

# **MATA TRIPURA SUNDARI OPEN UNIVERSITY, TRIPURA**



## **PROGRAMME PROJECT REPORT BACHELOR OF COMMERCE (B.COM) 2025-26**

  
Registrar  
Mata Tripura Sundari Open University  
Gomati-Tripura

## **Introduction:**

The **3-Year Bachelor of Commerce Degree** is one of the most sought bachelor degree the programme after 12<sup>th</sup>. It includes complete knowledge of finance and management. The B.com. degree has been started to provide sound knowledge for producing the sound financial and management professionals. B.com. is one of the most job provider educational degree course in India and abroad, there are various multinational industries, which are offering jobs to various commerce graduates.

The best part of the programme is that the student of all stream in 12<sup>th</sup> standard can get admission to the B.com. The programme. B.com. degree allows the candidates to enter in the field of Banking, Finance and Management. This degree enables the students with various aspects that are necessary for effective financial management and essential for entrepreneurs and business analyst. Bachelor in Commerce also gives students a platform for pursuing courses like MBA, M.Com. To do well in this field, students must possess leadership qualities, decision making skills, good oral and written communication skills. Partial ICT supported teaching learning practices shall be adopted to ensure parity in terms of academic rigor and quality of instructions.

### **A. Programme's Mission and Objectives**

#### **Mission**

The mission of the programme is to provide a nurtured knowledge that will lead to fulfil the aspirations of Trade, Industry, Commerce and the Individual. To create an atmosphere of effective learning in commerce, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness, feel of complete accomplishment and instill self-confidence.

#### **Objectives**

1. To impart knowledge in advanced concepts and applications in various fields of commerce.
2. To provide the students the avenues of studies in parallel professional courses in commerce discipline.
3. To equip the students to occupy the important positions in business, industries and related organizations.
4. To make the learners to understand the purpose and use of commerce subjects.

### **B. Relevance of the Programme with Mission and Goals**

The vision and mission of Mata Tripura Sundari Open University, Tripura are:

#### **Vision**

To be an institution where the most formative years of a young mind are spent in the guided pursuit of excellence while developing a spirit of inquisitive questioning, an ability to excel in the pressure of a fast-changing professional world and desire to grow into a personality than a person in an environment that fosters strong moral and ethical values, teamwork, community service and environment consciousness.

#### **Mission**

- To be the enablers of the confluence of academic rigor and professional practicality.
- To bring global best practices to students through widespread use of technology.
- To empower our faculty to constantly develop new skills and excel professionally.
- To provide the best campus environment to the students and faculty with all facilities to nurture their interest.

**3-Year Bachelor of Commerce Degree Programme** of the University strives to realize its vision and mission by rectifying student centric issues on priority. The University promotes multidisciplinary and Allied research in various fields that supports and harnesses joyful learning environment. The goals of programme is to provide educational facilities to all qualified and willing persons who are unable to join regular courses due to personal or professional reasons. There are many potential learners who cannot afford to join regular courses due to professional responsibilities and personal commitments. For such cases distance B.com. can be helpful in increasing knowledge base and skill up gradation.

The programme aims to provide alternative path to wider potential learners who are in need of refresher courses to update their skills.

### **C. Nature of Prospective Target Group of Learners**

Mata Tripura Sundari Open University, Tripura shall target the working professional's executives as well as those who cannot attend a full-time programme due to constraints. The candidates desirous of taking admission in B.com. programme shall have to meet the eligibility norms as follows-

- 1. To obtain admission in B.com) programme offered through ODL mode, the learner must have completed 10+2 in any stream.*
- 2. The learner must have pass at 10+2 examination.*

The B.com. programme offered by Mata Tripura Sundari Open University, Tripura caters the needs of diverse groups of undergraduate learners from all disciplines located in diverse regions and social structures such as learners from a low level of disposable income, rural dwellers, women and minorities who have little access to formal institutions of higher learning.

### **D. Appropriateness of Programme to be conducted to acquire specific skills and competence**

The University has identified the following programme outcomes and programme specific outcomes as acquisition of specific skills and competence for B.Com. Programme.

#### **a. Programme Outcomes(PO's)**

**PO1.Knowledge:** Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

**PO2.Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

**PO3.Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.

**PO4. Effective Citizenship:** Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

**PO5. Ethics:** Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

**PO6. Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.

**PO7.Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

#### **b. Programme Specific Outcomes**

**PSO1.** To understand the basic concepts of the Commerce, Management, Accounting & Economics.

PSO2.To analyze relationship among Commerce, Trade Industry, Services, Management and Administration.

PSO3.To understand rules and regulations of taxation, banking and insurance sector.

The University has managed care to introduce B.Com. programme for maintaining the quality and to face the competition at the National/International level.

### **E. Instructional Design**

3-Year B. Com. Programme is divided into six semesters and minimum credit requirement is 120 to get B.com. degree through Mata Tripura Sundari Open University, Tripura. Minimum time period for acquiring B.Com. degree will be three years and maximum time (extended) period is six years.

The minimum credits required for the award of 3-Year programme degree are given in

**Table-1:**

**Table 1: Credit Requirement for the Award of Degree in Each Category in UGC- 2020**

<b>S. No.</b>	<b>Type of Courses</b>	<b>Credits (3-Year UG)</b>
1.	Major (Core)	60
2.	Minor Stream	24
3.	Interdisciplinary	09
4.	Ability Enhancement Courses (AECs)	08
5.	Skill Enhancement Courses (SECs)	10
6.	Value Added Courses (VACs)	06
7.	Summer Internship	03
<b>Total</b>		<b>120</b>

### **The Curricular Component of 3-Year B.Com. Programme:**

The curriculum consists of major stream courses (Core Courses), minor stream courses and Interdisciplinary Courses, language courses, skill enhancement courses, and a set of courses on Environmental Education, Understanding India, Digital and Technological Solutions, Health & Wellness, Yoga Education, and Sports and Fitness ( Value Added Courses).

At the end of the second semester, students can decide either to continue with the chosen major or request a change of major course. The minor stream courses include vocational courses which will help the students to equip with job-oriented skills. The details regarding the components are as follows –

**Major Stream (60 credits)** – The discipline or subject of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (about 50% of total credits) through core courses in the major discipline.

**Minor Stream (24 credits)** – It helps a student to gain a broader understanding beyond the major discipline.

**Interdisciplinary (9 credits)** – All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12<sup>th</sup> class or equivalent) in the proposed major and minor stream under this category.

**Ability Enhancement Courses (AEC; 08 credits)** - Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills.

**Skill Enhancement Courses (SEC; 10 credits)** – These courses are aimed at imparting practical skills, hands-on training, soft skills etc. to enhance the employability of the students.

**Value-Added Courses (VAC) (Common to all UG students; 06 credits)** – This programme offers two VAC courses as follows:

1. Environmental Education
  2. Understating India
- Summer Internship (03 Credits)

**Note:**

1. The major subject would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may only be allowed to change major within the broad discipline at the end of the second semester. So, at the end of the second semester, students can decide either to continue with the chosen major or request a change of major.
2. Beyond the major discipline, student would have to choose a minor stream subject for the award of the degree.

**Table 2: The Broad Course Structure of the Undergraduate Programmes-**

Semester	Discipline Specific Courses	Minor	Inter-disciplinary courses	Ability Enhancement courses (language)	Skill Enhancement courses/Internship	Value-Added Courses	Total Credits
I	courses(8C)	courses(8C)		1 course(2C)	1 course (2C)		20
II	2courses (8C)	2courses (8C)		1 course(2C)	1 course (2C)		20
	Students exiting the programme after <b>securing 40 credits</b> will be awarded <b>UG Certificate</b> in the relevant Discipline/Subject.						<b>40</b>
III	2 courses(8C)	1 course(4C)		1 course(2C)	1 course(3C)	1 course (3C)	20
IV	2 courses(8C)	course(4C)	-	1 course(2C)	1 course(3C)	1 course (3C)	20
	Students exiting the programme after securing <b>80 credits</b> will be awarded <b>UG Diploma</b> in the relevant Discipline/Subject.						<b>80</b>
V	4courses (14C)		2 courses(6C)	-			20

VI	4courses (14C)		1 course(3C)	-	nternship(3C)		20
	Students who want to undertake 3-year UG programme will be awarded B.Com. Degree in the relevant Discipline /Subject upon securing 120credits.						<b>120</b>
<b>Total</b>	<b>60</b>	<b>24</b>	<b>09</b>	<b>08</b>	<b>10+03</b>	<b>06</b>	<b>120</b>

**\*DSC: Discipline Specific Courses**

**\*IDC: Interdisciplinary Courses**

**\*AEC: Ability Enhancement Course**

**\*SEC: Skill Enhancement Courses**

**\*VAC: Value Added Courses**

**Note-**

1. Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a **UG certificate**.
2. Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the **UG diploma**.
3. **Students can exit** after completion of six semesters with **120 credits** and will be awarded a **Bachelor's Degree**. For B.A. Programme, a student has to earn minimum 60 credits of core courses (**Major discipline**), 24 credits in **Minordiscipline**, 09 credits in **Interdisciplinary** area, 08 credits in **Ability Enhancement Area (AEC)**, 10 credits in **Skill Enhancement Area (SEC)** and 6 credits in two **Value-Added Courses** (3 credits each) and 3 credits in one **internship** course as per the course structure (Table 2).

**Table 3: Evaluation Scheme, NEP-2020 (Session: 2025-26)**  
**Bachelor of Commerce**  
**B.Com.**

I – Year : Certificate in Commerce							
Semester-I							
S.No.	Course Code	Course Name	Category	Credit	Continuous Assessment Max. Marks	Term End Exam Max. Marks	Total
1	CMB-1111	Business Organisation	DSC	4	30	70	100
2	CMB-1112	Financial Accounting	DSC	4	30	70	100
3	CMB-1113	Business Statistics	Minor	4	30	70	100
4	CMB-1114	Business Economics	Minor	4	30	70	100
5	ENB-1101	English Communication	AEC	2	30	70	100
6	CSB-1101	Fundamentals of Computer System and Office Automation	SEC	2	30	70	100
Total				20	180	420	600

Semester-II							
S.No.	Course Code	Course Name	Category	Credit	Continuous Assessment Max. Marks	Term End Exam Max. Marks	Total
1	CMB-1211	Business Management	DSC	4	30	70	100
2	CMB-1212	Cost Accounting	DSC	4	30	70	100
3	CMB-1213	Fundamentals of Marketing	Minor	4	30	70	100
4	CMB-1214	Business Environment	Minor	4	30	70	100
5	ENB-1201	Creative Writing	AEC	2	30	70	100
6	MMB-1101	Reasoning	SEC	2	30	70	100
Total				20	180	420	600
Students exiting the programme after securing 40 credits will be awarded UG Certificate in Commerce							







**Table 4: Skill Enhancement Courses (SECs):**

<b>S. No.</b>	<b>Name of the Course</b>	<b>Sem.</b>	<b>Course Code</b>
1	Fundamentals of Computer System and Office Automation	I	CSB-1101
2	Reasoning	II	MMB-1101
3	Business Communication	III	CMB-2101
4	Personal Selling	IV	CMB-2201

**\* First two courses are of two credits and rest are of three credits subject specific**

**Table 5: Ability Enhancement Courses (AECs):**

S. No.	Sem	Course Name	Course Code	Credits	Language	Remarks
1.	I	English Communication	ENB-1101	2	English	Students are advised to opt one of the language courses
2.	II	Creative Writing	ENB-1201	2		
3.	III	Personality Development	ENB-2101	2		
4.	IV	Basic Knowledge of English Grammar	ENB-2201	2		
5.	I	रचनात्मक और समाचार लेखन	HNB-1101	2	Hindi	
6.	II	फ़िल्म और मीडिया लेखन	HNB-1201	2		
7.	III	पटकथा लेखन	HNB-2117	2		
8.	IV	कार्यालयी लेखन	HNB 2201	2		

**Table 7: Value-Added Courses (VACs):**

S. No.	Name of the Course	Semester	Course Code
1.	Environmental Education	III	VAC-2101
2.	Understanding India	IV	VAC-2201

**MOOCS (Massive Online Open Courses):**

The University shall give flexibility in opting for MOOC by the students pertaining to the prescribed curriculum and also the Credits earned in the MOOC courses may be dealt as part of the evaluation scheme as per UGC (Open and Distance Learning Programme and Online Programme) Regulations, 2020.

**Syllabi and Course Materials:**

The Syllabi, PPR and Self Learning Material (SLM) are developed mostly by experienced faculty members of Mata Tripura Sundari Open University, Tripura in consultation with content experts and the same will be forwarded to CIQA (Centre for Quality Assurance) and Board of Studies/Academic Council/ Executive Council for further suggestions and approval.

<b>Table 8: List of Major and Minor courses</b>					
<b>YEAR</b>	<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CREDITS</b>	<b>CATEGORY</b>
<b>I</b>	I	CMB-1111	Business Organisation	4	Major
	I	CMB-1112	Financial Accounting	4	Major
	I	CMB-1113	Business Statistics	4	Minor
	I	CMB-1114	Business Economics	4	Minor
	II	CMB-1211	Business Management	4	Major
	II	CMB-1212	Cost Accounting	4	Major
	II	CMB-1213	Fundamentals of Marketing	4	Minor
	II	CMB-1214	Business Environment	4	Minor
<b>II</b>	III	CMB-2111	Business Regulatory Framework	4	Major
	III	CMB-2112	Income Tax Law and Accounts	4	Major
	III	CMB-2113	Indian Economy	4	Minor
	IV	CMB-2211	Company Law	4	Major
	IV	CMB-2212	Research Methodology	4	Major
	IV	CMB-2213	Public Finance	4	Minor
<b>III</b>	V	CMB-3111	Human Resource Management	4	Major
	V	CMB-3112	Corporate Accounting	4	Major
	V	CMB-3113	Goods and Services Tax	4	Major
	V	CMB-3114	Fundamentals of Investment	2	Major
	VI	CMB-3211	Monetary Theory and Banking in India	4	Major
	VI	CMB-3212	Accounting for Managers	4	Major
	VI	CMB-3213	Auditing	4	Major
	VI	CMB-3214	Fundamentals of Entrepreneurship	2	Major

## Semester I

**Course Code: CMB-1111**

**L T P C**

**Course Title: Business Organization**

**4 0 0 4**

### **CourseObjective:**

The aim of the course is to build knowledge and understanding of Business Organizations among the student.

### **Course outcomes:**

After completing this course a student will have:

<b>Course Outcomes</b>	<b>Cognitive level</b>
CO1. Ability to understand the concept of Business Organisation along with the norms of Business Organisation.	Understand
CO2. Ability to understand the terminologies associated with the field of Business Organisation along with Promotion of Business.	Understand
CO3. Ability to identify the appropriate plant location.	Describe
CO4..Ability to identify the appropriate business combination.	Explain
CO5.Ability to understand recent trends in business organization.	Understand

### **Contents:**

#### **Block I: Business Nature**

**Unit 1:** Economic and Non-economic Activities, Spectrum of Business Activities, Features of the Modern Business

**Unit 2:** Scope of business - Industry (Manufacturing Sector), Commerce (Service Sector) and Trade, 'Make in India' Movement, Social responsibility and ethics.

**Unit 3:** Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

#### **Block II: Management**

**Unit 4:** Concept, Nature &Aspects of Management, Taylors ScientificManagement Theory,

**Unit 5:** Henri Fayol Classical Organization Theory (management process theory),

**Unit 6:** Weber's Bureaucracy Theory,

#### **Block III: Fundamentals of Management**

**Unit 7:** Planning process and type – Decision Making process and type, Approaches to Decision- Making, Techniques ofDecision-Making.

**Unit 8:** Organizing – Basic considerations. Depart-mentation – functional, project, matrix and network. Centralization and decentralization.

**Unit 9:** Dynamics of groups-Formation.

#### **Block IV: Leadership and Motivation**

**Unit 10:** Leadership: Concept, Managerial Grid, Situational Leadership.

**Unit 11:** Motivation: Concept and Theories

**Unit 12:** Maslow, Herzberg, McGregor and Ouchi theories.

**Block V: Change Management**

**Unit 13:** Resistance to change and strategies to manage change, Conflict levels, causes and resolution.

**Unit 14:** Functional and Dysfunctional aspects of conflict.

**Unit 15:** Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management.

**Suggested Readings:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.

**Course Code: CMB-1112**

**L T P C**

**Course Title: Financial Accounting**

**4 0 0 4**

**Course Objective:**

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

**Course Outcomes:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Define theoretical framework of accounting.	Remember
CO2: Explain accounting process and develop the skill of preparation of final accounts.	Understand
CO3: Develop understanding of accounting for hire purchase transactions and determine depreciation.	Apply
CO4: Illustrate branch and departmental accounting	Understand
CO5: Develop the skill of preparation of Royalty Accounts.	Apply

**Contents:**

**Block I: Introduction**

**Unit 1:** Conceptual Framework: Book keeping, Accounting & Accountancy, objectives, functions, advantage, limitations.

**Unit 2:** Accounting principle, Concepts and Conventions, Accounting Equations.

**Unit 3:** Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind. AS).

**Block II: Accounting Process**

**Unit 4:** Journal, ledger, Cash Book, Trial Balance.

**Unit 5:** Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information.

**Unit 6:** Preparation of Final Accounts.

**Block III: Depreciation and Hire Purchase Accounting**

**Unit 7:** Accounting for Plant Property and Equipment.

**Unit 8:** Depreciation: Meaning of Depreciation, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method. (Relevant accounting Standards as applicable)

**Unit 9:** Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Installment System (Simple practical problems)

**Block IV: Special Types of Accounting**

**Unit 10: Accounting for Branches** (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches.

**Unit 11: Departmental Accounting:** Concept, Type of departments, Basis of allocation of departmental expenses.

**Unit 12:** Methods of departmental accounting (Relevant accounting Standards as applicable)

**Block V: Royalties Accounts**

**Unit 13:** Royalty account, Minimum Rent.

**Unit 14:** Computation and recovery of Short working in the books of Land lord etc.

**Unit 15:** Practical questions

**Books Recommended/Suggested Readings:**

1. Goyal, Bhushan Kumar and H. N. Tiwari, Financial Accounting, Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Lt Bhupinder. Financial Accounting–Concepts and Applications, Cengage



**Course Code: CMB-1113**

**L T P C**

**Course Title: Business Statistics**

**4 0 0 4**

**CourseObjective:**

The objective of course is to provide basic knowledge of quantitative methods and their commercial application for decision making in business.

**Course Outcomes:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Explain meaning, scope and functions of statistics and data processing.	Understand
CO2: Apply various measurement of central tendency	Apply
CO3: Apply various measurement of dispersion and skewness.	Apply
CO4: Describe relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.	Analyze
CO5: Learn patterns revealed by the time series data and to use it to make predictions for the future.	Apply

**Contents:**

**Block I: Introduction**

**Unit 1:** Meaning, Characteristics, scope and function, limitations & misuse of statistics

**Unit 2:** Primary & secondary data, collection & editing of data

**Unit 3:** Classification, Frequency distribution and statistical series, Tabulation of data.

**Block II: Measures of Central Tendency**

**Unit 4:** Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.

**Unit 5:** Positional Averages including Mode and Median

**Unit 6:** Partition values - quartiles, deciles, and percentiles with graphic presentation.

**Block III: Measures of Dispersion and Skewness**

**Unit 7:** Measures of Dispersion: absolute and relative. Range, Quartile deviation, Mean deviation

**Unit 8:** Standard deviation, and their coefficients; Properties of standard deviation/variance.

**Unit 9:** Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

**Block IV: Correlation and Regression Analysis**

**Unit 10:** Simple correlation – Karl Pearson formula in grouped and ungrouped. Data, Ranking method, con-current deviations method

**Unit 11:** Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation

**Unit 12:** Properties of regression coefficients; Relationships between Correlation and Regression coefficients.

## **Block V: Probability**

**Unit 13:** Sample space and Events, Simple and Compound Events,

**Unit 14:** Probability and Probability distributions: Normal Distribution, Binomial and Poisson Distribution;

**Unit 15:** Addition Law, Conditional Probability, Multiplication Law & Baye's theorem  
[Simple numerical].

### **Books Recommended/ Suggested Readings:**

1. Anderson, Sweeney and William. Statistics for Students of Economics and Business. Cengage
2. Gupta, S. P. and Gupta, Archana. Statistical Methods. Sultan Chand and Sons, New Delhi.
3. Levin, Richard, David S. Rubin, Rastogi, and Siddqui. Statistics for management, Pearson Education.
4. Thukral, J. K., Business Statistics, Taxmann Publications
5. Vohra, N. D. Business Statistics, McGraw Hill

**Course Code: CMB-1114**

**L T P C**

**Course Title: Business Economics**

**4 0 0 4**

**CourseObjective:**

The aim of the course is to build knowledge and understanding business economics among the student.

The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about business economics.

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

Course Outcome	cognitive level
CO1: Define Basic Concepts and Principles of Business economics.	Remember
CO2: Explain the mechanics of supply and demand in allocating goods and services and resources.	Understand
CO3Identify relationships between production and costs.	Understand
CO4: Demonstrate key characteristics and decision making in different forms of markets	Apply
CO5: Visualise impact of macroeconomic indicators on firms decesion making	Understand

**Contents:**

**Block I: Introduction to Economics**

**Unit1:** Business Economics; Nature and Scope; Roles and responsibilities of Business Economist.

**Unit2:** Introduction to Micro Economics, Basic Concepts and Principles.

**Unit3:** Types of economic analysis

**Block II: Demand, Supply and Market Equilibrium**

**Unit4:** Demand, Supply and Market equilibrium: individual demand, market demand, Individual supply, market supply, market equilibrium;

**Unit5:** Elasticity's of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply,

**Unit6:** Demand Forecasting.

**Block III: Factors of Production**

**Unit7:** Producer and optimal production choice : optimizing behaviour in short run ( geometry of product curves, law of diminishing margin productivity, three stages of production),

**Unit8:** optimizing behaviour in long run (isoquants, isocost line, optimal combination of resources).

**Unit9:** Costs and scale : traditional theory of cost ( short run and long run, envelope curves), modern theory of cost (short run and long run).

**Block IV: Market Structures**

**Unit10:**Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ;

**Unit11:**Monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly),

**Unit12:** price discrimination, monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity), oligopoly.

**Block V: Macro Economics**

**Unit13:** Macro Economics – Concept, nature, importance, limitations, difference between micro and macroeconomics, significance;

**Unit14:** Methods of calculating National Income-: Value Added or Product method, Expenditure method, Income method; Circular flow of income (Two sector model);

**Unit15:** Inflation, Types of Inflation, Causes of Inflation, Methods of Controlling Inflation Balance of payments account- different components and meaning.

**Text Books:**

1. Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
2. Deepa shree, Principles of Micro Economics, Ane Books Pvt Ltd, New Delhi
3. I. C. Dhingra, Microeconomics – Theory & Practice, S. Chand & Co., New Delhi.

**Course code: ENB-1101**

**Course title: English Communication**

**Credits-2**

**Course Objectives:**

- To understand the fundamental communication skills in terms of personal, social and professional interactions.
- To develop the ability to share thoughts, emotions and ideas through various means of communication: both verbal and nonverbal.

**Course Outcomes:** After completion the course, students will be able to communicate effectively and with fluency. They will be able to speak in grammatically correct English with good pronunciation and intonation.

**Block I: Self-Introduction**

Unit 1: Introducing Self

Unit 2: Skills and Strengths

Unit 3: Speaking about Achievements and Voicing Future Aspects

Unit 4: Body Language

Unit 5: Paralanguage Skills

**Block II: Public Speaking Skills**

Unit 6: Speeches

Unit 7: Role Play

Unit 8: Debates

Unit 9: Presentation

Unit 10: Story telling or Narration

**References:**

1. Bell, Judith. "Doing Your Research Project: A Guide for First-Time Researchers." Open University Press, 2010.
2. Covey, Stephen R. "The 7 Habits of Highly Effective People." Simon & Schuster, 1989.
3. Lucas, Stephen E. "The Art of Public Speaking." McGraw-Hill Education, 2014.
4. Pease, Allan, and Barbara Pease. "The Definitive Book of Body Language." Bantam, 2006.
5. Rath, Tom. "StrengthsFinder 2.0." Gallup Press, 2007.
6. Reynolds, Garr. "Presentation Zen: Simple Ideas on Presentation Design and Delivery." New Riders, 2008.

**Course Title: Fundamental of Computer System & Office Automation**

**Course Code: CSB-1101**

**Credits: 02**

**Course Objectives:**

- Gain proficiency in fundamental computer system concepts and their application in office automation environments.
- Develop skills in utilizing office automation tools to enhance workplace efficiency and productivity.
- Understand the principles of data management and analysis to support informed decision-making within office settings.
- Cultivate effective communication strategies using computer systems and office automation tools for seamless collaboration.
- Acquire problem-solving abilities to troubleshoot common issues encountered in computer systems and office automation setups.

**Course Content:**

**Block I: Introduction to Computer & Storage Devices**

**Unit 1:** Brief history of development of computers, computer system concept, characteristics, capabilities and limitations, types of computers.

**Unit 2:** BIOS, Software, Hardware, Firmware, Booting files & Directory system. Data, information and their need, Levels of information, Quality of information, Comparison of manual & electronic storage of data,

**Unit 3:** Organization of data as file, Use of information in data processing systems, various data processing methods.

**Unit 4:** Primary Storage: Storage locations and addresses, storage capacity, RAM, ROM, PROM, EPROM, Cache memory.

**Unit 5:** Secondary Storage: Sequential & Direct Access devices, Punched paper devices Magnetic tape, Magnetic Disk, Floppy Disk, Optical Disk, Magnetic Bubble Memory.

**Block II: Input-Output, Operating System & Office**

**Unit 6:** Input-Output devices: Keyboard, Pointing Devices: Mouse Trackball, Touch pad, Track point, Joystick, Touch Screen, Scanner, Barcode Reader, Optical Mark Reader.

**Unit 7:** Basic Elements, Functions and Types of Operating System, Serial Processing, Multi- Programme, Batch System.

**Unit 8:** Time Sharing Systems, System Components, Operating System Services, Interrupts, Interrupt Processing,

**Unit 9:** MS-Office, Introduction to MS-Word menus shortcuts, create a word document, opening a file-saving, editing text documents, cut, copy, paste, formatting a document, alignments, font styles, indents. Creating tables – merging, splitting, drawing-shapes, picture tools, mail merge, spell check.

**Unit 10:** MS-Excel, Introduction, working spread sheets, formatting spread sheets, creating charts, formula usage.

**Course Outcomes:**

1. Improved efficiency through streamlined workflows enabled by fundamental computer system knowledge and office automation tools.

2. Enhanced productivity resulting from the effective utilization of office automation, minimizing manual tasks and optimizing resource allocation.
3. Cost reduction achieved by leveraging office automation to minimize errors, reduce manual labor, and optimize resource utilization.
4. Enhanced communication facilitated by understanding computer systems, enabling efficient collaboration through email, instant messaging, and collaborative software tools.
5. Informed decision-making empowered by access to relevant data and analysis through computer systems, leading to strategic choices and better outcomes.

**Books Recommended/Suggested Reading:**

1. Norton Peter, "Introduction to computers", 4th Ed., TMH, 2001.
2. Alex Leon & Mathews Leon, "Fundamentals of Information Technology", Leon Techworld, 1999.
3. Vikas Gupta, "Comdex Computer Kit", Wiley Dreamtech, Delhi, 2004
4. P. K. Sinha & Priti Sinha, "Computer Fundamentals", BPB Publications, 1992.
5. V. Raja Raman, "Introduction to Computers", PHI, 1998.
6. Alex Leon & Mathews Leon, "Introduction to Computers", Vikas Publishing House, 1999.
7. Computer Architecture and Organization, Nicholas carter, Scaum Series TMH Adaptation, 2010.

## Semester II

**Course Code: CMB-1211**

**L T P C**

**Course Title: Business Management**

**4 0 0 4**

### **CourseObjective:**

To acquaint the students with the fundamentals of managing business.

**Course Outcomes:** After completing the course, the student shall be able to:

<b>CourseOutcome</b>	<b>cognitivelevel</b>
CO1: Demonstrate dynamics of management practices.	Understand
CO2: Explain varied perspectives related to planning and decision- making	Understand
CO3: Explain concept of organisation.	Understand
CO4: Describe Concept and Techniques of Direction, Communication and Management of Change.	Understand
CO5: Demonstrate concept of Controlling, Motivation and Leadership.	Understand

### **Contents:**

#### **Block I: Evolution of Management Thought**

**Unit 1:** Classical School: F. W. Taylor: Scientific Management Theory, Classical Organization Theory

**Unit 2:** Fayol's Principles of Management, And Max Webers' Bureaucratic Model.

**Unit 3:** Behavioural School: Mary Parker Follet, Chester Bearnard, how throne Studies.

#### **Block II: Management Function and Planning**

**Unit 4:** Basics management functions, role of manager, Overview of Planning: Types of Plans & Theplanning process;

**Unit 5:** Decision making: Process, Types and Techniques

**Unit 6:** Control: Function, Process and types of Control

#### **Block III: Organizing & Coordinating Work**

**Unit 7:** Principles of organizing: Common

Organizational structures. **Unit 8:** Decentralization:

Factors affecting the extent of decentralization**Unit 9:**

Delegation: Process and Principles of delegation.

#### **Block IV: Ownership**

**Unit 10:** Basic forms of Business Ownership;

**Unit 11:** Special forms of ownership: Franchising, Licensing, Leasing; choosing a form of Businessownership

**Unit 12:** Corporate Expansion: mergers and acquisitions, diversification, forward and backwardintegration, joint ventures, Strategic alliance.

#### **Block V: Staffing**



**Unit 13:** Concept of staffing - Recruitment and Selection.

**Unit 14:** Orientations; Training and Development.

**Unit 15:** Career Developments; Performance Appraisal.

**Text Books:**

1. Principal and Practice of Management: L.M. Prasad
2. Business Organisation & Management: Singh & Chhabra
3. Essentials of Management: Koontz 'O' Donnel

Functions and Process of Management: J. K. Jain

**Suggested Readings:**

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970).

**Course Code: CMB-1212**

**L      T      P      C**

**Course Title: Cost Accounting**

**4      0      0      4**

**Course Objective:**

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods.

**Course Outcomes:** After completing the course, the student shall be able to:

<b>Course Outcome</b>	<b>cognitivelevel</b>
<b>CO1:</b> Demonstrate conceptual framework of Cost Accounting.	Understand
<b>CO2:</b> Explain the accounting and control of material and labour cost.	Understand
<b>CO3:</b> Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; various item of overhead treatment of	Understand
<b>CO4:</b> Developability to calculate the cost of products, jobs, contracts, Processes and services after understanding the basic concepts and processes involved in them.	Analyze
<b>CO5:</b> Explain cost accounting book keeping systems and reconciliation of cost and financial account profits	Apply

**Contents:**

**Block I: Introduction**

**Unit 1:** Meaning, scope, objectives and advantages of cost accounting;

**Unit 2:** Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet.

**Unit 3:** Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

**Block II: Elements of Cost: Material and Labour**

**Unit 4: (a)** Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives

**Unit 5: (b)** Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.

**Unit 6:** Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

**Block III: Elements of Cost: Overheads**

**Unit 7:** Classification, allocation, apportionment and absorption of overheads, Under- and

over- absorption;

**Unit 8:** Capacity Levels and Costs; Treatments of certain items in costing like interest on capital,

**Unit 9:** Packing expenses, bad debts, research and development expenses. Activity based costing.

**Block IV: Methods of Costing**

**Unit 10:** Unit costing, Job costing,

**Unit 11:** Contract costing

**Unit 12:** Process costing (including process losses, valuation of work-in-progress, joint and by- products)

**Unit 13:** Service costing (only transport)

**Block V: Cost Accounting Book-Keeping Systems**

**Unit 14:** Integral and non-integral systems;

**Unit 15:** Reconciliation of cost accounting records with financial accounts.

**Books Recommended/Suggested Readings:**

- 1.Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- 2.Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- 3.Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- 4.Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

**Course Code: CMB-1213**

**L      T      P      C**

**Course Title: Fundamentals of Marketing**

**4      0      0      4**

**Course Objective:**

This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

Course Outcome	cognitive level
<b>CO1:</b> Learn the basic concepts and principles of marketing and to develop Their conceptual skill to be able to manage marketing operation sofa business firm.	Understand
<b>CO2:</b> Describe the concept of segmentation and targeting.	Understand
<b>CO3:</b> Demonstrate the complexities involved in various differentiation and positioning decisions	Understand
<b>CO4:</b> Take effective decisions for launching new products and to Understand the implications of different pricing strategies.	Apply
<b>CO5:</b> Develop the skill to design the promotion-mix strategies	Apply

**Block I: Introduction of Marketing**

**Unit 1:** Introduction to Marketing: Definition of Marketing, Entities that can be marketed

**Unit 2:** Marketing from an organization's viewpoint

**Unit 3:** Types of markets, Difference between marketing and selling

**Block II: Segmentation and Targeting**

**Unit 4:** Concept of segmentation

**Unit 5:** Bases for segmentation

**Unit 6:** Targeting, Targeting strategies

**Block III: Differentiation and Positioning**

**Unit 7:** Introductions to Differentiation and Positioning

**Unit 8:** Differentiated, Undifferentiated and Niche marketing

**Unit 9:** Differentiation parameters, Competition, Positioning

**Block IV: Marketing Strategy – I: Product and Price**

**Unit 10:** Meaning and levels of product: Product classification

**Unit 11:** Product mix concept, Brand and brand decisions

**Unit 12:** Introduction to Pricing, Pricing decisions

**Block V: Marketing Strategy – II: Place and Promotion**

**Unit 13:** Introduction to Distribution: Distribution channels

**Unit 14:** Channel design and management, Introduction to Promotion, Promotional

vehicles,

**Unit 15:** Product life cycle

**Text Books:**

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.).  
  
McGraw Hill.
2. Kapoor, Neeru. Principles of Marketing PHI.
3. Kotler, P., Armstrong, G. and Agnihotri, P. (2018).  
Principles of Marketing(17th edition) Pearson Education.  
Indian edition.
4. Sharma, K., & Aggarwal S. (2018). Principles of  
Marketing. Taxmann's.

**Course Code: CMB-1214**

**Course Title: Business Environment**

**L      T      P      C**  
**4      0      0      4**

**Course Objective:** To enable the students to gain insights into various concepts which characterize the business environment of a business in every aspects.

**Course Learning Outcomes**

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

<b>Course Outcome</b>	<b>Cognitive Level</b>
CO1-Describe business environment and its importance	Understand
CO2-Discuss on political and legal issues in business	Understand
CO3-Elaborate knowledge on social beliefs, customs and cultural heritage.	Create
CO4-Acquire knowledge on micro and macroeconomic concepts.	Apply
CO5-Acquire knowledge on various national, international financial service and trade institutions.	Apply

**Block I: Theoretical Framework of**

**Business Environment Unit 1: Concept of**

Indian Business Environment,

**Unit 2:** Significance, Nature, Elements & Dimensions;

**Unit 3:** Environmental Scanning and Monitoring.

**Block II: Economic Trends**

**(overview): Income Unit 4:**

Economic Trends (overview)

**Unit 5:** Income; Savings and investment; Industry

**Unit 6:** Trade and balance of Payments, Money; finance; Prices.

**Block III: The Current Five Year Plan: Major Policies;**

**Resource allocation Unit 7: The Current Five Year Plan:**

Major Policies; Resource allocation,

**Unit 8:** Problems of Growth: Unemployment; Poverty;

**Unit 9:** Regional imbalances; Social injustice; inflation; Parallel economy; Industrial sickness.

**Block IV: Role of Governments**

**Unit 10:** Role of Government: Monetary and fiscal policy;

**Unit 11:** Industrial Policy; Industrial licensing,

**Unit 12:** Privatization; Devaluation; EXIM Policy.

**Block V: International Environments & Institutions**

**Unit 13:** International Environment: International trading environment (overview)**Unit 14**  
Trends in world trade and the problems of developing countries;  
**Unit 15:** International economic institutions- GATT, WTO, UNCTAD, World Bank, IMF.

**Text Books:**

1. Sundaram & Black: The International Business Environment; Prentice Hall.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House.
3. Khan Farooq A: Business & Society; S. Chand
4. Dutt R. and Sundaram K.P.M.: Indian Economy; S.Chand
5. Mishra S,K, and Puri V.K.: Indian Economy; Himalaya Publishing House
6. Hedge Ian: Environmental Economics; Macmillan

**Course code: ENB-1201**

**Credits-2**

**Course Title: Creative Writing**

**Course Objectives:**

- To develop students' creativity and imagination in writing.
- To improve students' writing skills and techniques.
- To help students express themselves effectively through different writing styles and genres.
- To introduce students to various forms of creative writing, such as poetry, short stories, and plays.
- To foster a supportive and collaborative environment for sharing and critiquing each other's work.

**Course Outcomes:**

- Students will be able to generate original ideas and develop them into well-crafted pieces of writing.
- Students will demonstrate proficiency in different writing styles and techniques.
- Students will be able to effectively communicate their thoughts and emotions through their writing.
- Students will have a solid understanding of various forms of creative writing and their unique characteristics.
- Students will be able to give and receive constructive feedback on their own and others' work.

### **Block I: Introduction to Creative Writing**

Unit 1: Understanding the Basics of Creative Writing

Unit 2: Exploring Different Genres of Writing

Unit 3: Developing a Writing Routine

Unit 4: Understanding the Importance of Feedback

Unit 5: Practicing Self-editing Techniques

### **Block II: Elements of Creative Writing**

Unit 6: Character Development

Unit 7: Setting and Atmosphere

Unit 8: Plot Development

Unit 9: Dialogue and Voice

Unit 10: Theme and Symbolism

**References:**

1. Creating Characters: How to Build Story People by Dwight V. Swain.
2. "Self-Editing for Fiction Writers: How to Edit Yourself into Print" by Renni Browne and Dave King.
3. "The Creative Writing Coursebook: Forty Authors Share Advice and Exercises for Fiction and Poetry" edited by Julia Bell and Paul Magrs.
4. "The Making of a Story: A Norton Guide to Creative Writing" by Alice LaPlante.
5. "The Power of Point of View: Make Your Story Come to Life" by Alicia Rasley.





**Course title: Reasoning**

**Course Code: MMB-1201**

**Credits-2**

**Course Objectives:**

- Equip learners with the ability to critically analyze, interpret, and evaluate arguments and data, enabling them to solve complex problems with accuracy and efficiency.
- Foster the capacity to think clearly and rationally, understanding logical connections between ideas, challenging assumptions, and evaluating evidence.
- Provide learners with the tools to effectively analyze and interpret data presented in various formats, making accurate conclusions and decisions based on this analysis.
- Teach advanced problem-solving techniques, encouraging creative thinking and enabling learners to approach unfamiliar situations and novel problems with confidence.

**Course Outcomes:**

Upon completing the course, learners will be able to:

- Apply Logical and Analytical Reasoning: Accurately solve a wide range of logical and analytical reasoning questions, using deductive and inductive reasoning skills effectively in both academic and real-world scenarios.
- Demonstrate Enhanced Critical Thinking: Critically assess arguments, identify logical fallacies, make informed decisions, and construct coherent arguments of their own, applying these skills in diverse contexts.
- Interpret and Analyze Data Competently: Read and interpret complex data from charts, graphs, and tables, and perform data sufficiency tasks with proficiency, essential for success in the quantitative sections of competitive exams.
- Solve Complex Problems Efficiently: Utilize advanced problem-solving strategies to tackle challenging puzzles and problems, demonstrating creativity and lateral thinking in developing solutions.

**Block 1: Foundational Reasoning Skills**

Unit 1: Introduction to Logical Reasoning

Unit 2: Deductive Reasoning

Unit 3: Inductive Reasoning

Unit 4: Analogy based on kinds of relationships

Unit 5: Logical statements- Two premise argument, more than two premise argument using connectives.

**Block 2: Application of Reasoning**

Unit 6: Venn diagrams

Unit 7: Moods and figures

Unit 8: Problem on Cubes and Dices

Unit 9: Syllogism

Unit 10: Logical Fallacies

**References:**

- 1."A Modern Approach to Logical Reasoning" by R.S. Aggarwal
- 2."Introduction to Logic" by Irving M. Copi, Carl Cohen, and Kenneth McMahon
- 3."How to Think Logically" by Gary Seay and Susana Nuccetelli

### Semester III

**Course Code: CMB-2111**

**L T P C**

**Course Title: Business Regulatory Framework**

**4 0 0 4**

Course Objective:

This course aims to acquaint students with general business laws issues to help them become more informed, sensitive and effective business leaders.

**Course Outcomes:** After completing the course, the student shall be able to:

Course Outcome	cognitivelevel
CO1: Define basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.	Remember
CO2: Demonstrate legitimate rights and obligations under The Sale of Goods Act.	Understand
CO3: Explain negotiable instruments.	Understand
CO4: Make use of skills to initiate entrepreneurial ventures as LLP.	Apply
CO5: Explain the fundamentals of Internet based activities under the Information and Technology Act.	Understand

#### **Block I: Introduction**

**Unit 1:** Meaning, Characteristics, scope and function, limitations & misuse of statistics

**Unit 2:** Primary & secondary data, collection & editing of data

**Unit 3:** Classification, Frequency distribution and statistical series, Tabulation of data.

#### **Block II: Measures of Central Tendency**

**Unit 4:** Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.

**Unit 5:** Positional Averages including Mode and Median

**Unit 6:** Partition values - quartiles, deciles, and percentiles with graphic presentation.

#### **Block III: Measures of Dispersion and Skewness**

**Unit 7:** Measures of Dispersion: absolute and relative. Range, Quartile deviation, Mean deviation

**Unit 8:** Standard deviation, and their coefficients; Properties of standard deviation/variance.

**Unit 9:** Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

#### **Block IV: Simple Correlation and Regression Analysis**

**Unit 10:** Simple correlation – Kari Pearson formula in grouped and ungrouped. Data, Ranking method, con-current deviations method

**Unit 11:** Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation

**Unit 12:** Properties of regression coefficients; Relationships between Correlation and

Regression coefficients.

**Block V: Time Series**

**Unit 13:** Meaning, Importance and Component of Time series

**Unit 14:** Additive model, Multiplication model, Measurement of Trend

**Unit 15:** Semi average method, Moving average method and Methods of Least squares.

**Text Books:**

1. Anderson, Sweeney and William. Statistics for Students of Economics and Business. Cengage
2. Gupta, S.P. and Gupta, Archana. Statistical Methods. Sultan Chand and Sons, New Delhi.
3. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui . Statistics for management, Pearson Education.
4. Thukral, J.K., Business Statistics, Taxmann Publications
5. Vohra, N.D. Business Statistics, McGraw Hill

**Books Recommended / Suggested Readings:**

1. Singh, Avtar. (2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
2. Sharma, J. P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
3. Tulsian P. C. (2018). Business Law. New Delhi. Tata Mc Graw Hill.
4. Jagota R. (2019). Business Laws. M K M Publishers Scholar Tech Press.

**Course Code: CMB-2112**

**Course Title: Income Tax Law and Accounts**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**CourseObjective:**

To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
<b>CO:1:</b> Learn the basic concepts in the law of income tax and determine the residential status of different persons.	Understand
<b>CO2:</b> Identify the five heads in which income is categorized and to compute income under the heads ‘Salaries’ and ‘Income from House Property’.	Apply
<b>CO3:</b> Compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.	Apply
<b>CO4:</b> Discuss the clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income TaxAct.	Apply
<b>CO5:</b> Compute tax liability of individuals and firms and understand The provisions of filing return of income.	Apply

**Contents:**

**Block I: Income Tax Concepts**

**Unit 1:** Indian Income Tax Act, 1961: Basic Concepts

**Unit 2:** Residence & Tax Liability

**Unit 3:** Exempted Incomes

**Block II: Income from Salary**

**Unit 4:** Income from Salaries

**Unit 5:** Allowances and Perquisites

**Unit 6:** Computation of Income from Salaries

**Block III: Income from House property and Profits and gains from Business or Profession**

**Unit 7:** Income from House property

**Unit 8:** Computation of Income from House property

**Unit 9:** Computation of Income from Profits and gains from Business or Profession

**Block IV: Income Capital gain and Income from other sources**

**Unit 10:** Income from Capital Gains

**Unit 11:** Income from other sources.

**Unit 12:** Aggregation of Income and Set-off and carry-forward of losses

**Block V: Computation of Total Income and Tax Liability**

**Unit 13:** Deductions from gross total income as applicable to an individual

**Unit 14:** Computation of total income and tax liability of an individual.

**Unit 15:**Income Tax Authorities

**Books Recommended/Suggested Readings:**

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law

House, Delhi.

2. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

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**Course Code: CMB-2113**

**Course Name: Indian Economy**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

**Course Learning Outcomes**

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

Course Outcome	Cognitive level
CO1 - Describe the concept and related terms in Indian Economy.	Understand
CO2 – Describe the Basic Features of the Indian Economy at Independence	Understand
CO3 - Explain the planning and import substituting industrialization	Understand
CO4 - Classify of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions	Understand
CO5 - Determine Sectoral Trends.	Evaluate

Concept and Measures of Development and

**Unit 2:** Underdevelopment;

**Unit 3:** Human Development

**Block II: Basic Features of the Indian Economy at Independence**

**Unit 4:** Composition of national income and

**Unit 5:** Occupational structure,

**Unit 6:** The agrarian scene and industrial structure

**Block III: Policy Regimes**

**Unit 7:** The evolution of planning and import substituting industrialization.

**Unit 8:** Economic Reforms since 1991.

**Unit 9:** Monetary and Fiscal policies with their implications on economy

**Block IV: Growth, Development and Structural Change**

**Unit 10:** The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

**Unit 11:** The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;

**Unit 12:** Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic

development.

**Block V: Sectoral Trends and Issues**

**Unit 13:** Agriculture Sector

**Unit 14:** Industry and Services Sector.

**Unit 15:** Financial Sector

**Books Recommended/Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2

**Course title: Personality Development**

**Course code: ENB-2101**

**Credits-2**

**Course Objectives:**

- This course aims to provide participants with a comprehensive framework for personal growth and development. By the end of the course, participants will:
- Gain a deep understanding of the various components that make up an individual's personality, including temperament, character, and traits.
- Develop heightened self-awareness regarding one's strengths, weaknesses, emotions, thoughts, and values.
- Enhance verbal and non-verbal communication skills to interact more effectively with others in personal and professional settings.
- Improve emotional intelligence by learning to manage and express one's emotions constructively and understand the emotions of others.

**Course Outcomes-**

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

- Demonstrate a deeper understanding of their personality, including strengths, limitations, and potential areas for growth.
- Employ improved communication skills, adapting their approach to suit various audiences and contexts.
- Apply emotional intelligence in personal and professional relationships to foster understanding and cooperation.
- Navigate various situations confidently, making decisions assertively and presenting ideas persuasively.

**Block I: Understanding Self and Interpersonal Skills**

Unit 1: Introduction to Personality Development

Unit 2: Communication Skills

Unit 3: Emotional Intelligence

Unit 4: Time Management

Unit 5: Stress Management

**Block II: Enhancing Personal Effectiveness and Building Relationships**

Unit 6: Critical Thinking and Problem Solving

Unit 7: Leadership and Teamwork

Unit 8: Adaptability and Resilience

Unit 9: Personal Branding and Networking

Unit 10: Planning for the Future

**References:**

1. Covey, Stephen R. "The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change." Simon & Schuster, 1989.
2. DeVito, Joseph A. "The Interpersonal Communication Book." Pearson, 2015.
3. Goleman, Daniel. "Emotional Intelligence: Why It Can Matter More Than IQ." Bantam Books, 1995.



4. Kouzes, James M., and Barry Z. Posner. "The Leadership Challenge: How to Make Extraordinary Things Happen in Organizations." Jossey-Bass, 2017.

**Course title: Business Communication**

**Course code: CMB-2101**

**Credits-2**

**CourseObjective:**

- To equip students of the B.Com course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
- To enable students analyze communication situations and develop Effective communication strategies
- To develop skills for communicate professionally and persuasively
- To make students learn skills for successful formal and informal presentations

**Block I: Introduction**

**Unit 1:** Definition, importance, features, purpose and process of communication.

**Unit2:** Dimensions and channels of communication, the 7c's of communication,

**Unit 3:** Barriers to communication, guidelines for effective communication.

**Block II: Verbal communication**

**Unit4:** Introduction, Oral and Written communication-

**Unit5:** Formal v/s in formal oral communication, listening, silence as communication, advantages and limitations.

**Unit6:** Salient features of written communication, importance of written communication in business.

**Block III: Non-Verbal Communication**

**Unit7: Body language:** concept, importance, kinesics and its various elements: Eye Contact, Facial Expression, Gestures, Postures, Chronemics.

**Unit8:** Oculistics, appearance, effective use of body language, advantages and limitations.

**Unit9: Para language:** Concept, Importance, Elements / Parts of Para language: Voice, Word Stress, Pitch, Pause, Rate, Volume, And Articulation

**Block IV: Business Etiquettes**

**Unit10:** Introduction, Concept, Significance, the first meeting, dressing, Exchanging Business Cards, Dining Etiquettes,

**Unit11:** Meeting Etiquettes, giving gifts, kindest consideration for others, Telephonic Etiquettes, netiquettes.

**Unit12:** Ethics and values in business communication

**Block V: Business Communication**

**Unit13: Business letter writing-**essentials of effective correspondence, layout and planning of Business

letter, kinds of business letter-enquiries and replies, placing and fulfilling orders, complaints and follow up, status enquiries, sales and good will letters

**Unit14: Intra-organizational communication**-memoranda, notice, circulars and orders, staff suggestions and complaints, agenda and minutes, précis writing.

**Unit15: Email**—writing email messages, pros and cons of email, do's and don'ts of email style, attaching a letter or memo to an email.

**Textbooks:**

1. Shalini Verma, Business Communication: Essential strategies is for 21 centuries manager, Vikas Publication, 2014
2. Lesikar, R. V., & Petitt, J. D. Jr. (2005). Business Communication: Skills for Empowering the Internet Generation. 10<sup>th</sup> Edition. Tata McGraw-Hill Publication.

**Course code: VAC-2101**

**Course Title: Environmental Education**

**Course Objectives:**

- Students will learn about the Earth's natural systems, including ecosystems, biodiversity, and the processes that support life. They will explore the interconnections between these systems and human societies.
  - Students will be introduced to global, regional, and local environmental challenges, including pollution, resource depletion, and biodiversity loss, understanding their causes and effects.
  - The course aims to equip students with the knowledge and skills to develop and evaluate sustainable solutions to environmental challenges, emphasizing the role of innovation and technology.
- Students will be encouraged to reflect on their roles and responsibilities in mitigating environmental issues, promoting a sense of stewardship towards the planet.

**Course Outcomes:**

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

- Demonstrate a comprehensive understanding of environmental systems and the interdependencies between humans and the natural world.
- Identify key environmental challenges and critically assess their causes, impacts, and the complexities involved in addressing them.
- Apply knowledge of environmental science and sustainable practices to develop, propose, and evaluate solutions to environmental problems.
- Exhibit a commitment to environmental responsibility in personal and professional contexts, including sustainable lifestyle choices and advocacy for environmental causes.

**Block 1: Understanding Natural Resources**

Unit 1: Introduction to Natural Resources

Unit 2: Water Resources

Unit 3: Soil Resources

Unit 4: Forest Resources, Forest management and conservation

Unit 5: Mineral and Energy Resources

**Block 2: Ecosystems and Biodiversity**

Unit 6: Basics of Ecology and Ecosystems

Unit 7: Terrestrial Ecosystems

Unit 8: Aquatic Ecosystems

Unit 9: Urban Ecosystems

Unit 10: Global Biodiversity Hotspots

**Block 3: Pollution and its prevention**

Unit 11: Pollution: Meaning and types

Unit 12: Solid Waste Management

Unit 13: Sustainable Practices in Industries

Unit 14: Energy Conservation and Renewable Energies

Unit 15: Environmental Policies and Legislation

**References:**

1. Miller, G. Tyler, and Scott Spoolman. "Living in the Environment." Cengage Learning, 18th edition, 2015.
2. Chiras, Daniel D. "Environmental Science." Jones & Bartlett Learning, 9th edition, 2013.
3. Chapin III, F. Stuart, Pamela A. Matson, and Peter Vitousek. "Principles of Terrestrial Ecosystem Ecology." Springer, 2011.
4. Gaston, Kevin J., and John I. Spicer. "Biodiversity: An Introduction." Blackwell Science, 2nd edition, 2004.
5. Raven, Peter H., Linda R. Berg, and David M. Hassenzahl. "Environment." Wiley, 8th edition, 2011.
6. McKinney, Michael L., Robert M. Schoch, and Logan Yonavjak. "Environmental Science: Systems and Solutions." Jones & Bartlett Learning, 5th edition,

## Semester IV

**Course Code: CMB-2211**

**Course Name: Company Law**

L	T	P	C
4	0	0	4

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Explain the regulatory aspects and the legal documents and their usage essential for registration of company.	Understand
CO2: Describe the contents of prospectus, Share capital and debentures.	Understand
CO3: Explain management of company.	Understand
CO4: Equip the students with frame work of dividend distribution and role of auditors in a company.	Apply
CO5: Discuss the procedure of winding up.	Apply

### Block I: Incorporation and its Consequences

**Unit 1:** Formation of a company, Classification of company, Memorandum of association, Articles of association additional documents required for incorporation, certificate of incorporation;

**Unit 2:** commencement of business, alteration of Memorandum and Articles and limitations on power of alteration,

**Unit 3:** Conversion of public Ltd. Company to private Ltd. Company and private Ltd. Company to public Ltd. Company.

### Block II: Prospectus, Share Capital and Debentures

**Unit 4:** Prospectus: Meaning of prospectus, contents of prospectus, Registration of prospectus, penalties for misrepresentation in prospectus. Share capital: Shares,

**Unit 5:** Classification of shares, alteration of capital, reduction of capital, voting rights.

**Unit 6:** Debentures: Kinds of debentures, Remedies for debentures holders, Creations of charges, mortgages and registration charges.

### Block III: Management of Company

**Unit 7:** Directors: Structure of board of directors, Qualifications, remuneration, powers and duties of directors.

**Unit 8:** Appointment of directors, Independent directors, resignation and vacation of office of director.

**Unit 9:** Appointment and remuneration of Managing director.

### Block IV: Meetings, Account and Audit of Company

**Unit 10:** Meetings: Classifications of meetings, General rules for meetings, proxies, quorum, voting rights, special and ordinary resolution.

**Unit 11:** Account and Audit: Accounts, statutory books, filing accounts with registrar.

**Unit 12:** Audit: Appointment of auditor, rights, powers and duties of auditor, special audit.

**Block V: Winding Up**

**Unit 13:** Meaning of winding up, modes of winding up,

**Unit 14:** Procedure of winding up, Liquidator: Rights and liabilities of liquidator,

**Unit 15:** Dissolution of company, consequences of winding up.

**Books Recommended/Suggested Readings:**

1. Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
2. Sharma, J.P. (2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
3. Kumar, A., (2019) Corporate Laws, Taxmann Pvt Ltd
4. Chadha R. & Chadha, S. (2018). Company Laws. Scholar Tech Press, Delhi.
5. The Depositories Act, 1996. Bare Act.

**Course Code: CMB-2212**

**L T P C**

**Course Name: Research Methodology**

**4 0 0 4**

**Course Objective:**

This course emphasizes the basic methodologies as well as introduces severity of techniques, and demonstrates how research applies to field of management.

**Course Learning Outcome:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Describe meaning, scope and process of research.	Understand
CO2: Familiarize with research terminologies and various types of Research design.	Understand
CO3: Get an insight into various scaling techniques and sources of data collection.	Apply
CO4: Get acquainted with various techniques of data analysis and its implications.	Analyze
CO5: Create enhanced Report writings skills	Apply

**Block I: Research Formulation**

**Unit 1:** Introduction, meaning of research,

**Unit 2:** Types; Role of research in important area and Process of Research;

**Unit 3:** Defining research Problems; Hypothesis Formulation.

**Block II: Research Elaborated**

**Unit 4:** Research Design- Exploratory;

**Unit 5:** Descriptive and Experimental; Research plan;

**Unit 6:** Concept of sample; various types of sampling techniques.

### **Block III: Data Collection**

**Unit 7:** Methods of Data Collection:

**Unit 8:** Primary & Secondary,

**Unit 9:** Including Questionnaires & schedule), Scaling Techniques.

### **Block IV: Analysis of Data**

**Unit 10:** Processing, editing & coding;

**Unit 11:** Analysis of Data by application of statistical tools and techniques;

**Unit 12:** Various kinds of charts and diagrams used in data analyses; Interpretation.

### **Block V: Report Writing**

**Unit 13:** Contents & Types of reports; Characteristics of a good report;

**Unit 14:** Steps involved in report writing, Layout of the research report

**Unit 15:** Mechanics of report writing, Precautions for report writing, Role of computers in Research.

### **Books Recommended/Suggested Readings**

1. Kothari CR- Research Methodology, New Age Publication
2. Panneerselvam R- Research Methodology (PHI)
3. Cooper, Donald, Schindler, Pamela- Business Research (TMH)
4. Bill Taylor, GautamSinha, TaposhGhoshal- Research Methodology (PHI)
1. Collis J and Hussey R - Business Research (Palgrave)

**Course Code: CMB-2213**

**Course Name: Public Finance**

L	T	P	C
4	0	0	4

**Course Objective:**

This course aims to familiarize students with the comprehensive understanding of theories of public expenditure and their application. Identify differences in processes, revenue sources, and budgetary challenges that exist between different levels of government.

**Course Learning Outcome:** After completing the course, the student shall be able to:

Course Outcome	cognitivelevel
CO1-ExplainthenatureandscopeofPublic Finance	Remember
CO2– Understand and classifyPublicRevenue	Understand
CO3-EstimatevariousPublicExpenditureandPublicDebt	Understand
CO4–Develop an understanding aboutvariousFederalFinanceandLocalFinance	Understand
CO5-Develop an understanding about Budgets	Understand

**Block I: Foundations of Public Finance**

Unit 1: Public Finance: Concept, Scope, and Objectives

Unit 2: Theory of Maximum Social Advantage

Unit 3: Public and Private Goods: Meaning, Scope, and Characteristics

**Block II: Public Goods and Market Failure**

Unit 4: Public Goods and Market Failure

Unit 5: Public Expenditure: Meaning and Importance

Unit 6: Wagner’s Hypothesis and Peacock-Wiseman Hypothesis

**Block III: Structure and Growth of Public Expenditure**

Unit 7: Classification of Public Expenditure

Unit 8: Structure and Reasons for the Growth of Public Expenditure

Unit 9: Concept of Incidence, Impact, and Shifting

**Block IV: Tax Incidence and Market Dynamics**

Unit 10: The Demand and Supply Theory of Incidence

Unit 11: Incidence of Product Taxes under Perfect Competition and Monopoly

Unit 12: Incidence of Factor Taxes under Perfect Competition and Monopoly

**Block V: Public Debt and Deficit Financing**

Unit 13: Sources of Public Debt (Internal and External)

Unit 14: Public Borrowing and Price Level

Unit 15: Principles of Debt Management and Repayment

Unit 16: Deficit Financing

**Books recommended**

1. Dalton, H – Principles of Public Finance
2. Mehta and Agarwal – Public Finance
3. Sarkar and Misra – Rajasva Shastra
4. Bhargava – Public Finance in theory and practice
5. Saxena and mathur – Public Fiance

**Course code: ENB-2201**

**Credits-2**

**Course Title: Basic Knowledge of English Grammar**

**Course Objectives:**

- To develop a fundamental understanding of English grammar rules and concepts.
- To improve students' ability to communicate effectively in both spoken and written English.
- To enhance students' confidence in using correct grammar in various contexts.
- To provide students with the necessary foundation for more advanced studies in English language and literature.

**Course Outcomes:**

- Students will be able to identify and apply key grammar rules, such as subject-verb agreement, tense usage, and sentence structure.
- Students will be able to effectively use parts of speech, including nouns, pronouns, verbs, adjectives, and adverbs.
- Students will be able to recognize and correct common grammatical errors in their own writing.
- Students will be able to demonstrate improved proficiency in grammar through quizzes, exams, and class assignments.
- Students will be able to communicate clearly and confidently in both informal and formal settings using correct grammar.



## Block I: Parts of Speech

Unit 1: Nouns

Unit 2: Pronouns

Unit 3: Verbs

Unit 4: Adjectives

Unit 5: Adverbs

## Block II: Sentence Structure

Unit 6: Subject-Verb Agreement

Unit 7: Sentence Fragments

Unit 8: Run-on Sentences

Unit 9: Types of Sentences

Unit 10: Sentence Combining

### References:

1. Murphy, Raymond. *English Grammar in Use*. Cambridge University Press.
2. O'Conner, Patricia T. *Woe is I: The Grammarphobe's Guide to Better English in Plain English*. Riverhead Books.
3. Strunk Jr., William, and E.B. White. *The Elements of Style*. Pearson.
4. Thurman, Susan. *The Only Grammar Book You'll Ever Need: A One-Stop Source for Every Writing Assignment*. Adams Media.

**Course Code: CMB-2201**

**L T P C**

**Course Name: Personal Selling**

**4 0 0 4**

**Objective:** The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process.

### CourseObjective:

The aim of the course is to build knowledge, understanding and skills in sales management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about sales management.

### Course Outcome

The outcome of the course will be as follows –

Course Outcome	Cognitive level
CO1: To provide knowledge about personal selling.	Understand
CO2: Understand theory and modern sales approaches.	Understand
CO3: To give an overview about buying motives and their uses in personal selling.	Understand
CO4: To provide knowledge about selling process.	Understand
CO5: To give an overview about sales planning and control.	Understand

## **Course Contents**

### **Block: I: Introduction to Personal Selling**

**Unit 1 :** Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling,

**Unit 2 :** Relationship Marketing and Role of Personal Selling.

**Unit 3 :** Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

### **Block: II: Theories of Selling**

**Unit 4 :** Traditional and Modern: AIDAS Model of Selling,

**Unit 5 :** Problem Solving Approach,

**Unit 6 :** Right Set of Circumstances Theory and Modern Sales Approaches.

### **Block: III: Buying Motives**

**Unit 7 :** Concept of motivation, Maslow's theory of need hierarchy;

**Unit 8 :** Dynamic nature of motivation;

**Unit 9 :** Buying motives and their uses in personal selling.

### **Block: IV: Selling Process**

**Unit 10 :** Prospecting and qualifying; Pre-approach; Approach;

**Unit 11 :** Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale;

**Unit 12 :** Customer Relations, Follow up and Dealing customer concerns and complaints.

### **Block: V: Sales Planning and Control**

**Unit 13 :** Sales Forecasting, Sales Budget,

**Unit 14:** Sales Territories, Sales quota,

**Unit 15:** Ethical aspects of Selling.

### **Suggested Readings:**

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,



**Course code: VAC-2201**

**Course Title: Understanding India**

**Course Objectives:**

- To provide students with a foundational understanding of the historical events and philosophies that influenced the formation of the Indian Constitution and shaped the nation's identity.
- To familiarize students with the structure, features, and key components of the Indian Constitution, including its unique blend of federalism, parliamentary governance, and judicial independence.
- To examine the fundamental rights and duties outlined in the Constitution, their implications for Indian citizens, and the balance between individual freedoms and social responsibilities.
- To delve into the intricacies of India's system of governance at both the Union and State levels, including the roles and functions of the executive, legislature, and judiciary.

**Course Outcomes:**

Upon completing this course, students will:

- Have a deep understanding of the Indian Constitution, its historical context, and its current application.
- Be knowledgeable about the fundamental rights and duties of Indian citizens and their significance.
- Understand the roles and functions of various pillars of Indian democracy, including the executive, legislature, and judiciary.
- Be aware of the socio-political challenges facing India and the measures being taken to address them.
- Be able to critically analyze contemporary issues in the Indian socio-political context and their constitutional implications.

**Block 1: The Indian Constitution**

Unit 1: Historical Background of the Constitution

Unit 2: Basic structure of the Constitution

Unit 3: Salient Features of Indian Constitution

Unit 4: Union and its Territory, Citizenship

Unit 5: Fundamental Rights

**Block 2: System of Government**

Unit 6: Fundamental Duties & Directive Principles of State Policy

Unit 7: Parliamentary System & Federal system

Unit 8: Parliament

Unit 9: Prime Minister & President

Unit 10: Chief Minister & Governor

**Block 3: Various Bodies**

Unit 11: Panchayati Raj System

Unit 12: Supreme Court & High Court

Unit 13: Judicial Review, Judicial Activism, Public Interest Litigation

Unit 14: Constitutional Bodies

## Unit 15: Non - Constitutional Bodies

### **Suggested Readings:**

1. Laxmikanth, M. (2019). Indian Polity: A comprehensive guide to Indian constitutional and political systems. Publisher.
2. Basu, D. D. (2019). Introduction to the Constitution of India. Publisher.
3. Kashyap, S. C. (2019). Our Constitution: An Introduction to India's Constitution and Constitutional Law. Publisher.

## Semester- V

**Course Code: CMB-3111**

**Course Name: Human Resource Management**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

### Course Objective:

To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
<b>CO1:</b> Describe basic nature and importance of human resource management.	Understand
<b>CO2:</b> Analyze the current theory and practice of recruitment and selection.	Analyze
<b>CO3:</b> Realize the importance of performance management system in enhancing employee performance.	Understand
<b>CO4:</b> Recommend actions based on results of the compensation analysis and design compensations schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.	Apply
<b>CO5:</b> Discuss the role of modern HRM in meeting challenges of changing business environment.	Analyze

### Block I: Introduction

**Unit1:** Meaning, importance and scope of HRM;

**Unit2:** Evolution of HRM; functions, status and competencies of HR manager;

**Unit 3:** Human Resource Planning –quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.

### Block II: Recruitment, Selection & Development

**Unit4:** Recruitment, selection, placement, induction, and socialization–

**Unit5:** An overview; Developing Human Resources; Training–need, types, and evaluation;

**Unit6:** Role specific and competency-based training.

### Block III: Performance Appraisal

**Unit7:** Performance appraisal-nature and objectives,

**Unit8:** Methods of performance appraisal, potential appraisal & employee counseling;

**Unit9:** Job changes—transfers and promotions; HR audit.

### Block IV: Compensation

**Unit10:** Job evaluation; Compensation—concept and policies,

**Unit11:** Base and supplementary compensation,

**Unit12:** Performance linked compensation—individual, group, and organization level.

### Block V: Employee Maintenance and Emerging Issues in HRM

**Unit13:** Employee health and safety, employee welfare, Social security (excluding legal provisions);

**Unit14:** Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues

**Unit15:** Challenges of HRM— employee empowerment, downsizing, work-life balance, use of technology in HRM functions.

**Books Recommended/Suggested Readings:**

1. Decenzo, D. A., & Robbins, S. P. (2011). Fundamentals of Human Resource Management. India: Wiley.
2. Dessler, G.(2017).Human Resource Management. Pearson.
3. Muller-Camen,M., Croucher, R., & Leigh, S. (2016). Human Resource Management: A Case Study Approach. CIPD. Viva Books.

**Course Code: CMB-3112****L T P C****Course Name: Corporate Accounting****4 0 0 4****Course Objective:**

This course covers the characteristics of the Indian accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues, such as, accounting for non-current assets, accounting for intangible assets, accounting for liabilities and owners' equity, and provides a comprehensive coverage of consolidation issues and equity investments. The main objective is to Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956 & 2013. To give them an exposure to calculate the value of Goodwill and shares.

**Course Learning Outcome:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Develop an understanding of accounting for share capital And debentures	Understand
CO2: Prepare financial statements of a company	Apply
CO3: Analyze methods of Valuation of goodwill and shares.	Apply
CO4: Discuss the accounting for amalgamation and Internal reconstruction.	Apply
CO5: Prepare consolidated balance sheet for Holding company	Apply

**Contents:****Block I: Accounting for Share Capital and Debentures**

**Unit1: Shares:** Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues of shares,

**Unit 2:** Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.

**Unit3:** Features & Types, Issue And Redemption Of Debentures

**Block II: Financial Statements of a Company**

**Unit4:** Company Final Accounts: Provisions of the Companies Act, 2013

**Unit 5:** Preparation of Final Accounts.

**Unit6:** Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**Block III: Valuation of Goodwill and Shares**

**Unit7:** Meaning And Nature Of Goodwill,

**Unit8:** Methods Of Valuation Of Goodwill,

**Unit 9:** Valuation Of Shares, Need And Methods Of Valuation Of Shares.

**Block IV: Amalgamation and Reconstruction**

**Unit 10:** Meaning, Characteristics and objectives of Amalgamation, Kinds of Amalgamation.

**Unit 11:** Concept of Purchase Consideration, Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction.

**Unit12:** Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

**Block V: Accounts of Holding Companies/Parent Companies**

**Unit 13:** Accounts of holding companies (Two concerns only), concept of holding & subsidiary companies, legal requirements for holding companies.

**Unit14:** Meaning of minority interest, cost of control/ capital reserve, revenue profit and capital profits.

**Unit 15:** Preparation of consolidated balance sheet as per prescribed form including treatment of unrealized profit, revaluation of assets and mutual owing

**Books Recommended/Suggested Readings:**

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi



**Course Code: CMB-3113**

**L T P C**

**Course Name: Goods and Services Tax**

**4 0 0 4**

**Course objective:** the main aim of this course is to provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.

**Course Outcomes**

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

Course Outcome	Cognitive level
CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India.	Understand
CO2: Describe the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.	Understand
CO3: Discuss the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.	Apply
CO4: Explain the provisions for registration under GST along with Maintenance of accounts.	Apply
CO5: Explain the provisions for Valuation of GST.	Apply

**Content:**

**Block1: Introduction to GST**

**Unit 1: Indirect Tax:** Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era.

**Unit 2:** GST Meaning Advantages, Disadvantages Of Evaluation of GST,

**Unit 3:** Structure of GST, CGST, SGST, IGST UTGST, and Important Definition under GST Act.

**Block 2: Concept of Supply**

**Unit 4: Time Of Supply:** Meaning of Goods and Services, TOS under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate.

**Unit 5: Place Of Supply:** POS Meaning, POS of Goods and Services, Intra state And Interstate Supply.

**Unit 6: Value Of Supply:** Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination of GST Liability.

**Block 3: Input Tax Credit & Payment of GST**

**Unit 7: Input Tax Credit ITC:** Meaning of Utilization of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim of ITC.

**Unit 8: Payment Under GST:** Manner of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund of Excess GST.

**Block 4: Registration, Returns and Accounts and Assessment**

**Unit 9: Registration:** Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration.

**Unit 10: Accounts And Records:** Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. **Invoice:** Format, Types Debit And Credit Note, Voucher

**Unit 11: Return:** Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return,

**Unit 12: Assessment Under GST:**

Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment..

**Block 5: Valuations of Goods and Services Under GST and Audit under GST**

**Unit 13:** Valuation under GST

**Unit 14: Audit** under GST Meaning, Types Mandatory, Departmental And Specific Audit, Penalty Under GST,

**Unit 15:** E -Way Bill, GST portal- Introduction, GST Eco-system, GST Suvidha Provider (GSP),  
Suggested Readings:

1. Anandaday Mishra, GST Law & Procedure, Taxman.
2. Goods and Service Tax Acts.
3. Relevant Goods and Services Tax Rules. Nitya Tax Associates Basics of GST Taxman
4. Publication on GST by the Institute of Chartered Accountants of India ([www.icaai.org](http://www.icaai.org))
5. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org)).

**Course Code: CMB-3114**

**Course Name: Fundamentals of Investment**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Objective**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

**Course Learning Outcomes**

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

Course Outcome	Cognitive level
CO1 - Describe investment environment and concept of return & risk.	Understand
CO2 – Articulate bond valuation & role of credit rating agencies.	Understand
CO3 - Examine equity approaches.	Analyze
CO4 - Analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.	Analyze
CO5 - Evaluate investors protection framework	Evaluate

**Contents:**

**Block I: The Investment Environment**

**Unit-1:** The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets.

**Unit-2:** The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information.

**Unit-3:** Return and Risk: Concept, Calculation, Trade-off between return and risk, Impact of taxes and inflation on return.

**Block II: Bond Analysis**

**Unit-4:** Bond Fundamentals, Estimating bond yields,

**Unit-5:** Bond Valuation & Malkiel Theorems,

**Unit-6:** Bond risks and credit rating.

**Block III: Approaches to Equity Analysis**

**Unit-7:** Fundamental Analysis,

**Unit-8:** Technical Analysis and Efficient Market Hypothesis,

**Unit-9:** Valuation of EquityShares using Dividend Discount model and P/E ratio model.

**Block IV: Portfolio Analysis and Financial Derivatives**

**Unit-10:** Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model.

Unit 11: Portfolio Risk and Return, Mutual Funds,

Unit 12: Financial Derivatives-Forwards, Future & Options.

**Block V: Investor Protection**

**Unit-13:** Role of SEBI and stock exchanges in investor protection;

**Unit-14:** Investor grievances and their redressalsystem,

**Unit-15:** Insider trading, investors' education and awareness.

**Books Recommended/Suggested Readings:**

1. Jones, C.P., *Investment Analysis and Management*. Wiley.
2. Mayo., *An Introduction to Investment*. Cengage Learning.

3. Rustagi, R.P., *Investment Management*. Sultan Chand, New Delhi.
4. Sharma, S.K. and Kaur, Gurmeet, *Fundamentals of Investments*, Sultan Chand & Sons.
5. Singh, Y.P. "*Fundamentals of Investment Management*". Galgotia Publications
6. Tripathi, Vanita (2019), *Fundamentals of Investments*. Taxmann. Publications.

**Additional Resources:**

1. *Videos of Eugene Fama on the history of Finance*.
2. Vohra, N.D., and Bagri, *Future and Options*. McGraw Hill Publishing

**Course Code: CMB-3115**

**L T P C**

**Course Name: Business Finance**

**4 0 0 4**

**Course Objective:** This course aims to acquaint students with the techniques of financial management and their applications for business decision making.

**Course Learning Outcomes**

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

Course Outcome	cognitivelevel
CO1-Explain the nature and scope of Business finance and financial management as well as time value of money and risk return trade off.	Remember
CO2-Analyze capital budgeting process and capital budgeting techniques	Analyze
CO3-Estimate various capital structure theories and factors affecting capital structure decisions in a firm	Understand
CO4-Critically examine various theories of dividend and factors affecting dividend policy	Understand
CO5-Evaluate working capital requirement	Evaluate

**Block I: Introduction**

**Unit1:** Introduction to Business Finance: Concept of Business Finance and Financial management, Finance functions, objectives of financial management- Profitability vs. Shareholder wealth maximization.

**Unit2:** Time value of money

**Unit 3:** Risk and Return.

**BlockII: Capital Budgeting**

**Unit4:** The Capital Budgeting Process, Cash Flow Estimation

**Unit5:** Pay back Period Method, Accounting Rate of Return

**Unit6:** Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index method.

**Block III: Cost of Capital and Financing Decision**

**Unit7:** Sources of long-term financing, Estimation of components of cost of capital, Method for Calculating Cost of Equity, Cost of Retained Earnings

**Unit8:** Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.

**Unit9:** Capital Structure-Theories of Capital Structure, Operating, Financial and Combined Leverage, EBITEPS, Analysis. Determinants of Capital Structure.

**Block IV: Dividend Decision**

**Unit10:** Theories for relevance and irrelevance of dividend decision for corporate valuation

**Unit11:** Walter's Model, Gordon's Model, MM Approach

**Unit12:** Forms of dividend payment and Determinants of Dividend policy.

**BlockV: WorkingCapital Decision**

**Unit13:** Concepts of Working Capital, Operating & Cash Cycles,

**Unit14:** Sources of short-term finance,

**Unit15:** Working capital estimation, cash management, receivables management, inventory management.

**Books Recommended/SuggestedReadings**

1. Pandey, IM. Essentials of Financial Management. Vikas Publications.
2. Rustagi, R. P. Basic Financial Management, Sultan Chand, New Delhi
3. Singh, J. K. Financial Management-Theory & Practice, Galgotia Publishing Company.
4. Singh, Surender and Kaur, Rajeev, Basic Financial Management, Scholor Tech Press New Delhi.

**Course Code: CMB-3116**

**L T P C**

**Course Name: Financial Markets, Institutions & Financial Services 4 0 0 4**

**Course Objective**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

**Course Learning Outcomes**

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

Course Outcome	Cognitive level
CO1 - Describe the meaning and scope of financial markets as well as institutions in India.	Understand
CO2 – Discuss the concepts of Money Market and Capital Market	Understand
CO3 - Detail the Commercial Banking and its Current developments.	Understand
CO4 - Explain concept of Non-Banking Financial Companies (NBFC's)	Understand
CO5 - Examine the Financial Services Industry	Analyze

**Contents:**

**Block I: Introduction**

Unit 1: An Introduction to Financial System, Components, Financial System and Economic Development,

Unit 2: Financial Inter-mediation, An overview of Indian Financial System since 1951,

Unit 3: Financial Sector Reforms since liberalization 1990-91.

**Block II: Financial Markets & Capital Markets**

Unit 4: Financial Markets: Money Market – functions, organisation and instruments. Role of central banks in money market.

Unit 5: Indian Money Market –Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL).

Unit 6: Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

**Block III: Financial Institutions I**

Unit 7: Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer,

Unit 8: Recent developments like MUDRA financing, problem of NPAs,

Unit 9: Bankruptcy and insolvency Act, Financial Inclusion.

**Block IV: Financial Institutions II**

Unit 10: Life and non-life insurance companies in India: public and private.

Unit 11: 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 ETFs.)

Unit 12: Non-banking financial companies (NBFCs).

**Block V: Financial Services Industry**

Unit 13: Overview of financial services industry. Merchant Banking – pre and post issue management,

under writing.

Unit 14: Regulatory framework relating to Merchant Banking in India.

Unit 15: Leasing and HirePurchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, CreditRating, Financial Advisory and Portfolio Management Services.

**Books Recommended/Suggested Readings:**

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.
3. Khan M.Y. and Jain, P.K *Financial Services*, Tata McGraw Hill.

## SemesterVI

**Course Code: CML-3211**

**L T P C**

**Course Title: Monetary Theory and Banking in India**

**4 0 0 4**

**Course Objective:** This course is to help students understand the conceptual framework of Monetary Theory and Banking in India.

### **Course Learning Outcomes**

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

Course Outcome	Cognitive level
CO1: Learn the basics of money and monetary theories.	Understand
CO2: Analyze demand of money.	Analyze
CO3: Examine financial system of India.	Apply
CO4: Discuss theories of banking.	Analyze
CO5: : Examine business monetary policy.	Apply

### **Contents:**

#### **Block I: Introduction to Money**

Unit 1: Meaning, Nature and functions of Money,

Unit 2: Quantity Theory of Money - Classical, Keynesian, Monetarists; Theories of Money Supply,

Unit 3: Components of Money Supply: Measures of Money Supply. Determinants of Money Supply, Money Multiplier.

#### **Block II: Demand of Money**

Unit 4: Classical Theory. Keynes Theory, Portfolio Balance Theory, Friedman's Theory: Unit 5: Monetary Policy - Meaning Objectives, and Instruments,

Unit 6: The structure of interest rate-term structure and yield curve, Theories of term structure of interest rates.

#### **Block III: Financial System**

Unit 7: Different theories & Approaches;

Unit 8: Financial Markets; Functions and Types, Money Market and Capital Market nature, functions and instrument; Structure of Indian money and capital markets,

Unit 9: National Institutions of Security Market Investment Planning. Theoretical perspectives on financial and real sectors.

#### **Block IV: Banking**

Unit 10: Theories of Banking Commercial and Central Banking Systems - Functions, Credit Creation and Credit Control; Banking and Non-Banking Financial Intermediaries in India,

Unit 11: RBI - Functions,

Unit 12: Monetary Policy - Methods and Recent Changes in India, International Monetary policy transmission mechanism.

#### **Block V: Business Monetary Policy**

Unit 13: Concept of Monetary Policy. Instrument of Monetary Policy,

Unit 14: Effectiveness of Monetary Policy in Recession; Effectiveness of Monetary Policy in Inflation, Objectives of Monetary Policy,



Unit15: Monetary Policy & Economic Growth. Monetary Policies of the Reserve Bank of India.

**Suggested Readings:**

1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
2. Deshmukh And Indian Banking System ChandralokPrakashan(Hindi and English)
3. Gupta SB Monetary Planning Of India
4. Khan M Y Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India

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

**Course Code: CML-3212**

**L T P C**

**Course Title: Accounting for Mangers**

**4 0 0 4**

**Course Objective:** To encourage the acquisition of knowledge and skills relating to application of accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making models, cost management ideas along with budgeting and associated performance measurement practices.

**Course outcomes:**

After completing this course a student will have:

Course Outcome	Cognitive level
CO1: Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.	Understand
CO2: Ability to understand financial statement analysis and ratio analysis.	Understand
CO3: Ability to identify the appropriate method and techniques of fund flow and cash flow analysis	Apply
CO4: Ability to understand the concept of Budgetary Control, managerial costing, Break Even Analysis etc.	Apply
CO5. Ability to apply standard costing and varianceto solve business and industry related issues and problems.	Apply

**Contents:**

**Block I: Introduction**

**Unit 1 :**Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting,

**Unit 2:** Techniques, Objectives and Importance.

**Unit 3:** Management Accountant- Duties, Status, Functions and Responsibility.

**Block II: Financial statement analysis and Ratio analysis**

**Unit 4:** Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement,

**Unit 5:** Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.

**Unit 6:** Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios.

**Block III: Fund flow and Cash flow Analysis**

**Unit 7:** Fund Flow Statement

**Unit 8:** Cash Flow Statement-

**Unit 9:** Preparation of Fund Flow Statement and Cash Flow Statement (As-3).

**Block III: Budgeting and Marginal Costing**

**Unit 10:** Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting,

**Unit 11:** Classification of Budgets- Flexible budget and Zero Based Budget.

**Unit 12:** Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or byDecision, Selection of most profitable channel. Break Even Analysis: Concept and

Practical Applications of Breakeven Analysis.

**Block V: Standard Costing, Variance Analysis and Reporting**

**Unit 13:** Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard,

**Unit 14:** Variance Analysis: Material and Labour Variance.

**Unit 15:** Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports,

**Unit 16:** Classification of Reports, Reporting at different Levels of Management.

**Suggested Readings:**

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
2. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
2. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
3. BaigNafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
4. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
5. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.

**Course Code: CMB-3213**

**Course Name: Auditing**

**L T P C**

**4 0 0 4**

**Course Objective:**

Discuss the nature of auditing and assurance services including the impact of various statutes and regulations. Identify The stages of an audit from planning to conclusion. Apply Standard audit procedures such as analytical procedures, detail tests, and tests of controls.

**Course Learning Outcome:** After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Differentiate between different aspects of auditing especially for internal check, internal control.	Understand
CO2: Describe auditing process.	Understand
CO3: Explain concept of Vouching and Verification Procedure of assets and liabilities.	Understand
CO4: Comprehend the Audit framework for limited companies.	Apply
CO5: Explain the Recent trends in Auditing .	Analyze

**Block I: Introduction**

**Unit1:** Introduction: meaning and objective of auditing:

**Unit2:** Types of audit; internal audit.

**Unit3:** Internal Check system: Internal control

**Block II: Audit Process**

**Unit4:** Audit process: Audit programme; Audit and books;

**Unit5:** Working Subjects and evidences

**Unit6:** Consideration for commencing an audit; Routine checking and test Checking.

**Block III: Audit Procedure**

**Unit 7:** Audit Procedure:

**Unit8:** Vouching;

**Unit9:** Verification of assets and liabilities

**Block IV: Audit of limited companies**

**Unit10:** Company auditor–Appointment, powers, Duties and liabilities, Divisible profits and dividends

**Unit11:** Auditor's report–Standard report and Qualified report, Special audit of banking companies

**Unit12:** Audit of educational institutions, Audit of insurance companies

**Block V: Recent trends in Auditing**

**Unit13:** Investigation: Audit of non profit companies;

**Unit14:** Recent trends in Auditing:

**Unit15:** Nature and significance of cost audit; Tax audit; Management Audit

**Books Recommended/Suggested Reading:**

1. Sharma T.R.: auditing principles and problems, Sahitya Bhawan; Agra

2. GuptaKamal;Contemporaryauditing;TataMcGraw-HillNew Delhi
3. TandonB.N. ;Principles ofAuditing; S.Chand &Company; New Delhi
4. PagareDinkar;PrinciplesandPracticeofAuditing;SultanChand,NewDelhi

**Course Code: CMB-3214**

**L T P C**

**Course Name: Fundamentals of Entrepreneurship**

**4 0 0 4**

### **Course Objective**

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt forentrepreneurship as analternativecareer option aswellasprovideopportunitytowardsgreaterexposuretoentrepreneurialprocessthroughhands- on training.

### **Course Outcomes**

After completing this course a student will have:

Course Outcome	Cognitive level
CO1: Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.	Understand
CO2: Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.	Understand
CO3: Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.	Understand
CO4: Ability to apply basic Entrepreneurship principles to solve business and industry related problems.	Apply
CO5. Ability to understand the concept of Life Small Business, Raising of Funds and EDP.	Understand

### **Course Contents:**

#### **Block-I: Introduction**

**Unit 1:** Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship.

**Unit 2:** Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types,

**Unit 3:** Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager .Entrepreneurship & Environment.

#### **Block –II: Entrepreneurship Development Programmeme**

**Unit 4:** Entrepreneurship Development Programmeme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements,

**Unit5:** Government Assistance and Incentives.

**Unit6:** Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.

#### **Block -III Promotion of a Venture**

**Unit7:** Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report,

**Unit8:** Project Appraisal. Product Selection and Techniques,

**Unit9:** Raising of Funds: Concept, Need, Types and Sources.

**Block –IV: Small Business**

**Unit10:** Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business.

**Unit11:** Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities.

**Unit12:** Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.

**Block –V: Opportunities and Idea generation**

**Unit13:** Identifying Opportunities: Recognizing market needs and trends, Conducting market research,

**Unit14:** Idea generation and evaluation, Opportunity recognition frameworks,

**Unit15:** NSIC, Social and Ethical Responsibilities

**Suggested Readings:**

1. Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House
2. Desai, Vasant, “Management of Small Scale Industry”, Generic3. Drucker, Peter, “Innovation and Entrepreneurship”, Harper Business; Reprint edition
4. Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand
5. Kenneth, P. Van, “Entrepreneurship and Small Business Management”
6. Pareek, Uday & Ven, “Developing Entrepreneurship book on Learning System”7. Agrawal, R.C., ‘Udyamita Vikas’(Hindi)
8. Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company

### Faculty and Support Staff

The University has identified the dedicated requisite faculty and support staff as mandated by the UGC. The course material prepared by the faculty is at par with the regulations 2020.

List of Faculty associated with B.Com. programme is as follows:-

S.No.	Name of Faculty	Designation	Nature of Appointment	Qual.	Subject
1	Dr. Bhosale J. Pandurang	Professor	Full-Time	Ph.D	Commerce
2	Dr. Surendra Kumar Gupta	Associate Professor	Full-Time	Ph.D	Commerce
3	Ms. Shabana Bano	Assistant Professor	Full-Time	NET	Commerce
4	Dr. Dinesh Kumar Pandey	Assistant Professor	Full-Time	Ph.D.	Commerce
5	Mr. Deepok Chaudhary	Assistant Professor	Full-Time	NET	Commerce

### Delivery Mechanism

The MTSU follows a modern ICT (Information & Communication Technology) enabled approach for instruction. The methodology of instruction in MTSOU is different from that of the conventional/regular programmes. Our system is more learner-oriented and the learner is an active participant in the teaching-learning process. MTSOU academic delivery system comprises:

#### A. Print Material

The printed material of the programme supplied to the students will be unit wise for every course.

#### B. Counselling Sessions

There will be 6 counselling/ contact classes in face to face mode of two hours each for a course of 4 credits. The counselling sessions / face to face contact classes will be held on the campus of the University on Saturdays and Sundays.

#### C. Medium of Instruction

Medium of Course Instruction: English  
Medium of Examination: English

#### D. Student Support Systems

Universities study Centers or Learner Support Centre shall be headed by a coordinator, not below the rank of Assistant professor and shall be augmented with academic and non-academic staff depending on the learner.

The university has made appropriate arrangements for various support services including counseling schedule and resource-oriented services evaluation methods and dates both on and off line modes for easy and smooth services to the students through the distance mode.

At present the university has only one study center in the campus. The institution is not promoting any study centers outside the campus. All student support services will be provided to the student through a single window method/mode on site and online.

#### E. Procedure for Admissions, Curriculum, Transaction and Evaluation Admission Process

The Admission to the B.Com. programme will be done on the basis of screening of candidate's eligibility on first come first serve basis. Admission shall not be a right to the students and MTSOU shall retain the right to cancel any admission at any point of time if any irregularity is found in the admission process, eligibility etc.

### Maximum Duration-

1. The maximum duration of the B.Com. Programme is six years. Thereafter, students seeking completion of the left-over course(s) will be required to seek fresh admission.
2. The student can complete his programme within a period of 6 years failing which he/she shall seek fresh admission to complete the programme.

### Eligibility

10+2 in any stream from any recognized board.

### Fee Structure

Name of the Programme	Degree	Duration	Year	Programme Fee/Year	Exam Fee/Year	Total (in Rs.)
Bachelor of Commerce (Honours)	UG	3 to 6 Years	1	9500	2000	11500
B.Com. (Hons.)			2	8000	2000	10000
			3	8000	2000	10000
Total						31500

### Activity Schedule

S.NO.	Name of the Activity	Tentative months schedule (specify months) during year			
		From (Month)	To (Month)	From (Month)	To (Month)
1	Admission	Jul	Sep	Jan	Mar
2	Assignment submission (if any)	Sep	Oct	Mar	Apr
3	Evaluation of Assignment	Oct	Nov	Apr	May
4	Examination	Dec	Dec	Jun	Jun
5	Declaration of Result	Jan	Jan	Jul	Jul
6	Re-registration	Jul	Jul	Jan	Jan
7	Distribution of SLM	Jul	Sep	Jan	Mar
8	Contact Programme (counselling, Practical's etc.)	Sep	Nov	Mar	May

### Credit System

MTSU proposes to follow the 'Credit System' for most of its programmes. Each credit amounts to 30 hours of study comprising all learning activities. Thus, a 8 credit course requires 240 hours, 6 credit course requires 180 hours, 4 credit course requires 120 hours and 2 credit course requires 60 hours of study. This helps the student to understand the academic effort to complete a course. Completion of an academic programme requires successful clearing of both, the assignments and the term-end examination of each course in a programme.

Duration of the Programme	Credits	Name of the Programme	Level of the Programme
3 Yrs.	120	B.Com.	Bachelor's Degree



### **Assignments**

Distance Education learners have to depend much on self-study. In order to ascertain the writing skill and level of comprehension of the learner, assignment work is compulsory for all learners. Each assignment shall consist of a number of questions, case studies and practical related tasks. The Assignment Question Papers will be uploaded to the website within a scheduled time and the learners shall be required to respond them within a specified period of time. The response of the learner is examined by a faculty member.

**Evaluation:** The evaluation system of the programme is based on two components:

**A. Continuous Evaluation in the form of assignments (weightage 30%):** This Component carries a weightage of 30%. There will be at least one graded assignment and test per course. These assignments are to be submitted to the Co-ordinator to which the student is assigned or attached with.

**B. Term-end examination (weightage 70%):** This will be held twice every year in the months of June and December. The students are at liberty to appear in any of the examinations conducted by the University during the year. A student will be allowed to appear in the Term-End Examination only after she/he has registered for that course and submitted the assignment. For appearing in the Examination, every student has to submit an Examination form through online ([www.mtsou.edu.in/](http://www.mtsou.edu.in/)) or offline before the due dates as given in the schedule of operations. If a student misses any term-end examination of a course for any reason, s/he may appear for any of the moral the courses subject to the maximum of 8 courses in the subsequent term-end examinations. This facility will be available until a student secures the minimum pass grade in the courses but up to a maximum period of four semesters, since the date of registration of the course is valid for four semesters. Beyond this period s/he may continue for another four semesters by getting Re-registration by paying fee again. In that case, the score of qualified assignments and/or term-end examination will be retained and the student will be required to complete the left out requirements of such re-registered courses. Minimum requirement for passing a course will be 40% marks.

### **G. Laboratory Support and Library Resources**

The library of Mata Tripura Sundari Open University, Tripura aims to empower the teaching mission and intellectual culture of the community through availability through an organized collection of information as well as instruction in its access, relevance and evaluation.

The University Library enriches advance learning and discovery by providing access to a broad array of resources for education, research and creative work to ensure the rich interchange of ideas in the pursuit of knowledge.

Mata Tripura Sundari Open University, Tripura has a dedicated Library for programmes and acquiring printed books and e-books for this purpose. The required International and National subject journals are also provided. We already have annual journal subscriptions and the capacity can be enlarged at later stages as the University lines up with more online journals.

The collection of the Library is rich and diverse especially in terms of the breadth and depth of coverage. Collection encompasses subjects in Management, Commerce, Information Technology, Computer Applications, and other allied areas. This collection further includes Books, Research Journals, Project Reports/Dissertations and online Journals.

The University has well equipped Computer Laboratories, Lecture Capturing Systems, Audio Video facilities, ICT enabled class rooms, Wi-Fi facilities etc.

### **H. Cost Estimate of the Programme and the Provisions**

Initial expenses have been done by the University in terms of provision of infrastructure, manpower,

printing of self study material and other. The University intends to allocate expenses out of the total fee collection as per following details:

a) SLM Development and Distribution	:	20%
b) Postal Expense	:	10%
c) Salary and other Administrative expenses	:	60%
d) Future development	:	10%

Once programmes are operational, fee receipt from the programme budget to be planned as per the guidelines of University Grants Commission.

## **I. Quality Assurance**

The University has established the Centre for Internal Quality Assurance (CIQA) in the University campus. The CIQA will monitor and maintain the quality of the programmes. It has the following objectives in making the compliances of quality implementations.

### **Objectives**

The objective of Centre for Internal Quality Assurance is to develop and put in place a comprehensive and dynamic internal quality assurance system to ensure that programmes of higher education in the Open and Distance Learning mode being implemented by the Higher Educational Institution are of acceptable quality and further improved on continuous basis.

### **Functions of CIQA**

The functions of Centre for Internal Quality Assurance would be following

1. To maintain quality in the services provided to the learners.
2. To undertake self-evaluative and reflective exercises for continual quality improvement in all the systems and processes of the Higher Educational Institution.
3. To contribute in the identification of the key areas in which Higher Educational Institutions should maintain quality.
4. To devise mechanism to ensure that the quality of Open and Distance Learning programmes matches with the quality of relevant programmes in conventional mode.
5. To devise mechanisms for interaction with and obtaining feedback from stakeholders namely, learners, teachers, staff, parents, society, employers and Government for quality improvement.
6. To suggest measures to the authorities of Higher Educational Institution for qualitative improvement.
7. To facilitate the implementation of its recommendations through periodic reviews.
8. To organize workshops/seminars/symposium on quality related themes, ensure participation of all stakeholders, and disseminate the reports of such activities among all the stakeholders in Higher Educational Institution.
9. To develop and collate best practices in all areas leading to quality enhancement in services to the learners and disseminate the same all concerned in Higher Educational Institution.
10. To collect, collate and disseminate accurate, complete and reliable statistics about the quality of the programme(s).
11. To ensure that Programme Project Report for each programme is according to the norms and guidelines prescribed by the Commission and wherever necessary by the appropriate regulatory authority having control over the programme.
12. To put in place a mechanism to ensure the proper implementation of Programme Project Reports.
13. To maintain a record of Annual Plans and Annual Reports of Higher Educational Institution, review them periodically and generate action able reports.

- 14.To provide inputs to the Higher Educational Institution for restructuring of programmes in order to make them relevant to the job market.
- 15.To facilitate system based research on ways of creating learner centric environment and to bring about qualitative change in the entire system.
- 16.To act as a nodal coordinating unit for seeking assessment and accreditation from a designated body for accreditation such as NAAC etc.
- 17.To adopt measures to ensure internalization and institutionalization of quality enhancement practices through periodic accreditation and audit.
- 18.To coordinate between Higher Educational Institution and the Commission for various quality related initiatives or guidelines.
- 19.To obtain information from other Higher Educational Institutions on various quality benchmarks or parameters and best practices.
- 20.To record activities undertaken on quality assurance in the form of an annual report of Centre for Internal Quality Assurance.
- 21.It will be mandatory for Centre for Internal Quality Assurance to submit Annual Reports to the Statutory Authorities or Bodies of the Higher Educational Institution about its activities at the end of each academic session. A copy of report in the format as specified by the Commission, duly approved by the statutory authorities of the Higher Educational Institution shall be submitted annually to the Commission.

After enrolling in 3-year B.Com. Programme of Mata Tripura Sundari Open University, Tripura, student will exhibit understanding in areas such as accountancy, business law, corporate law, finance, marketing which will in still in students the knowledge and capability of understanding the business world and economy. After completion of B.com. Programme, student will participate in multiple functional areas of business.