

**RADHA GOVIND UNIVERSITY
RAMGARH, JHARKHAND**

DEPARTMENT OF COMMERCE



**NEP FYUGP CURRICULUM
COMMERCE HONOURS/HONOURS WITH RESEARCH PROGRAMME
SUBJECT CODE = 13**

**FOR UNDERGRADUATE COURSE UNDER
RADHA GOVIND UNIVERSITY**

Implemented w.e.f.
Academic Session 2025-26 & onwards

PROGRAMME DURATION

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

ELIGIBILITY

- The selection for admission will be primarily based on the availability of seats in the Major subject and marks imposed by the institution. Merit point for selection will be based on marks obtained in the Major subject at Class 12 (or equivalent level) or the aggregate marks of Class 12 (or equivalent level) if the Marks of the Major subject is not available. Reservation norms of the Government of Jharkhand must be followed as amended in times.
- UG Degree Programmes with Double Major shall be provided only to those students who secure a minimum of 75% overall marks or 7.5 CGPA or higher.
- Other eligibility criteria, including those for multiple entry, will be in light of the UGC Guidelines for Multiple Entry and Exit in Academic Programmes offered in Higher Education Institutions.

ADMISSION PROCEDURE

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

VALIDITY OF REGISTRATION

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

ACADEMIC CALENDAR

- An Academic Calendar will be prepared by the University to maintain uniformity in the UG Honours/ Honours with Research Programmes and PG Diploma Programmes, running in the colleges under the university (Constituent/Affiliated).
- **Academic Year:** Two consecutive (one odd + one even) semesters constitute one academic year.
- **Semester:** The Odd Semester is scheduled from **July to December**, and the Even Semester is from **January to June**. Each week has a minimum of 40 working hours spread over 6 days.
- Each semester will include Admission, coursework, conduct of examination and declaration of results, including semester break.
- To undergo an 8-week summer internship/ apprenticeship during the summer camp, the Academic Calendar may be scheduled for academic activities as below:
 - a) Odd Semester: **From the first Monday of August to the third Saturday of December**
 - b) Even Semester: **From the first Monday of January to the third Saturday of May**
- An academic year comprising 180 working days in the least is divided into two semesters, each semester having at least 90 working days. With six working days in a week, that would mean that each semester will have $90/ 6 = 15$ teaching/ working weeks. Each working week will have 40 hours of instructional time.
- Each year, the University shall draw out a calendar of academic and associated activities, which shall be strictly adhered to. The same is non-negotiable. Further, the Department will make all reasonable endeavours to deliver the programmes of study and other educational services as mentioned in its Information Brochure and website. However, circumstances may change, prompting the Department to reserve the right to change the content and delivery of courses, discontinue or combine courses and introduce or withdraw areas of specialization.

PROGRAMME OVERVIEW/ SCHEME OF THE PROGRAMME

- Undergraduate degree programmes of either 3 or 4-year duration, with multiple entries and exit points and re-entry

options within the period, with appropriate certifications such as:

- UG Certificate after completing 1 year (2 semesters) of study in the chosen fields of study, provided they complete one vocational course of 4 credits during the summer vacation of the first year or internship/ Apprenticeship in addition to 6 credits from skill-based courses earned during the first and second semesters.,
- UG Diploma after 2 years (4 semesters) of study diploma provided they complete one vocational course of 4 credits or internship/ Apprenticeship/ skill based vocational courses offered during the first year or second year summer term, in addition to 9 credits from skill-based courses earned during the first, second, and third semester.
- Bachelor's Degree after a 3-year (6 semesters) programme of study,
- Bachelor's Degree (Honours) after a 4-year (8 semesters) programme of study.
- Bachelor's Degree (Honours with Research) after a 4-year (8 semesters) programme of study to the students undertaking a 12-credit Research component in the fourth year of FYUGP.

CREDIT OF COURSES

The term 'credit' refers to the weightage given to a course, usually in terms of the number of instructional hours per week assigned to it. The workload relating to a course is measured in terms of credit hours. It determines the number of hours of instruction required per week over a semester (minimum 15 weeks).

a) One hour of teaching/ Lectures or two hours of laboratory /practical work will be assigned per class/interaction.

One credit for Theory = 15 Hours of Teaching

One credit for Practicum = 30 Hours of Practical work

One credit for Internship = 02 Weeks of Practical experience

b) For credit determination, instruction is divided into three major components:

Hours (L) – Classroom Hours of one hour duration.

Tutorials (T) – Special, elaborate instructions on specific topics of one hour duration

Practical (P) – Laboratory or field exercises in which the student has to do experiments or other practical work of a two-hour duration.

Internship – For the Exit option after any academic year of a Four-year U.G. Programme for the award of U.G. Certificate, U.G. Diploma, U.G. Degree (Level 4.5, 5 or 5.5 respectively), Students can either complete two 4-week internships worth 2 credits each or one 8-week internship for all 4 credits. THE practical experience connects academic learning with real-world applications, offering valuable exposure to professional environments in their fields of study

CHANGE OF MAJOR OR MINOR COURSES

- The change of Major or Minor courses may be allowed only once after the Second Semester and before the third Semester in the FYUG Programme, depending on the provisions laid by the FYUGP and the conditions laid by the Institution. **However, the student must clear the papers (Mid Sem & End Sem both) from the previous semesters of the new subject opted in the next Examination of the coming session.**

CALCULATION OF MARKS FOR THE PURPOSE OF THE RESULT

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

PROMOTION CRITERIA

First degree programme with a single major (160+4=164 credits):

- i. The Requisite Marks obtained by a student in a particular subject will be the criteria for promotion to the next Semester.
- ii. No student will be detained in odd Semesters (I, III, V & VII).

- iii. To get promotion from Semester-II to Semester-III a student will be required to pass in at least 75% of the Courses in an academic year, a student has to pass in minimum 11 papers out of the total 14 papers. It is further necessary to procure pass marks in minimum of 50% papers of the current semester i.e. the student has to pass in 4 papers out of 7 papers in Semester-II.
- iv. To get promotion from Semester-IV to Semester-V (taken together of Semester I, II, III & IV) a student has to pass in minimum of 20 papers out of the total 26 papers. It is further necessary to procure pass marks in minimum of 50% papers of the current semester i.e. the student has to pass in 3 papers out of 6 papers in Semester-IV.
- v. To get promotion from Semester-VI to Semester-VII (taken all together of Semester I, II, III, IV, V & VI) a student has to pass in minimum of 27 papers out of the total 36 papers. It is further necessary to procure pass marks in minimum of 50% papers of the current semester i.e. the student has to pass in 3 papers out of 5 papers in Semester VI.
- vi. However, it will be necessary to procure pass marks in each of the papers before completion of the programme.

First degree programme with dual major (192+4=196 credits):

- i. Please refer to the FYUGP Regulations for the detailed provisions of Double Major and Dual Degrees.
- ii. No student will be detained in odd Semesters (I, III, V & VII).
- iii. To get promotion from Semester-II to Semester-III a student will be required to pass in at least 75% of the Courses in an academic year, a student has to pass in minimum 11 papers out of the total 15 papers. It is further necessary to procure pass marks in minimum of 50% papers of the current semester i.e. the student has to pass in 4 papers out of 8 papers in Semester-II.
- iv. To get promotion from Semester-IV to Semester-V (taken together of Semester I, II, III & IV) a student has to pass in minimum 20 papers out of the total 27 papers. It is further necessary to procure pass marks in minimum of 50% papers of the current semester i.e. the student has to pass in 4 papers out of 7 papers in Semester-IV.
- v. To get promotion from Semester-VI to Semester-VII (taken all together of Semester I, II, III, IV, V & VI) a student has to pass in minimum 28 papers out of the total 37 papers. It is further necessary to procure pass marks in minimum of 50% papers of the current semester i.e. the student has to pass in 3 papers out of 6 papers in Semester VI.
- vi. However, it will be necessary to procure pass marks in each of the papers before completion of the programme.

PUBLICATION OF RESULTS

- The examination result shall be notified by the Controller of Examinations of the University in different newspapers and the same is to be posted also on the University website.
- If a student is found indulging in any malpractice/ unfair means during an examination, the examination taken by the student for the semester will be cancelled. The candidate has to reappear in all the papers of the session with the students of the next session, and COM one year will be detained. However, marks secured by the candidate in all previous semesters will remain unaffected.
- There shall be no Supplementary or Re-examination for any subject. Students who have failed in any subject in an even semester may appear in the subsequent even semester examination to clear the backlog. Similarly, the students who have failed in any subject in an odd semester may appear in the subsequent odd semester examination to clear the backlog.

Regulations related to any concern not mentioned above shall be guided by the Regulations of the Ranchi University for FYUGP.

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COURSE STRUCTURE FOR FYUGP 'HONOURS/ RESEARCH/ PG DIPLOMA'

Table 1: Credit Framework for Four-Year Undergraduate Programme (FYUGP) under State Universities of Jharkhand [Total Credits = 164]

Academic Level	Level of Courses	Semester	MJ: Discipline Specific Courses – Core or Major (80)	AC: Associated core courses from discipline/ Interdisciplinary/ vocational (8)	ELC: Elective courses may be opted from four paths [Follow table 2] (24)	MDC: Multidisciplinary Courses (From a pool of Courses) (9)	AEC: Ability Enhancement Courses (Modern Indian Language and English) (8)	SEC: Skill Enhancement Courses (9)	VAC: Value Added Courses (6)	IKS: (i) Indian Knowledge System (2) & SA: (ii) Social awareness (2)	RC: Research Courses (4+8)/ AMJ: Advanced Courses instead of Research (4+4+4)/ PGD: PG Diploma Level 6 (4+4+4)	Total Credits		
	1	2	3 (Major- 80)	4 (Minor-32)	5	6	7	8	9	10	11	12	13	
Level 4.5	Level 100-199: Foundation or Introductory courses	I	4	4	---	---	3	2	3	2	---	---	20	
		II	4	---	4	---	3	2	3	2	---	---	20	
Exit Point: Undergraduate Certificate provided with Summer Internship/ Project/ Vocational course/ Dissertation (4 credits)														
Level 5	Level 200-299: Intermediate-level courses	III	4+4	---	4	3	2	3	---	---	---	---	20	
		IV	4+4+4	---	4	---	2	---	2	---	---	---	20	
Exit Point: Undergraduate Diploma provided with Summer Internship/ Project/ Vocational course/ Dissertation (4 credits)														
Level 5.5	Level 300-399: Higher-level courses	V	4+4+4+4	---	4	---	---	---	---	---	---	---	20	
		VI	4+4+4+4	---	4	---	---	---	---	---	---	---	20	
Exit Point: Bachelor's Degree with Summer Internship/ Project/ Vocational course/ Dissertation (4 credits)														
Level 6	Level 400-499: Advanced courses Hons with Research (>7.5 CGPA)/ Honours/ PG Diploma	VII	4+4+4	---	4	---	---	---	---	4	4	20	---	
		VIII	4+4	---	4	---	---	---	---	8	4+4	20	---	
Exit Point: Bachelor's Degree with Honours/ Honours with Research/ PG Diploma Level 6														
164														

Note: Honours students not undertaking research will do 3 courses for 12 credits in lieu of a Research project.

Implemented from Academic Session 2025-26 & onwards

IAP, Internship/Apprenticeship/
Project/ Vocational course/
Dissertation (4)
In between Sem I to Sem-VI

4

Table 2: Options for Elective Minor Courses

Path A	Path B	Path C	Path D
ELC-A; Elective courses from Interdisciplinary Subjects 1 & 2 (24)	ELC-B; Elective courses from discipline (24)	ELC-C; Elective courses from vocational (24)	ELC-D; Elective courses from discipline for Double Major (48)
<p>The pathway may be recommended for students who wish to develop core competency in multiple disciplines of study. In the case, the credits for the minor pathway shall be distributed among the constituent disciplines/subjects.</p> <p>If students pursuing FYUGP are awarded a UG Degree in a Major discipline, they are eligible to mention their core competencies in other disciplines of their choice if they have earned 12 credits each from pathway courses of two particular disciplines.</p> <p>In the first three years of FYUGP, the pathway is composed of one Major discipline with 60 credits from 15 courses, and two other disciplines, with 12 credits from 3 courses in each discipline.</p> <p>In the pathway, if the students choose one of the two disciplines for 12 credits in one discipline then they should choose a different discipline for the other 12 credits.</p> <p>If the students continue to the fourth year of FYUGP, the students need to earn an additional 4 credits in both disciplines.</p>	<p>This pathway may be recommended to those students who wish for an in-depth study in more than one discipline with a focus on one discipline (Major) and relatively less focus on the other (Minor).</p> <p>If students exit at the end of the third year of FYUGP, they are awarded a Major Degree in a particular discipline and a Minor in another discipline of their choice, if they earn a minimum of 24 credits from the courses in the Minor discipline.</p> <p>If the students continue to the fourth year of FYUGP, they should earn a minimum of 32 credits in the Minor discipline, to be eligible for a UG Degree (Honours) with a Major and a Minor. For the, in the fourth year, they should earn an additional minimum of 8 credits through 2 courses in the Minor discipline.</p>	<p>The pathway may be recommended to those students who wish for exposure to a vocational discipline in addition to the in-depth study in the Major discipline.</p> <p>The credit requirements for Major and Vocational Minor disciplines in the pathway are the same as those for Major with Minor pathway, except that the Minor courses are in a vocational discipline.</p> <p>If students exit at the end of the third year of FYUGP, they are awarded a Major Degree in a particular discipline and a Minor in vocational discipline of their choice, if they earn a minimum of 24 credits from the Vocational courses.</p> <p>If the students continue to the fourth year of FYUGP, they should earn a minimum of 32 credits in the vocational discipline. For the, in the fourth year, they should earn an additional minimum of 8 credits through 2 courses in the Vocational discipline.</p>	<p>To secure the required minimum credits in each discipline, students who wish to opt for a Double Major should include the credits earned by them from the Multi-Disciplinary Courses, Skill Enhancement Courses, and Value-Added Courses offered by the respective Major disciplines.</p> <p>The Double Major pathway is extended to the fourth year. Shifting to a double major from a minor in the third semester will be allowed subject to clearance of the courses of double major (not studied earlier) in succeeding sessions.</p> <p>In the fourth year, the student can continue to earn the required credits in either Major A or Major B to qualify for a UG Degree (Honours)/UG Degree (Honours with Research) in A or B.</p> <p>If he/she opts to continue with Major B in the fourth year, he/she should earn an additional 16 credits of 300-399 level in Major B through mandatory online courses. The institution will not provide the courses in physical mode in the fourth year of the segment.</p>

Table 3: Credit Distribution in Elective Minor Courses during the Four Years of FYUGP

Academic Level	Level of Courses	Semester	Path A ELC; Elective courses from Interdisciplinary Subjects 1 & 2 (24)	Path B ELC; Elective courses from the discipline (24)	Path C ELC; Elective courses from vocational (24)	Path D ELC; Elective courses from the discipline for Double Major (64)
	1	2	3A. Subject 1	3B. Subject 2	4	5
Level 4.5	Level 100-199: Foundation or Introductory courses	I	---	---	---	---
		II	---	---	---	---
Exit Point: Bachelor's Degree with Hons. with Research						
Level 5	Level 200-299: Intermediate-level courses	III	4	---	4	4
		IV	---	4	4	4
Exit Point: Bachelor's Degree with Hons.						
Level 5.5	Level 300-399: Higher-level courses	V	4	---	4	4
		VI	---	4	4	4
Exit Point: P.G. Diploma Degree						
Level 6	Level 400-499: Advanced courses Hons with Research (>7.5 CGPA)/ Honours/ PG Diploma	VII	4	---	4	4
		VIII	---	4	4	4
Exit Point: (A) Bachelor's Degree with Hons. with Research/ (B) Bachelor's Degree with Hons./ (C) P.G. Diploma Degree						

COURSES OF STUDY FOR FOUR-YEAR UNDERGRADUATE PROGRAMME 2025 onwards**Table 4: Semester-wise Course Code and Credit Points for Single Major during the First Three Years of FYUGP**

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses		Credits	
	Code	Papers	Paper	Semester
I	AEC-1	Language and Communication Skills (MIL-1; Modern Indian language Hindi/ English)	2	7 Papers (20 credits)
	VAC-1	Value Added Course-1	2	
	IKS-1	Indian Knowledge System (Foundation Course)	2	
	SEC-1	Skill Enhancement Course-1	3	
	MDC-1	Multi-disciplinary Course-1	3	
	AC-1	Associated core courses from discipline/ Interdisciplinary/ vocational	4	
	MJ-1	Major paper 1 (Disciplinary/ Interdisciplinary Major)	4	
II	AEC-2	Language and Communication Skills (MIL-1; Modern Indian language English/ Hindi)	2	7 Papers (20 credits)
	VAC-2	Value Added Course-2	2	
	SA	Social Awareness Activities	2	
	SEC-2	Skill Enhancement Course-2	3	
	MDC-2	Multi-disciplinary Course-2	3	
	AC-2	Associated core courses from discipline/ Interdisciplinary/ vocational	4	
	MJ-2	Major paper 2 (Disciplinary/ Interdisciplinary Major)	4	
III	AEC-3	Language and Communication Skills (MIL-2; MIL including TRL)	2	6 Papers (20 credits)
	SEC-3	Skill Enhancement Course-3	3	
	MDC-3	IKS as a Multi-disciplinary Course-3	3	
	ELC-1	Elective courses from discipline/ Interdisciplinary/ vocational	4	
	MJ-3	Major paper 3 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-4	Major paper 4 (Disciplinary/ Interdisciplinary Major)	4	
IV	AEC-4	Language and Communication Skills (MIL-2; MIL including TRL)	2	6 Papers (20 credits)
	VAC-3	Value Added Course-3	2	
	ELC-2	Elective courses from discipline/ Interdisciplinary/ vocational	4	
	MJ-5	Major paper 5 (Disciplinary/ Interdisciplinary Major having IKS)	4	
	MJ-6	Major paper 6 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-7	Major paper 7 (Disciplinary/ Interdisciplinary Major)	4	
V	ELC-3	Elective courses from discipline/ Interdisciplinary/ vocational	4	5 Papers (20 credits)
	MJ-8	Major paper 8 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-9	Major paper 9 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-10	Major paper 10 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-11	Major paper 11 (Disciplinary/ Interdisciplinary Major)	4	
VI	ELC-4	Elective courses from discipline/ Interdisciplinary/ vocational	4	5 Papers (20 credits)
	MJ-12	Major paper 12 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-13	Major paper 13 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-14	Major paper 14 (Disciplinary/ Interdisciplinary Major)	4	
	MJ-15	Major paper 15 (Disciplinary/ Interdisciplinary Major)	4	
Total Credits, excluding one Internship (IAP) of 4 credits =				120
				120

Note: It is mandatory to take One Internship of 4 credits in any one of the semesters during the first three years in FYUGP or before exit at any of the exit points if a student wishes to opt for the same.

Table 5A: Semester-wise Course Code and Credit Points for Single Major during the Fourth Year of FYUGP for Bachelor's Degree (Honours with Research)

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses			Credits	
	Code	Papers		Paper	Semester
VII A	ELC-5	Elective courses from discipline/ Interdisciplinary/ vocational	4		5 Papers (20 credits)
	MJ-16	Major paper 16 (Research Methodology)	4		
	MJ-17	Major paper 17 (Disciplinary/Interdisciplinary Major)	4		
	MJ-18	Major paper 18 (Disciplinary/Interdisciplinary Major)	4		
	RC-1	Research proposal – Planning & Techniques (Disciplinary/Interdisciplinary Major)	4		
VIII A	ELC-6	Elective courses from discipline/ Interdisciplinary/ vocational	4		4 Papers (20 credits)
	MJ-19	Major paper 19 (Disciplinary/Interdisciplinary Major)	4		
	MJ-20	Major paper 20 (Disciplinary/Interdisciplinary Major)	4		
	RC-2	Research Internship/Field Work/Project/Dissertation/Thesis	8		
Total Credits, excluding one Internship of 4 credits =				160	160

Table 5B: Semester-wise Course Code and Credit Points for Single Major during the Fourth Year of FYUGP for Bachelor's Degree (Honours)

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses			Credits	
	Code	Papers		Paper	Semester
VII B	ELC-5	Elective courses from discipline/ Interdisciplinary/ vocational	4		5 Papers (20 credits)
	MJ-16	Major paper 16 (Disciplinary/Interdisciplinary Major)	4		
	MJ-17	Major paper 17 (Disciplinary/Interdisciplinary Major)	4		
	MJ-18	Major paper 18 (Disciplinary/Interdisciplinary Major)	4		
	AMJ-1	Advanced Major paper-1 (Disciplinary/Interdisciplinary Major)	4		
VIII B	ELC-6	Elective courses from discipline/ Interdisciplinary/ vocational	4		5 Papers (20 credits)
	MJ-19	Major paper 19 (Disciplinary/Interdisciplinary Major)	4		
	MJ-20	Major paper 20 (Disciplinary/Interdisciplinary Major)	4		
	AMJ-2	Advanced Major paper-2 (Disciplinary/Interdisciplinary Major)	4		
	AMJ-3	Advanced Major paper-3 (Disciplinary/Interdisciplinary Major)	4		
Total Credits, excluding one Internship of 4 credits =				160	160

Table 5C: Semester-wise Course Code and Credit Points for Single Major during the Fourth Year of FYUGP for Bachelor's Degree (with Postgraduate Diploma)

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses			Credits	
	Code	Papers		Paper	Semester
VII C	ELC-5	Elective courses from discipline/ Interdisciplinary/ vocational	4		5 Papers (20 credits)
	MJ-16	Major paper 16 (Disciplinary/Interdisciplinary Major)	4		
	MJ-17	Major paper 17 (Disciplinary/Interdisciplinary Major)	4		
	MJ-18	Major paper 18 (Disciplinary/Interdisciplinary Major)	4		
	JOC-1	Skill based Job Oriented paper (Disciplinary/Interdisciplinary Major)	4		
VIII C	ELC-6	Elective courses from discipline/ Interdisciplinary/ vocational	4		5 Papers (20 credits)
	MJ-19	Major paper 19 (Disciplinary/Interdisciplinary Major)	4		
	MJ-20	Major paper 20 (Disciplinary/Interdisciplinary Major)	4		
	JOC-2	Skill based Job Oriented paper (Disciplinary/Interdisciplinary Major)	4		
	JOC-3	Skill based Job Oriented paper (Disciplinary/Interdisciplinary Major)	4		
Total Credits, excluding one Internship of 4 credits =				160	160

AIMS OF BACHELOR'S DEGREE PROGRAMME IN COMMERCE

The broad aims of the Curriculum of the Commerce are:

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

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

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

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

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

PROGRAM LEARNING OUTCOMES

The broad programme learning outcomes in Commerce are:

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

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

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

SEMESTER WISE COURSES IN COMMERCE HONOURS**2025 onwards****Table 6: Semester-wise Course Code and Credit Points of Major Courses in Commerce**

Semester	Courses		Examination Structure			
	Code	Courses in NEP FYUGP Syllabus of Commerce Session 2025-26 & onwards	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
I	MJ-1	Financial Accounting	4	25	75	---
	SEC-1	Office Management	3	---	75	---
II	MJ-2	Income Tax Law and Practice	4	25	75	---
	SEC-2	Inventory & Working Capital Management	3	---	75	---
III	MJ-3	Business Organisation and Management	4	25	75	---
	MJ-4	Business Statistics	4	25	75	---
	SEC-3	Elementary Computer Application Software	3	---	75	---
IV	MJ-5	IKS in Business, Trade & Commerce	4	25	75	---
	MJ-6	Goods and Services Tax -Law and Practices	4	25	75	---
	MJ-7	Corporate Accounting	4	25	75	---
V	MJ-8	Business and Corporate Law	4	25	75	---
	MJ-9	Business Mathematics	4	25	75	---
	MJ-10	Cost Accounting	4	25	75	---
	MJ-11	Human Resource Management	4	25	75	---
VI	MJ-12	Entrepreneurship Development	4	25	75	---
	MJ-13	Principle of Marketing	4	25	75	---
	MJ-14	Quantitative Techniques for Business Decision	4	25	75	---
	MJ-15	Financial Management and Principles	4	25	75	---
VII	MJ-16	Research Methodology	4	25	75	---
	MJ-17	Managerial Economics	4	25	75	---
	MJ-18	Managerial Accounting	4	25	75	---
	AMJ-1/	Financial Technology and Analytics OR RC-1 Research Planning & Techniques	4	25	75	---
	RC-1		4	25	75	---
VIII	MJ-19	Advanced Statistical Analysis	4	25	75	---
	MJ-20	Financial Institutions and Markets	4	25	75	---
	AMJ-2	Artificial Intelligence for Business	4	25	75	---
	AMJ-3/	Business Data Analytics	4	25	75	---
	RC-2	Project Dissertation/ Research Internship/ Field Work	8	50	---	150

* It is mandatory to take Either One Internship of 4 credits or Two Internships of 2 credits each in any one of the semesters during the first three years in FYUGP or before exit at any of the exit points if a student wishes to opt for the same.

Table 7: Semester-wise Course Code and Credit Points of Minor Courses in Commerce

Courses		Examination Structure			
Code	Minor Courses in NEP FYUGP Syllabus of Commerce Session 2025-26 & onwards	Credits	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
MN-A	Fundamentals of Accounting	4	25	75	---
MN-B	Fundamentals of Business and Entrepreneurship	4	25	75	---
MN-C	Business Laws and Corporate Governance	4	25	75	---
MN-D	Business Economics	4	25	75	---
MN-E	Principles of Management and Organizational Behaviour	4	25	75	---
MN-F	Financial System and Markets	4	25	75	---
MN-G	Digital Marketing	4	25	75	---

INSTRUCTION TO QUESTION SETTER

SEMESTER INTERNAL EXAMINATION (SIE):

There will be Only One Semester Internal Examination in Major, Minor and Research Courses, which will be organized at college/institution level. However, Only One End semester evaluation in other courses will be done either at College/Institution or University level depending upon the nature of course in the curriculum.

A. (SIE 10+5=15 marks):

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

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 10 Marks, (b) Class Attendance Score (CAS) of 5 marks.

B. (SIE 20+5=25 marks):

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

The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 20 Marks, (b) Class Attendance Score (CAS) of 5 marks.

Conversion of Attendance into score may be as follows:

Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks.

END SEMESTER UNIVERSITY EXAMINATION (ESE):

A. (ESE 50 marks):

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

B. (ESE 60 marks):

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

C. (ESE 75 marks):

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

D. (ESE 100 marks):

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

FORMAT OF QUESTION PAPER FOR MID/ END SEMESTER EXAMINATIONS

Question format for 15 Marks:

<u>F.M.=15</u>	<u>Subject/ Code</u> <u>TIME = 1 HR.</u>	<u>Exam Year</u>
General Instructions:		
i. Group A carries very short answer-type compulsory questions. ii. Answer 1 out of 2 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all subparts of a question in one place. v. Numbers in the right indicate full marks for the question.		
1	Group A	[5x1=5]
i.		
ii.		
iii.		
iv.		
v.		
2	Group B	[10]
3.		[10]
Note: There may be subdivisions in each question asked in Theory Examination.		

Question format for 20 Marks:

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

Question format for 50 Marks:

<u>I.M. = 00</u>		<u>Subject/ Code</u>	<u>TIME = 1.0 HRS.</u>	<u>Exam Year</u>
General Instructions:				
i. Group A carries very short answer-type compulsory questions. ii. Answer 3 out of 5 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all subparts of a question in one place. v. Numbers in the right indicate full marks for the question.				
		<u>Group A</u>		
1	i. ii. iii. iv. v.			[5x1=5]
<u>Group B</u>				
2.				[15]
3.				[15]
4.				[15]
5.				[15]
6.				[15]

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

Question format for 60 Marks:

<u>I.M. = 00</u>		<u>Subject/ Code</u>	<u>TIME = 2 HRS.</u>	<u>Exam Year</u>
General Instructions:				
i. Group A carries very short answer-type compulsory questions. ii. Answer 3 out of 5 subjective/ descriptive questions given in Group B . iii. Answer in your own words as far as practicable. iv. Answer all subparts of a question in one place. v. Numbers in the right indicate full marks for the question.				
		<u>Group A</u>		
1.	i. ii. iii. iv. v.			[5x1=5]
2.				[5]
3.				[5]
<u>Group B</u>				
4.				[15]
5.				[15]
6.				[15]
7.				[15]
8.				[15]

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

Question format for 75 Marks:

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

Question format for 100 Marks:

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

SEMESTER I**I. MAJOR COURSE –MJ 1:
FINANCIAL ACCOUNTING****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives:**

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

Course Learning Outcomes:

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

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

Course Content:**UNIT-I: (a) Theoretical Framework**

- 1 Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
- 2 Financial accounting principles: Concepts and Conventions.
- 3 Accounting standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

(10 Lectures)**UNIT-II: (b) Accounting Process**

- 1 From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

(6 Lectures)**UNIT III: Computerized Accounting Systems**

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

(8 Lectures)**UNIT IV: Business Income, Accounting for Depreciation, and Inventory Valuation System.**

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

(10 Lectures)**UNIT V: Financial statements of Sole Proprietorship, Partnership Firms and Not-for-Profit Making Concern**

- 1 Capital and revenue expenditures and receipts: general introduction only.

2. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).
3. Preparation of financial statements of Not-for-Profit Organizations. **(6 Lectures)**

UNIT VI: Accounting for Branch

1. Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system.
2. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches. **(10 Lectures)**

UNIT VII: Accounting for Hire Purchase, Instalment Payment system, and Royalty.

1. Overview of hire purchases and installment payment system. Difference between Hire-purchase system and Instalment payment system, journal entry and accounting treatment in case of hire purchases and installment payment system (In the Books of Both Parties).
2. Royalty Accounting. **(10 Lectures)**

Note:

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

Practical Exercises: The learners are required to:

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

Reference Books:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
4. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
5. S.K.Singh , A K.Chattoraj, Financial Accounting, Agra (U.P.), Sahitya Bhawan Publisher and Distributors.
6. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing
8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
9. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
10. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxman Publication.
11. B.K .Mehta, Vikas Kumar, Pankaj Kumar Sharma, Roshan Baa,SJ; Financial Accounting, Agra (U.P.)Shiksha Sagar Publisher and Distributors

**II. SKILL ENHANCEMENT COURSE- SEC 1:
OFFICE MANAGEMENT**

Marks: 75 (ESE: 3Hrs) = 75

Pass Marks: Th (ESE) = 30

(Credits: Theory-03) **45 Hours**

Course Objectives:

1. Nature and Scope of Logic. 2. Laws of Thought.

Course Contents:

Unit 1: Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. **(6 Lectures)**

Unit 2: Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing. **(5 Lectures)**

Unit 3: Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. **(5 Lectures)**

Unit 4: Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, types of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery. **(4 Lectures)**

Unit 5: Modern Office Equipment: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. **(5 Lectures)**

Unit 6: Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure **(3 Lectures)**

Unit 7: Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets. **(3 Lectures)**

Unit 8: Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. **(3 Lectures)**

Unit 9: Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work. **(3 Lectures)**

Unit 10: Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque. **(3 Lectures)**

Unit 11: Role of Secretary: Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary. **(5 Lectures)**

Essential Readings

- 1 Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi.
- 2 Leffingwell and Robbinson: *Textbook of Office Management*, Tata McGraw-Hill.
- 3 Terry, George R: *Office Management and Control*.
- 4 Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
- 5 Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.
- 6 Gaurav, Mrinal; Mohan, Ashish and Sharma, Pankaj: *Office Management*, Shiksha Sagar Publications, Agra

SEMESTER II**I. MAJOR COURSE- MJ 2:
INCOME TAX LAW AND PRACTICE****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives:**

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

Course Learning Outcomes:

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

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions, and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income; Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF; Comprehend the provisions relating to filing of return of income.

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

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

(14 Lectures)

UNIT-II: Income from Salary and House Property

1. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. 2. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

(10 Lectures)

UNIT-III: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources

1. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. 2. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. 3. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

(14 Lectures)

UNIT-IV: Computation of Total Income and Tax Liability of individual and HUF

1. Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs
2. Computation of total income and tax liability of individuals and HUF.

(12 Lectures)

UNIT-V: Preparation of Return of Income

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

(10 Lectures)

Practical Exercises: The learners are required to:

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

Reference Books:

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST Problems & Solutions. New Delhi: Taxman Publications Pvt. Ltd.
3. Study Material of ICAI Intermediate Paper 4A: Income-tax Law

**II. SKILL ENHANCEMENT COURSE- SEC 2:
INVENTORY & WORKING CAPITAL MANAGEMENT**

Marks: 75 (ESE: 3Hrs) = 75

Pass Marks: Th (ESE) = 30

(Credits: Theory-03) 45 Hours

Course Objectives:

1. To provide basic knowledge and equip students with various aspects of inventory, inventory management and inventory control.
2. This course will teach the fundamentals of Working Capital Management and it is targeted against Entrepreneurs (to correct their Working Capital Management Systems) -CA / CMA / CFA / CPA Aspirants to pursue their examinations

Course Content:

Unit I: Meaning and Definition of Inventory, Types of Inventory, Need for holding Inventory, Risks and Cost Associated with excessive inventory. **(8 Lectures)**

Unit II: Meaning and Definition of Inventory Management, Objectives of Inventory Management, Advantages of Inventory Management, Limitations of Inventory Management **(8 Lectures)**

Unit III: Techniques of Inventory Management: EOQ Model, ABC Analysis, Stock Levels, VED Analysis, FSN Analysis, Traditional Techniques. **(9 Lectures)**

Unit IV: Management of Working Capital **(8 Lectures)**

Meaning and Definition of Working Capital, Types of Working Capital, Importance of Working Capital, Factors affecting Working Capital, Advantages of Working Capital, Need and Determination of Working Capital, Sources of Working Capital

Unit V: Management of Cash Meaning and Objectives of Cash Management, Motives for holding cash, Determination of Optimum level of Cash, Methods of Cash Management, Models of Cash Management **(5 Lectures)**

Unit VI: Management of Receivables **(7 Lectures)**

Meaning and Nature of Receivables, Benefits of Receivables, Meaning of Receivables Management, Factors affecting Investment in Receivables, Scope of Receivable Management, Credit Policy, Control of Receivables.

Essential Readings

1. Khan and Jain. Financial Management Text Problems. 2nd Edition, Tata Mc Graw Hill New Delhi.
2. Pandey, I M, Financial Management. Vikas Publications.
3. Chandra, P Financial Management-Theory and Practice (Tata Mc Graw Hill).
4. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt.Ltd.
5. Singh J.K, Financial Management-Text and Problems. 2nd Edition Dhanpat Rai and Company, Delhi.
6. Singh, Surender and Kaur, Rajeev, Fundamentals of Financial Managements, Book Bank International.

SEMESTER III**I. MAJOR COURSE- MJ 3:
BUSINESS ORGANISATION AND MANAGEMENT****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives:**

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

Course Learning Outcomes:

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

1. Distinguish and explain each form of business;
2. Draft a Partnership Deed for a partnership firm;
3. Prepare the draft of Articles of Association, Memorandum of Association and Prospectus for a company;
4. Explain the functions of Management of any business Organisation;
5. Identify and explain Managerial skills used in business;
6. Analyse the concept of Delegation of Authority, coordination, and control;
7. Assess the importance of effective communication in management
8. Validate the role of Motivation and Leadership in modern day management

Course Content:**UNIT- I: Concept and Forms of Business Organisations****(12 Lectures)**

1. Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business
2. Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values, code of business ethics
3. Forms of Business Organisation-Meaning, Characteristics, and types.
4. Sole Proprietorship-Advantages and Disadvantages of Sole Proprietorship
5. Partnership -Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed
6. Registration of partnership, Rights and duties of Partners, Reconstitution of Firm, and dissolution.
7. Limited Liability partnership- Concept, Meaning, Characteristics, Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.
8. Hindu Undivided Family Business-Advantages and Disadvantages
9. Co-operative Organisation-Meaning, Advantages and Disadvantages.

UNIT- II: Joint Stock Company**(12 Lectures)**

1. Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages
2. Kinds of Companies
3. Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents -Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).
4. Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, winding up of Company: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.
5. Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

UNIT- III: Principles and Functions of Management**(6 Lectures)**

1. Management - Meaning and Characteristics
2. Fayol's 14 Principles of Management.
3. Functions of Management
4. Levels of Management – Skills of Management
5. Scientific Management - meaning, objectives, relevance and criticism.

UNIT- IV: Functions of Management: Planning and Organizing**(12 Lectures)**

1. Planning- Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses.

2. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations – Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation
3. Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT- V: Functions of Management: Authority, Coordination, and Control **(6 Lectures)**

1. Meaning of Authority, Power, responsibility, and accountability - Delegation of Authority - Decentralization of Authority
2. Definition, importance, process, and principles of Coordination techniques of Effective Coordination.
3. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

UNIT- VI: Functions of Management: Communication, Motivation and Leadership **(12 Lectures)**

1. Communication-purpose, process, formal and informal communication, barriers to effective communication and overcoming these barriers.
2. Motivation-Meaning, importance, major motivation theories- Maslow's need hierarchy theory, Herzberg's two-factors theory, Vroom's Expectation Theory, extrinsic and intrinsic motivation.
3. Leadership- meaning, theories, essential qualities, global leadership attributes, practicing leadership

Practical Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.
6. Download 'The Indian Partnership Act 1932' and 'The Companies Act, 2013' regulations from the website of the Ministry of Corporate Affairs and analyse the qualitative information given therein

Reference Books:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
4. Anuradha Verma & Sunita Chitlangiya, Business Organisation and Management, Agra (UP), Agra (U.P.) Shishka Sagar Publisher and Distributors.
5. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
6. S.K. Sahu, Business Organisation and Management, Agra (U.P.) Sahitya Bhawan Publisher and Distributors

**II. MAJOR COURSE –MJ 4:
BUSINESS STATISTICS**

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

The course aims to develop amongst the learners the ability to summaries, analyse and interpret quantitative information for business decision making.

Learning Outcomes:

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

1. examine and understand the various descriptive properties of statistical data.
2. compare probability rules and concepts relating to discrete and continuous random
3. variables to answer questions within a business context.
4. Analyse the underlying relationships between the variables to use simple regression models.
5. Analyse the trends and tendencies over a period through time series analysis.
6. examine and apply index numbers to real life situations.

Course Content:

UNIT-I: Univariate Analysis

(12 Lectures)

1. Measures of Central Tendency- Arithmetic mean, Geometric mean, Harmonic mean, Properties, and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

2. Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation, and their coefficients; Properties of Standard deviation/Variance.

UNIT-II: Bi-variate Analysis

(12 Lectures)

1. Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank correlation) and Properties.

2. Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

UNIT-III: Index Numbers

(12 Lectures)

1. Meaning and uses; Construction of index numbers: Aggregative and average of relatives –simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI), BSE SENSEX, and NSE, NIFTY.

UNIT-IV: Time Series

(12 Lectures)

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

UNIT V: Probability:

(12 Lectures)

1. Theory of probability, Approaches to the calculation of probability.
2. Calculation of event probabilities, Addition, and multiplication laws of probability (proof not required).
3. Conditional probability and Bayes theorem (proof not required)

Reference Books:

1. I.R. R. Sharma, Mrityunjay Kumar, Business Statistics, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
2. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
3. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
4. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
5. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.

**III. SKILL ENHANCEMENT COURSE- SEC 3:
ELEMENTARY COMPUTER APPLICATION SOFTWARE**

Marks: 75 (ESE: 3Hrs) = 75

Pass Marks: Th (ESE) = 30

A Common Syllabus for FYUGP

(Credits: Theory-03) **45 Hours**

Instruction to Question Setter

There will be **objective type test** consisting of **Seventy-five questions of 1 mark each**. Students are required to mark their answer on **OMR Sheet** provided by the University.

Course Objectives & Learning Outcomes:

The objective of the course is to generate qualified manpower in the area of Information Technology (IT) and Graphic designing which will enable such person to work seamlessly at any Offices.

- 1. Basic Concept of Computer:** What is Computer, Applications of Computer, Types of computer, Components of Computer System, Central Processing Unit (CPU) **(3 Lectures)**
- 2. Concepts of Hardware:** Input Devices, Output Devices, Computer Memory, Types of Memory, processing Concept of Computer **(4 Lectures)**
- 3. Operating system:** Operating System, Functions of Operating System (Basic), Introduction to Windows 11, Working on Windows 11 environment, Installation of Application Software, My Computer, Control Panel, searching techniques in windows environment, Basic of setting **(6 Lectures)**
- 4. Concept of Software:** What is Software, Types of Software, Computer Software- Relationship between Hardware and Software, System Software, Application Software, some high level languages **(4 Lectures)**
- 5. Internet & its uses:** Basic of Computer networks; LAN, WAN, MAN, Concept of Internet, Applications of Internet; connecting to internet, what is ISP, World Wide Web, Web Browsing software's, Search Engines, URL, Domain name, IP Address, using e-governance website, Basics of electronic mail, getting an email account, Sending and receiving emails. **(6 Lectures)**
- 6. Microsoft Word:** Word processing concepts, Creation of Documents, Formatting of Documents, Formatting of Text, Different tabs of word 2016 environment, Formatting Page, Navigation of Page, Table handling, Header and footer, Page Numbering, Page Setup, Find and Replace, Printing the documents **(7 Lectures)**
- 7. Microsoft Excel (Spreadsheet):** Spreadsheet Concepts, Creating, Saving and Editing a Workbook, Inserting, Deleting Work Sheets, Formatting worksheet, Excel Formula, Concept of charts and Applications, Pivot table, goal seek, Data filter, data sorting and scenario manager, printing the spreadsheet **(6 Lectures)**
- 8. Microsoft Power Point (Presentation Package):** Concept and Uses of presentation package, Creating, Opening and Saving Presentations, working in different views in Power point, Animation, slide show, Master Slides, Creating photo album, Rehearse timing and rCOMrd narration **(5 Lectures)**
- 9. Digital Education:** Introduction & Advantages of digital Education, Concept of e-learning, Technologies used in e learning **(4 Lectures)**

Reference Books

1. Nishit Mathur, *Fundamentals of Computer*, APH publishing corporation (2010)
2. Neeraj Singh, *Computer Fundamentals (Basic Computer)*, T Balaji, (2021)
3. Joan Preppernau, *Microsoft Power Point 2016 step by step*, Microsoft press (2015)
4. Douglas E Corner, *The Internet Book 4th Edition*, prentice-Hall (2009)
5. Wallace Wang, *Microsoft Office 2019*, Wiley (January 2018)
6. Noble Powell, *Windows 11 User Guide For Beginners and Seniors*, ASIN, (October 2021)

SEMESTER IV

**I. MAJOR COURSE- MJ 5:
IKS IN BUSINESS, TRADE & COMMERCE**

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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(Credits: Theory-04) 60 Hours

Learning Outcomes

By the end of this course, learners will be able to:

1. Understand the foundational principles and sources of Indian Knowledge Systems (IKS) in the context of trade and commerce.
2. Identify major Indian rulers, thinkers, and economic texts that shaped India's commercial and fiscal systems.
3. Describe the evolution of trade and economic administration across ancient, medieval, and colonial periods.
4. Analyze the economic philosophies of Kautilya, Gandhi, and Ambedkar and their relevance to Indian commerce.
5. Evaluate the disruptions and continuity of indigenous trade practices and their significance in contemporary India.

Course Content

UNIT I: Foundations of Indian Knowledge System and Ancient Economic Thought

(12 Lectures)

1. Nature, scope and sources of Indian Knowledge System (IKS) in commerce
2. Concept of Artha, Dharma, Karma and their relation to business ethics
3. Kautilya's Arthashastra: Economic planning, taxation, trade regulation, market supervision
4. Contributions of Mauryan rulers (Chandragupta Maurya, Ashoka) to trade and administration
5. Role of Jain and Buddhist traditions in commerce and merchant ethics

UNIT II: Indigenous Institutions and Business Practices in Ancient and Early Medieval India

(12 Lectures)

1. Guilds (Shrenis), artisan and merchant groups, trade corporations
2. Ancient trade routes: Uttarapatha, Dakshinapatha, Silk Road, and maritime routes
3. Currency, weights and measures, contract systems, credit instruments (Hundi)
4. Role of prominent cities: Takshashila, Ujjain, Kanchipuram, Madurai, Patliputra
5. Pallavas and Cholas: Overseas trade with Southeast Asia

UNIT III: Trade, Revenue, and Commerce under Medieval Rulers

(12 Lectures)

1. Alauddin Khalji: Trade Reforms, Price controls
2. Sher Shah Suri's reforms: Roads, sarais, currency standardization, market development
3. Akbar's economic administration: Mansabdari system, revenue reforms
4. Growth of urban markets and handicrafts under Mughal patronage
5. Role of merchants and financiers (Sarrafs, Jagat Seths)
6. Indigenous banking and insurance mechanisms

UNIT IV: Colonial Impact on Indigenous Economic Systems

(12 Lectures)

1. Decline of traditional trade and handicrafts under British policies
2. Colonial land revenue systems: Permanent Settlement, Ryotwari, Mahalwari, Zamindari
3. Early Indian industrialists: Dwarakanath Tagore, Jamsetji Tata, G.D. Birla
4. Introduction of railways, post, ports and western accounting systems
5. Transition from community-based commerce to colonial capital markets

UNIT V: Modern Indian Economic Thought and Contemporary Relevance

(12 Lectures)

1. Gandhian economic philosophy: Swadeshi, trusteeship, village industries, decentralization
2. Ambedkar's economic views: Land, labor, caste and industrialization; critique of Gandhian model
3. Relevance of Indian Knowledge Systems in NEP 2020, Digital India, and sustainable development
4. Revival of traditional industries: Khadi, Ayurveda, handloom, organic farming
5. 'Vocal for Local' and entrepreneurial applications of IKS

Suggested Readings

1. Indian Knowledge System: An Introduction, Kapil Kapoor & Michel Danino, Central Institute of Higher Tibetan Studies
2. Introduction to Indian Knowledge System: Concepts and Applications, B. Mahadevan, Balasubramanian & Haldorai, PHI Learning, 2022
3. The Arthashastra (Translation), L.N. Rangarajan Penguin Classics
4. The Wonder That Was India A.L. Basham, Picador India
5. Gandhian Economics: A Humane Approach, S. Ghosh, Gyan Publishing House
6. Dr. Babasaheb Ambedkar: Writings and Speeches, Vol. 3 & 4, B.R. Ambedkar Government of Maharashtra
7. Indian Economy Under Early British Rule, R.C. Dutt, Government Central Press
8. Crafts and Commerce in Pre-colonial India, Satish Chandra Har-Anand Publications
9. The Mughal Empire, John F. Richards, Cambridge University Press
10. Indian Business History: Issues and Perspectives Dwijendra Tripathi Oxford University Press

II. MAJOR COURSE- MJ 6:
GOODS AND SERVICES TAX -LAW AND PRACTICES

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

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

Course Learning Outcomes:

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

- 1 Explain concept, need, and utility of indirect taxes;
- 2 Understand and analyse the taxable event, i.e., supply under GST;
- 3 Identify exemptions for different types of goods and services;
- 4 Examine implications of input tax credit;
- 5 Analyse provisions regarding penalties and interest; 8. Prepare and file GST return online.

Course Content:

UNIT- I: Introduction

(12 Lectures)

- 1 Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure, and functioning.

UNIT-II: Concept of Supply under GST law and Levy on GST

(12 Lectures)

- 1 Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration.
- 2 Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy
- 3 Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications.

UNIT-III: Input Tax Credit under GST law

(12 Lectures)

- 1 Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work.
- 2 Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.

UNIT-IV: Registration under GST law

(12 Lectures)

- 1 Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

UNIT-V: Other Procedures under GST

(12 Lectures)

1. Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST.
2. Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS). Audit under GST.

Practical Exercise: Learners are required to:

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

Reference Books:

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
2. Singhania, V. K., & Singhania, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

III. MAJOR COURSE –MJ 7:
CORPORATE ACCOUNTING

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

1. The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Course Learning Outcomes:

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

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

Course Content:

UNIT- I: Accounting for Share Capital & Debentures

(12 Lectures)

1. Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.
2. Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.
3. Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software.

Unit II: Valuation of Intangible Assets and Shares:

(6 Lectures)

Valuation of goodwill and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added (Simple Problem Only)

UNIT-III: Amalgamation of Companies and Internal Reconstruction:

(12 Lectures)

1. Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
2. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

UNIT IV: Accounting of Holding Companies/ Parent Companies

(6 Lectures)

Preparation of consolidated balance sheet with one subsidiary company, Relevant of Accounting standatd.21 (ICAI)

UNIT-V: Liquidation of Company

(12 Lectures)

Meaning- Modes, Contributory Preferential Payments, Statement of Affairs, Liquidator's Remuneration, Preparation of Liquidator's Final Statements of Account (Introductory & Simple Problems)

UNIT-VI: Corporate Financial Reporting

(12 Lectures)

1. Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises.
2. Note: The syllabus is to be covered in reference to Relevant Accounting Standards, AS and Ind AS, as applicable. Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable

Practical Exercises: The learners are required to:

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

Reference Books:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey.

2. John Wiley & Sons. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, Guwahati. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
3. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
4. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari,
6. S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
9. Sharma, Corporate Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
10. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

SEMESTER V

**I. MAJOR COURSE- MJ 8:
BUSINESS AND CORPORATE LAW****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40****(Credits: Theory-04) 60 Hours****Course Objectives:**

The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships, to have knowledge of various measures protecting the interest of the consumers and to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Course Learning Outcomes:

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

1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
4. Explain the law governing regulation and management of foreign exchange under FEMA;
5. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
6. Synthesize company processes, meetings, and decisions;
7. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
8. Determine the role of Board of directors and their legal position;
9. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

Course Content:**BUSINESS LAW****UNIT- I: Indian Contract Act, 1872:****(12 Lectures)**

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

UNIT- II: Sale of Goods Act,1930:**(4 Lectures)**

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

UNIT-III: Competition Act, 2002 and Consumer Protection Act, 2019**(12 Lectures)**

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

CORPORATE LAW**UNIT-IV: Management and Administration:****(8 Lectures)**

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

UNIT-V Dividends, Accounts and Audit:**(12 Lectures)**

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

UNIT-VI: Directors and their Powers**(12 Lectures)**

1. Board of directors, appointment, and qualifications of directors; Director Identification Number (DIN).
2. Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Practical Exercises:

The learners are required to:

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

Reference Books:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. Singh, A. (2009). Business Law. Delhi: Eastern Book Company
3. A.K. Chatteraj & Nashir Ahmed, Business Laws, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
4. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
5. Gowar, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
6. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
7. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication. Ramaiya. (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company. Hanningan, B. (2018). Company Law. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

II. MAJOR COURSE- MJ 9:
BUSINESS MATHEMATICS

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

The course aims to familiarize students with the applications of Mathematical techniques in business decision making.

Course Learning Outcomes:

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

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

Course Content:

UNIT- I: Matrices and Determinants

(12 Lectures)

Overview of Matrices; Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables. Leontief Input Output Model (Open Model Only).

UNIT- II: Permutation and Combination:

(4 Lectures)

Basic concept of permutation and combination and simple problems based on permutation and combination.

UNIT- III: Basic Mathematics of Finance

(12 Lectures)

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest - nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates, annuities, discount- Banker's discount, Trade discount.

UNIT- IV: Mathematical Reasoning and Aptitude

(8 Lectures)

Types of reasoning, Number series, Letter series, Codes and Relationships, Mathematical Aptitude (Fraction, Time & Distance, Ratio, Proportion and Percentage, Profit and Loss, Averages).

UNIT- V: Differentiation and Integration:

(12 Lectures)

Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit. Concept and basic rules of integration of a function. Application in Business and commerce.

UNIT- VI: Linear Programming Problem:

(12 Lectures)

LPP: Objective Functions, Constraints, Mathematical Formulation Of LPP, Graphical Solution to LPP, Feasible and Infeasible Regions/ Solution, Optimal Feasible Solution.

Reference Books:

1. R. R. Das, Mrityunjay Kumar, Business mathematics, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
2. B.N. Gupta, Shyamlesh Kumar, Business Mathematics, Agra (U.P.), Sahitya Bhawan Pub. and Distributors.
3. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
4. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
5. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
6. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India

III. MAJOR COURSE- MJ 10:
COST ACCOUNTING

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Course Learning Outcomes:

1. After completion of the course, learners will be able to:
2. Determine various types of cost of production;
3. Compute unit cost and total cost of production and prepare cost statement;
4. Compute employee cost, employee productivity, and employee turnover;
5. Determine cost under job costing, batch costing, process costing,
6. contract costing and service costing;
7. Apply activity-based costing for cost determination.

Course Content:

UNIT- I: Concept and Nature of Cost Accounting

(12 Lectures)

1. Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control.
2. Installation of Costing System, Application of IT in Cost Accounting.
3. Preparation of Cost Sheet for manufacturing and service sector.
4. Material Cost - Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).
5. Treatment of waste, scrap, spoilage, defective and obsolescence.

UNIT-II: Employee Cost and Overheads

(12 Lectures)

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

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

(12 Lectures)

1. Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.
2. Meaning of Batch Cost and its application in today's industry.
3. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, inter process costing and profit ascertainment.
4. Choice between process and job costing.

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

(12 Lectures)

1. Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.
2. Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services:
 - i. Transport
 - ii. Hospital
 - iii. Canteen
 - iv. Toll
 - v. Education institution
 - vi. IT industry
 - vii. Hotel
4. Any other contemporary service industry.

UNIT-V: Activity Based Costing (ABC)

(12 Lectures)

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

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.

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

Reference Books:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. J Sonar, K A N Shah-deo & M. Kumar, Agra (U.P.), Shiksha Sagar Publisher and Distributors.

IV. MAJOR COURSE –MJ 11:
HUMAN RESOURCE MANAGEMENT

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objective:

The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment

Course Learning Outcomes:

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

1. demonstrate necessary skills to design an HR policy that improves the work environment.
2. analyse job requirements and prepare a Human Resource Plan; match the skills with the job requirement and preparation of report on job analysis; organize an onboarding programme in an organisation;
3. describe and apply the use of different kinds of training and development strategies in real life situations;
4. organize counselling sessions for employees for better psychological health;
5. create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees;
6. design HR policies for employee engagement and experience; grievance redressal,
7. employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.

Course Content:

Unit 1: Introduction to Human Resource Management

(12 Lectures)

Concept and functions; Role, status, and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Procurement of Human Resource

(12 Lectures)

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Upgrading Employees: Training and Development

(12 Lectures)

A. Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

B. Scope of training; On board, soft skills, technical skills, product & service, quality, antiharassment, legal.

Unit 4: Performance Appraisal and Compensation Management

(12 Lectures)

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Employee Maintenance, Engagement and Emerging Horizons

(12 Lectures)

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities. Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

Reference Books:

1. Amar kumar Chaudhary & Rakhi Gupta, Human Resource Management, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
2. Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, B Ninth Edition, Tata McGraw-Hill.
3. Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi: Sun India Publications.
4. Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
5. Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback.
6. French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
7. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
8. Pattanayak, B. Human Resource Management, 6th ed. PHI learning
9. Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
10. Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.
11. Sengupta, A. (2018), Human Resource Management, Sage Textbook

Note: Learners are advised to use the latest edition of readings.

SEMESTER VI

I. MAJOR COURSE- MJ 12:
ENTREPRENEURSHIP DEVELOPMENT

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Course Learning Outcomes:

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

1. Discern distinct entrepreneurial traits; Identify the parameters to assess opportunities and constraints for new business ideas;
2. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
3. Create a Business Plan

Course Content:

UNIT- I: Introduction

(12 Lectures)

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

UNIT-II: Entrepreneurship in India

(12 Lectures)

1. Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations.
2. Conflict in family business and its resolution.
3. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

UNIT-III: Entrepreneurship Ecosystem

(12 Lectures)

1. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.
2. Role of government, Institutions, industries/entrepreneur's associations & self-help groups.
3. Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

UNIT-IV: Sources of business ideas and tests of feasibility

(12 Lectures)

1. Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal.
2. Designing business processes, location, layout, operation, planning & control.
3. Preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/nonfinancial institutions.

UNIT-V Mobilizing Resources

(12 Lectures)

1. Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises: The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. Develop a business idea and conduct a feasibility analysis of the same.
4. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Reference Books:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation

II. MAJOR COURSE- MJ 13:
PRINCIPLE OF MARKETING

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes:

After completing the course, learners will be able to:

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Explore the dynamics of consumer Behaviour and process of market selection through STP.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the process of value creation through marketing decisions involving product pricing and its distribution.
5. Analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Course Contents:

Unit 1: Introduction to Marketing and Marketing Environment

(12 Lectures)

Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Consumer Behavior and Market Selection

(12 Lectures)

Consumer Behavior: Need for studying consumer Behavior; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

Unit 3: Product Decisions and New Product Development

(12 Lectures)

Product Decisions: Concept and classification; Levels of Product. Designing value: Product mix, Branding- types, significance, and qualities of good brand name; Packaging and Labelling types and functions; Product support services. New Product Development: New product development process; Product life cycle –concept and marketing strategies.

Unit 4: Pricing Decisions and Distribution Decisions

(12 Lectures)

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies. Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

Unit 5: Promotion Decisions and Developments in Marketing

(12 Lectures)

Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication. Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools

Reference Books:

1. Baines Et AL (2021). Fundamentals of Marketing. Oxford University Press.
2. Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
3. Jain, P & Singh, N. Principles of Marketing. Scholar Tech Press, Delhi.
4. Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
5. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
6. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
7. Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
8. Mamoria C.B., Bhatacarya A., Marketing Management. Kitab Mahal, Delhi
9. Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

III. MAJOR COURSE- MJ 14:
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

The course aims to familiarise the learners with basic mathematical tools, emphasising applications to business and economic situations.

Course Learning Outcomes:

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

1. Analyse quantitative techniques that play an important role in managerial decision making.
2. Compare programming for business problems involving constrained optimization.
3. Examine, schedule, and coordinate the activities of a large-scale project using PERT and CPM.
4. Describe programming to assign sources and jobs to destinations and machines.
5. Examine how competitive choices in a business are made.
6. Examine how the business strategies are developed to reduce the customers 'wait time.
7. Analyse the decision-making process to replace used equipment.

Course Content:

Unit 1: Introduction of Quantitative Techniques

(12 Lectures)

Overview of Quantitative Techniques and Operations Research for Decision Making, Classification of Quantitative Techniques, Scope & Importance of Operations Research, Model/Phases in Operations Research, Limitation of Operations Research or Quantitative Techniques.

Unit 2: Linear Programming

(12 Lectures)

Formulation of Linear programming problems (LPPs) with more than two variables. Solution of LPPs by simplex method - maximization and minimization cases. The dual problem: Formulation, the relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). The economic interpretation of the dual.

Unit 3: Assignment and Transportation

(12 Lectures)

Assignment Problem, Hungarian Method of Assignment, Unbalanced Assignment Problems, Transportation Problem, Method to find the initial solution: North-west corner method, least cost Method, Vogel's approximation method, Finding optimal solution: Stepping-stone method and Modified Distribution Method.

Unit 4: Game Theory and Replacement theory

(8 Lectures)

Introduction of Game Theory, Two-Person Zero-Sum Game, Pure Strategies (Minimax and Maximin Principles): Game with a saddle point. Mixed Strategies, Rule of Dominance. Introduction of Replacement, Replacement of items whose efficiency deteriorates with time.

Unit 5: Project Management: PERT and CPM

(4 Lectures)

Introduction, Basic Difference PERT and CPM, Phases of Project Management, PERT/CPM Network Components and Precedence Relationships, Critical Path Analysis, Critical Path, Project Scheduling with uncertain activity times, Estimation of project completion time.

Unit 6: Inventory Management and Queuing Theory:

(12 Lectures)

Concepts of inventory management; Inventory models – classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, Probabilistic Model; Techniques of selective control.

Introduction of Queuing Model, Objects of the Queuing Theory, Elements of a Queuing System, Some Queuing Models: Fixed Arrival and Fixed Service Time, Random Arrivals, Erlang's Method in context of Queuing Models, Queuing models in case of Multiple Service station, Limitations of Queuing Theory.

Reference Books:

1. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
2. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
3. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing.
4. Hamdy A. Taha, (2017) Operational Research, Pearson.
5. Kapoor, VK Operations Research: Quantitative Techniques for Management, Sultan Chand and Sons.
6. Levin R. I., Rubin D.S., Stinson J.P., Gardner E.S. Jr., Quantitative Approaches to Management, McGraw Hill.
7. Vohra, ND, & Arora, Hitesh, Quantitative Techniques in Management, McGraw Hill.
8. Tulsian, P.C. & Pandey, V. —Quantitative Techniques| Pearson Education, India.

IV. MAJOR COURSE –MJ 15:
FINANCIAL MANAGEMENT AND PRINCIPLES

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objective:

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Course Learning Outcomes:

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

1. Analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return.
2. Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse and understand different theories of dividend and factors affecting dividend policy.
5. Examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

Course Contents:

Unit 1: Financial Management: An Overview

(12 Lectures)

Nature, scope, and objectives of financial management. Financial decision making and types of financial Decisions. Role of finance manager. Stakeholders' wealth maximization. An overview of time value of money and risk and return. Risk-return framework for financial decision making.

Unit 2: Capital Budgeting Decision

(12 Lectures)

Nature, significance, and kinds of capital budgeting decisions. The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. Capital budgeting decision under inflation.

Unit 2: Cost of Capital and Financial Decision

(12 Lectures)

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure, Operating, Financial and Combined Leverage. EBIT-EPS Analysis.

Unit 4: Dividend Decision

(8 Lectures)

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter 's Model, Gordon 's Model. Determinants of Dividend policy.

Unit 5: Working Capital Decision

(10 Lectures)

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Brief Introduction of Cash management, Receivables Management, Inventory Management, and payables management.

Unit 6: Corporate Restructuring and Contemporary Issues in Financial Management

(6 Lectures)

Corporate restructuring. Mergers and Acquisitions- types, sources of takeover gains, Contemporary issues in financial management.

Reference Books:

1. Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
2. Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
3. Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
4. Maheshwari, S. N. Elements of Financial Management. Sultan Chand & Sons.
5. Maheshwari, S. N. Financial Management – Principles & Practice. Sultan Chand & Sons.
6. Pandey, I. M. (2022). Essentials of Financial Management, (5th ed.). Pearson.
7. Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.
8. Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons(P) Ltd. New Delhi.
9. Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House New Delhi.
10. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.
11. Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi.

SEMESTER VII

I. MAJOR COURSE- MJ 16:
RESEARCH METHODOLOGY

Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100	Pass Marks: Th (SIE + ESE) = 40
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(Credits: Theory-04) **60 Hours**

Course Objectives:

After successful completion of this course, learners will be able to:

1. Understand the nature and scope of research in commerce and social sciences. Identify types, objectives, and basic approaches to research. Comprehend research problems, hypothesis formulation, and review of literature.
2. Explain the conceptual framework of measurement, sampling, and ethical issues in research.
3. Recognize the preparatory steps for planning, executing, and reporting research.

Course Content

UNIT I: Introduction to Research in Social Sciences

(12 Lectures)

1. Meaning, objectives, and significance of research, Characteristics and criteria of good research
2. Types of research: Basic vs. applied, quantitative vs. qualitative, exploratory, descriptive, explanatory
3. Research in commerce and social science context

UNIT II: Research Process and Problem Identification

(12 Lectures)

1. Steps in the research process, Identification and formulation of a research problem
2. Review of literature: Sources, strategies, and importance
3. Formulation of objectives and research questions
4. Concept and formulation of hypothesis

UNIT III: Research Design and Conceptual Framework

(12 Lectures)

1. Meaning and need of a research design
2. Types of research designs: Exploratory, descriptive, diagnostic, experimental
3. Variables: Types, relationships, and operational definitions
4. Conceptual and theoretical framework in social research

UNIT IV: Measurement, Scaling, and Sampling Basics

(12 Lectures)

1. Measurement in social science research: Validity and reliability
2. Levels of measurement: Nominal, ordinal, interval, ratio
3. Scaling techniques: Likert, Thurstone, Guttman
4. Sampling: Concepts, need, and key terms (population, sample, sampling frame, etc.)
5. Determinants of Sample size
6. Sampling errors and non-sampling errors

UNIT V: Research Ethics and Basic Reporting Skills

(12 Lectures)

1. Ethical issues in research: Consent, confidentiality, plagiarism, academic integrity
2. Referencing and citation styles (APA, MLA basics)
3. Structure of a research paper/thesis
4. Use of library, digital databases, and e-resources for academic research

Suggested Readings

1. Research Methodology: Methods and Techniques C.R. Kothari & Gaurav Garg New Age International
2. Research in Social Sciences: Interdisciplinary Perspectives P. Saravanavel, Kitab Mahal
3. Social Research, Pauline V. Young, Scientific Book Co.
4. Methodology of Research in Social Sciences, O.R. Krishnaswamy, Himalaya Publishing House
5. Qualitative Inquiry and Research Design, John W. Creswell SAGE Publications
6. Research Methods in Education, Louis Cohen et al., Routledge
7. Foundations of Behavioral Research, Fred N. Kerlinger, Holt, Rinehart and Winston
8. Research Methodology: Methods and Techniques C.R. Kothari & Gaurav Garg New Age International
9. Research in Social Sciences: Interdisciplinary Perspectives P. Saravanavel, Kitab Mahal
10. Social Research – Pauline V. Young – Scientific Book Co.
11. Methodology of Research in Social Sciences, O.R. Krishnaswamy, Himalaya Publishing House
12. Qualitative Inquiry and Research Design, John W. Creswell SAGE Publications
13. Research Methods in Education, Louis Cohen et al., Routledge
14. Foundations of Behavioral Research – Fred N. Kerlinger – Holt, Rinehart and Winston

**II. MAJOR COURSE- MJ 17:
MANAGERIAL ECONOMICS**

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

The objective of this paper is to provide basic understanding of economic concepts, principles and tools of micro economics that can be applied to business decision making. The aim is to help the students promote the development of analytical and critical thinking skills about the market conditions and ability to forecast the future economic conditions. The students are acquainted how the differences in market structure affect the prices and output.

Course Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the applications of managerial economics.
2. Interpret regression analysis and discuss why it's employed in decision-making.
3. Discuss optimization and utility including consumer behavior.
4. Assess the relationships between short-run and long-run costs.
5. Analyze perfectly competitive markets including substitution.
6. Explain uniform pricing and how it relates to price discrimination and total revenue.

Course Content:

Unit-1 Introduction

(6 Lectures)

Definition, Nature and scope of Managerial Economics, Basic Economic Principles. Relationships of Managerial Economics with Other disciplines

Unit-2 Demand and Supply

(12 Lectures)

Demand Function, Law of Demand, Determinants of Demand, Types & Significance of Elasticity of Demand, Measurement Techniques of Price Elasticity. Demand Forecasting and Its Techniques. Theories of Demand—Indifference and Revealed, Preference approach, Income and distribution effect. Law of supply, determinants and factors influencing supply, elasticity of supply.

Unit-3 Production and Cost Analysis

(12 Lectures)

(a) Production Analysis: Law of Variable proportions— production function in the short run And long run, returns to scale and Return to Factors, iso-quants, and iso-costs. CobbDoublas Production Function. Economies of Scale and Diseconomies of scale.

(b) Cost Analysis: Cost functions determination of costs, cost forecasting, short run And long run costs. Types of costs—analysis of risk and uncertainty

Unit-4 Market Analysis

(12 Lectures)

Market structure—Perfect competition, Imperfect competition, Monopoly, Price Discrimination, Monopolistic competition, Duopoly and Oligopoly. Pricing and employment Of inputs under different market conditions.

Unit-5 National Income, Employment, and Investment

(8 Lectures)

Nature, Concept, and measurement of National Income. Classical and Keynesian approaches to income, Employment, and Investment.

Unit-6 Economic Development

(10 Lectures)

Business Cycles, Phases—Management of Cyclical fluctuations. Inflation: Types, Causes and Measurement of Inflation, Philips curve, Stagflation, Overview of NITI Aayog and GST.

Reference Books:

1. Atmanand, "Managerial Economics", 2009, Excel Publishing
2. N. Dwivedi, "Managerial Economics", 7th Ed Vikas Publishing.
3. D.M. Mithani, "Managerial Economics" 2008, Himalayan Publishing House.
4. Dominik Salvatore, "Managerial Economics", 2008, 6th Ed. Oxford University Press.
5. Geethika, Piyoli Ghosh, and P.R. Chaudhary "Managerial Economics", 2008, Tata McGraw Hills, New Delhi.
6. Mark Hirschey, Log "Managerial Economics-An Integrative Approach", Cengage Learning.
7. Robert Wasahik "Managerial Economics: A Strategic Approach", 2010, 2nd Ed. Routledge Publications.
8. Samuelson & Nordhaus, "Economics" 2010, 19th Ed., Tata McGraw Hills.
9. Trunett & Trunett, "Managerial Economics", 2009, 8th Ed Weiley India.

**III. MAJOR COURSE –MJ 18:
MANAGERIAL ACCOUNTING**

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objectives:

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

Course Learning Outcomes:

After completing the course learners will be able to

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

Course Content:

UNIT- I: Introduction

(12 Lectures)

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

UNIT-II: Budget and Budgetary Control

(12 Lectures)

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

UNIT III: Standard Costing

(12 Lectures)

1. Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing.
2. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

UNIT IV: Marginal Costing

(12 Lectures)

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

UNIT V: Software Based Managerial Decision Making

(12 Lectures)

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

Practical Exercise: The learners are required to:

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

Reference Books:

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

**IV. ADVANCED MAJOR COURSE- AMJ 1:
FINANCIAL TECHNOLOGY AND ANALYTICS**

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

(Only for Hons Degree)

Course Objectives:

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

Course Learning Outcomes:

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

Course Content:

UNIT- I: Introduction

(12 Lectures)

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

UNIT-II: FinTech Business Applications

(12 Lectures)

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

UNIT-III: Digital Payments, Cryptocurrencies, and Blockchain

(12 Lectures)

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

UNIT-IV: Tech in India

(12 Lectures)

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

UNIT-V: Analytics

(12 Lectures)

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

Practical Exercises: The learners are required to:

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

Prepare a report on:

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

Reference Books:

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

OR RESEARCH COURSES- RC 1: (In lieu of AMJ 1)
RESEARCH PLANNING & TECHNIQUES

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

(Only for Hons with Research Degree)

Course Objectives:

By the end of the course, learners will be able to:

1. Design a research plan aligned with appropriate objectives, hypothesis, and methodology.
2. Understand and apply various tools and techniques for data collection and analysis.
3. Conduct fieldwork or secondary data-based studies using correct research procedures.
4. Evaluate and interpret data using statistical and qualitative techniques.
5. Present research findings systematically and ethically using appropriate formats and tools.

Course Content

UNIT I: Research Planning and Design

(12 Lectures)

1. Research proposal: Components and preparation steps
2. Formulating objectives, research questions, and hypotheses
3. Time planning and budgeting in research projects
4. Types of research designs: Longitudinal, cross-sectional, case study, survey

UNIT II: Techniques of Data Collection

(12 Lectures)

1. Types of data: Primary vs. secondary
2. Primary data collection techniques:
 - a. Observation (structured/unstructured)
 - b. Interviews (structured, semi-structured, unstructured)
 - c. Questionnaire design and pilot testing
 - d. Focus group discussions (FGDs)
3. Use of secondary sources: Government reports, academic journals, databases

UNIT III: Sampling Techniques and Field Procedures

(12 Lectures)

1. Probability sampling: Simple random, stratified, cluster, systematic
2. Non-probability sampling: Convenience, purposive, snowball, quota, biased
3. Determining sample size: Concept and basic formulas
4. Fieldwork planning: Tools, scheduling, data validation techniques
5. Limitations and challenges in field-based research

UNIT IV: Data Processing, Analysis and Interpretation

(12 Lectures)

1. Editing, coding, and tabulation of data, Use of MS Excel/SPSS for basic data entry and analysis
2. Statistical techniques: Mean, median, mode, standard deviation, correlation
3. Hypothesis testing: T-Test, Z-Test, Chi-square Test
4. Qualitative analysis: Thematic coding, narrative analysis
5. Drawing conclusions and relating to objectives/hypotheses

UNIT V: Report Writing and Presentation Techniques

(12 Lectures)

1. Structure and format of a research report/thesis
2. Visual presentation: Use of tables, charts, graphs, and infographics
3. Oral presentation skills: Structure, time management, audience engagement
4. Plagiarism, referencing, and citation tools (APA, MLA, Chicago styles)
5. Use of digital tools: Mendeley, Zotero, Google Scholar, Turnitin

Suggested Readings

1. Research Methodology: Methods and Techniques, C.R. Kothari & Gaurav Garg New Age International
2. Social Research Methods, Alan Bryman, Oxford University Press
3. Business Research Methods, Donald R. Cooper & Pamela Schindler, McGraw-Hill Education
4. Research Methods for the Behavioral Sciences Frederick J. Gravetter & Lori-Ann B. Forzano Cengage Learning
5. Doing Your Research Project, Judith Bell, Open University Press
6. Statistics for Management, Richard Levin & David Rubin, Pearson Education
7. Handbook of Qualitative Research, Norman K. Denzin & Yvonna S. Lincoln, SAGE Publications
8. Introduction to SPSS in Psychology, Darren Langridge & Gareth Hagger-Johnson, Pearson Education

SEMESTER VIII

**I. MAJOR COURSE- MJ 19:
ADVANCED STATISTICAL ANALYSIS****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40****(Credits: Theory-04) 60 Hours****Course Objectives:**

The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Course Learning Outcomes:

Upon successful completion, students will have the knowledge and skills to:

1. Describe the rationale behind the formulation and components of a statistical model.
2. Compare and contrast statistical models in the context of a particular scientific question.
3. Communicate statistical ideas to a diverse audience.
4. Formulate a statistical solution to real-data research problems.
5. Demonstrate an understanding of the theoretical and computational underpinnings of various statistical procedures, including common classes of statistical models.
6. Utilise computational skills to implement various statistical procedures.

Course Contents:**Unit I: Univariate Analysis –****(12 Lectures)**

An overview of Measures of Central Tendency, Dispersion and Skewness.

Unit II: Correlation and Regression Analysis:**(12 Lectures)**

Simple, multiple, and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables).

Unit III: Theory of Probability and Probability Distributions:**(12 Lectures)**

Approaches to calculation of probability. Addition, multiplication and Conditional probabilities, Bayes' theorem. Mathematical expectation. Binomial, Poisson, Hypergeometric, and Normal Distribution.

Unit IV: Sampling Theory and Test of Significance**(12 Lectures)**

Sampling concepts. methods of sampling. Concept of sampling distribution, Its expected value and standard error, Utility of the Concept of Standard Error, Sampling distribution of means and Central Limit Theorem. Test of Significance for Attributes, Tests of Significance for Large Sample, Test of Significance for Small Samples, Student's Distribution

Unit V: Analysis of Variance**(12 Lectures)**

Introduction, Assumption, Uses and Technique of Analysis of Variance. F-test of equality of variances. Overview of Chi-square. Chi-square of Goodness of fit, Chi-Square test for Independence, Chi-Square as a test of homogeneity, Limitation in the use of Chi- Square test

Reference Books:

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
3. Anderson, Sweeny and Williams, Statistics for Business and Economics, CENGAGE Learning, New Delhi
4. Kazmeir Leonard J., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
5. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
6. Mrityunjay Kumar, Advance Statistical Analysis, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
7. Freund, J. E. And F. J. Williams, Elementary Business Statistics – The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.

II. MAJOR COURSE –MJ 20:
FINANCIAL INSTITUTIONS AND MARKETS

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

Course Objective:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Learning Outcomes:

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

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations. Summarize the concept of the Balance of Payments statement.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. Create awareness about emerging issues in international business such as outsourcing and sustainable development.

Course Contents:

Unit 1: Introduction

(12 Lectures)

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets - I: Money Markets

(12 Lectures)

Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

Unit 3: Financial Markets - II: Capital Markets

(12 Lectures)

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

Unit 4: Financial Institutions

(12 Lectures)

Commercial Banking - Introduction, Classification, Role, asset liability management, non-performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance -life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non-banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

Unit 5: Financial Stability

(12 Lectures)

Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability .

Reference Books:

1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
4. Goel,S. Financial Markets, Institutions and Services PHI learning
5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
6. Kohn (2013). Financial Institutions and Markets. Oxford University Press.
7. Madura, J., Financial Markets, and Institutions. Cengage
8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, 2nd Ed 2008.
9. Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill.
10. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

**III. ADVANCED MAJOR COURSE- AMJ 2:
ARTIFICIAL INTELLIGENCE FOR BUSINESS**

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

(Only for Hons Degree)

Course Objectives:

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

Course Learning Outcomes:

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

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

Course Content:

UNIT- I: Introduction

(12 Lectures)

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

UNIT-II: AI Led Strategic Interventions

(12 Lectures)

- 1 Algorithm: New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organisation.
- 2 AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting. CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

UNIT- III: AI in Banking & Insurance

(12 Lectures)

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

UNIT- IV AI in Retail

(12 Lectures)

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

UNIT- V: Exponential Technologies

(12 Lectures)

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

Practical Exercises: Learners are required to:

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

Reference Books:

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

**IV. ADVANCED MAJOR COURSE- AMJ 3:
BUSINESS DATA ANALYTICS**

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

Pass Marks: Th (SIE + ESE) = 40

(Credits: Theory-04) **60 Hours**

(Only for Hons Degree)

Course Objectives:

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

Course Learning Outcomes:

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

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

Course Content:

UNIT- I: Introduction

(12 Lectures)

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

UNIT-II: Analytical Tools

(12 Lectures)

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

UNIT-III: Predictive Analytics

(12 Lectures)

1. Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals.
2. Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

UNIT-IV: Getting started with R

(12 Lectures)

Introduction to R and R Studio

UNIT-V: Textual Data Analysis

(12 Lectures)

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

Practical Exercises: The learners are required to:

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

Reference Books:

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

OR RESEARCH COURSES- RC 2: (In lieu of AMJ 2 & AMJ 3)

RESEARCH/ PROJECT DISSERTATION/ RESEARCH INTERNSHIP/ FIELD WORK**Marks: 50 (SIE: 25 Synopsis + 25 Viva on Synopsis: 1Hr) + 100 (ESE Pr: 6Hrs) + 50 (Viva) = 200****Pass Marks = 80****(Only for Hons with Research Degree)****Guidelines to Examiners for Semester Internal Examination (SIE):***Evaluation of project dissertation work may be as per the following guidelines:*

<i>Project Synopsis</i>	<i>= 25 marks</i>
<i>Project Synopsis presentation and viva-voce</i>	<i>= 25 marks</i>

Guidelines to Examiners for End Semester Examination (ESE):*Evaluation of project dissertation work may be as per the following guidelines:*

<i>Project model (if any) and the Project record notebook</i>	<i>= 70 marks</i>
<i>Project presentation and viva-voce</i>	<i>= 30 marks</i>

The overall project dissertation may be evaluated under the following heads:

- Motivation for the choice of topic
- Project dissertation design
- Methodology and Content depth
- Results and Discussion
- Future Scope & References
- Participation in an Internship programme with a reputed organization
- Application of the Research technique in Data collection
- Report Presentation
- Presentation style
- Viva-voce

Course Objectives & Learning Outcomes:

After completion of the course, the learner can be able to understand:

Learning Outcomes Upon successful completion of this course, students will be able to:

1. Design and conduct an original research project in order to answer your research questions.
2. Design a discipline-specific research methodology.
3. Apply humanities/social science/scientific writing skills (APA)
4. Participate in the peer review process
5. Analyze research and other topics with academics in your field

Research Project

Research project under a Supervisor of the Department/Institution may be allocated to the eligible and qualifying candidate.

Project Dissertation/ Research Internship/ Field Work

The students of Post-Graduation must work Thirty-Six (36) days as Interns under Any Organisation having an MoU with the Ranchi University, which may include Government Organizations/judiciary/ Health Care Sectors/ Educational Institutions/ NGOs etc.

- The nature and the place of working must be informed in writing, seeking permission from the head of the department or the institution before undertaking the Project dissertation.

Submission of the Project Work

Each student has to submit two copies of the dissertation work duly forwarded by the HOD of Department concerned. The forwarded copies will be submitted in the Department/Institution for the evaluation at least Seven days before the seminar. The project will consist of

1. Field work/Lab work related to the project.
2. Selection of Research Topic. Review or Survey of the related Literatures.
3. Formation of Research Problem; research questions, objectives and hypotheses.
4. Formation of Research Design, Selection of tools for data collection and description of Sample.
5. Collection of data. Coding and analysis of data. Conclusions and their Interpretations.
6. Presentation of project work in the seminar on the assigned topic & open viva there on.
7. At least one Research paper must be presented at a conference or may be published in a reputed journal

Topics

Project work related to the Industrial/socially relevant topics may be given.

NB: Students will select topics for the project work in consultation with a teacher of the department.

The Seminar will be held in the respective P.G. Department, Ranchi University, Ranchi.

COURSES OF STUDY FOR FYUGP IN “COMMERCE” MINOR

ASSOCIATED CORE COURSE- MN A**Either may be opted in Sem-I or Sem-II****ASSOCIATED CORE COURSE-MN A:
FUNDAMENTALS OF ACCOUNTING****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives**

1. To acquaint learners with the foundational principles, concepts, and conventions of financial accounting.
2. To provide practical knowledge of recording business transactions and preparing financial statements.
3. To introduce learners to essential tools such as journal, ledger, trial balance, and final accounts.
4. To develop the ability to apply accounting principles using both manual and computerized methods.

Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Understand the basic framework and objectives of financial accounting.
2. Apply double-entry principles to record transactions in books of accounts.
3. Prepare trial balance and basic final accounts for a sole proprietorship.
4. Understand the methods of depreciation and reconcile bank statements.
5. Gain introductory knowledge of computerized accounting systems and generate financial reports.

Course Content**Unit I: Introduction to Accounting****(10 Hours)**

1. Definition, objectives, and functions of accounting, Users of accounting information
2. Accounting principles: Concepts and conventions, Accounting standards and IFRS (overview)
3. Introduction to accounting cycle and system

Unit II: Journal and Ledger**(10 Hours)**

1. Double-entry system of accounting
2. Types of accounts: personal, real, nominal
3. Journal entries and narration, Ledger posting and balancing
4. Preparation of trial balance

Unit III: Final Accounts of Sole Proprietorship**(15 Hours)**

1. Meaning and components of final accounts
2. Adjustments in final accounts (closing stock, outstanding/prepaid expenses, etc.)
3. Preparation of Trading Account, Profit & Loss Account, and Balance Sheet
4. Rectification of common accounting errors

Unit IV: Depreciation and Bank Reconciliation Statement**(10 Hours)**

1. Concept, causes, and need for depreciation
2. Methods: Straight Line Method and Diminishing Balance Method
3. Bank Reconciliation Statement – purpose and preparation
4. Causes of differences in cash book and passbook

Unit V: Introduction to Computerized Accounting**(15 Hours)**

1. Basics of computerized accounting systems
2. Features and benefits of accounting software (Tally, Busy, Zoho Books – overview)
3. Recording transactions using software (demonstration-based learning)
4. Generating financial reports (Trial Balance, P&L, Balance Sheet)

Suggested Readings

1. **T.S. Grewal, Double Entry Book Keeping – Principles and Practice**, Sultan Chand & Sons
2. **R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting**, Sultan Chand & Sons
3. **S.N. Maheshwari & S.K. Maheshwari, Introduction to Accountancy**, Vikas Publishing
4. **M.C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accounts – Volume I**, S. Chand
5. **J.R. Monga, Financial Accounting: Concepts and Applications**, Mayur Paperbacks
6. **Tally Education Pvt. Ltd., Official Guide to Tally ERP 9**, Tally Solutions

MINOR COURSE-B**MINOR COURSE- MN B:****FUNDAMENTALS OF BUSINESS AND ENTREPRENEURSHIP****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives**

1. To introduce students to the fundamentals of business and various forms of business organization.
2. To provide an understanding of the entrepreneurial mindset and the startup ecosystem.
3. To familiarize learners with the process of identifying business opportunities and creating business plans.
4. To develop basic competencies for managing small businesses and startups.

Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Understand the nature, objectives, and types of business activities.
2. Explain various forms of business ownership and emerging trends in business.
3. Recognize the qualities and functions of entrepreneurs.
4. Demonstrate the ability to generate business ideas and prepare a basic business plan.
5. Appreciate the role of innovation, government policies, and institutional support in entrepreneurship development.

Course Content**Unit I: Introduction to Business****(10 Hours)**

1. Concept and characteristics of business
2. Classification of business activities: industry, commerce, trade, auxiliaries
3. Objectives of business: economic and social
4. Business environment: internal and external factors
5. Emerging forms: e-business, outsourcing, social enterprise

Unit II: Forms of Business Organisation**(10 Hours)**

1. Sole proprietorship, partnership, joint Hindu family business
2. Joint stock company: features and types
3. Cooperative societies
4. Public vs. private enterprises
5. Choice of suitable form of business

Unit III: Introduction to Entrepreneurship**(12 Hours)**

1. Meaning, nature, and importance of entrepreneurship
2. Entrepreneur vs. manager
3. Types of entrepreneurs: economic, social, technopreneur, women entrepreneurs
4. Characteristics and functions of successful entrepreneurs
5. Role of entrepreneurship in economic development

Unit IV: Entrepreneurial Opportunities and Business Plan**(14 Hours)**

1. Identifying business opportunities and feasibility analysis
2. Market research for startups
3. Introduction to business planning and proposal writing
4. Components of a business plan: product, market, operations, financials
5. Legal requirements for starting a business

Unit V: Entrepreneurial Support and Innovation**(14 Hours)**

1. Startup ecosystem and incubators
2. Role of government in promoting entrepreneurship: MSME, Startup India, Atmanirbhar Bharat
3. Financial institutions: SIDBI, NABARD, KVIC, PMEGP
4. Innovation and creativity in entrepreneurship
5. Challenges faced by entrepreneurs and mitigation strategies

Suggested Readings

1. **C.B. Gupta & N.P. Srinivasan**, *Entrepreneurship Development*, Sultan Chand & Sons
2. **Vasant Desai**, *The Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing
3. **P. Saravanan**, *Entrepreneurship Development*, Ess Pee Kay Publishing
4. **R.K. Sharma & Shashi K. Gupta**, *Business Organisation and Management*, Kalyani Publishers
5. **David H. Holt**, *Entrepreneurship: New Venture Creation*, Pearson Education
6. Reports and Handbooks by **MSME Ministry, Startup India, NABARD, and SIDBI**

MINOR COURSE-C

MINOR COURSE- MN C:

BUSINESS LAWS AND CORPORATE GOVERNANCE**Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives**

1. To provide an understanding of the legal framework governing business operations in India.
2. To enable students to interpret and apply key provisions of business-related laws.
3. To familiarize learners with company law and the concept of corporate governance.
4. To instill awareness of ethical practices and the role of regulatory bodies in corporate compliance.

Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Understand the basic legal structure that supports commercial activities.
2. Interpret essential provisions of the Indian Contract Act and other regulatory frameworks.
3. Explain the key features of company law, including incorporation, management, and dissolution.
4. Appreciate the importance of corporate governance, ethics, and transparency in business practices.
5. Identify the role of regulatory bodies like MCA, SEBI, and the judiciary in enforcing legal norms.

Course Content**Unit I: Indian Contract Act, 1872****(12 Hours)**

1. Meaning and essentials of a valid contract
2. Offer and acceptance, consideration, capacity to contract, free consent
3. Void, voidable and unlawful agreements, Performance of contract and discharge
4. Remedies for breach of contract

Unit II: Sale of Goods Act, 1930**(10 Hours)**

1. Contract of sale – meaning and essentials
2. Conditions and warranties, Transfer of property and risk
3. Rights of an unpaid seller, Remedies available to buyer and seller

Unit III: Consumer Protection and E-Commerce Laws**(12 Hours)**

1. Consumer Protection Act, 2019 – rights and duties of consumers
2. Consumer redressal mechanism
3. E-commerce and online contracts – basic legal implications
4. IT Act 2000 – digital signatures and cyber law provisions (overview)
5. Legal issues in digital transactions and consumer privacy

Unit IV: Companies Act, 2013 – Basics**(13 Hours)**

1. Meaning and characteristics of a company
2. Types of companies, Incorporation of company and Memorandum & Articles of Association
3. Company meetings and resolutions, Role and responsibilities of directors

Unit V: Corporate Governance and Ethics**(13 Hours)**

1. Meaning and principles of corporate governance
2. Regulatory framework in India: SEBI, Clause 49, Companies Act provisions
3. Role of Board of Directors and Independent Directors
4. Corporate social responsibility (CSR) and ethical business practices
5. Whistle-blower protection and good governance practices

Suggested Readings

1. **N.D. Kapoor**, *Elements of Mercantile Law*, Sultan Chand & Sons
2. **Avtar Singh**, *Business Law*, Eastern Book Company
3. **R.S.N. Pillai & Bagavathi**, *Business Law*, S. Chand Publishing
4. **P.C. Tulsian**, *Business Law*, McGraw Hill
5. **S.K. Maheshwari & S.N. Maheshwari**, *Business Law*, Himalaya Publishing
6. **M.C. Kuchhal**, *Business Law*, Vikas Publishing House

MINOR COURSE-D**MINOR COURSE- MN D:
BUSINESS ECONOMICS****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives**

1. To provide an understanding of basic microeconomic and macroeconomic principles from a business perspective.
2. To enhance decision-making skills by applying economic concepts to real-world business problems.
3. To familiarize students with economic tools used in pricing, production, cost management, and market analysis.
4. To introduce the functioning of economic systems and policies affecting businesses and consumers.

Learning Outcomes

After completing this course, students will be able to:

1. Comprehend the economic environment in which businesses operate.
2. Analyze demand and supply forces and understand consumer and producer behavior.
3. Apply cost and revenue analysis for decision-making in different market conditions.
4. Interpret macroeconomic indicators like GDP, inflation, and policy measures.
5. Assess the impact of government policies and economic events on business decisions.

Course Content**Unit I: Introduction to Business Economics****(10 Hours)**

1. Meaning, nature, and scope of business economics
2. Difference between microeconomics and macroeconomics
3. Basic economic problems and role of price mechanism
4. Opportunity cost and production possibility curve
5. Role of business economics in decision-making

Unit II: Demand and Supply Analysis**(12 Hours)**

1. Law of demand and law of supply, Determinants and types of demand
2. Elasticity of demand: price, income, and cross elasticity
3. Demand forecasting techniques (basic overview), Equilibrium price determination

Unit III: Cost and Revenue Analysis**(12 Hours)**

1. Concepts of cost: fixed, variable, average, marginal, and total
2. Cost-output relationship in the short and long run, Economies and diseconomies of scale
3. Concepts of revenue: total, average, marginal, Break-even analysis and business application

Unit IV: Market Structures and Pricing**(13 Hours)**

1. Features of perfect competition, monopoly, monopolistic competition, and oligopoly
2. Price-output determination in different markets, Price discrimination,
3. Pricing strategies in business: skimming, penetration, cost-plus, and competition-based pricing

Unit V: Introduction to Macroeconomics and Business Environment**(13 Hours)**

1. Concepts of GDP, GNP, NNP, and national income
2. Inflation, deflation, and unemployment – types and causes
3. Monetary and fiscal policy – meaning and tools
4. Business cycles – phases and features, Role of government in business regulation and promotion

Suggested Readings

1. **H.L. Ahuja**, *Business Economics*, Sultan Chand & Sons
2. **D.N. Dwivedi**, *Managerial Economics*, Vikas Publishing House
3. **P.L. Mehta**, *Managerial Economics – Analysis, Problems and Cases*, Sultan Chand
4. **Paul Samuelson & William Nordhaus**, *Economics*, McGraw Hill
5. **Mankiw N. Gregory**, *Principles of Economics*, Cengage Learning
6. **S.K. Agarwal**, *Business Economics*, Galgotia Publishing

MINOR COURSE-E**MINOR COURSE- MN E:****PRINCIPLES OF MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives**

1. To impart knowledge of fundamental management principles and functions.
2. To develop an understanding of organizational behavior and its relevance to workplace management.
3. To explore individual and group dynamics in organizational settings.
4. To enable learners to apply behavioral principles to enhance managerial effectiveness.

Learning Outcomes

After completing this course, students will be able to:

1. Understand the key functions and levels of management in organizations.
2. Apply management theories to real-world organizational issues.
3. Analyze how individual behavior, personality, perception, and motivation impact workplace outcomes.
4. Explain the dynamics of team behavior, communication, and leadership in organizational settings.
5. Evaluate the influence of organizational culture, change, and stress on performance.

Course Content**Unit I: Introduction to Management****(12 Hours)**

1. Meaning, nature, and importance of management
2. Evolution of management thought: Classical, Neo-Classical, Modern theories
3. Functions of management: Planning, Organizing, Staffing, Directing, Controlling
4. Levels of management and managerial roles (Mintzberg)
5. Coordination as the essence of management

Unit II: Planning and Organizing**(12 Hours)**

1. Nature and significance of planning, Types of plans and steps in planning
2. Decision-making: types, process, and techniques
3. Organizational structure: types and span of control
4. Delegation of authority and decentralization

Unit III: Introduction to Organizational Behaviour**(12 Hours)**

1. Meaning and scope of organizational behaviour (OB)
2. Individual behavior and personality traits
3. Perception: factors influencing perception and perceptual errors
4. Attitudes and values – formation and effect on work, Learning and reinforcement

Unit IV: Motivation and Leadership**(12 Hours)**

1. Motivation: meaning and importance
2. Theories of motivation: Maslow, Herzberg, McClelland, Expectancy theory
3. Leadership: concept and styles, Theories of leadership: Trait, Behavioral, Contingency theories
4. Emotional intelligence and leadership effectiveness

Unit V: Group Dynamics and Organizational Culture**(12 Hours)**

1. Group formation, types of groups, and group behavior
2. Team building and conflict management, Communication: process, types, and barriers
3. Organizational culture and climate, Organizational change and stress management

Suggested Readings

1. **Harold Koontz & Heinz Weihrich**, *Essentials of Management*, McGraw Hill
2. **Stephen P. Robbins & Mary Coulter**, *Management*, Pearson Education
3. **Stephen P. Robbins & Timothy A. Judge**, *Organizational Behaviour*, Pearson Education
4. **L.M. Prasad**, *Principles and Practice of Management*, Sultan Chand & Sons
5. **K. Aswathappa**, *Organizational Behaviour*, Himalaya Publishing House
6. **Fred Luthans**, *Organizational Behaviour*, McGraw Hill

MINOR COURSE-F**MINOR COURSE- MN F:
FINANCIAL SYSTEM AND MARKETS****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40**(Credits: Theory-04) **60 Hours****Course Objectives**

1. To provide a conceptual understanding of the structure and functions of the Indian financial system.
2. To introduce the key financial institutions, regulators, and instruments.
3. To explain the role of capital and money markets in economic development.
4. To familiarize students with financial market operations, including recent trends and challenges.

Learning Outcomes

Upon completion of this course, students will be able to:

1. Understand the structure and components of the Indian financial system.
2. Identify the roles and functions of financial institutions like RBI, SEBI, banks, and insurance companies.
3. Distinguish between money markets and capital markets.
4. Evaluate the functioning of stock exchanges, mutual funds, and primary/secondary market mechanisms.
5. Analyze the challenges and reforms in the financial sector.

Course Content**Unit I: Overview of Financial System****(10 Hours)**

1. Components of financial system: institutions, instruments, markets, and services
2. Functions and importance of the financial system in economic development
3. Structure of Indian financial system, Recent developments and challenges in Indian financial system

Unit II: Financial Institutions and Regulators**(12 Hours)**

1. Reserve Bank of India (RBI): functions, role in monetary policy
2. Commercial banks and their role in credit creation
3. Non-Banking Financial Companies (NBFCs): types and significance
4. Securities and Exchange Board of India (SEBI): objectives and functions
5. Insurance Regulatory and Development Authority of India (IRDAI) – overview

Unit III: Money Market**(12 Hours)**

1. Meaning and features of money market
2. Participants in the money market
3. Instruments: Treasury bills, commercial papers, certificates of deposit, call money
4. Role of RBI in money market, Challenges and limitations of Indian money market

Unit IV: Capital Market and Stock Exchanges**(14 Hours)**

1. Meaning, features, and structure of capital market, Primary vs. Secondary market
2. Stock exchanges in India: NSE, BSE – functions and listing procedure
3. Role of SEBI in regulating capital markets
4. Overview of electronic trading and depositories (NSDL, CDSL)

Unit V: Mutual Funds and Other Financial Instruments**(12 Hours)**

1. Concept and types of mutual funds
2. Role and benefits of mutual funds in financial inclusion
3. SIPs and NAV concepts, Introduction to derivatives, bonds, and debentures
4. Credit rating agencies and their role in financial markets

Suggested Readings

1. **L.M. Bhole & Jitendra Mahakud**, *Financial Institutions and Markets*, McGraw Hill
2. **E. Gordon & K. Natarajan**, *Financial Markets and Services*, Himalaya Publishing House
3. **M.Y. Khan**, *Indian Financial System*, McGraw Hill
4. **S Gurusamy**, *Indian Financial System*, Tata McGraw Hill
5. **Bharati V. Pathak**, *The Indian Financial System: Markets, Institutions and Services*, Pearson
6. **V.A. Avadhani**, *Investment and Securities Markets in India*, Himalaya Publishing House

MINOR COURSE-G**MINOR COURSE- MN G:
DIGITAL MARKETING****Marks: 25 (5 Attd. + 20 SIE: 1Hr) + 75 (ESE: 3Hrs) = 100****Pass Marks: Th (SIE + ESE) = 40****(Credits: Theory-04) 60 Hours****Course Objectives:**

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

Course Learning Outcomes:

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

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms; Illustrate the measurement of effectiveness of a digital marketing campaign;
3. Introduction of AI in Digital Marketing; Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation; Explain the need for regulatory framework for digital marketing in India

Course Content:**UNIT- I Introduction****(12 Lectures)**

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

UNIT-II Digital Marketing Management**(12 Lectures)**

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

UNIT-III Digital Marketing Presence**(12 Lectures)**

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

UNIT-IV Interactive Marketing**(12 Lectures)**

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

UNIT-V Artificial Intelligence in Marketing**(12 Lectures)**

1. Introduction of Artificial Intelligence in Marketing, how does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.

Practical Exercises: The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.

Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Reference Books:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
9. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.
