure, Ascertainment of pre-incorporation and post- incorporation profits by preparing Statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013. Preparation of Financial statement of Companies and their presentation in summary form

UNIT- III: Valuation and Internal Reconstruction

Valuation of Goodwill and its method: Average Profit Method, Capitalization of Average Profit Method, Super profit Method and Annuity Method. Internal Reconstruction

UNIT- IV: Analysis of financial statement

Analysis of financial statement: Comparative, Common Size Statement, Ratio Analysis and projection of Financial Statement through use of Ratios. Cash Flow Statement in accordance with (Ind. AS -7)

Suggested Readings (Latest Edition):

- Jain and Narang, Advanced Accountancy, Kalyani Publication
- J.R. Monga, Basic Corporate Accounting, Mayur Ltd, New Delhi.
- Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practice, Ane Books Pvt.Ltd., New Delhi.
- M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
- S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.
- Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
- Sehgal, A & Sehgal, D, Advanced Accountancy Vol II, Taxman, New Delhi
- Raja shekhar & Lalitha, Corporate Accounting, Pearson India , New Delhi

Third Semester
Course Code: MDC-214
Course Title: Financial Literacy

Total Contact Hours 45/ Total credit 3/ Total Marks 75

Learning Objectives: To learn the importance of financial literacy and impart financial literacy among students.

Course Outcomes: Students will be able to:

- a. Acquire a conceptual and analytical framework of financial planning process and the different financial instrument available.
- b. Understand the various approaches available to invest with a view to create wealth.
- c. Gain knowledge to be effective managers of financial resources

UNIT – I: Introduction to Financial Literacy

Introduction: Financial Literacy- Meaning, Importance and Components of Financial Literacy; Distinction between Saving, Investment and Insurance, PAN, KYC, PRAN (NPS), Types of Bank account, e-Payment Gateways.

UNIT- II: Investment and Insurance

Investment: Meaning, Risk and return principle of Investment, Investment Avenues: shares, debentures, Bonds and Mutual Funds, Demat Account. Insurance services: Life Insurance, Life insurance Policies, Term insurance and Endowment Policies, Pension Policies, Health Insurance, ULIP, Property insurance and general Insurance.

UNIT -III: Other Financial Products

Other Financial Products: Kissan Vikas Pathra, NSC, PPF, Senior Citizen Savings Scheme, Sukanya Samriddhi Yojana Account. Simple Family Budget: Meaning importance and preparation of cash Budget, meaning of income and expenditure, Sources of income, knowing your Tax liability.

Suggested Readings (Latest Edition):

- Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Chandra, P. Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. Financial Literacy Education. London: Palgrave Macmillan.
- Singh Amit Kumar, Financial Literacy, Taxman Publication
- Guruprasad, B G, Financial Literacy, Sapna Book House
- Patidar Vijay, Awareness on Financial Literacy, Notion Press

Third Semester
Course Code: AEC-221
Course Title: Academic Writing Skills
Total Contact Hours 30/ Total credit 2/ Total Marks 50

Introduction

The course is designed to help students gain an adequate understanding of the fundamental principles and practices of academic writing, which are applicable across different disciplines. The course entails a comprehensive learning experience through a combination of lectures, discussions, workshops, and practical exercises through which the students will learn important skills and strategies of academic writing, conducting research, constructing arguments, and adhering to the conventions of academic writings. The course has also included literary texts to provide rich examples of language use, including vocabulary, syntax, figurative language, and rhetorical devices.

Learning Objectives

- a. To equip students with the fundamentals of academic writing skills for the students in commerce.
- b. To familiarize students with various writing strategies and techniques commonly employed in scholarly discourse.
- c. To cultivate critical thinking and analytical skills through engagement with academic texts and writing assignments.

Course Outcomes

- Students will learn the basic skills of academic writing.
- Students will become familiar with various writing strategies and techniques commonly employed in scholarly discourse.
- Students will develop their ability to construct coherent and well-structured arguments supported by evidence and research.
- Students will foster an awareness of audience, purpose, and context in writing tasks relevant to commerce students.

UNIT I

Understanding Academic Writing

- Distinction between academic and non-academic writing
- Key elements of academic writing: clarity, coherence, and precision
- Overview of the writing process: planning, drafting, revising, and editing

Structuring Academic Essays

- Introduction to essay structure: introduction, body paragraphs, conclusion
- Organizing ideas logically and coherently
- Incorporating evidence and examples to support arguments

Business Writing and the Internet

- Social Media and Impact on Writing
- Using AI tools for Writing

UNIT II

Types of writing, business correspondences, and presentations

- Drafting notes, memos, circulars and notices
- Drafting reports, minutes, emails and letters
- Designing and delivering PowerPoint Presentations
- Writing research articles

Short biographies: (Any One of the two biographies)

- Steve Jobs
- JRD Tata (In S. E. Forum, *Prism*)

Poem:

- Tanure Ojaide: “Doors of the Forest”.
Essay
- Vandana Shiva: “From Qanta to the Seed” (from *The Vandana Shiva Reader*)

Suggested Reading:

- Anderson, M. (2010). *Critical Thinking, Academic Writing and Presentation Skills: MG University Edition*. Pearson Education.
- Bovee, C. L., Hill, J. V., & Raina, R. L. (n.d.). *Business Communication Today*. 2021: Pearson Education.
- Chaturvedi, P., & Chaturvedi, M. (2017). *Business Communication*. Pearson Education.
- Forum, S. E. (2017). A Brief Biography of JRD Tata. In S. E. Forum, *Prism* (pp. 20-27). New Delhi: Cambridge University Press.
- Isaacson, W. (2015). *STEVE JOBS (PB): THE EXCLUSIVE BIOGRAPHY*. Abacus.
- Lala, R. M. (2017). *Beyond The Last Blue Mountain: A Life of JRD Tata*. Penguin Random House India.

Third Semester
Course Code: SEC-232
Course Title: Goods and Services Tax (GST)
Total Contact Hours 45/ Total credit 3/ Total Marks 75

Learning Objectives: To learn the concepts, definitions and terms related to Goods and Service tax (GST) and enable the students to compute the Goods and Service Tax (GST).

Course Outcomes: Students will be able to:

- a. Understand the GST law in the country
- b. Compute GST
- c. Understand the compliances related to documentation under the new indirect tax regime.

UNIT- I: 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, Registration under GST.

UNIT- II: Levy and collection of GST

Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies. Valuation of goods for GST- Valuation Rules, taxability of reimbursement of expenses and computation of GST.

UNIT- III: 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; TDS, TCS. Reverse Charge Mechanism, filing of GST returns.

(This Paper will have practical component of 14 marks. Practical of the paper shall be taught using offline utilities and relevant Government official websites which include: 1) Online registration process; (2) Annual Return filling for composition and ordinary dealers, outward and inward supply; (3) Generation of e-way bill. Internal of 19 marks, Theory exam from all three units of 42 marks)

Suggested Readings (Latest Edition):

- Vinod K Singania, Indirect Taxes, Taxmann’s Publications, New Delhi
- H.C Mehrotra, Indirect Taxes, Sahitya Bhavan Publications, New Delhi
- C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publications
- V S Datey, All about GST, Taxmann Publications.
- Dr Vandana Bangar and Dr Yogendra Bangar, Beginner’s Guide to GST, Aadhya Prakashan Bangar
- Gupta, S.S. , GST- How to meet your obligations, Taxmann Publications

Third Semester
Course Code: VTC-I (240...249)
Course Title: Computerized Accounting
Total Contact Hours 105/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the computerized accounting environment to enable them creating and managing accounting records using computerized accounting software.

Course Outcomes: Students will be able to:

- a. Gain proficiency in using Accounting Software for Accounting and Financial Management tasks.
- b. Understand the fundamental concept of accounting, including ledger creation, journal entries and trial balance.

THEORY:

UNIT- I: Introduction to Computerized Accounting

Understanding basic accounting principles and concepts, Definition of Accounting terms, Concept of Capital and Revenue Expenditure and Receipt. Characteristics of Computerized Accounting, Advantages and Disadvantages, Manual Accounting Vs Computerized Accounting, Readymade Accounting Packages, Advantages and Disadvantages of Readymade Accounting Packages, Customized Accounting Package, Tailor-made Accounting Packages, Own Developed Accounting Package, Third Party Developed Accounting Software, Advantages and disadvantages of Third Party Accounting Software, Factors to be considered while Purchasing Accounting Software.

PRACTICAL:

UNIT- II: Introduction to Accounting Software

Interface and Navigation, Company Information, Remote Access, Security control, Usage of Function Keys. Installation and Configuration of the Accounting software, Company Information- Parts of Screen, Company Create, Select, Shut, Alter, Delete, Split Company, Backup and Restore Company, Vault and Security, Gateway of Tally: Features and Configurations - F11 and F12. Masters: Creation, Alter and Chart of Accounts, Creation of Groups, Display, Delete and Configure Groups.

UNIT- III: Ledgers and Sub Ledgers

Concept, Creation, Alter, Delete and Configuration: with and without Opening Balances, Revenue Receipt and Revenue Payment, Capital Receipt and Capital Payment. Cost Centers and Cost Categories: Create Display and Alter, Accounting Voucher Entry in Single entry and Double Entry, Contra Voucher, Receipt and Payment Voucher, Journal Voucher, Memorandum Voucher and Reversing Journals.

UNIT- IV: Report Generation

Vouchers entry, Accounting and Inventory features, statutory and Taxation features: TDS, GST, preparing Trial balance, financial statements and reports

(The curriculum has been divided into three progressive levels spread across three semesters, totaling 315 hours (105 hours for each semester). Each semester combines theoretical knowledge with practical application through hands-on exercises.)

Suggested Readings (Latest Edition):

- Nadhani, K Asok, Mastering Tally Prime, BPB Publications
- Tally India, Official Guide to Financial Accounting using Tally Prime, BPB Publications
- Tally Education Private Limited, Official Guide to Managing your Business using Tally Prime, BPB Publications

- Sangwan, Rakesh, Tally Workbook using Tally Prime, Ascent Prime Publications
- Mishra, V, Tally Prime with GST, TBP Publications
- Bhaderia, Gagan, Tally Prime: Advanced Notes with QR Code, Notion Press
- Agrawal Gaurav, Learn Tally Prime with GST, Digital Muneem Ji Publications

Fourth Semester
Course Code: COM-250
Course Title: Business Economics
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of this course is to learn the concept of business economics and to enable them to apply in business decision making.

Course Outcomes: Students will be able to:

- a. Understand how to make business decisions in the most efficient and cost effective way
- b. Understand the characteristics and behaviour of consumers business decision making
- c. Understand the importance of correct decision making for business purposes.

UNIT- 1: Introduction to Business Economics and Consumer behaviour:

Definition, scope & role of business economics, goals of business firm, Objectives of business firm; Profit maximization as business objective. Demand Analysis: Meaning of Demand; Law of Demand; Utility - Meaning of Utility, Total Utility, Marginal Utility; Law of Diminishing marginal utility; Cardinal and ordinal utility; Indifference Curve - Meaning, properties, derivation of demand curve using Indifference curve.

UNIT- II: Theory of Production and Cost:

Introduction to Production function, Theory of Production: Production function in short run and long-run, Laws of production; Law of Diminishing returns and business decision; Laws of Return to scale. Cost concepts and cost functions.

UNIT- III: Market structure and Price determination:

Market analysis-Nature of market, Types of markets: Perfect market, Monopolistic, Oligopoly, Monopoly and their characteristics; Price and output condition, Price discrimination, Pricing Strategies: Concepts and Importance; Pricing in the life cycle of a product.

UNIT- IV: Macro economic fundamentals:

National Income: Concepts, Types and Measurement; Inflation: Concepts, Types and Measurement; Unemployment, Monetary policy and Fiscal Policy.

Suggested Readings (Latest Edition):

- Paul, A. Samuelson, Economics, McGraw-Hill
- Robert Pindyck, and Daniel Rubinfeld, Micro Economics, Paerson
- N. Gregory Markiw, Macro Economics, Cengage
- Dwivedi, D N., Managerial Economics, Vikas Publishing House Pvt. Ltd.
- Maheswari, Yogesh, Managerial Economics, Prentice Hall of India
- Keat, Paul G., Young, Phillip K.Y., Banerjee S., Managerial Economics, Pearson: New Delhi.
- Damodaran, S., Managerial Economics, Oxford: New Delhi.
- Siddiqui, S.A., Comprehensive Economics, Laxmi Publications (P) Ltd.
- Gupta, G.S., Macro Economics-Theory and Applications, Tata McGraw Hill, New Delhi
- Shapiro, Edward, Macroeconomic Analysis - Goltia Publications, New Delhi
- Vaish, M.C., Macroeconomic Theory, Vikas Publications, New Delhi
- Dwivedi, D. N., Managerial Economics, Vikas Publishing House Pvt. Ltd
- Maheswari, Yogesh, Managerial Economics, Prentice Hall of India
- Keat, Paul G. Young, Phillip K.Y., Banerjee S. Managerial Economics, Pearson: New Delhi.

Fourth Semester
Course Code: COM-251
Course Title: Cost Accounting
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The course aims to learn the concepts of cost, methods of cost accounting and also aims to provide knowledge about various methods of cost determination for decision making purpose.

Course Outcomes: Students will be able to:

- a. Understand concepts of cost accounting & Methods of Costing.
- b. Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- c. Make use of payroll procedures & compute idle and over time.
- d. Discuss the methods of allocation, apportionment & absorption of overheads.

UNIT- I: Cost concepts

Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Classification of Cost; Cost object, Cost unit, Cost Centre; Cost Reduction and Cost Control; Limitations of Cost Accounting; Brief Overview of Source and Importance of Cost Standards. Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet

UNIT- II: Accounting for Materials (CAS-6)

Materials: Meaning, Importance and Types of Materials. Inventory control:- Technique of inventory control, problems on level setting and EOQ. Procurement: Procedure for procurement of materials and documentation involved in materials accounting. Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account:-FIFO, LIFO, Simple Average Price and Weighted Average Price Methods

UNIT- III: Accounting for Employee Cost (CAS-7) and Overhead (CAS-3)

Labour: Employee Cost, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system, Merrick multiple Piece rate-problems. Overhead: Meaning and Classification of Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Problems on Machine Hour Rate.

UNIT- IV: Methods of Costing

Costing Methods: Job costing, Batch Costing Operational Costing (Transport) and Contract costing: Job Costing – meaning, application and cost procedure; problems relating thereto; Batch and Operational Costing Meaning, application and Problems. Contract Costing – meaning, application and accounting treatment; Job costing v/s contract costing; measurement of WIP and profits on incomplete contracts. Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – types of losses – waste, scrap, treatment of normal loss, abnormal loss and gains.

Suggested Readings (Latest Edition):

- Agarwal and Jain, Cost accounting, Asian Books Pvt. Ltd
- Alex, K, Cost Accounting, Pearson Publishing House
- Lal, Jawahar, Cost Accounting Tata McGraw Hill
- Arora, M.N Vikash Publishing House
- Jawahar Lal and Seema Srivastava, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
- B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
- Bhabatos Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi

- M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
- M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
- S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
- S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi
- Lal, Jawahar and Seema Srivastava, Cost Accounting, McGraw Hill Publishing Co., New Delhi
- Jhamb, H.V., Management Accounting, Ane Books Pvt. Ltd. New Delhi
- Drury, Colin, Management and Cost Accounting, Thomson Learning

Fourth Semester
Course Code: COM-252
Course Title: Marketing Management
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the basic knowledge of concepts, principles, tools and techniques of marketing:

Course Outcomes: Students will be able to:

- a. Develop understanding of basic concepts of marketing, marketing philosophies, and environmental conditions affecting marketing decisions of a firm.
- b. Analyse the process of marketing decisions in terms of product, pricing, distribution and promotion.
- c. Evaluate the impact of using different marketing strategies for a product, concept, good and/or service.
- d. Appreciate how a marketing perspective is important in your own personal and professional development.

UNIT– I: Introduction:

Nature, Scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix; Marketing Environment: Need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Analyzing macro environmental factors: natural, economic, demographic, socio cultural, technological, political and legal;

UNIT- II: Buyer Behaviour and Market segmentation:

Buyer Behaviour: Need for studying buyer behaviour; Institutional buying behaviour; Factors influencing consumer behaviour; Consumer buying process and influences Concept, Importance, Benefits, limitations and criticisms of market segmentation and bases; Targeting Positioning and Positioning strategy: concept, importance and bases; Product differentiation vs. market segmentation; Product: Concept and importance,.

UNIT– III: Product and Pricing:

Product: Definition, cost, budget and value. Product classifications; Concept of product mix; Branding, packaging and labeling, warranty and after sales service; Product life-cycle-concept and strategies; New Product Development Process Significance, Factors affecting price of a product; Pricing policies and strategies; Discounts and Rebates.

UNIT– IV: Place and Promotion:

Distribution Channels: Channels of distribution - Meaning and Importance; Types of distribution channels, Functions of intermediaries, Factors affecting choice of distribution channel; Wholesaling and retailing: Emerging trends in distribution. Nature and Importance of Promotion; Communication process; Types of promotion: personal selling, advertising, publicity, public relations & sales promotion; Promotion mix and factors affecting promotion mix decisions.

Suggested Readings (Latest Edition):

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
- William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education
- Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi
- Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education
- Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company

Fourth Semester
Course Code: COM-253
Course Title: Financial Management
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the techniques of financial management and their applications for business decision making.

Course Outcomes: Students will be able to:

- a. Explain the nature and scope of financial management as well as time value of money and risk return trade off
- b. Analyze capital budgeting process and capital budgeting techniques
- c. Estimate various capital structure theories and factors affecting capital structure decisions in a firm
- d. Critically examine various theories of dividend and factors affecting dividend policy
- e. Evaluate working capital requirements of firms.

UNIT- I: Foundation of Finance and Capital Budgeting

Nature, scope and objectives of financial management and relationship with other functional areas of Business, Profit Maximization vs Wealth Maximization, Time value of money, Risk and Return. Capital Budgeting The Capital Budgeting Process, Cash Flow Estimation, Capital Budgeting Methods:- Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index.

UNIT- II: Working Capital Management

Working Capital Decision, Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short term finance, working capital estimation, an overview of receivables management and inventory management

UNIT- III: Cost of capital and Capital Structure

Cost of Capital and Financing Decision Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).

UNIT- IV: Dividend Decision

Factors affecting Dividend Decisions, Theories for relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

Suggested Readings (Latest Edition):

- Khan, M.Y. and P.K. Jain, Financial Management: Text and Problems, Tata McGraw Hill
- Horne, Van; James C., John Wachowicz, Fundamentals of Financial Management, Pearson Education
- Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, Corporate Finance, Tata McGraw Hill
- Srivastava, Rajiv, and Anil Mishra, Financial Management, Oxford University Press, UK
- Singh, Preeti, Financial Management, Ane Books Pvt. Ltd, New Delhi
- Singh, Surender and Kaur Rajeev. Basic Financial Management, Mayur Paper Book Noida
- Singh, J.K. Financial Management-text and problems, 2nd edition, Dhanpat Rai and Company, Delhi

- Sharma, G.L., and Y.P. Singh. Contemporary issues in Finance and Taxation. Academic Foundation Delhi
- Rustagi, R.P., Financial Management, Galgotia Publishing Company
- Pandey, I M. Financial Management, Vikas Publications UNCTAD Reports
- Chandra, P. Financial Management-Theory and Practice, Tata McGraw Hill
- Bhalla, V. K., Financial Management & Policy, Anmol Publications, Delhi
- Banarjee, B. Foundations of Financial Management, PHI, New Delhi
- Kishore, RM. Financial Management, Taxmann, New Delhi

Fourth Semester
Course Code: VTC-II (260...269)
Course Title: Computerized Accounting- II
Total Contact Hours 105/ Total credit 4/ Total Marks 100

Learning Objectives: To learn to create and manage accounting records using computerized accounting software.

Course Outcomes: Students will be able to:

- a. Gain proficiency in using Accounting Software for Accounting and Financial Management tasks.
- b. Manage inventory efficiently using Tally Prime, including stock entries and stock valuations.
- c. Manage to Create of Payroll, salary details, attendance
- d. Develop skills to generate various financial reports such as balance sheet, profit and loss statement cash flow statement.

THEORY:

UNIT- I:

Concept of Bank reconciliation, Concept of GST, Methods of Transactions, GSTIN Registration, HSN Code, Input Tax Credit, Composition Scheme and Returns, Payroll Processing, TDS, Inventory Management System.

PRACTICAL:

UNIT- II

Creation of Ledgers (Bank Reconciliation), Creation of Inventory Masters: Stock Groups, inventory information, stock groups, stock categories, stock items, unit of measurement, loan, Godown and Locations, Creation of Price level and Price Listing (Invoicing).

UNIT- III

Creation of Payroll: Concept, Masters, Pay Heads, Employee and Employee Groups, Salary Details, Attendance and Production Type, Voucher Type: Display and Alter Purchase Voucher: In Voucher Mode, Accounting Invoice Mode and Item Invoice Mode, Sales Voucher In Voucher Mode, Accounting Invoice Mode and Item Invoice Mode, Debit and Credit Note, Goods Out:- Delivery Note and Rejection Out, Goods In:- Receipt Note and Rejection In ; Order Voucher: Purchase and Sales Order

UNIT- IV

Inventory vouchers, predefined inventory vouchers, Types of inventory vouchers, Bills of material, location/ Godown, designing supplier and System for accounting module and report. Day Book, Interest received and Payable. Inventory vouchers entries for traders and manufacturing concerns.

Suggested Readings (Latest Edition):

- Nadhani, K Asok, Mastering Tally Prime, BPB Publications
- Tally India, Official Guide to Financial Accounting using Tally Prime, BPB Publications
- Tally Education Private Limited, Official Guide to Managing your Business using Tally Prime, BPB Publications
- Sangwan, Rakesh, Tally Workbook using Tally Prime, Ascent Prime Publications
- Mishra, V, Tally Prime with GST, TBP Publications
- Bhaderia, Gagan, Tally Prime: Advanced Notes with QR Code, Notion Press
- Agrawal Gaurav, Learn Tally Prime with GST, Digital Muneem Ji Publications

Fifth Semester
Course Code: COM-300
Course Title: Business Statistics
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of this course is to learn the applications of statistical techniques in business decision-making.

Course Outcomes: Students will be able to:

- a. Understand the application of statistical tools in business decision making process
- b. Explain the relevance of statistical methods in data analysis and interpretation
- c. Understand the process of calculating various statistical parameters as given in the contents.

UNIT- I: Introduction:

Origin and development of statistics- Definition of statistics, Importance and Scope, Limitation of statistics and misuse of statistics. Presentation of data: diagrammatic representation of data, Bar Diagram, Pie diagram, Histogram, Frequency Polygon and frequency curve- Pictogram and cartogram Data collection, classification, tabulation. Presentation and analysis.

UNIT- II: Descriptive statistics and Probability:

Measures of central tendencies, Mean, Median and Mode, Geometric Mean, Harmonic Mean, Weighted Arithmetic Mean and Combined Mean and Measures of Dispersion, Skewness, Moments and Kurtosis. Introduction to Probability (Addition and Multiplication Properties of Probability Theory)

UNIT- III: Analytical Statistics:

Correlation Analysis: Meaning of Correlation: - Karl Pearson's and Spearman's Rank Correlation Simple linear regression and association of attributes (two variables only); - Meaning and uses of index numbers; Methods of constructing price and quantity indices (simple and aggregate) Test of adequacy, Chain based index numbers, Base shifting, Problems in construction of index numbers, consumer price index

UNIT- IV: Business Forecasting:

Analysis of Time series Causes of variation in Time series data, Components of time series, decomposition Additive and multiplicative model; determination of trend- Moving average and method of least square (linear only) Computation of seasonal indices by simple average: Interpolation and Extrapolation

Suggested Readings (Latest Edition):

- J. K. Sharma, Business Statistics, Pearson Education.
- S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
- S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
- Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
- M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
- Bhowal, Fundamentals of Business Statistics, Asian Books Pvt. Ltd, New Delhi
- Elhance, DN, Fundamentals of Statistics, Kitab Mahal Allahabad
- Hooda, RP, Statistics for Business and Economics, Macmillan, New Delhi
- Anderson, Statistics for Business and Economics, Macmillan, Cengage, New Delhi

Fifth Semester

Course Code: COM-301

Course Title: Auditing

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To add conceptual understanding of the principles and techniques of auditing.

Course Outcomes: Students will be able to:

- a. Understand the concept of present day Auditing Practices.
- b. Gain knowledge of various techniques of Auditing.
- c. Gain in sight of the Auditing practices prevailing in the present scenario.
- d. Understand the general approach of audit and internal control system

UNIT- 1: Introduction

Meaning, objectives and significance of audit; Errors and Frauds in Auditing; Types of audit (Their meaning, Features and Significance): Statutory Audit and Non-Statutory Audit; Continuous and Periodical Auditing; Cost Audit; Tax Audit; Management Audit, Performance Audit; Efficiency Audit; Propriety Audit; and Government Audit; Audit Process: Audit Note Book Audit Programme; Auditors Working Papers and Evidences; Consideration for commencing an Audit; Routine Checking and Test Checking; Internal Control: Internal Check System and Internal audit. Concepts of Auditing in Computerized Environment

UNIT- II: Audit Process and Procedure

Audit Procedure: Vouching; Verification of Assets and Liabilities; (Patents, Land and Building, Inventory, Debtors, Investment, Share Capital, Long Term Loans, Creditors. Provision and reserves, Outstanding Expenses) Investigation

UNIT- III: Audit of Limited Companies

Company auditor, Qualifications, Quality, Appointment and Removal of an Auditor, Powers, Duties, and Liabilities of an Auditor; Duties of an Auditor, Depreciation, Provisions and Reserves, Divisible Profits and dividend; Auditor's report – standard report and qualified report.

UNIT- IV: Standards of Auditing (SA)

NFRA and its role. Process of setting standards on auditing in India; Brief overview of: Overall Objectives of the Independent Auditor and the Conduct of an Audit in accordance with Standards on Auditing (SA 200), Quality Control for an Audit of Financial Statements (SA 220), Audit Documentation (SA 230), The Auditor's responsibilities relating to Fraud in an Audit of Financial Statements (SA 240),

Suggested Readings (Latest Edition):

- L.N. Chopde, D.H. Choudhari, Dr.Baban, Taywade, Auditing.Sheth Publisher Private Limited, Mumbai.
- Dr. K.R. Dixit, Auditing. Vishwa Publishers & Distributors Nagpur.
- B.N. Tandon, S. Sudharsanam, S. Sundharababu, Practical Auditing. S. Chand & Company Ltd.
- S.K. Mehata- Auditing. Diamond Publication, Pune
- Ravinder Kumar and Virender Sharma, Auditing Principles and Practice. PHI Learning
- Aruna Jha, Auditing. Taxmann Publication
- K. Singh & Gupta Lovleen. Auditing Theory & Practice, Galgotia Pub. Co.
- R.G. Sexsena: Principles and Practices of Auditing. Himalaya Publication

Fifth Semester
Course Code: COM-302
Course Title: Human Resource Management
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of this course is to learn the techniques and principles to manage human resource of an organization.

Course Outcomes: Students will be able to:

- a. Gain the knowledge and skills to effectively manage the human capital within Organizations.
- b. Equip the essential competencies needed to effectively manage the human capital Within organizations.

UNIT- I: Introduction:

Human Resource Management- Introduction, Meaning and Definitions, Functions, Importance and Limitations of HRM, Human Resource Information System; Manpower Planning- Definition, Importance, qualitative and quantitative dimensions, steps in manpower planning. Contemporary issues and challenges in HRM.

UNIT- II: Acquisition of Human Resource:

Job analysis, Job description and Job specification; Recruitment – Concept and sources; Selection – Concept and process, test and interview; Placement and Induction; Training and Development: Concept and Importance, Identifying Training and Development Needs, Training methods, Evaluating Training Effectiveness, Management development.

UNIT- III: Performance Appraisal:

Nature, objectives and importance; Modern techniques of performance appraisal; Job changes: transfers and promotions; Compensation: concept and policies; job evaluation-concept; Methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

UNIT- IV: Maintenance: Salient features of the following codes –

- i. The Occupational Safety, Health and Working Conditions Code, 2020
- ii. The Code on Social Security, 2020
- iii. The Industrial Relations Code, 2020
- iv. Code on Wages (Central Advisory Board) Rules, 2021

Suggested Readings: (Latest editions)

- AswathpaK, Human Resource and Personal Management, Tata McGraw Hill.
- BiswajeetPattanayak, Human Resource Management, PHI.
- Chhabra, T. N., Human Resource Management, Dhanpat Rai & Co.
- Decenzo, D. A., & Robbins, S. P., Fundamentals of Human Resource Management, Wiley.
- Dessler, G., & Varkkey, B., Human Resource Management, Pearson.
- Gupta, C. B., Human Resource Management, Sultan Chand & Sons.
- Ian Beard well and Len Holden, Human Resource Management: A Contemporary Perspective. Macmillan.
- Rao, V. S. P.: Human Resource Management: Text and Cases, Excel Books.
- Satrapi, K., Human Resource Management. Tata McGraw-Hill

Sixth Semester
Course Code: COM-350
Course Title: Business Law

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the basic knowledge of the important business laws relevant for conduct of general business activities

Course Outcomes: Students will be able to:

- a. Understand the basic rules of agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract & rules governing Consideration in The Indian Contract Act, 1872.
- b. Interpret the regulation governing the Contract of Sale of Goods;
- c. Understand an overview of Companies Act, 2013.

UNIT– I: Contract Act 1872

Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void and voidable; Performance of contract; Discharge of contract; Remedies for breach of contract. Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT – II: Sale of Goods Act 1930 & Consumer Protection Act 2019

Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and warranties; Price; Transfer of ownership in goods including sale by non-owners; Performance of contract of sale; Rights of an unpaid seller; Doctrine of Caveat Emptor Consumer Rights; Unfair and Restrictive Trade Practices; Consumer Grievance redressal machinery

UNIT – III: Negotiable Instrument Act 1881

Definition of negotiable instruments; Features and types; Holder and holder in the due course; Crossing of cheques; Negotiation; Dishonour and discharge of negotiable instrument; Discounting & Endorsing of a Bill of Exchange.

UNIT – IV: The Companies Act 2013

Companies Act: Nature and Types of Companies, Memorandum of Association, Articles of Association, Prospectus, Directors & Company Secretaries: Their Rights, Functions and Duties; Meetings and Resolutions.

Suggested Readings (Latest Edition):

- Agarawal, R, Students' Guide to Mercantile & Commercial Laws. Taxmann, New Delhi.
- Gulshan, SS, & Kapoor, GK, Business Laws, New Age International P. Ltd. New Delhi.
- Kapoor, ND, Commercial Law & Industrial Law. Sultan Chand New Delhi.
- Kuchal, MC, Business Laws. Vikas Publishing House, New Delhi.
- Sen, AK, & Mitra, JK, Commercial Law & Industrial Law. The World Press P. Ltd., Kolkata.
- Shukla, MC, A Manual of Mercantile Law, S Chand & Co. New Delhi,

Sixth Semester
Course Code: COM-351
Course Title: Financial Markets and Institutions
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To get an overview of financial markets & institutions in India and familiarize with financial services

Course Outcomes: Students will be able to:

- a. Understand the meaning and scope of financial markets as well as institutions in India.
- b. Understand the concepts of Money Market and Capital Market
- c. Explain Commercial Banking and its Current developments.
- d. Explain concept of Non-Banking Financial Companies

UNIT- I: Overview of Financial System

Introduction an Introduction to Financial System, Structure and Components, Financial System and Economic Development, Reforms in the Indian Financial System since 1991, Development and Growth of Indian Financial System.

UNIT- II: Money Market

Money Market, functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. RBI, Its function and role

UNIT- III: Capital Markets

Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets:- NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI: Its function and role

UNIT- IV: Institutions

Banking Institutions: Commercial, rural and cooperative banks- their functions and role
Development Financial Institutions: Special DFIs- General function of SIDBI, NABARD, NEDFI and EXIM and their role. Concept of GIFT City Investment Institutions Insurance organization and Mutual fund organization- Their general function and role Non Banking Financial companies: Functions and role.

Suggested Readings (Latest Edition):

- M Y Khan, Financial Services. Tata McGraw Hill
- Bhole. L.M. & Jitendra Mahakud, Financial Institutions & Markets –Structure, Growth & Innovations. Tata McGraw Hill
- Anthony Saunders & Marcia Millon Cornett, Financial Markets & Institutions. Tata McGraw Hill
- Clifford Gomez, Financial Markets, Institutions and Financial Services. PHI, Eastern Economy Edition.
- Desai, V, Indian Financial System and Development. Himalaya Publishing House, Mumbai
- Pathak, BV, Indian Financial System. Pearson India, New Delhi

Sixth Semester
Course Code: COM-352
Course Title: Direct Tax

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the basic knowledge of income tax and equip student to compute the net total taxable income of an individual and firms

Course Outcomes: Students will be able to:

- a. Understand the relevance and significance of Tax.
- b. Understanding the various Provisions of Income Tax Act.
- c. Understand the procedure for computing taxable income from different heads

UNIT- 1: Basic Concepts

Income Tax Act, 1961: Person, Assesses, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income. Exempted Income (Concerned only with salary) Definition of Marginal Rate of Tax, Average Rate of Tax, PAN, TAN, TIN Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, residential status.

UNIT- II: Heads of Income I

Income from Salary: Meaning of salary and allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems. Income from House Property: Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems

UNIT- III: Heads of income II

Income from Business: computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, Capital gain, Income from other source, Practical problems

UNIT- IV: Deductions and Computations

Deductions from GTI under chapter VI for individuals, Rebate and Relief, Computation of Total Income for individuals and Firms (Simple problems for firms): Computation of Tax liability for individuals

Suggested Readings (Latest Edition):

- Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition.
- Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
- V.P.Gaur, and D.B. Narang, Income Tax law and Practice. Kalyani Publishers.

Sixth Semester

Course Code: COM-353

Course Title: Service Management

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the knowledge, skills, and strategies needed to effectively manage service operations and deliver exceptional service experiences.

Course Outcomes: Students will be able to:

- a. Familiarize with the concepts and processes in Services Management.
- b. Distinguish the goods marketing and service marketing.
- c. Analyze the role and relevance of quality in services

UNIT- I: Introduction to Services and concepts

Services- meaning and definition, Role of service sector in an economy, Difference between goods and services, Classification of services, Factors responsible for growth of service sector, Characteristics of services and its strategic implications, Challenges of services, Service Encounters-meaning and types.

UNIT- II: Marketing Mix for Services (4Ps)

Product Mix- service product- meaning, levels of service product (core level, expected level, augmented level and potential level), The Flower of Service Model- Facilitating Supplementary Services and Enhancing Supplementary Services. Price Mix-meaning, pricing approaches. Place Mix- meaning, Choice of channels- Direct channels, Indirect channels, franchising, E-channels. Promotion Mix- meaning, Strategies for managing service promotion.

UNIT- III: Extended Marketing Mix (People, Process & Physical Evidence)

People Mix- meaning, types of service personnel, importance of people in services. Process Mix- Service Delivery Process -Critical importance of service employees in service delivery- Services Triangle- meaning and concept; blueprinting of service processes. Physical Evidence- meaning, importance, key dimensions of service environment

UNIT- IV: Service operations management

Service Demand, Types of Demand and supply management, waiting line management, reservation strategies, Service Quality-meaning, components of service quality, service quality dimensions, Gap model of service quality (SERVEQUAL) 5 gaps and strategies for each gap. Customer retention- meaning, Service failure and recovery – meaning, service recovery strategies.

Suggested Readings: (Latest Edition):

- Zeithaml, Valarie & Bitner, Mary Jo. Services Marketing. Tata McGraw Hill
- Christopher Lovelock Jochen Writz: Services marketing- People, Technology, Strategy: World Scientific Publishing Company.
- Clow, Kenneth E. & Kurtz, David L. Services Marketing- Operation, Management and Strategy, (Second ed). Biztantra.
- Woodruffe, Helen. Services Marketing. MacMillan.
- Srinivasan, R. Services Marketing – The Indian Context. Prentice Hall.
- Rust, Roland; Zahorik, Anthony & Keiningham, Timothy. Services Marketing. Eastern Press, Bangalore.
- Shankar, Ravi. Services Marketing – The Indian Perspective. Excel Books.
- Venugopal, Vasanti. Services Marketing. Himalaya Publications
- Fisk, R. P., Grove, S. J., & John, J.: Interactive services marketing. New York.
- Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.
- Hoffman, K. D., & John, E. G. B.: Marketing of services: Concepts strategies and cases, Thomson-South Western.
- K. Rama Mohana Rao: Services Marketing, Pearson India.
- Nimit Chowdhary, Monika Chowdhary: Marketing of Services, Macmillan India.
- Rajendra Nargundkar: Services Marketing, Mc Graw-Hill, 2nd edition.

Sixth Semester
Course Code: VTC-III (360...369)
Course Title: Advanced Computerized Accounting
Total Contact Hours 105/ Total credit 4/ Total Marks 100

Learning Objectives: To become professionally efficient to use accounting software and generate financial reports using computerized accounting software.

Course Outcomes: Students will be able to:

- a. Gain proficiency in using Accounting Software for Accounting and Financial Management tasks.
- b. Acquire knowledge of taxation process and learn to handle GST compliance within Tally Prime
- c. Manage inventory efficiently using Tally Prime, including stock entries and stock valuations.
- d. Develop skills to generate various financial reports such as balance sheet, profit and loss statement cash flow statement.
- e. To generate Inventory Reports, Accounting Reports, Tally Audit Reports, Exceptional Reports, Statutory Reports.

THEORY:

UNIT- I

Advanced Features of Accounting Software
Advanced Usage of Function Keys
Budgeting and Forecasting
Audit using computerized Software
Data Security and Backup.

PRACTICAL:

UNIT- II

Creation of Company with GST enabled features, F11 and their features, Accessing companies through Networks, Voucher entry with GST: Purchase , Sale, debit Note and Credit Note Masters, Ledgers (with GST), Creation of Inventory Masters with GST and UQC, Preparation of GST returns using accounting software for different types of dealers, preparation of memorandum vouchers, E-way bill generation.

UNIT- III

Stock Journals and Godown, Opt Vouchers and Journal Vouchers with Adjustment Entries, Reverse Journal, Post Dated Vouchers and relate them to Scenario, Point of Sale (POS), Creation of Budgets, Creation of Multiple Budgets, Budget Variances Basic concept of TDS/TCS, Configuring TDS/TCS, Creation of Masters, Entering Transactions, TDS/TCS reports

UNIT- IV

Tally Audit: Features (Activation) and Statutory Audit, Activating Security Control; Users and Password, Application Of Tally Vault, Backup Procedures, Inventory Reports: Specifying Closing Stock values, Accounting Reports, Tally Audit Reports, Exceptional Reports, Reports Generation: Statutory Reports, GSTR 1, 2 and 3B. Pending Bills, Outstanding Orders, Stock related to Individual Godown and Location, Stock Summary, MIS Reports, Tax and Return

Suggested Readings (Latest Edition):

- Nadhani, K Asok, Mastering Tally Prime, BPB Publications
- Tally India, Official Guide to Financial Accounting using Tally Prime, BPB Publications
- Tally Education Private Limited, Official Guide to Managing your Business using Tally Prime, BPB Publications
- Sangwan, Rakesh, Tally Workbook using Tally Prime, Ascent Prime Publications

- Mishra, V, Tally Prime with GST, TBP Publications
- Bhaderia, Gagan, Tally Prime: Advanced Notes with QR Code, Notion Press
- Agrawal Gaurav, Learn Tally Prime with GST, Digital Muneem Ji Publication

Seventh Semester

Course Code: COM-400

Course Title: RESEARCH METHODOLOGY AND PROPOSAL WRITING

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of this course is to gather detail knowledge about the process of research, data analysis and hypothesis testing, and research proposal writing.

Course Outcomes: On completion of this course, students will:

- a. be exposed to the detail process of research and various research designs;
- b. be able to know how to collect and analyse data, and to test the hypothesis; and
- c. be able to write a research proposal.

UNIT-I: Introduction

Research - Meaning, characteristics, purpose, and importance; Systematic research and Scientific research;

Types of research: Qualitative vs. Quantitative, Basic vs. Applied, and Descriptive vs. Experimental- Meaning and Characteristics;

Different approaches to research- Qualitative, Quantitative and Mixed;

Requirements of good business research; Constraints to good research;

Ethics in Research

UNIT-II: Research Design and Data

Steps of research Process, Problem identification and Problem formulation; Setting up the objectives; Research Design- Characteristics of good design;

Types of research design- Descriptive, Experimental, Cross Section, Longitudinal, Case Study- Population; Sample and Sampling;

Data and Data Collection- Questionnaire and Schedule; Observation, and Interview;

Reliability and Validity of Data;

Data Analysis- Descriptive, Diagnostic, Predictive and Prescriptive;

Tools of Analysis - Excel Sheet and Statistical Software

UNIT-III: Hypothesis Testing and Validation

Hypothesis: Importance, Types, Steps in formulation

Steps of Hypothesis Testing; Null and Alternate Hypothesis

Test for Hypothesis- Parametric and Non-parametric- Meaning and importance

Small Sample Test: t Test – Single mean and Two mean

Large Sample Test- Z Test – Single mean and Standard Deviation, Two mean and Standard Deviation

Validating hypothesis testing: Meaning and process

UNIT-IV: Research Proposal Writing

Research Topics and its importance, and preparation of background to the topic;

Review of literature: Sources of literature and its different facets- thematic, chronological, methodological, theoretical, contextual and critical;

Research questions and Research gap;

Research objectives and Development of hypothesis;

Identification of Data and Selection of Data source;

Outlining the detailed methodology;

Scheme of presentation of research work;

Bibliography and References: Style of presentation;

Financial Budget and Time Schedule of the proposed research

Suggested Readings (Latest Edition):

- Chawla, D and Sondhi, N.: Research Methodology – Concepts and Cases, Vikas Publishing House, New Delhi
- Kothari, C R and Garg, G.: Research Methodology – Methods and Techniques, New Age International Publ., New Delhi
- Mishra, P., Business Research Methods, Oxford University Press, New Delhi
- Murthy, S N and Bhojana, U.: Business Research Methods, Excel Books India, New Delhi
- Subhudi, R N; Mishra, S and Sahoo, M.: Research Methodology – Methods, Techniques and Practices, Taxman Publications, New Delhi

Seventh Semester
Course Code: COM-401
Course Title: ORGANISATIONAL BEHAVIOUR
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of the course is to learn individual and group behaviour, as well as organisational dynamics.

Course Outcomes: After the completion of this course, students will be able to:

- a. understand the meaning and scope of organisational behaviour;
- b. identify the challenges and opportunities managers face in applying organisational behaviour concepts;
- c. explain individual and group behaviour within organisations; and
- d. describe the concepts of organisational change and dynamics.

UNIT-I: Introduction

Concept and significance, Evolution of Organisational Behaviour; Contributing disciplines, Emerging trends in OB, the five anchors of OB; Ethical Behaviour - Factors that affect Ethical Behaviour, Foundations of Individual Behaviour: Attitudes, Perception: Values and Ethics; Personality; Learning; Reinforcement (Theoretical dimensions), Job Satisfaction and Organisational Commitment

UNIT-II: Motivation and Leadership

Motivation: Concepts and significance, Theories of Motivation, Alderfer's ERG theory, McClelland's Need theory, Victor Vroom's expectancy theory, Stacy Adam's equity theory; Leadership: Concept and significance; Leadership styles; Theories of Leadership - Trait theories, Contingency and Situational theories, Leader-Member Exchange (LMX) theory, Transactional and Transformational leadership. Communication: Concept of two-way & Open Communication

UNIT-III: Group Behaviour

Group norms, Group formation & Team Development, Group cohesiveness, Group Dynamics, Inter personal relationships, Transactional analysis; Decision Making Process: Models and Limits - Individual and Group Decision

UNIT-IV: Organizational Design

Traditional & Modern Organisational Design, Power & Politics: Sources & Consequences of Power; Organisational culture: Elements of Organisational Culture, Hofstede's culture typology. Organisational Change: Meaning, causes of change, resistance to change, management of change; Organisational Conflict: Conflict Management, Traditional & Modern view of conflict, Conflict Process. Work, Stress and Well-Being at Work: Sources of Work Stress, Consequences of stress and Preventive Stress Management. Work-Life Balance – Concept and significance

Suggested Readings (Latest Edition):

- C.B. Gupta: A Textbook of Organisational Behaviour, S. Chand Publication, New Delhi
- L. M. Prasad: Organisational Behaviour, Sultan Chand Publication, New Delhi
- Robbins, Stephen. P: Organisational Behaviour – Concepts Controversies and Applications, Prentice Hall, New Delhi
- Singh, K.: Organizational Behavior – Text and Cases, Vikas Publication, New Delhi
- Stephen P. Robbins, Timothy A. Judge, Neharika Vohra: Organizational Behaviour, Pearson Publication

Seventh Semester
Course Code: COM-402 (A)
Course Title: THEORIES OF BANKING AND INSURANCE
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The course is to learn about the banking and insurance business in India and expose them to regulatory provisions, and reforms.

Course Outcomes: After the completion of this course, students will:

- a. understand various theories and principles guiding the functioning of banking and insurance organisations;
- b. be exposed to the regulatory environment of Indian banking and insurance business; and
- c. be aware of the growth, development and challenges of banking and insurance business in India.

UNIT–I: Banking Theory, Products and Services

Structure and Organisation of Indian Banks; Types of Banks; Functions of Banks- Retail banking, Corporate banking and Investment banking and other functions;
Banking Theories: Commercial Loan, Shiftability and Anticipated Income; Credit Creation Process; Products and Services; Banker and Customer Relationship; Types of Customers;
Cheques- Delivery, Crossing, Endorsement and Material Alteration; Payment and Collection of Cheques; Rights and Duties of and Protection to the Paying and Collecting Bankers; Clearing House Operations

UNIT–II: Banking Regulations and Reforms

RBI Act, 1935 and Banking Regulation Act, 1949 – Scope and Application; Banking Ombudsman Scheme
Banking Reforms-M Narashimham Committee I and II; Raghu Ram Rajan Committee and Basel I, II and III - Recommendations and Implementations related to banking;
Growth and Development of banking in India; Issues and Challenges; Corporate governance in Banking

UNIT–III: Insurance Theory, Products and Services

Structure and Organisation of Insurance Companies in India, Types and Functions of Insurance Companies
Principle of Co-operation, Principle of Probability, Principle of Utmost Good Faith, and Insurable Interest, Principle of Indemnity, Proximate Cause, Subrogation, Contribution, Sharing, and Warranty
Products and Services; Contract of Insurance- Physical and Moral Hazards; Policy Proposal collection, Policy maintenance and Claim settlement; Role of Surveyors and Loss Assessors;
Insurance Agent- Qualification, Licence, and Functions

UNIT–IV: Insurance Regulations and Reforms

Insurance Act, 1938 and IRDA Act 1999- Scope, and Application; Insurance Ombudsman Scheme;
Insurance reforms, R N Malhotra Committee Recommendations and implementations;
Growth and Development of Insurance in India; Issues and Challenges; Corporate governance in Insurance

Suggested Readings (Latest Edition):

- Das, S. C. and Sahoo, S. C.: Insurance Management (Text and Cases), Himalaya Publishing House, New Delhi
- Indian Institute of Banking and Finance: Banking Regulation and Business Laws, MacMillan, New Delhi
- Periasami, P.: Principles and Practice of Insurance, Himalaya Publishing House, New Delhi.
- Rastogi, S.: Principles of Insurance law, Lexis Nexis, New Delhi
- Sekhar, K C & Sekhar, L.: Banking Theory & Practice, Vikas, New Delhi
- Subarao, P S and Khanna, P K.: Principles and Practice of Bank Management, Himalaya Publishing House, New Delhi
- Suresh, P and Paul. J: Management of Banking & Financial Services, Pearson, New Delhi

Seventh Semester

Course Code: COM-402 (B)

Course Title: RETAIL MANAGEMENT

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn about the retail sector, retail strategy and planning, use of Information Technology (IT), and recent trends in retailing.

Course Outcomes: On successful completion, a student will be able to:

- a. gather an overview of retailing and associated concepts;
- b. develop an understanding of the important concepts relating to Retail strategy and Planning;
- c. appreciate the significance of marketing tools and techniques to interact successfully with customers; and
- d. understand the development & use of IT and role of ethics in Retailing.

UNIT– I: Introduction to Retailing and Retail Formats

Introduction to Retailing: Definition, Characteristics and Functions of Retailing; Evolution of retailing in India; Organised and Unorganised retailing; Retail formats: Store-Based, Non-store based, and Service based; Factors influencing the Indian retail industry

UNIT–II: Retail Strategy and Planning - I

Store based Strategy Mix; Locational decision and influencing factors; Store Design and Layout: concepts and considerations; Distinctive elements of Merchandise Management and Inventory Management; Customer Relationship Management-concepts and significance

UNIT–III: Retail Strategy and Planning - II

Pricing concepts: Objectives & Strategies, Factors affecting retail price strategy, Types of Pricing; Concepts of Promotion, Promotional tools – Significant features of Advertising, Sales Promotion, Public Relations, Personal Selling and Publicity

UNIT– IV: Retail Operations, Consumer Engagement and Ethical Considerations

Retail Information Systems (RIS) - definition, features and benefits of RIS; Logistics – meaning, features, types and importance; Ethical and Legal considerations in Retailing, Experiential Retailing, Omni-channel engagements, Social commerce, Data mining and Warehousing; Conscious consumers

Suggested Readings: (Latest Edition):

- Arif,S., Kaneez F.: Retail Management, Himalaya Publishing House, Mumbai
- Berman, Evans: Retail Management: A strategic Approach, Pearson Education, New Delhi
- Bajaj, C., Tulsi, R. & Srivastava, N.V.: Retail Management, Oxford University Press, New Delhi
- Dunue, Lusch: Retail Management, Cengage India
- Levy Michael, Weitz, Barton: Retailing Management, Tata McGraw Hill
- Madaan, KVS: Fundamentals of Retailing, McGraw Hill Education

Seventh Semester
Course Code: COM-403 (A)
Course Title: ADVANCED CORPORATE ACCOUNTING
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Course Outcomes: After the completion of this course, students will be able to:

- a. prepare the financial statements for corporate entities including business combinations;
- b. prepare the financial statements for banking and Insurance companies; and
- c. understand the accounting standards relating to corporate reporting.

UNIT–I: Corporate Financial Statement

Preparation of Financial statements including Typical Adjustments- Managerial Remuneration, Depreciation and Deferred & Advance Tax as per the Companies Act 2013; Contingent Liabilities (Ind AS 37); Interim Financial Reporting (Ind AS 34); Impairment of Asset (Ind AS 36); Valuation of shares, Financial instruments presentation & disclosures (Ind AS 32 and 107)

UNIT–II: Accounting for Business Combinations

Share Based Payments (Ind AS 102) including ESOPs. Accounting for Mergers and Acquisition (Ind AS 103). Accounting for Group Companies: Consolidation of stand-alone Financial Statements including more than one subsidiaries (Ind AS 110). Related Party Disclosures under Ind AS 24 as also under the Companies Act, 2013. Reporting of investments in associates (Ind AS 28) and interest in joint ventures (Ind AS 31)

UNIT–III: Accounting for Banking and Insurance Companies

Special features of Banking Companies including legal requirements, composition of the board, and restrictions, slip systems and discounting of bills;

Accounting for Banking Companies: Principal books of accounts, Classification of advances as NPA and provisioning norms, Preparation of Financial Statements with adjustments in RBI prescribed format;

Accounting for Insurance Companies: Types and terms of insurance; Basics of different types of insurance policies, Important regulatory provisions of – i) Insurance Act, 1938; ii) IRDA Act, 1999 related to the Preparation of Financial Statements of Life and General Insurance Companies

UNIT–IV: Emerging Dimensions in Accounting

Accounting for Investments (Ind AS 40); Fair Value Accounting (Ind AS 113); Environmental and Social Accounting; Sustainability and Green Accounting

Exercises: The learners are required to:

- 1) Examine the annual reports of reputed companies to– i) Read and Collect Notes on Accounts; and ii) find out whether applicable accounting standards are complied with or not;
- 2) Collect information from business newspapers, periodicals, print and digital media on mergers and acquisition of companies and prepare a report

Suggested Readings (Latest Edition):

- Dam, BB & Gautam, HC: Corporate Accounting, Guwahati, India, Gayatri Publications
- Goyal, BK: Corporate Accounting, New Delhi, Taxmann
- Goyal, VK & Goyal, R: Corporate Accounting, New Delhi, PHI Learning
- Gupta, RL: Advanced Financial Accounting, New Delhi, S Chand & Co
- Jain, SP & Narang, KL: Corporate Accounting, New Delhi, Kalyani Publishers
- Kumar, A: Corporate Accounting, New Delhi, India, Singhal Publications
- Lal Jawahar: Corporate Financial Reporting-Theory, Practice and Cases, New Delhi, Taxmann
- Maheshwari, SN & Maheshwari, SK: Corporate Accounting, New Delhi, Vikas Publishing House
- Maheshwari, SN & Maheshwari, SK: Advanced Accounting, New Delhi, Vikas Publishing House
- Monga, JR & Bahadur, R: Fundamentals of Corporate Accounting, New Delhi, Scholar Tech Press
- Mukherjee, A & Hanif, M: Corporate Accounting, New Delhi, Tata McGraw Hill Education
- Rajasekaran & Lalitha: Corporate Accounting, New Delhi, Pearson Education
- Rawat, DS: Accounting Standards, New Delhi, Taxmann
- Sah, RK: Concept building approach to Corporate Accounting, New Delhi, Cengage
- Sehgal, A & Sehgal, D: Corporate Accounting, New Delhi, Taxmann
- Sehgal, A: Fundamentals of Corporate Accounting, New Delhi, Taxmann
- Shukla, MC, Grewal, TS, & Gupta, SC: Advanced Accounts, New Delhi, S Chand & Co
- Shukla, MC & Grewal, TS: Advanced Accountancy, New Delhi, Sultan Chand & Sons

- Tulsian, PC & Tulsian, B: Corporate Accounting, New Delhi, S Chand & Co
- Tulsian, PC: Advanced Accounting, New Delhi, Pearson Education
- Vijay Kumar, MP: First Lessons in Accounting Standards, Mumbai, Snow White Publications

Additional Readings:

- Beams, FA: Advanced Accounting, Prentice Hall, Jersey
- Bergeron, B: Essentials of XBRL–Financial reporting in the 21st Century, John Wiley & Sons, New Jersey
- Engler C, Bernstein LA, & Labert KR: Advanced Accounting, Irwin
- Fisher, PM, Taylor, WJ, & Leer, JA: Advanced Accounting, South-western, Ohio

Current Readings:

- Accounting Review
- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Chartered Accountant
- Chartered Financial Analyst
- Chartered Secretary
- Indian Accounting Standards and Relevant Publications at the Website of Ministry of Corporate Affairs, Government of India, New Delhi
- International Financial Reporting Standards issued by The International Accounting Standard Board
- IRDA publication on insurance regulation
- RBI publications on Banking Regulation
- The Companies Act, 2013 as amended from time to time

Seventh Semester
Course Code: COM-403 (B)
Course Title: ADVERTISING MANAGEMENT
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of this course is to learn the basic concepts, tools and techniques of advertising used in marketing.

Course Outcomes: Students will be:

- a. equipped with the knowledge, skills, and practical experience needed to develop and execute effective advertising campaigns that achieve organizational objectives and resonate with target audiences; and
- b. able to prepare to pursue career in advertising, marketing, communications, and related fields.

UNIT-I: Introduction

Advertising-meaning, nature and importance of advertising, types and objectives. Advertising as a component of integrated marketing communication; AIDA and DAGMAR model. Social, ethical and legal aspects of advertising in India. Advertising budget: Features, Types, and Process, Factors affecting the budget

UNIT-II: Media Decisions

Advertising Media: Types, characteristics, merits and limitations; Media planning Process: Selection of media category; reach, frequency, impact, scheduling, cost and other factors influencing media choice

UNIT-III: Creativity and Message Development

Advertising creativity- meaning, importance, creative process; Advertising appeals – rational, emotional, moral appeal; Advertising copy: Characteristics and basic elements of Advertising copy and elements of print advertisement creativity; Tactics for print advertisement. Message design and development; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of video, audio & print advertisement

UNIT-IV: Advertising Campaign and Measuring Advertising Effectiveness

Advertising campaign – meaning and steps. Advertising Agency: Role, types and selection of advertising agency; Evaluation of Advertising effectiveness: Importance, difficulties and methods of measuring advertising effectiveness; Pre- and Post-testing techniques; Problems in reaching Rural and Remote Audience

Suggested Readings: (Latest Edition):

- Belch and Belch: Advertising and Promotion, Tata McGraw Hill Co
- Burnett, Wells, and Moriatty: Advertising: Principles and Practice, Pearson Education
- Mahajan, J.P., and Ramki: Advertising and Brand Management, Ane Books Pvt Ltd, New Delhi
- Sharma, Kavita: Advertising – Planning and Decision Making, Taxmann Publication Pvt. Ltd
- Terence, A. Shimp: Advertising and Promotion – An IMC Approach, South Western, Cengage Learning
- Thomas O’Quinn, Chris Allen, Richard J. Semenik, Angeline Close Scheinbaum: Advertising and Promotion – An Integrated Brand Approach, Cengage Learning

Seventh Semester
Course Code: COM-404
Course Title: PRINCIPLES OF MARKETING
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn about marketing fundamentals by learners with no prior background.

Course Outcomes: After the completion of this course, students will be able to:

- a. grasp what marketing is, why it matters, and how internal and external environments shape marketing decisions;
- b. understand how to identify and reach the right consumers with the right message;
- c. know how the marketing mix works together and understand consumer decision-making; and
- d. get practical tools for selling and an understanding of responsible, modern marketing practices.

UNIT–I: Introduction

Foundations of marketing: meaning, scope, and evolution of marketing concepts;
The marketing environment: micro & macro factors;
Environment analysis: SWOT & PESTLE;
Basics of consumer behaviour: meaning, factors influencing Consumer Behaviour and buying process

UNIT–II: Segmentation, Targeting and Positioning

Market segmentation: Importance and bases: demographic, geographic, psychographic, behavioural;
Targeting: meaning and strategies;
Positioning: meaning and strategies, Concepts of Unique Selling Proposition & Competitive advantage, and perceptual mapping

UNIT–III: Marketing Mix

Product: meaning, classification, new product development, Product life cycle;
Price: meaning, factors influencing price, Pricing strategies;
Place: Distribution channels and supply logistics;
Promotion: promotional tools - personal selling, sales promotion, publicity, public relations, advertising, direct marketing

UNIT–IV: Selling, Ethics and Contemporary Trends

Introduction to selling: sales funnel, effective sales communication, selling process;
Socially responsible marketing: Sustainability and Ethics;
Emerging trends in marketing: digital marketing- social media marketing, influencer marketing, guerrilla marketing, event marketing, metaverse marketing

Suggested Readings: (Latest Edition):

- Al Ries and Jack Trout: Positioning – The Battle for Your Mind, McGraw Hill
- Chhabra, T.N., and S. K. Grover: Marketing Management, Dhanpat Rai Publication
- David Ogilvy: Ogilvy on Advertising, Vintage
- Dhruv Grewal and Michael Levy: Marketing, McGraw Hill Education
- Jonah Berger: Contagious, Simon & Schuster Paper backs
- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque: Principles of Marketing, Pearson Education
- Majaro, Simon: The Essence of Marketing, Pearson Education, New Delhi
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit: Marketing – Concepts and Cases, McGraw Hill Education
- Robert Cialdini: Influence – The Psychology of Persuasion, *Harper Collins Publications*
- Ryan Deiss and Russ Henberry: Digital Marketing, John Wiley & sons
- Ryan Holiday: Growth Hacker Marketing, Profile Books Ltd
- William D. Perreault, and McCarthy, E. Jerome.: Basic Marketing, Pearson Education

Eighth Semester

Course Code: COM-450

Course Title: MANAGEMENT ACCOUNTING

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To understand and apply the concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

Course Outcomes: After the completion of this course, students will be able to:

- a. conduct cost-volume-profit analysis for short-term decision;
- b. determine the relevant cost for decisions related to different business situations using marginal costing and differential costing techniques; and
- c. evaluate the budgetary control system as a tool of managerial planning and control.

UNIT-I: Introduction

Management Accounting: Meaning and Importance; role and position of Managerial Accountant; Financial Accounting vs. Cost Accounting vs. Management Accounting; Management Accounting as a profession; Contemporary changes in the field of Management Accounting, Behavioural aspect of management accounting; Changing dimensions of Management accounting; Strategic Cost Management including Strategic Positioning Analysis, Cost Driver Analysis and Value Chain Analysis

UNIT-II: Cost Volume Profit Analysis and Decision Making

Concept of marginal cost and marginal costing, segregation of semi-variable costs; Cost-volume-profit analysis; Break-even Analysis including graphical method, Profit-volume ratio; Steps in decision making process; Concept of relevant costs; Short-term decision making: Acceptance or rejection, special/export offers, Make or buy, Addition or elimination of a product line/market, Continue or shut-down decisions, pricing decisions, Profit Planning and Optimum Product Mix, key factor analysis including Linear Programming

UNIT-III: Budgeting and Variance Analysis

Budgetary Control System: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Budget Manual; Functional Budgets, Fixed and Flexible budget, Cash Budget, Master Budget, Rolling Budget, Zero Base Budgeting (ZBB); Standard costing: concept and applications; Analysis of Variances, Different types of variances and their causes: material, labour, overhead, sales and profit; inter-relationship between different variances; Accounting Treatment and Disposal of Variances; Control Ratios

UNIT-IV: Contemporary Topics in Management Accounting

Activity Based Costing; Throughput Accounting; Balance Scorecard; Life Cycle Costing; Target Costing; Transfer pricing; Responsibility Accounting

Note: Assignment may be given to: i) prepare and evaluate a budgetary control system for a hypothetical business; ii) Prepare a business plan and apply concepts of CVP analysis on the same; and iii) analyse case studies on various decision-making situations.

Suggested Readings: (Latest Edition):

- Arora, MN: Management Accounting, Himalaya Publishing House, New Delhi
- Atkinson AA, Kaplan RS, Matsumura EM, Young SM, & Kumar GA: Management Accounting, Pearson, New Delhi
- Balakrishnan, Sivaramakrishnan & Sprinkle: Managerial Accounting, Wiley, New Delhi
- Banerjee: Cost Accounting – Theory & Practice, PHI Learning, New Delhi
- Bhattacharyya: Principles & Practice of Cost Accounting, PHI Learning, New Delhi
- Dhurvy C: Management & Cost Accounting, Thomson, New Delhi
- Goel, RK & Goel, I: Concept Building Approach to Management Accounting, Cengage, New Delhi
- Hilton RW, Ramesh G & Jayader M: Management Accounting, Tata McGraw Hill Education, New Delhi
- Horngreen, CT: Introduction to Management Accounting, PHI Learning, New Delhi
- Horngren CT, Datar SM, Rajan MV: Cost Accounting, Pearson, New Delhi
- Kishore RM: Cost & Management Accounting, Taxmann, New Delhi
- Lal Jawahar.: Managerial Accounting, Tata McGraw Hill Education, New Delhi
- Monga, GR & Bahadur, R: Basic Financial Accounting, Scholar Tech Press, New Delhi
- Saxena & Vashist: Advanced Cost & Management Accounting, Sultan Chand & Sons, New Delhi
- Sharma & Gupta: Management Accounting, Kalyani Publisher, New Delhi

Additional Readings:

- Anthony, RN & Welsh, GA: Fundamentals of Management Accounting, Richard D, Irwin
- Anthony, RN, Dearden, J & Vancil, RF: Management Control System–Cases & Readings, Richard D, Irwin
- Chakraborty, SK: New Perspectives in Management Accounting, McMillan
- Copland, RM & Vascher, PV: Managerial Accounting, John Wiley & Sons
- ICFAI University: Management Accounting & Control Systems, ICFAI, Hyderabad
- Reeve, JM: Readings & Issues in Cost Management, South western College Publishing, USA
- Shank, J & Govindarajan, V: Strategic Cost Management, The Free Press

Current Readings:

- Journal of Cost Management
- Management Accountant
- Management Accounting (USA, UK)

Eighth Semester
Course Code: COM-451
Course Title: SMALL ENTERPRISE MANAGEMENT
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the concepts and skills in the areas of functional management in a small enterprise.

Course Outcomes: After the completion of this course, students will be able to:

- a. develop an understanding on small enterprise concept, challenges and opportunities;
- b. equip with the basic skills of managing a small enterprise; and
- c. understand the importance of strategic management for a small enterprise.

UNIT-I: Introduction

Concept, definition, Challenges and Opportunities of Small Business;
Special features of Small Business Management;
Dynamics of small business environment;
Venture start up process –Entrepreneurial Vision, Goals and Elements of business plan;
Typical problems of Small Business Management

UNIT-II: Human Resource Management and Marketing Management in Small Enterprise

Human Resource Management- Recruitment and Selection, Training and development, Compensation administration;
Marketing Management- Concept; Functions and Significance, Understanding market and consumer behaviour, Market segmentation, Product concept, Policy and strategy, Product life cycle–New Product Development, Pricing Decisions, Promotion-Advertisement and Sales Promotion, Marketing channel distribution management

UNIT-III: Financial and Production Management in Small Enterprises

Planning capital structure and financing project;
Financial viability study;
Location & Layout and Site selection and their influence on operation;
Production Planning, Scheduling and Control in Small Business – Quality Control and Cost Consciousness in Small Business

UNIT-IV: Support Schemes and Incentives

Importance of government and institutional support for entrepreneurship; Shift from small industry promotion to startup ecosystem building; Traditional Financial Schemes & Institutions - PMEGP (Prime Minister Employment Guarantee Programme); Contemporary Support Schemes - Startup India Seed Fund Scheme (SISFS), Standup India, MUDRA Loans; SIDBI, NEDFI, EXIM Bank, NSIC;
Institutional Support - DICs (District Industries Centres), EDI (Entrepreneurship Development Institute); Incubators & accelerators; Atal Innovation Mission (AIM); Role of industry associations: CII, FICCI, ASSOCHAM, NASSCOM;
Angel Investors, Venture Capital, Crowdfunding platform

Suggested Readings (Latest Edition):

- Broom, HN: Small Business Management, South Eastern Publishing
- Desai, Vasant: Small Industrial Organisation & Management, Himalaya Publishing Education P Ltd
- Haff, Stein & Burgess: Small Business Management Fundamental, Tata McGraw Hill House, New Delhi
- Longenecker, Moore, Petty & Palich: Managing Small Business, South Western Cengage Learning
- Megginson W & Byrd JM: Small Business Management: An Entrepreneurs Guide Book, Tata McGraw Hill Education P Ltd, New Delhi
- Sansol, CL: Entrepreneurship & Small Business Management, Har Anand Publications
- Shank, John & Govindarajan, Vijay: Strategic Cost Management, Free Press, New York

Eighth Semester

Course Code: COM-453 (A)

Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the fundamentals of investments and equip students with the skills to evaluate various securities, manage portfolios, and assess market risks and returns to make informed investment decisions.

Course Outcomes: Students will be able to:

- a. understand the fundamental and technical approaches to security analysis;
- b. analyse the risk and returns associated with investment decisions;
- c. assess the valuation of equity and bonds; and
- d. apply modern portfolio theories and asset pricing models in portfolio construction and evaluation.

UNIT–I: Introduction to Investments and Securities Markets

Investment Alternatives and Objectives; Organization and Functioning Securities Markets, Various Securities and their Characteristics; Stock exchanges; Trading mechanisms; Regulatory framework: SEBI and its guidelines

UNIT–II: Valuation of Securities

Risk & Return: Concept of Risk, Measures of risk and return; Securities Analysis and Valuation: Analysis and Valuation of Debt and Equity: Term structure of interest rate, Valuation of Equity: Dividend capitalization approach and Ratio Approach; Equity valuation models: CAPM and other Multi-Factor Models

UNIT–III: Fundamental and Technical Analysis

Fundamental Analysis: economic analysis, industry analysis, company analysis (Analysis of quantitative and qualitative information; Technical Analysis of Security: Dow Theory and Elliot Wave Theory, Market Indicators, Charts and Graphs; Market Efficiency; Behavioural Finance overview

UNIT–IV: Portfolio Management and Evaluation

Portfolio management approaches-traditional and modern (Markowitz), Portfolio risk & return, Portfolio construction, diversification and optimization; Capital Asset Pricing Model and Arbitrage Pricing Theory; Portfolio evaluation: Sharpe, Treynor and Jensen performance index

Suggested Readings (Latest Edition):

- Fischer, Donald E. and Jordan, Ronald J.: Security Analysis and Portfolio Management
- Prasana Chandra: Security Analysis and Portfolio Management, Tata McGraw Hill, New Delhi
- Punithavathy Pandian: Security Analysis and Portfolio Management, Vikas Publishing House
- Reilly, Frank and Brown, Keith: Investment Analysis and Portfolio Management, Centage India, New Delhi
- Sharpe, WF, Bailey, JV & Alexander, GJ: Investments, PHI Learning Pvt Ltd, Eastern Economy Edition

Eighth Semester

Course Code: COM-453 (B)

Course Title: BRAND MANAGEMENT

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn the methods of managing brands and strategies for brand management.

Course Outcomes: After the completion of this course, students will:

- a. gain insight into the concept of branding, including the role and importance of brands in marketing, consumer behaviour, and organizational success;
- b. understand the concept of brand equity and its components, and learn how to measure and manage brand equity over time; and
- c. have knowledge, skills, and strategic insights needed to effectively manage brands and drive business growth and profitability.

Unit–I Introduction to Brand Management

Meaning of Brand, Branding and Brand Management; Evolution of branding and its role in marketing; Types of Brands; Relationship of Brands with Customers; Brand Differentiation; Challenges and opportunities in Branding

Unit–II Brand Equity

Understanding brand equity and its dimensions: Brand awareness, Brand associations, Brand loyalty and perceived quality; Building and managing brand equity; Leveraging Brand Equity: Brand extension, Line Extension, Brand Stretching

Unit–III Brand Identity and Personality

Elements of brand identity (logo, name, slogan, etc.); Keys to a Strong Brand Identity, Building Brand Identity; Brand personality, Dimensions of Brand Personality; Brand image; Brand storytelling and emotional branding; Brand Value: Definition and Meaning

Unit–IV Brand Strategy Development

Market analysis and competitive positioning; Developing a brand positioning strategy; Designing and Implementing Branding Strategies: Brand Architecture- Meaning, Brand Product Matrix; Brand Hierarchy- Meaning and levels; Brand Strategies: Designing and implementing branding strategies – Case studies

Suggested Readings (Latest Edition):

- Jagdeep Kapoor: Eighteen Brand Astras, Response Books, New Delhi
- Jean Noel, Kapferer: Strategic brand Management, The Free Press, New York
- Kevin Lane Keller: Strategic Brand Management – Building, Measuring and Managing, Prentice Hall
- Lan Batey: Asain Branding – A Great way to fly, PHI, Singapore
- Mahim Sagar, Deepali Singh, D.P. Agarwal, Achintya Gupta: Brand Management, Ane Books Pvt. Ltd.
- Moorthi YLR: Brand Management-I edition, Vikas Publishing House
- Paul Temporal: Branding in Asia, John Wiley
- S. Ramesh Kumar: Managing Indian Brands, Vikas Publication, India

Eighth Semester
Course Code: COM-454 (A)
Course Title: BANK AND INSURANCE MANAGEMENT
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: The objective of this course is to learn about different areas of management of banks and insurance companies and expose them to risk management aspects of these organisations.

Course Outcomes: On completion of this course, students will:

- a. be exposed to different functional aspects of bank and insurance business;
- b. know what are the sources of fund and how are they deployed; and
- c. understand types of risk and basic techniques to manage risk.

UNIT–I: Areas of Management and Fund Mobilisation in Banks

Financial Management including Investment and Cash management, Human Resource Management and Bank Marketing- nature, scope and procedures;

Sources of Fund: Factors affecting Deposit Mobilisation, Types of Deposit and their relevance, Share Capital and other Sources, Capital Adequacy Ratio- Meaning and Importance

UNIT–II: Loan Management and Risk Management in Banks

Types of Loans and Advances in Banks; Statutory Requirements for different Sectoral Loans, Principles of Sound Lending, Loan Agreements;

Pricing of Loans- Bank Rate, Base Rate and Prime Lending Rate; Loan Recovery Mechanism; Classification of Loan Assets, Non-performing Loans and its management;

Types of Risk in Banking business -Credit Risk, Market Risk and Operational Risk- Sources, Simple measurement techniques

UNIT–III: Fund Mobilisation in Insurance and Investment Management

Sources of Fund of Insurance Companies; Factors affecting Premium Collection; Share Capital and other Sources;

Investment Management - nature, scope and procedures; Investment Types and Norms; Statutory requirements for Investment in different sectors;

Special Reserves and Adjustments; Surplus and Distribution

UNIT–IV: Marketing of Insurance and Risk Management

Insurance Pricing; Actuarial Table; Marketing of Insurance Products; Distribution Channels;

Types of Risk in Insurance Business and their nature - Financial and Non-Financial, Pure and Speculative; Fundamental and Particular risk- Sources and Simple measurement techniques; Risk Control and Retention; Reinsurance; Underwriting and its procedures

Suggested Readings (Latest Edition):

- Bhattacharya, K. M.: Risk Management in Indian Banks, Himalaya Publishing House, New Delhi
- Das, S C and Sahoo, S C.: Insurance Management (Text and Cases), Himalaya Publishing House, New Delhi
- Desai, V.: Bank Management, Himalaya Publishing House, New Delhi
- Dorfman, D S and Cather D A.: Introduction to Risk Management and Insurance, PHI
- Indian Institute of Banking and Finance: Advanced Bank Management, Macmillan Education, New Delhi
- Indian Institute of Banking and Finance: Bank Financial Management, Taxman, New Delhi
- Rastogi, S.: Principles of Insurance law, Lexis Nexis, New Delhi
- Subarao, P S and Khanna, P K.: Principles and Practice of Bank Management, Himalaya Publishing House, New Delhi
- Suresh, P and Paul. J: Management of Banking & Financial Services, Pearson, New Delhi

Eighth Semester

Course Code: COM-454 (B)

Course Title: CONSUMER BEHAVIOUR AND MARKETING RESEARCH

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To get an overview of the behaviour of consumers and the effect of consumer dissatisfaction on the products or services.

Course Outcomes: Students will be able to:

- a. understand the behaviour of consumers and decision making process;
- b. understand the marketing research and decision process; and
- c. enable the students to know the preparation of marketing research report preparation.

UNIT–I: Introduction to Consumer Behaviour

Concept, nature, and scope of consumer behaviour; Consumer behaviour and marketing strategy; Consumer profiling: importance and types; Factors influencing consumer behaviour: Psychological, Personal, Social and Cultural. Buying motives; Consumer Behaviour Models - Economic model, Input, Process and output model (Buyer's black box model)

UNIT–II: Consumer Behaviour in Digital Age

Online and mobile consumer behaviour- Influence of social media, peer reviews, and digital communities; Role of AI, machine learning, and big data in understanding consumers; Behavioural targeting and personalization strategies; Emerging trends in digital consumption

UNIT–III: Introduction to Marketing Research

Meaning, Scope, and Limitation of Marketing Research; Factors influencing Marketing Research, Role of Marketing Research in Marketing Decision-making, Marketing Research Techniques; Marketing, Research Process- Research Designs used in marketing

UNIT–IV: Data Collection and Analysis

Methods and tools of Data Collection: Instruments for collecting data-Questionnaire and Schedule; Measurement and Scaling, Data Processing and Analysis- Application of statistics - descriptive statistics; Marketing Research in digital environment, Report preparation; Ethics in Marketing Research

Suggested Readings (Latest Edition):

- GC Beri: Marketing Research, McGraw Hill
- Kumar, S. R.: Consumer Behaviour –The Indian Context (Concepts and Cases), Pearson India
- Nair, Suja R.: Consumer Behaviour in Indian Perspective, Himalaya Publishing House
- Naresh Malhotra, Satyabhushan Dash: Marketing Research, Pearson
- Ramanuj Majumdar: Consumer Behaviour, Prentice Hall of India, New Delhi
- S.L. Gupta and Sumitra Pal: Consumer Behaviour, Sultan and Chand Publication, New Delhi
- Schiffman Kanuk and S. Ramesh Kumar: Consumer Behaviour, Pearson publication, New Delhi

Eighth Semester
Course Code: COM-455 (A)
Course Title: FINANCIAL ANALYSIS AND REPORTING
Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To learn to analyse and interpret the financial statements and related footnotes of publicly traded companies.

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

- a. interpret financial statements in accordance with the Companies Act, 2013;
- b. apply tools and techniques for financial statement analysis, including ratio and cash flow analysis;
- c. compute and analyse key financial ratios using spreadsheet software; and
- d. evaluate the overall financial performance and cash position of companies using analytical methods.

UNIT–I: Principles of Disclosure/Reporting

Users of Accounting Information. Uses and Limitations of Financial Statements; Corporate Financial Reporting - Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the Report of the Board of Directors

An Overview of Financial Statements as Per Companies Act, 2013 including Notes to the Accounts, Presentation of Financial Statements (Ind AS 1) including general considerations and requirements to their structure and contents

Preparation of Cash Flow Statement as per Ind AS 7; Ratios used for Cash Flow Analysis; Cash Flow and Life Cycle; Inter-firm and intra-firm Analysis of Cash Flow Statements; Accounting Policies, Changes in Accounting Estimates and Correction of Errors (Ind AS 8); Events after Balance Sheet date (Ind AS 10) and their adjustment; Statement of Changes in Equity

UNIT–II: Techniques of Financial Statement Analysis

Comparative and Common-Size Statements: Horizontal and Vertical Analysis, Trend Analysis; Ratio Analysis and Interpretation: Liquidity, Solvency, Profitability, Activity and Market Ratios; Du-Pont Analysis; Earning Rates and Growth Rates; Computation of both Basic and Dilutive Earnings Per Share (Ind AS 33); Financial Distress Prediction: Models and Interpretation; Value Added Statements: Economic Value Added, Market Value Added, Shareholder Value Added

UNIT–III: Disclosure Requirements of Ind ASs

Accounting for Inventory (Ind AS 2); Revenue Recognition (Ind AS 18 and 115); Construction Contracts (Ind AS 11); Valuation of Property, Plant and Equipment (IndAS 16). Lease Reporting (Ind AS 17); Accounting for Government Grants (Ind AS 20); Accounting for Intangibles (Ind AS 38); Operating Segments (Ind AS 108)

UNIT–IV: Emerging Dimensions in Corporate Reporting

XBRL Reporting; E-Reporting; Sustainability Reporting; Triple Bottom Line Reporting; CSR Reporting; Intellectual Capital Disclosure; Integrated Reporting; National Financial Reporting Authority (NFRA)

Exercises:

The learners are required to download soft copies of three annual reports of two public listed companies of similar market sector/industry to – i) prepare the comparative & common size financial statements for three years of at least two listed companies, ii) work out accounting ratios to know the operating efficiency, solvency, profitability and liquidity position, iii) compute cash position using cash flow statements, and iv) read & understand notes to accounts so as to analyse & interpret the financial statements.

Note:

- Any revision of /change in the relevant Ind AS will apply *suo-moto*.
- Due coverage should be given to the relevant provisions of the Companies Act, 2013, as applicable from time-to-time.

Suggested Readings (Latest Edition):

- Ahuja, NL, & Dawar, V: Financial Accounting and Analysis, Taxmann, New Delhi
- Bhattacharyya, AK: Financial Accounting for Business Managers, Prentice Hall of India, New Delhi
- Gopalkrishnan, AA: Understanding Financial Statements–Interpretation and Analysis, Label Book Publisher, New Delhi
- Goyal, BK: Corporate Accounting, Taxmann, New Delhi
- Gupta Ambrish: Financial Accounting for Management–An Analytical Perspective, Pearson Education, New Delhi
- Gupta, A: Financial Accounting for Managers–An Analytical Perspective, Pearson Education, New Delhi

- Gupta, M, Kaur, H, & Gupta, R: Financial Reporting and Analysis–JSR Publishing House, New Delhi
- Lal, Jawahar: Corporate Financial Reporting–Theory, Practice and Cases, Taxmann, New Delhi
- Lal, Jawahar & Sucheta, Gauba: Financial Reporting and Analysis, Himalaya Publishing House, Mumbai
- Narasimhan, MS: Financial Statement and Analysis, Cengage Learning India, New Delhi
- Narayanswamy, R: Financial Accounting–A Managerial Perspective, PHI Learning, New Delhi
- Rao, PM: Accounting Theory and Standards, Deep and Deep Publication, New Delhi
- Rao, PM: Financial Statement Analysis and Reporting, PHI Learning, New Delhi
- Rawat, DS: Accounting Standards, Taxmann, New Delhi
- Sinha G: Financial Statement Analysis, PHI Learning, New Delhi
- Soffer, LC, & Soffer, RJ: Financial Statement Analysis–A Valuation Approach, Pearson Education, London
- Tulsian, PC, & Tulsian, B: Corporate Accounting, S Chand & Co, New Delhi
- Tulsian, PC, & Tulsian, B: Financial Management, S Chand & Co, New Delhi
- Vasudeva, S: Accounting for Financial Analysis, Himalaya Publishing, Mumbai
- Vijay Kumar, MP: First Lessons in Accounting Standards, Snow White Publications, Mumbai
- White GI, Sondhi AC, & Fried D: The Analysis and Use of Financial Statements, Wiley, New Delhi

Additional Readings:

- Anthony, Hawkins & Merchant: Accounting–Text and Cases, Tata McGraw Hills, New Delhi
- Belkaoui AR: Accounting Theory, Cengage Learning
- Foster, G: Financial Statement Analysis, Pearson Education, London
- Friedson, MS, & Alvarez, F: Financial Statement Analysis–A Practitioners’ Guide, Wiley, New Jersey
- Ghosh, Goyale and Maheshwari: Accounting Theory, Wiley Eastern
- Glautier, MWE, & Underdown B: Accounting Theory and Practice, Harlow, Financial Times Prentice Hall
- Glautier, MWE, Morris, D, & Underdown B: Accounting Theory and Practice, Harlow, Financial Times Prentice Hall
- Heinemann, A: Accounting Theory, Prentice Hall
- Helfert, EA: Techniques of Financial Analysis–A Practical Guide to Measuring Business Performance, McGraw Hill Education, New York
- Koller, Goedhart & Wessels: Valuation–Measuring and Managing the Value of Companies, McKinsey & Company
- Lundholm & Sloan: Equity Valuation and Analysis with e-Val, Tata McGraw Hill Professional Publishing
- Myer, JN: Financial Statement Analysis, Prentice-Hall
- Palepu, Bernard & Healy: Business Analysis and Valuation Using Financial Statements, Thomson South western
- Penman: Financial Statement Analysis and Security Valuation, McGraw-Hill, Irwin

- Revsine, Collins & Johnson: Financial Reporting and Analysis, McGraw-Hill, Irwin (Also published by Pearson, UK)
- Stice & Stice: Financial Accounting–Reporting and Analysis, Thomson South-Western
- Stickney, Brown & Wahlen: Financial Reporting and Statement Analysis–A Strategic Perspective, Thomson South-Western

Current Readings:

- Accounting Review
- Chartered Accountant
- Journal of Accounting and Taxation
- Vikalpa

- Relevant Publications at the website of Ministry of Corporate Affairs, Government of India ([www.mca.gov.in/ Ministry/ accounting_standards. html](http://www.mca.gov.in/Ministry/accounting_standards.html))
- Relevant Publications at the website of the Institute of Chartered Accountants of India (www.icaai.org)
- Relevant Publications at the website of the International Sustainability Standards Board (www.https://www.ifrs.org/groups/international-sustainability-standards-board)

Eighth Semester

Course Code: COM-455 (B)

Course Title: SOCIAL MEDIA AND DIGITAL MARKETING

Total Contact Hours 60/ Total credit 4/ Total Marks 100

Learning Objectives: To get an overview of digital marketing exposure in the present era and knowledge about social media marketing.

Course Outcomes: Students will be able to:

- a. become familiar with the fundamental digital marketing concepts;
- b. understand the role of Digital Marketing Strategy; and
- c. understand the recent trends in Digital marketing.

UNIT–I: Introduction:

Meaning, Features and Scope of Digital Marketing; History, Importance, Benefits & Types of Social Media Marketing (SMM), Digital Marketing Vs. Traditional Marketing, Digital Customer Lifecycle, Social Media Channels

UNIT–II: Digital Marketing

Digital Marketing Landscape, Digital Consumer & Communities, Digital users in India, Digital marketing Strategy- Consumer Decision journey, POEM Framework, Keyword advertising, Affiliate Marketing, Email Marketing, Mobile Marketing, Skills in Digital Marketing, Digital marketing Plan

UNIT–III: Social Media Marketing

Meaning, Features, Importance, Benefits and Limitations of SMM, Types of Social Media Marketing, Social Media Marketing Campaigns, Marketing through: Facebook, Instagram, Twitter, Snapchat, Pinterest, LinkedIn & YouTube;

Blogs, Vlogs, Podcasts & Webinars, Social Media Influencer (SMI)

UNIT–IV: Recent Trends in Social and Digital Marketing

Internet Marketing, Video Marketing, Marketing, Streaming/ OTT Marketing, Augmented Reality (AR), AI content generation, AI chatbots, Social Commerce, User-Generated Content (UGC), Ephemeral Content, Instagram Threads

Suggested Readings (Latest Edition):

- Bhatia. M.: Internet Marketing– History, Concept, Strategies, Regal Publication, New Delhi
- Pattnaik, R.N. & Mahapatra, D.M.: Digital and Social Media Marketing, Sultan and Chand Publication, New Delhi
- Tracy L. Tuten & Micheal R Solomon: Social Media Marketing, Sage Publication, New Delhi
- Ragavendra K. and Shruthi P.: Digital Marketing, Himalaya Publishing House Pvt. Ltd, New Delhi
- Kamat, N.C. & Chinmay N. K.: Digital Social Media Marketing, Himalaya Publishing House Pvt. Ltd.