

Department of Commerce

Tripura University

(A Central University)

+91-381-237-9060/61

hod_commerce[at]tripurauniv.ac.in



TRIPURA UNIVERSITY

(A Central University),

Suryamaninagar,

Agartala-799022,

Tripura, India

No. F.TU/Commerce/BUGS/6/24-I

The 8th November, 2024

Minutes of the 6th Meeting of the Board of Under Graduate Studies in Commerce held on 08.11.2024 (Friday) at 01:15 p.m. in the Meeting Room of the Department of Commerce, Tripura University.

Members Present:

1. Dr. Chinmoy Roy, Professor, Department of Commerce, Tripura University & Dean, Faculty of CLM&IS, Tripura University;
2. Dr. P. Debnath, Professor, Department of Commerce, T.U. & Member
3. Dr. V. Kavida, Associate Professor, Department of Commerce, Pondicherry University, Karaikal Campus & External Member [Online]
4. Dr. Santi Gopal Maji, Professor, Department of Commerce, Tezpur University & External Member [Online]
5. Shri Saisab Das, Associate Professor, ICV College, Belonia & Member
6. Dr. Sanjay Das, Associate Professor, GDC Santir Bazar, South Tripura & Member
7. Dr. Haripada Datta, Associate Professor, GDC, Dharmanagar & Member
8. Dr. Rajat Deb, Assistant Professor, Department of Commerce, Tripura University & Member
9. Dr. Subir Kumar Sen, Professor & Head, Department of Commerce, T.U., & Chairman.

At the outset, Dr. Subir Kumar Sen, Head, Department of Commerce and Chairman of the Board of Under Graduate Studies in Commerce expressed his deep sense of gratitude and welcomes all the members present both physically and virtually [Through Google Meet Link: <https://meet.google.com/qbh-qndd-bpq>] in the meeting. After that the business on the agenda were taken-up for discussion one after another.

Agendum-1/6/24: To confirm the Minutes of the 5th meeting of the BUGS in Commerce held on 05.07.2022.

The proceedings of the last meeting were read and confirmed.

Agendum-2/6/24: To report the action taken on the Minutes of the 5th meeting of the BUGS in Commerce dated 05.07.2022.

The Chairman apprised the members that the NEP Task Force in Commerce Vide No. F.TU/ACDE/ADM/180/2021 dated 23.05.2022 was constituted; and the Draft syllabus under the broad guidelines issued by the Dean, faculty of arts & Commerce, T.U. was prepared. However, after implementation of the said syllabus for the First Two Years, the Tripura University authority finalized the Structure of the Syllabus under the NEP-2020 framework.

Noted.

Agendum-3/6/24: To consider the Syllabus for the Under Graduate Courses (Commerce) of Tripura University under the National Education Policy, 2020 from the current academic session prepared by the Committee constituted for framing the Syllabus for the Under Graduate Courses (Commerce) under the NEP, 2020 vide No. F.TU/CLMIS/COM/UG-Syllabus/24-I dated 26.07.2024.

The Chairman apprised the members about initiative taken by Tripura University for implementation of New Education Policy (NEP)-2020 from current academic session. In

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Chairman
BUGS in Commerce
Tripura University.



this regard, a Committee was constituted for framing the Syllabus for the Under Graduate Courses (Commerce) under the NEP, 2020 vide No. F.TU/CLMIS/COM/UG-Syllabus/24-I dated 26.07.2024; and the Draft syllabus under the broad guidelines issued by the Tripura University was prepared. Accordingly, the Chairman placed the Draft Under Graduate Courses (Commerce) under the New Education Policy, 2020 for Semester I-VVIII (for Four Years). After a threadbare discussion and some minor modification, the syllabus is framed (**Annexure-I**) and unanimously approved. Moreover, the members praised the members of the Committee constituted for framing the Syllabus for the Under Graduate Courses (Commerce) under the NEP, 2020.

Moreover, during the meeting, it was also discussed that since the Syllabus for the UG Affiliated Colleges was introduced as per the Draft Syllabus approved by the 5th BUGS in Commerce held on 05.07.2024; and due to modification of the Course structure for B.Com under NEP-2020 by the Committee constituted for framing the Syllabus for the Under Graduate Courses (Commerce) under the NEP, 2020 vide No. F.TU/CLMIS/COM/UG-Syllabus/24-I dated 26.07.2024, the Minor paper for B.Com 3rd Sem. 2025 (First Batch under NEP-2020) shall be 'Financial Literacy' (DSE-3). Paper Code: CM303M since they have already completed the DSE Paper: 'Business Economics' in their 2nd Semester. However the major papers shall remain the same as per the modified syllabus, viz. Direct Taxation (DSCC-5) and Human Resource Management (DSCC-6). The syllabus of 'Financial Literacy' paper only for B.Com 3rd Semester, 2025 Examination is attached herewith (**Annexure-II**). After a threadbare discussion, it was unanimously resolved that the same be brought to the notice of the Controller of Examination, Tripura University for necessary change of Coding etc. at the earliest. Further, the Chairman is entrusted to forward the same to the Dean, Faculty of CLM&IS for its necessary approval; and with a request for subsequent formal notification at the earliest.

Noted and Approved.

Agendum-4/6/24: Miscellaneous.

No other issues were raised during the meeting.

Then, the meeting ended with a vote of thanks from the Chair.

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(Subir Kumar Sen)
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BUGS in Commerce
Tripura University.

Copy to:

1. The Members, BUGS in Commerce, T.U. circulated through e-mail.
2. All Faculty Members, Department of Commerce, T.U. circulated through e-mail.
3. The Dean, Faculty of Arts & Commerce, T.U.
4. The Registrar, T.U.
5. The Controller of Examinations (i c), T.U.
6. The Director (i c), CDC, T.U.
7. The Finance Officer (i c), T.U.
8. P.S. to the Hon'ble Vice-Chancellor, T.U.

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TRIPURA UNIVERSITY

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Tripura, India

Ref: F.TU/CLMIS/COM/UG-Syllabus/24-I

The 30th July, 2024

Proceedings of the Meeting of the Committee for Framing Under Graduate Syllabus in Commerce for the Affiliated Colleges held on 30.07.2024 at 12:00 Noon onward in the Department of Commerce, T.U.

Members Present:

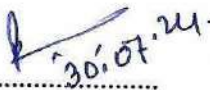
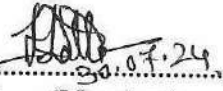
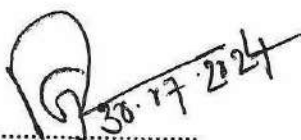
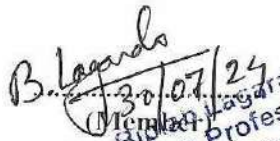
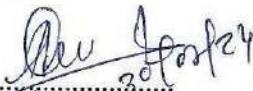
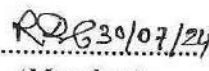
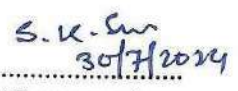
1. Prof. Prallad Debnath, Department of Commerce, TU & Chairman;
2. Prof. Jitendra Kumar Sharma, Faculty of Commerce and Management, Agrasen Institute of Post Graduate Studies and Research & External Expert;
3. Dr. Haripada Datta, Associate Professor, Department of Commerce, GDC Dharmanagar & Member;
4. Dr. Gautam Bhattacharya, Associate Professor, Department of Commerce, MBB College & Member;
5. Dr. Biplab Lagardo, Associate Professor, Department of Commerce, Ramthakur College & Member;
6. Dr. Arjun Gope, Associate Professor, Department of Commerce, Ramthakur College & Member;
7. Dr. Rajat Deb, Department of Commerce, TU & Member; and
8. Dr. Subir Kumar Sen, Head, Department of Commerce, TU & Convener.

At the outset, the Chairman welcomed all the esteemed members of the committee constituted for framing the Under Graduate Syllabus in Commerce for the Affiliated Colleges present in the meeting as well as extended his heartfelt thanks to the External Expert for sparing his valuable time to attend the meeting. Thereafter, the convenor placed the Draft Syllabus (4-year) under NEP-2020 for considerations.

Thereafter, all the members present in the meeting meticulously reviewed the Draft Syllabus course wise; and after a threadbare discussion on the content of the paper wise syllabus; some minor modifications were done in some papers. Finally, it was unanimously resolved that the Under Graduate Syllabus in Commerce (4-Year) for the Affiliated Colleges be finalized and accepted as Annexure-I.

Further, the Convenor was entrusted to forward the Under Graduate Syllabus in Commerce (4-Year) under NEP-2020 framework for the Affiliated Colleges to the Dean, Faculty of CLMIS, T.U. for its necessary approval at the earliest.

The meeting ended with vote of thanks from the Chairman.

 (Chairman) Dr. P. Debnath Professor Department of Commerce Tripura University Suryamaninagar - 799022	 (External Expert) Prof. (Dr.) Jitendra K. Sharma (Doctor of Letters) Principal & Head Faculty of Commerce & Management Ch. Charan Singh University, Agrasen Institute of P.G. Studies & Research Sikandrabad (U.P.)-203205	 (Member) (HARIPADA DATTA) Associate Professor, Department of Commerce Govt. Degree College Dharmanagar, Tripura North	 (Member) (GOUTAM BHATTACHARYA) Associate Professor M.B.B. College, Agartala Tripura (West).
 (Member) Dr. Biplab Lagardo Associate Professor Govt. of Tripura Ramthakur College Agartala, Tripura (W)	 (Member) Dr. ARJUN GOPE Associate Professor, Ramthakur College, Agartala, West Tripura.	 (Member) (Dr. Rajat Deb) Assistant Professor Department of Commerce Tripura University Suryamaninagar-799022	 (Convenor) (Subir Kumar Sen) Head Department of Commerce Tripura University

**Syllabus
For
Under Graduate in Commerce (4-Years)
For Affiliated Colleges
Under
NEP-2020**

(Signature)
External Expert,

(Dr.) Jitendra K. Sharma
Director of Letters)

Principal & Head

Department of Commerce & Management

Shri Sri Singh University,

Post Box No. 1, Institute of P.G. Studies & Research
Gandhinagar (U.P.)-203205

(Signature)
30.07.24.

(HARIPADA DATTA)
Associate Professor,
Department of Commerce
Govt Degree College
Dharmapada, Tripura North

(Signature)
30.07.24
Dr. ARJUN GOPE
Associate Professor,
Ramthakur College,
Agartala, West Tripura.

(Signature)
30.07.24
GOUTAM BHATTACHARYA
Associate Professor
M.B.B. College, Agartala
Tripura (West).

(Signature)
30.07.24
Dr. Bipin Bagardo
Associate Professor
Govt. of Tripura
Ramthakur College
Agartala, Tripura (W).

(Signature)
30.07.24.
(Chairman)

Dr. P. Debnath

Professor & Supervisor
Department of Commerce
Tripura University
Suryamaninagar - 799022



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Tripura University
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2024

(Signature)
30/07/24
(Dr. Rajat Deb)
Assistant Professor
Department of Commerce
Tripura University
Suryamaninagar-799022

(Signature)
30/7/2024
S.K. Sen
(Subir Kumar Sen)
Head
Department of Commerce
Tripura University

Syllabus

For

4-Year Under Graduate (Commerce)

For the Affiliated Colleges

under

NEP-2020



Department of Commerce

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2024

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SEMESTER WISE & YEAR-WISE COURSE STRUCTURE

Of

4-Year Under Graduate (Commerce) Course of Tripura University As Per
NEP-2020

Y r	Se m	Major Discipline Specific Courses (DSCC) (Core) with Credits	Minor/ General Elective (DSE/GE) with Credits	Interdisciplin ary Credits (IC) (For Non- Commerce Students)	Skill Enhancement Courses/ Internship/ Vocational/ Dissertations (SEC)	Ability Enhancem ent Course (AECC)	Common Value Added Courses/ Project/ Survey (VAC)	Qualificat ion Title (Credit requireme nt)
1	I	<u>DSCC-1</u> Financial Accounti ng-I [4] <u>DSCC-2</u> Business Manage ment [4]	<u>DSE-1</u> Financ ial Litera cy [4]	Fundament s of Entrepreneur ship Development [3]	SEC-I [3]	AEC C-1 [3]	V A C- 1 [2]	Certifica te in Commer ce {40}
	II	<u>DSCC-3</u> Financial Accountin g-II [4] <u>DSCC-4</u> Marketing Managem ent [4]	<u>DSE-2</u> Business Mathemat ics [4]		S E C - 2 I 3 1		V A C- 2 [2]	
Students exiting the programme after securing 40 credits will be awarded Certificate in Commerce provided they secure 4 credits in skill based vocational courses offered during the first year and second year summer internship i.e., exiting students need to undertake on Internship of four credits additionally.								

DSCC: Discipline Specific Core Courses
DSE: Discipline Specific Electives
GE: General Electives
SEC: Skill Enhancement Courses
AEC: Ability Enhancement Courses
VAC: Value Added Courses/ Internship/Apprenticeship / Project/ Community Outreach

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Yr	Sem	Major Discipline Specific Courses (DSCC) (Core) with Credits	Minor/ General Elective (DSE/GE) with Credits	Interdisciplinary Credits (IC)	Skill Enhancement Courses/ Internship/ Vocational/ Dissertations (SEC)	Ability Enhancement Course (AECC)	Common Value Added Courses/ Project/ Survey (VAC)	Qualification Title (Credit requirement) Maximum Duration
2	III	DSCC-5: Direct Taxation [4 Credits] DSCC-6: Human Resource Management [4 Credits]	DSE-3: Business Economics [4 Credits]	Fundamentals of Financial Literacy [3]		AECC-2 [3]	VAC-3 [2]	Diploma in Commerce [80]
	IV	DSCC-7: Financial Management [4 Credits] DSCC-8: Cost Accounting [4 Credits]	DSE-4: Business Statistics [4 Credits]	Fundamentals of Accounting [3]	SEC-3 [3]		VAC-4 [2]	

Students exiting the programme after securing 80 credits will be awarded Diploma in Commerce provided, they secure 4 credits in skill based vocational courses offered during the first year and second year summer internship i.e., exiting students need to undertake on Internship of four credits additionally.

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 DSE: Discipline Specific Electives
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Year	Sem	Major Discipline Specific Courses (DSCC) (Core) with Credits	Minor/ General Elective (DSE/GE) with Credits	Interdisciplinary Credits (IC)	Skill Enhancement Courses/ Internship/ Vocational/ Dissertations (SEC)	Ability Enhancement Course (AECC)	Common Value- Added Courses/ Project/ Survey (VAC)	Qualification Title (Credit requirement) Maximum Duration
3	V	<u>DSCC-9:</u> Corporate Accounting [4] <u>DSCC-10:</u> Indian Financial System [4] <u>DSCC-11:</u> Accounting for Managerial Decisions [4] <u>DSCC-12:</u> Entrepreneurship Development [4]	<u>DSE-5</u> E- Commerce OR MOOC* [4]			AECC-3 Self Project/ Term Paper/ Dissertation [2]		Bachelor in Commerce with Single Major [122]
	VI	<u>DSCC-13</u> Indirect Taxation [4] <u>DSCC-14</u> BRFW [4] <u>DSCC-15</u> Auditing [4] <u>DSCC-16</u> Banking and Insurance [4]	<u>DSC-6</u> Computer Application in Business [4]					

* MOOC from SWAYAM/ NPTEL

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Year	Sem	Major Discipline Specific Courses (DSCC) (Core) with Credits	Minor/ General Elective (DSE/GE) with Credits	Interdisciplinary Credits (IC)	Skill Enhancement Courses/ Internship/ Vocational/ Dissertation s (SEC)	Ability Enhancement Course (AECC)	Common Value Added Courses / Project/ Survey (VAC)	Qualification Title (Credit requirement) Maximum Duration
4	VII	<u>DSCC-17</u> Accounting Theory [4] <u>DSCC-18</u> Business Ethics & Corporate Governance [4] <u>DSCC-19</u> International Business [4] <u>DSCC-20</u> Event Management [4]	<u>DSE-7:</u> Indian Economy [4]					Bachelor in Commerce (Honours / Research) [162]
	VII I	<u>DSCC-21</u> Strategic Management [4] <u>DSCC-22</u> Security Analysis and Portfolio Management [4] <u>DSCC-23</u> Corporate Reporting [4] <u>DSCC-24</u> Dissertation [4]	<u>DSE-8</u> Research Methodology/ MOOC [4]					
	Total	2400	800	300	300	300	400	

Note: 50% Courses of minor stream must be from the Commerce discipline and remaining from any discipline.

- DSCC: Discipline Specific Core Courses
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DSCC-1

(Major)

[4 Credits]

**Financial Accounting - I
(CM101C)**

UNIT-I

Conceptual Framework: Nature of Accounting, Functions, objectives, advantages and limitations of accounting, Users of accounting information and Qualitative characteristics of accounting information, Accounting as a language of Business, Basic Accounting Equation, Accounting Cycle, Branches of Accounting, Bases of Accounting: cash basis and accrual basis, Basic Accounting Concepts and Conventions, Revenue Recognition: Meaning, Objectives and Timing of revenue recognition, Reserves and Provisions, GAAPs.

Introduction to Accounting Standards(AS): Meaning, Accounting Standard Board (ASB), Procedure for issuing AS, Benefits and Limitations of AS, Adoption of IFRS, Obligation to comply with Indian Accounting Standard(Ind AS), [Ind AS-1, Ind AS-2, Ind AS-9].

UNIT-II

i) Accounting for Depreciation: Meaning of Depreciation, Depletion and Amortization; Causes, necessity objectives, and methods of calculating depreciation (SLM and WDV) ;Changes in the method of computing Depreciation.

ii) Rectification of Errors: Errors affecting and not affecting the agreement of Trial Balance, Suspense Account, Exercise of rectification of errors.

iii) Preparation of Financial Statements: Capital and revenue expenditures and receipts; Preparation of financial statements of profit seeking (Sole Proprietorship only) organization.

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UNIT-III

i) Preparation of Financial Statement for Non-Profit Organization:
Receipts and Payments Account, Income and Expenditure Account, Balance Sheet, Difference between Receipts and Payments Account and Income and Expenditure Account.

ii) Joint venture: Nature, Joint Venture Vs Partnership, Joint Venture Vs Consignment, Methods of preparation of Accounts.

iii) Consignment: Features, Consignment Vs Sale, Pro-forma Invoice, Account Sales, Commission, Stock Valuation, Normal and Abnormal loss, Preparation of Accounts.

UNIT-IV

Accounting for Partnership Firms: Meaning, Essential elements of Partnership, Partnership Deed, Accounting for Admission, Retirement, Death, Admission cum retirement of partners; Changes in Profit-sharing ratios; Treatment of Goodwill and Joint Life Policies; Dissolution of partnership firm.

Suggested Readings:

1. M. Hanif & A. Mukherjee: *Financial Accounting*, McGraw-Hill Publishing Co.: New Delhi.
2. Basu & Das: *Financial Accounting (Vol-I)*, Rabindra Library, Kolkata M.C., Shula, T.S.Grewal, & S.C.: *Gupta Advanced Accounts Vol.-I*, S. Chand & Co.: New Delhi.
3. Lal, Jawarhar, Seema Srivastava & Abrol, Shivani. *Financial Accounting Text and Problems*, Himalaya Publishing House, New Delhi.
4. Goyal, Bhushan Kumar, and H. N. Tiwary, *Financial Accounting*, Taxmann
5. S.N. Maheshwari & S.K., Maheshwari: *Financial Accounting*, Vikas Publishing House: New Delhi.
6. D. Sehgal: *Financial Accounting*, Vikas Publishing House: New Delhi.
7. P. C. Tulsian: *Financial Accounting*, Pearson Education: New Delhi.
8. *Compendium of Statements and Standards of Accounting*. ICAI, New Delhi.

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DSCC-2

(Major)

[4 Credits]

**Business Management
(CM102C)**

UNIT-I

Introduction: Concept, objective, importance and functions of Management, Evolution of the Management Thought, Contributions of different schools of management; Classical Approach: F.W. Taylor, Henry Fayol, Neo-Classical and Human Relations Approaches: Elton Mayo, Merry Parker Follet. Hawthorne Experiments, Behavioral Approach, Systems Approach, Contingency Approach, Scientific Management, MBO, MBE- 'Fortune at the Bottom of the Pyramid'.

UNIT-II

Planning and Organizing

- i) **Planning:** Concept, nature, importance and types of planning, planning process; Decision-making; Forecasting; Strategy Formulation.
- ii) **Organizing:** Basic Concepts, objectives, importance, principles, and process of organizing; Different types of organization structure-Line, Staff, Line and Staff; Formal and Informal Structure; Delegation and Decentralization of Authority; Span of Management.

UNIT-III

Motivation and Leadership:

- (i) **Motivation:** Concept, Importance, and types of motivation; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory, McGregor's X theory and Y theory, Relationship between Maslow's theory and Herzberg's theory; Motivations Morale.
- (ii) **Leadership:** Meaning, features and role of leadership; Qualities of a successful Leader, Different styles of Leadership; Factors influencing the leadership styles

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UNIT-IV

Co-ordination and Controlling:

- i) Co-ordination: Concepts and importance, principles and techniques, types and elements of coordination, 4C's of coordination
- ii) Controlling: Concept, features, importance and Steps in controlling; Resistance to control; Principles of Effective Control, Major Techniques of control. Relationship between Planning and Controlling

Suggested Readings:

1. S. Ghose & D. Basu: *Principles of Management*, ABS Publishing House, Kolkata
2. C.B. Gupta: *Principles of Management*, S.Chand & Sons: New Delhi
3. P. F. Drucker: *The Practice of Management*, New York: Harper& Row.
4. L. M. Prasad: *Principles of Management*, S. Chand & Sons: New Delhi.
5. P. C. Tripathi: *Principles of Management*, McGraw Hill Publishing: New Delhi.
6. P. Kapoor: *Principles of Management*, Khanna Publishing, New Delhi

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DSE-1 (Minor)

Financial Literacy (CM103M)

UNIT-I

Financial Literacy: Introduction, Need for Financial Literacy, Role of financial education in achieving financial well being/financial freedom; **Personal**

Finance: concepts of Personal Finance: Savings, Investment, Borrowing, Income and Expenses, Surplus/Deficit, Assets and Liabilities, Inflation, Time Value of Money, Active and Passive Income

Financial Planning: Financial Planning Process, Steps involved in Financial Planning Process, SMART financial goals., Three pillars of investments, Concepts of risk and return

UNIT-II

Banking and Digital Payment: Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, Cashless banking, e-banking, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Investment in Securities Market: Investment avenues offered by Securities Markets., Primary Market and Secondary Market, Operational aspects of securities markets: placement of orders, contract note, pay-in and pay-out, trading and settlement cycle, Various risks involved in investing in securities markets., Benefits of investing through Mutual Funds, Mutual Fund categorization and product labeling of mutual funds., Systematic Investment Plan (SIP) and its advantages,

UNIT-III

Financial Services from Post Office :Post office Savings Schemes, Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).

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Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS). Money gram International Money Transfer, Indian Postal Order (IPO). Postal Insurance

Pension, Retirement and Estate Planning: Importance of Pension and its role in providing financial security in old age, National Pension System (NPS), Tier-I and Tier-II accounts of NPS., Investment options under NPS, Key features of retirement planning, Estate Planning and importance of nomination, Will and PoA. **Housing Loans:** Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban

UNIT-IV

Ponzi Schemes and unregistered Investment Advisers: Ponzi schemes and their broad characteristics, Various financial frauds: Investment frauds, Lottery frauds, Mass marketing frauds, Credit card frauds, Do's and don'ts while dealing with Investment Advisers.

Grievance Redressal Mechanism: Grievance Redressal mechanism in Securities Markets, Grievance Redressal mechanism in Banking industry, Grievance Redressal mechanism in Insurance industry, Grievance Redressal mechanism in Pension industry

Suggested Readings:

1. Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd. Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
2. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
3. Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: Universe Company.
4. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
5. Zokaityte, A. (2017). *Introduction to Financial Planning* (4th Ed. 2017), Indian Institute of Banking & Finance
6. Study Materials of NISM, NSE

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**Fundamentals of
Entrepreneurship
Development**

[3 Credits]

**(Interdisciplinary Course 1/
for non-Commerce students)**

UNIT-I

Introduction & Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc. Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

UNIT-II

Sources of business ideas and tests of feasibility, Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

UNIT-III

Management-Meaning, Nature & Significance-Combination of Art & Science, Management as a Profession, Management Vs Administration, Levels of Management, Five Major Functions of Management, Contributions of Taylor and Fayol.

UNIT-IV

Planning: Concept, nature, importance and types of planning, planning process; Decision-making; Forecasting

Leadership: Meaning, features and role of leadership; Qualities of a successful Leader, Styles of Leadership-Autocratic, democratic, Laissez-faire

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Communication: Concept, Process of Communication. Verbal & Non Verbal communication, Barriers to communication

Suggested Readings:

1. S. S. Khanka: *Entrepreneurial Development*, S. Chand & Co: New Delhi
2. Gupta CB & Srinivasan N.P; *Entrepreneurial Development*, Sultan Chand & Sons
3. V. Desai: *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House: New Delhi
4. C.B. Gupta, V. Bulusu: *Principles of Management*, Mayur Paperback, Delhi
5. P Kapoor: *Principles of Management*, Khanna Publishing, Delhi

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SEMESTER-II



**DSCC-
3(Major)**

[4 Credits]

**Financial Accounting-II
(CM201C)**

UNIT-I

Branch Accounts: Concept of Branch, Features, and objectives of Branch Accounting; Pricing of goods sent by Head Office to Branch; Accounts for various types of branches- Synthetic method, Analytical Method, and Final Accounts method. (Excluding Foreign Branch and Independent Branch)

Departmental Accounts: Basic Concepts, features, and objectives; Departmental Accounting vs Branch Accounting; Preparation of Departmental Final Accounts-Departmental Trading &P/L A/C, General P/L A/C and Balance Sheet; Inter-departmental transfer of Goods/Services- at cost price, at normal selling price, and at loaded price; Adjustment for unrealized profit.

UNIT-II

Insurance Claims: Loss of Stock, Treatment of Abnormal Line of Goods, Meaning of Fire, Claim for Loss of Stock, Average Clause, Loss of Profits Insurance, Computation of Claim under Loss of Profit Policy.

Royalty Accounts: Basic Concepts, Important Terminologies: Minimum rent, Short- workings, and its recoupment; Journal Entries and ledger Accounts in the books of lesser and lessee; Adjustment of minimum rent and short-workings in the event of strike and lock-out, sub-lease.

UNIT-III

Self Balancing Ledger: Classification of Ledgers, Sectional Balancing System, Purpose of Using Control Accounts, Balancing and Reconciling Control Accounts

Accounting for Packages or Containers: Cost Price, Charge out Price, Returnable Price, Hire Charge, Containers Retained (Sold), Returnable

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Containers, Objective of Keeping Separate Accounts for Containers, Preparation of Ledger Accounts

Hire Purchase: Concepts, Ordinary Sale vs. Sale on Hire Purchase, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, Calculation of interest, partial and full repossession; profit computation under Stock and Debtors System.

UNIT-IV

Investment Accounts: Fundamentals as per Ind AS-13, Classification of Investment, Investment in Fixed-income, and Variable-income bearing Securities; Preparation of Investment Account, transaction with brokerage, STT, Ex-interest and Cum-interest, Valuation of Investment as per Ind AS-13.

Introduction to Indian Government Accounting: Commercial Accounting and Government Accounting, Accounting Methods, Financial Statements, Classification of Account Heads, Objective of Government Accounting, Basic Principles of Government Accounting in India, Accounting procedure of Government Expenditure.

Suggested Readings:

1. M. Hanif & A. Mukherjee: *Financial Accounting*, McGraw-Hill Publishing Co.: New Delhi.
2. M.C., Shukla, T.S. Grewal, & S.C.: Gupta, *Advanced Accounts Vol.-I*, S. Chand & Co.: New Delhi.
3. Basu & Das: *Financial Accounting (Vol-I & Vol II)*, Rabindra Library, Kolkata
4. S.P. Jain & K.L. Narang: *Advanced Accountancy*, Kalyani Publishers, New Delhi.
5. S.N. Maheshwari & S.K., Maheshwari: *Financial Accounting*, Vikas Publishing House: New Delhi.
6. R.L. Gupta & Radheswami: *Advanced Accountancy*, S. Chand: New Delhi.
7. Sehgal & Sehgal: *Advanced Accountancy*, Taxmann Publication.
8. The study material issued by the Institute of Chartered Accountants of India, New Delhi.

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DSCC-4

(Major)

[4 Credits]

Marketing Management (CM202C)

UNIT-I

Introduction: Definition of marketing, nature, importance, and functions of marketing; Evolution of marketing-production era, sale era, marketing era; Selling vs Marketing; concept of marketing mix, components of marketing mix (4Ps, 7Ps, 4Cs and 7Cs) Customer satisfaction, attracting and retaining customers, Marketing environment: concept, importance, and components - Economic, Demographic, Technological, Natural, Socio- Cultural, and Legal; concept of online Marketing.

UNIT -II

Consumer Behaviour & Market segmentation:

i) **Consumer Behaviour:** an overview, customers vs consumers, Factors influencing consumer buying behavior, Buying decision: buying roles, buying decision process, post purchase behavior; ii) **Market segmentation:** conceptual overview, Basis for Segmentation; Types of segmentation, Need and importance of segmentation, Niche Marketing; Product differentiation vs. Market segmentation.

UNIT-III

Product and Pricing:

- i) **Product:** Concept and importance, Product classifications; Concept of product mix; Types of consumer product, Product life-cycle; New Product Development Process; Product Portfolio-BCG Matrix; concept of branding, packaging, and labeling
- ii) **Pricing:** Meaning and Significance; Factors affecting price of a product; Methods of setting prices, Pricing policies and strategies.

UNIT-IV

Marketing Channels and Promotion:

(i) **Marketing Channels:** concept, channels of distribution of goods, Types of distribution channel, Factors affecting the choice of distribution channel.

Promotion: Nature and importance of promotion; essential elements



of promotion, Types of promotion: advertising, personal selling, public relations, sponsorship, sales promotion, digital communication promotion mix and factors affecting promotion mix decisions; Promotion mix Strategies-Push and Pull Strategies.

Suggested Readings:

1. C. B. Gupta: *Marketing Management*, Sultan Chand Publications, New Delhi.
2. Kotler & Keller, *Marketing Management*, Pearson
3. A. Kumar, B. & Jagdish Rao, *Marketing Management*. Sahitya Bhawan Publications, Agra
4. Ramaswami and Namakumari, *Marketing Management*, McMillan
5. R.S.N Pillai & Bagavathi, *Marketing Management*. S Chand, New Delhi
6. Sushil Mukherjee & Kallol Saha: *Marketing Management & Human Resource Management*, B.B Kundu Grandsons

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**DSE-2
(Minor)**

[4 Credits]

**Business Mathematics
(CM203M)**

UNIT-I

Ratio and Proportion, Indices, Logarithms: Inverse and compound ratio, Properties of proportion, Law of indices; Fundamentals laws of Logarithm, Anti-logarithm

Equations and Linear Inequalities: Simple Equations, Simultaneous Equations in two unknowns- Cross Multiplication and Elimination method, Constructions of Quadratic Equations, Problems in Quadratic Equations, Linear Inequalities in one variable and the solution space

UNIT-II

Basic concepts of Permutations and Combinations: Fundamental Principles of counting, The Factorial, Permutations, results, circular Permutations, Permutations with restrictions, Combinations, Standard results

Sequence and Series: Sequence, Series, Arithmetic Progressions, Geometric progressions, Geometric Mean

Sets, Relations and Functions, basics of Limits and Continuity functions: Venn diagram, Product of sets, Relations and functions, domain and range of functions, types of functions, Concept of Limit, Theorems on Limits, Continuity

UNIT III

Mathematics of Finance: Simple Interest and Compound Interest, Effective rate of Interest, Annuity, Future Value, Present Value, Sinking Funds, Perpetuity, Net Present Value, Nominal Rate of Return, CAGR

Logical Reasoning: Number Series, Coding and Decoding, Odd Man Out, Direction tests, Seating arrangements, Blood relations

UNIT IV

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Basic concepts of Differential and Integral Calculus (excluding Trigonometric Functions): Derivative, Implicit function, Parametric Equation, Logarithmic Differentiation, Basic idea about higher order differentiation, Geometric interpretation of Derivative

Applications of Differential calculus and Integral Calculus in business and economics (simple problems)

Suggested Readings:

1. Alpha C. Chiang: *An Introduction to Mathematical Economics*, Prentice Hall Inc.
2. N. K. Nag: *Business Mathematics*, New Central Book Agency: Kolkata
3. N. D. Vohra: *Business Mathematics and Statistics*, McGraw Hill Education: New Delhi
4. J. K. Singh: *Business Mathematics*, Himalaya Publishing House: New Delhi.

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SEMESTER-III



DSCC-5(Major)
[4 Credits]

DIRECT TAXATION

(CM301C)

UNIT-I

An Overview of Income Tax Act, 1961 : Background, Important definitions, Residential Status, Basis of Charge, Scope of Total Income, Incidence of Tax, Tax Rates in accordance with the applicable Finance Act for the relevant Assessment year.

Direct Tax Code 2025: Introduction, Objectives, Major changes of Direct Tax system, DTC 2025 vs Income tax Act, 1961

Agricultural Income, Income which do not form part of Total Income, Tax Planning, Tax Management and Tax avoidance through legitimate tax provisions, Taxation of Individual (excluding Non-resident), Concept of Tax Deducted at Source & Tax Collected at Source (excluding Non-resident), Advance tax & Self-Assessment Tax

UNIT II

Income from Salary : Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions, Incomes exempt from Tax and not includible in 'Salary', Types of Provident Fund and contribution, Tax Deducted at Source on Salary Income and Compliances.

Income from House Property : Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property

UNIT III

Profits and Gains from Business and Profession : Business and Profession – An overview, Chargeability, Profits and Losses of Speculation Business, Deductions Allowable, Expenses Disallowed, Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation.

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Income under the head of Capital Gains : Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Compulsory Acquisition

UNIT IV

Income from Other Sources: Chargeability: Taxation of Dividend u/s 2(22) (a) to (e), Provisions relating to Gifts etc. Deductions and Other Miscellaneous Provisions,

Set Off and Carry Forward of Losses

Computation of Total Income: Deductions (80C to 80U) from Gross Total Income (GTI), Rebate and Relief, Income not included in Total Income, Tax holidays, Clubbing of Income, Aggregation of Income, Computation of Total Income and Tax Liability (only individual assessee and HUF)

Suggested Readings:

1. V. K. Singhania: *Students' Guide to Income Tax*; Taxmann, New Delhi
2. H. C. Mehrotra: *Income Tax Law & Accounts*, Sahitya Bhawan, Agra
3. G. Ahuja & R. Gupta: *Systematic Approach to Income Tax*, Sahitya Bhawan Publications, New Delhi
4. V. S. Datey: *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi
5. Roy, S.K., *Principles & Practice of Direct & Indirect Taxes*, ABS Publishing House

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DSCC-6 (Major)

[4 Credits]

Human Resource Management

(CM302C)

UNIT-I

Introduction: Concept, Definition, Evolution of Human Resource Management (HRM), Importance, Objectives and functions of human resource management; HR policies & Procedures,

Organization & HR Structure: Formal and informal organization, Tall & Flat Organization structure; Responsibility, authority & accountability; Line & staff functions, Line & staff relationship, Line and staff conflict

UNIT-II

Human Resources Planning (HRP)- concept, objectives and process of HRP; Concepts and Applications of job analysis;

Recruitment and Selection: meaning, Factors affecting recruitment and sources of recruitment, recent trends in recruitment, selection process-selection test, selection interview, and placement induction.

UNIT-III

Training and Development: Concept and objectives of training and development, types of training & development; Principles, Methods and Techniques of training & development, Stages of training & development, Career Planning and Development – job changes- transfer, promotion, demotion and separation.

UNIT-IV

Employee Compensation and Benefits: Concept and Objectives, Wage and salary administration, Job evaluation – meaning, objectives and methods, System of wage payment-Time wage, Piece wage and wage incentive plans, Fringe benefits - Concept, objectives and types of Fringe benefits, Employee Stock Ownership Plan (ESOP). Performance Appraisal- meaning and its importance, methods of performance appraisal.

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Suggested Readings:

1. B. Gomez-Mejia, & Cardy: *Managing Human Resources*, PHI Learning Pvt. Ltd.: New Delhi
2. C. B. Gupta: *Human Resource Management*, Sultan Chand and Sons: New Delhi
3. B. Pattanayak: *Human Resource Management*, PHI Learning Pvt. Ltd.: New Delhi
4. G. Dessler & B. Varrkey, *Human Resource Management*, Pearson, Delhi

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DSE-3 (Minor)

Business Economics

(CM303M)

UNIT -I

Introduction: Meaning, Nature, scope and importance of Business Economics in business decision making; Micro and Macro Economics, Positive and Normative Economics, Central Problems of an Economy, Economic systems- merits & demerits, Role of price mechanisms in solving the central problems of Economy,

Law of Demand and Supply: Meaning, determinants, elasticity of demand-price, income, cross elasticity, measurement and determinants of elasticity of demands; Equilibrium of Demand and Supply, Effect of a shift in Demand and Supply

UNIT-II

Theory of Consumer Behavior: Cardinal and ordinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Approach-Properties of Indifference Curves, Budget Line, Consumer's Equilibrium

Theory of Production and Cost: Production Function, Law of Variable Proportions, Returns to Scale; Producer's Equilibrium, Short-run and long run Cost Curves, Relationship between Average and Marginal Cost Curve and their shapes both in short run and Long-run, Relationship between Revenue, cost and elasticity of demand

UNIT-III

Pricing and Output Decision: Perfect Competition, Monopoly and Price Discrimination

Pricing and Output Decision: Monopolistic Competition and Oligopoly

UNIT-IV

National Income: GDP, GNP, NNP, NDP, NN GDP deflator, Disposable income; National Income at market price and factor cost, Transfer Payment etc.,

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Measurement-of National Income and limitations , problems in measuring National Income. National income and social welfare

Macro-Economic Theory: Say's Law of Market, Classical and Keynesian Theory of income and Employment.

Suggested Readings:

1. Ahuja, H. L. (2019). *Theory of Micro Economics*. New Delhi: Sultan Chand Publishing House
2. Dwivedi, D. N. (2019). *Macro Economics*. Chennai: Mc G raw Hill Education.
3. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.
4. Mithani, D. M. (2019). *Macro Economics*. Mumbai: Himalaya Publishing House Pvt. Ltd.
5. Muniraju, M., & Podder, K. (2014). *Macro Economics for Business Decisions*. Mumbai: Himalaya Publishing House Pvt. Ltd.
6. Jhingan, M. L. (2019). *Macro Economics Theory*. Delhi: Vrinda Publications Pvt. Ltd.
7. Relevant study material of ICAI: www.icaai.org.

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Fundamentals of Financial Literacy [3 Credits]

**(Interdisciplinary Course 2/
For non-Commerce Students)**

UNIT-I

Introduction, Need for Financial Literacy, Role of financial education in achieving financial well being/financial freedom, SMART financial goals

Personal Finance: concepts of Personal Finance: Savings, Investment, Borrowing, Income and Expenses, Surplus/Deficit, Assets and Liabilities, Inflation, Time Value of Money, Active and Passive Income

UNIT-II

Banking and Digital Payment: Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, Cashless banking, e-banking, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

UNIT-III

Investment in Securities Market: Investment avenues offered by Securities Markets., Primary Market and Secondary Market, Operational aspects of securities markets: placement of orders, contract note, pay-in and pay-out, trading and settlement cycle, Various risks involved in investing in securities markets, Benefits of investing through Mutual Funds, Mutual Fund categorization and product labeling of mutual funds., Systematic Investment Plan (SIP) and its advantages.

UNIT-IV

Ponzi Schemes and unregistered Investment Advisers: Ponzi schemes and their broad characteristics, Various financial frauds: Investment frauds, Lottery

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frauds, Mass marketing frauds, Cyber Frauds, Credit card frauds, Do's and don'ts while dealing with Investment Advisers.

Pension, Retirement and Estate Planning: Importance of Pension and its role in providing financial security in old age, National Pension System (NPS), Tier-I and Tier-II accounts of NPS., Investment options under NPS, Key features of retirement planning.

Suggested Readings:

1. Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: Universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). *Introduction to Financial Planning (4th Ed. 2017)*, Indian Institute of Banking & Finance
6. Study Materials of NISM, NSE

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SEMESTER-IV



DSCC-7(Major)
[4 Credits]
Financial Management
(CM401C)

UNIT-I

Introduction: Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA), Functions and Responsibilities of Finance Manager, Responsible Investment – concept and significance; Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.

Sources of Finance

Different Sources of Finance including internal sources, external sources, Lease financing, financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridgefinance.

UNIT-II

Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate. Use of expert system in Capital Budgeting Decisions.

UNIT-III

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Financing Decisions: Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC).

Capital Structure : Concept of Capital Structure, Determinants of capital structure, Optimum Capital Structure, Capital Structure Theories: (Net Income, Net Operating Income, Traditional Approach, MM Hypothesis)

Leverage: Concept and types of leverage, Trade on Equity, EBIT-EPS Analysis, Computation of Leverage

UNIT-IV

Dividend Decisions: Forms of dividend payment, types of dividend policies and Determinants of Dividend policy, Theories for Relevance and irrelevance of dividend decision for corporate valuation; Gordon, Walter and MM Approach (Model, Assumptions and Criticism).

Working Capital Decisions: Concepts and types of working capital, determinants of working capital, working capital estimation.

Suggested Readings:

1. J. C. Van Horne & S. Dhamija: *Financial Management and Policy*, Pearson Education: New Delhi
2. M. Y. Khan & P. K. Jain: *Basic Financial Management*, McGraw Hill Education: New Delhi
3. P. Chandra: *Fundamentals of Financial Management*, McGraw Hill Education: New Delhi
4. I. M. Pandey: *Financial Management*, Vikas Publications: New Delhi
5. R. M. Kishore: *Financial Management*, McGraw Hill Education: New Delhi
6. Bhabatosh Banerjee: *Fundamentals of Financial Management*: Prentice Hall of India (PHI)

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DSCC-8(Major) [4 Credits]

**Cost Accounting
(CM402C)**

UNIT-I

Introduction: Concept of Costs, Costing and Cost Accounting, objectives and significance of cost accounting, Cost accounting vs. financial accounting, Types and classification of cost. Methods of costing, Cost Centre and Cost Unit, Preparation of cost sheet: Total cost and Unit costs

Materials: Concepts-Direct and Indirect materials, Need and advantages of material control, Fixing of stock levels- Maximum stock level, Minimum stock level, Re-ordering level. Economic Order Quantity (EOQ), Store ledger account- FIFO, LIFO, Base stock method, Simple average method, Weighted Average method. ABC analysis

UNIT-II

Labour: Accounting and Control of labour cost- Timekeeping and time booking, Concept and treatment of idle time, overtime, Method of remuneration-Need, Factors and Essential features of effective wage plan, Time rate, Piece rate- Differential piece rate system (Taylor and Merrick differential piece rate system), Incentives Bonus Scheme- Halsey and Rowan scheme. Idle time concepts, causes, Treatment of Idle time.

Overhead: Definition, Classifications- Production overhead, Administrative and selling and distribution overhead, Indirect expenses allocation, apportionment (primary and secondary distribution), Absorption of overheads- Production unit method, Percentage method, Hourly rate method- Direct labour hour rate and Machine hour rate.

UNIT-III

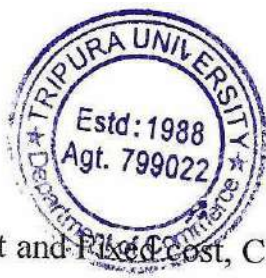
Contract costing: Meaning and features, Types and procedure, Types of contracts, Retention money Preparation of Contract Ledgers-determination of profit on complete and incomplete contract

Process Costing: Meaning, Application of Process Costing, treatment of normal and abnormal loss Preparation of process accounts, Inter-process profit. Joint product and by production

UNIT-IV

Marginal costing: Concept of Marginal Costs and Marginal Costing, Marginal Costing vs Absorption Costing, Advantages and Limitations of Marginal

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Costing, Variable cost and Fixed cost, CVP Analysis: P/V ratio, Break-even chart, Break-Even Point, Margin of safety, Angle of Incidence.

Variance Analysis: Concepts and types of variances, Computation of material variances

Suggested Readings:

1. Jawaharlal & S. Srivastava: *Cost Accounting*, McGraw-Hill Publications: New Delhi
2. K. S. Thakur: *Cost Accounting*, Excel Books: New Delhi
3. Bhabatosh Banerjee: *Cost Accounting*: PHI Publication: Delhi
4. S.P. Jain, K.L. Narang & Simmi Agrawal: *Cost Accounting: Principles and Practice*, Kalyani Publishers

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**DSE-4
(Minor)**

[4 Credits]

Business Statistics (CM403M)

UNIT-I

Statistical Representation of Data: Introduction to Statistics, Collection of Data, Presentation of Data, Frequency Distribution, Graphical representation of Frequency Distribution- Histogram, Frequency Polygon, O-give, Pie-Chart.

Sampling:—Introduction, Objectives, Concept of Population and Sample, Methods of Sampling, Probability Sampling, Non-probability sampling, Choice of the Sampling Method, Characteristic of a good sample, Determination of sample size.

UNIT-II

Measures of Central Tendency & Dispersion: Criteria for Ideal Measure of Central Tendency, Arithmetic Mean, Geometric Mean & Harmonic Mean, Median, Mode

Dispersion: Definition, absolute and relative. Range, quartile deviation, mean deviation, standard deviation and their coefficients, Properties of standard deviation, variance.

Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis, Moments generating functions (MGF).

UNIT-III

Probability and Probability Distributions Theory and approaches of probability: Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business

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Applications. Probability distributions: (a) Binomial distributions: Probability distribution function, Constants, Shape, (b) Poisson distributions: Probability functions.

UNIT-IV

Simple Correlation and Regression Analysis: Bivariate data, Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Measures of Correlation: Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required), Rank Correlation.

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.

Suggested Readings:

1. R. Levin & D. Rubin: *Statistics for Management*, Pearson Education: New Delhi
2. S. P. Gupta & A. Agarwal: *Business Statistics*, Sultan Chand and Sons: New Delhi
3. S. C. Gupta: *Fundamentals of Statistics*. Himalaya Publishing House: New Delhi
4. S. N. Dey: *Business Mathematics and Statistics*, Rabindra Library: Kolkata
5. N. G. Das: *Statistical Methods*, McGraw Hill Publications: New Delhi

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Fundamentals of Accounting

[3 Credits]

**(Interdisciplinary Course 3/
For non-Commerce Students)**

UNIT-I

Theoretical Framework: Meaning and Scope of Accounting, Accounting Concepts, Principles and Conventions, Accounting Terminologies

Accounting Process: Basic Accounting Procedures-Journal Entries, Ledgers, Trial Balance

UNIT-II

Cash Books: Simple Cash Book, Two-column Cash Book and Three-column Cash Book, Petty Cash Book and the Imprest System of Petty Cash

Depreciation: Concepts, necessity and methods- Straight Line Method and Diminishing Balance Methods

UNIT-III

Preparation of Final Accounts of Sole Proprietors: Final Accounts of Non-Manufacturing Entities, Final Accounts of Manufacturing Entities

UNIT-IV

Financial Statement Analysis: Comparative and Common Size; Ratio Analysis (Elementary level problems).

Suggested Readings:

1. Basu & Das: *Financial Accounting*, Vol-1, Rabindra Library
2. M. Hanif & A. Mukherjee: *Financial Accounting*, McGraw-Hill Publishing Co.: New
3. M.C., Shukla, T.S. Grewal, & S.C.: Gupta, *Advanced Accounts Vol. - I*. S. Chand & Co.: New Delhi.
4. S.N. Maheshwari & S.K., Maheshwari: *Financial Accounting*, Vikas Publishing House: New Delhi

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DSCC-9(Major)
[4 Credits]

Corporate Accounting
(CM501C)

Unit -I

Accounting for Share Capital & Debentures: (a) Issue, forfeiture and reissue of forfeited shares, Issue of shares as Rights and Bonus, Buy back of shares.

(b) Redemption of preference shares (c) Issue and Redemption of Debentures.

Unit-II

Final Accounts: Preparation of Profit and Loss Account and Balance Sheet of corporate entities (excluding calculation of managerial remuneration).

Valuation of Goodwill and Valuation of Shares: Concepts and calculation - simple problems only.

Unit-III

Amalgamation of Companies: Concepts and Accounting Treatment (Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase) as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).

Internal Reconstruction: Concepts and Accounting Treatment (Excluding scheme of Reconstruction). Simple problems only.

Unit-IV

Accounts of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Simple problem only

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Company Liquidation Accounts: Legal Provisions, Meaning and Salient Features, Order of Payment, Preferential Creditors, Liquidators Final Statement of Account, (Excluding numerical problems on Statement of Affairs, Deficiency/ Surplus Account)

Suggested Readings:

1. A. Mukherjee & M. Hanif.: *Corporate Accounting*, McGraw Hill Education: New Delhi
2. Basu & Das: *Corporate Accounting*, Rabindra Library, Kolkata
3. S N Maheshwari, S.K. Maheswari & S.K. Maheswari, *Advanced Accountancy*, Vol- II, Vikas Publishing
4. M. C. Shukla, T.S., Grewal, & S. C.& Gupta: *Advanced Accounts*, S. Chand & Co.: New Delhi
5. B. K. Goyal: *Fundamentals of Corporate Accounting*, International Book House: New Delhi
6. P. C. Tulsian, & B.Tulsian: *Corporate Accounting*, S. Chand & Sons: New Delhi

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DSCC-10(Major)
[4 Credits]

INDIAN FINANCIAL SYSTEMS
(CM502C)

UNIT-I

Financial System and its Components: An overview of Indian financial system, Financial markets and institutions, Financial intermediaries. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

Financial Institutions: Depository and non-depository institutions, Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development.

UNIT-II

Money Market – Concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations, Monetary Policy Committee (MPC)- structure and role;

Capital market – Concept, role, functions and importance, Components of Capital market, Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX, Derivatives and commodity markets; Role of Stock Exchanges in India, Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

UNIT-III

Banking Institutions: Commercial banks- introduction, its role in project finance and working capital finance, classification and reorganization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme & Financial Inclusion; Non-Performing Assets (NPA)- Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector;

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Development Financial Institutions (DFIs)- An overview and role in Indian economy, Role and functions of SIDBI, IFCI, EXIM Bank & State Finance Corporations

UNIT-IV

Other Financial Institutions: Non-Banking Financial Companies (NBFCs), Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

Financial Services: Meaning and Definition, Features, Importance. Merchant Banking –function and roles, pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India. Credit Ratings: concept and types

Suggested Readings:

1. Nayak & Sana, Indian Financial System and Financial Market Operations, Rabindra Library, Kolkata
2. Bhole, L. M. (2004). Financial Markets and Institutions. New Delhi: McGraw Hill Publishing India.
3. Gordon E. & Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Kumar, V., Gupta, K., & Kaur, M. (2017). Financial Markets, Institutions and Financial Services. New Delhi: Taxmann's Publications.
5. Khan M. Y., & Jain, P. K. (2009). Financial Services. New Delhi: McGraw Hill Publishing India.
6. Khan, M. Y. (2010). Indian Financial System –Theory and Practice. New Delhi: Vikas Publishing House.
7. Sharma, G.L., & Singh, Y.P. (2018). Contemporary Issues in Finance and Taxation. Delhi: Academic Foundation.

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DSCC-11:
(Major)

[4 Credits]

Accounting for Managerial Decisions
(CM503C)

UNIT-I

Concept Objectives, Scope and necessity of management accounting: Difference among financial accounting, cost accounting and management accounting; Tools and techniques used in management accounting.

Managerial Decision-making using Financial Statement Analysis: Horizontal analysis, vertical analysis, Ratio analysis & Fund Flow Statement analysis

UNIT-II

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

UNIT-III

Standard Costing: Meaning of standard cost and standard costing; advantages, limitations and applications of standard costing; Difference between budgeted cost and standard cost; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances.

UNIT-IV

Usage of Marginal Costing in Decision making: Marginal Cost Analysis - Limiting/Key factor, profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

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Suggested Readings:

1. Bhabatosh Banerjee: *Financial Policy and Management Accounting*: PHI Publication: Delhi
2. Debasish Banerjee: *Modern Accounting Theory and Management Accounting*: Book Syndicate Pvt. Ltd.
3. Khan, M. Y., & Jain, P. K. . *Management Accounting: Text, Problems and Cases*. New Delhi: Mc-Graw Hill Education India.
4. Arora, M. N. *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
5. Maheshwari, S. N., & Mittal, S. N. *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
6. Singh, S. *Management Accounting*. New Delhi: PHI Learning.
7. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
8. Singh, S. K., & Gupta, L. *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.

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DSCC-12:
(Major)

[4 Credits]

**Entrepreneurship
Development (CM504C)**

UNIT-I

Basic concepts: Entrepreneur- Meaning, Characteristics, Functions And Types. Entrepreneur Vs Manager, Entrepreneur Vs Intrapreneur, Entrepreneurship – Meaning – Positive Aspects – Obstacles – Factors Stimulating Entrepreneurship, Role of Entrepreneurship in Economic Development
Entrepreneurship Development Programme (EDP) - Need, objectives; Institutions For EDP, Problems in EDP,

Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. Women Entrepreneurs – Types – Their Problems and Remedies.

UNIT-II

Creativity and Innovation: Entrepreneurship: Role of stimulating creativity, Creative teams and managerial responsibilities, Innovation and entrepreneurship: types and sources of innovation, Creativity and Innovations in Start Ups, Concepts of Intellectual Property Rights-Patents & Trademarks

Incubation & Financing in Entrepreneurship: Concept, role and functions of business incubators, angel investors, crowd funding, venture capital, start-up finance and private equity fund.

UNIT-III

Micro small and Medium Enterprise-Steps to start a MSME's and SSI- Legal Framework-Licenses;

Preparation of Project Report : Concepts & Significance of business plan/project proposal including feasibility analysis; Designing business planning - processes, location, layout, operation along with other important aspects of project report -ownership status, nature of business, volume of investment,

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nature of product, sources of material, market potentiality, workforce and others; Project submission/ presentation and appraisal thereof by external agencies

UNIT-IV

Resource mobilization: Mobilizing resources for start-up, Role of Promotional Institutions with Special Reference to SIDCO, DIC, SIDBI & Credit facilities from Banks

Entrepreneurship in India: Concept and role of business houses and family business in India; Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, and Make in India.

Suggested Readings:

1. CB Gupta & Srinivasan, *Entrepreneurship Development*, Sultan Chand & Sons
2. S. S. Khanka: *Entrepreneurial Development*, S. Chand & Co: New Delhi
3. S. Sharma, *Entrepreneurship Development*, PHI
4. N. P. Singh: *Emerging Trends in Entrepreneurship Development*, ASEED: New Delhi
5. T.V. Rao, & D. F. Kuratko: *Entrepreneurship: A South Asian Perspective*, Cengage Learning: New Delhi
6. V. Desai: *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House: New Delhi
7. Mare J. Dollinger: *Entrepreneurship: Strategies and Resources*, Illinois, Irwin

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DSE-5 : (Minor)

[4credits]

**E-Commerce
(CM505M)**

UNIT-I

Introduction to E- Commerce : Concepts and significance of E-commerce; driving forces of E-commerce; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce , E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software;

UNIT-II

E-Commerce Activities and Operations : E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

UNIT-III

Website Designing and Publishing : Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain Name System (DNS).

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches

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UNIT- IV

Security and Legal Aspects of E-Commerce : E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

Overview of Information Technology Act, 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Suggested Readings:

1. Dey, S., *Fundamental of E-Commerce*. Arambagh Book House
2. Joseph, P.T., *E-Commerce and Indian Perspective*, PHI
3. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). *Business on the Net: An Introduction to the whats and hows of E-commerce*. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
4. Bajaj, K. K., & Debjani, N. (2005). *E-Commerce*. New Delhi: Tata McGraw Hill Education.
5. Chhabra, T.N., Jain, H. C., & Jain, A. *An Introduction to HTML*. Delhi: Dhanpat Rai & Co.
6. Kosiur, D. (1997). *Understanding Electronic Commerce*. New Delhi: Prentice Hall of India Pvt. Ltd.

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DSCC-13: (Major)
[4 Credits]

Indirect Taxation
(CM601C)

UNIT I

Indirect Tax: Introduction- Concept of Indirect tax, Constitutional framework of Indirect Tax Difference between Direct Tax and indirect Tax, Rational of GST: concept, need and benefit; structure of GST(SGST, CGST, UGST, IGST); Constitutional aspects of GST, GSTN-HSN Code, SAC Code, GST Council-Structure, power and functions; Registration under GST-persons liable for registration, Compulsory registration, deemed registration, procedure for registration-GSTIN, Amendment & Cancellation of registration, person not liable for registration

UNIT II

GST: Levy and Collection-Taxable event-‘Supply’ of Goods and Services, Composite and mixed supply; place of supply-within state, interstate, Import & Export; Zero rates supply, Time of supply; Valuation of GST-Valuation rules, Exemptions from GST; GST rates; Reverse Charge Mechanism-composition scheme of levy, Simple problems

UNIT III

GST: Input Tax Credit & Payment-Cascading effect of Taxation-benefits of Input Tax Credit; Eligibility and conditions for taking input tax credit; apportionment of input credit & blocked credits; cases in which input tax credit is not available, tax credit in respect of capital goods; Simple problems
GST Returns (GSTR1, GSTR2, GSTR3)-time and procedure of filing returns; payment of tax-through input credit, by cash/bank after generation of challan, Tax invoice- credit note, debit note, Electronic cash Ledger, Electronic Credit Ledger, Electronic Credit Ledger, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS)

UNIT IV

Custom Laws-basic concepts of custom law- territorial waters, high seas, assessable value, baggage, bill of entry, dutiable goods, prohibited goods, bill of lading, letter of credit, export manifest; Types of custom duties-basic,

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countervailing & Anti dumping duty, safeguard duty, valuation of duties with adjustments for IGST; Custom Procedures-Input & Export procedures, Baggage-rules & exemptions

Suggested Readings

1. Singhanian, V. K., & Singhanian, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
2. Singhanian, V. K., & Singhanian, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8

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DSCC-14: (Major)
[4 Credits]

Business Regulatory Framework
(CM602C)

UNIT-I

The Indian Contract Act, 1872: General Principles of Contract – meaning, characteristics and kinds. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts, Quasi contracts; The Indian Contract Act, 1872: Specific Contracts: Contract of Indemnity and Guarantee Contract of Bailment c, Contract of Agency .

UNIT-II

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Consumer Protection Act, 2019: Short title; extend, commencement and application; Definitions; advertisement, branch office, consumers, consumer rights, e-commerce, electronic service provider, goods, person, product, product seller, service, unfair trade practice; Consumer Protection Councils: Central consumer protection council, procedure for meeting of central council, objective of central council, state consumer protection council, objects of state council, district consumer protection council, objects of district council

UNIT-III

Partnership Laws: The Partnership Act, 1932-Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners g. Mode of Dissolution of Partnership The Limited Liability

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Partnership Act, 2008- Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners Incorporation Document, Incorporation by Registration.

UNIT-IV

Companies Act, 2013: Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.; Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit Committee Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities;

Suggested Readings:

1. M.C. Kuchhal, &V.Kuchhal: *Business Law*, Vikas Publishing House, New Delhi
2. A. Singh: *Business Law*, Eastern Book Company, Lucknow
3. B.K. Goyal&K. Jain: *Business Laws*, International Book House: New Delhi
4. S. Arora: *Business Laws*, TaxmannPublications: New Delhi
5. P. C. Tulsian&B.Tulsian: *Business Law*, McGraw Hill Education: New Delhi
6. Kuchhal, M. C., &Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
7. V.K Agarwal, *Consumer Protection Act, 2019* (Principle& Practice); Bharat

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DSCC-15: (Major)

[4 Credits]

**Auditing
(CM603C)**

UNIT-I

Concept of Auditing: Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit-Statutory & Non-Statutory, Periodical & Continuous, Internal & external; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence, Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Audit in an automated environment- Key features.

Documentation and Audit Evidence: Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.

UNIT-II

Internal Control, Internal Check, and Audit Sampling :Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Test checking, audit sampling and sampling methods.

Vouching: Meaning and objectives; Procedure of Vouching; Vouching of Cash Book, Wages & Debtors

UNIT-III

Verification and Valuation of Assets and Liabilities: Concepts, objectives, advantages and duties of auditor with respect to verification and valuation of Assets and Liabilities

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Audit of Companies: Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Power, Rights and Duties of auditor;

UNIT-IV

Auditor's Report- Contents and Types, objectives, Audit report vs audit certificate, Format for preparation of various types of audit reports.

Special Areas of Audit: Cost audit, Tax audit, Management audit, Performance audit, Social audit & Environmental audit

Suggested Readings:

1. P.L. Gangopadhyay & Dr. C.H. Sengupta, *Auditing and Assurance*, Dey Book Concern
2. A.K. Sana, B. Biswas, S. Sarkar & S. Das, *Auditing & Assurance*, McGraw Hill
3. R. Kumar & V. Sharma: *Auditing Principles and Practice*, PHI Learning: New Delhi
4. A. Jha: *Auditing*, Taxmann Publication: New Delhi
5. B. K. Basu: *An Insight to Auditing*, Book Syndicate Publications, Kolkata
6. K. Gupta: *Auditing*, McGraw Hill Publishing Co.: New Delhi
7. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi

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DSCC-16: (Major)
[4 Credits]

Banking and Insurance
(CM604C)

UNIT-I

Banking Business: Definition and functions of banks, importance of banking institutions, legal framework, structure of banks, need for proper regulation and supervision, banker and customer relationship, types of Deposits, types of banks in India: Reserve Bank and Commercial Banks, Role of Foreign Banks in India, Advantages and Disadvantages of Foreign banks.

Loans and Advances: Principles of sound lending, Types of loans and advances, Advances against various securities; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel IV. Meaning and types of Non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution

UNIT-II

Banking Operations Cheque: definition, features and types of cheque, difference between cheque and a draft; Endorsement: meaning and essentials of a valid endorsement, types of endorsement, Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT)-RTGS & NEFT; PFMS; Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e- banking,

UNIT-III

Insurance Business : Basic concept of Risk ,Types of Risks, Actual and Consequential Losses, Management of Risks; Concept, characteristics,

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functions of Insurance business, Different Classes of Insurance , Management of Risk by Individuals and Insurers, Fixing of Premiums, Role of Insurance in Economic Development and Social Security

Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits.

UNIT-IV

Types of Insurance: Life Insurance Products-Term Plans , Pure Endowment Plans , Combinations of Plans , Traditional Products , Linked Policies , Features of Annuities and Group Policies ; **General Insurance Products-** Risks faced by Owner of Assets , Exposure to Perils , Features of Products Covering Fire and Allied Perils , Products covering Marine and Transit Risks , Products covering Financial Losses due to Accidents , Products covering Financial Losses due to Hospitalization , Products Covering.

Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA.

Suggested readings

1. O. P. Agarwal: *Banking and Insurance*, Himalaya Publishing House: New Delhi
2. C. Satyadevi: *Financial Services Banking and Insurance*, S. Chand Publications: New Delhi
3. H. R. Suneja: *Practical and Law of Banking*, Himalya Publishing House: New Delhi
4. Gupta, P. K. *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
5. D.D. Chaturvedi, A. Mittal, S.Chaturvedi. *Banking and Insurance*, Scholar Tech Press

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DSE -6: (Minor)
[4 Credits]

Computer Application in Business
(CM605M)

Group A (Theory)

UNIT I

Basics of Computer – Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Live-ware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailor-made software.

Use of Internet: Meaning of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Search Engines, AI tools in business applications; ChatGPT-uses and limitations; IoT-meaning, characteristics, components and advantages, Business Correspondence through Email -Opening an Email Account– Sending and Receiving E-mails using internet, Introduction to online shopping. Creating Facebook advertisements, Marketing and monetizing on YouTube, Cyber crimes- types and preventive measures

UNIT II

MS WORD: Introduction – Menus – Shortcut menus – Tool bars Files: Creating – Opening – Saving –Renaming – Closing Documents and Text Format & Paragraph: Formatting and Paragraphs – Attributes – Moving – Copying – Pasting Bulleting: Bullet and Number lists – Nested lists – Formatting lists Tables: Draw – Insert – Rows & Columns – Moving– Resizing – Table Properties. Page Formatting: Margins – Page Size & Orientation – Headers and Footers – Page Numbers –Preview and Printing

MS ACCESS: Introduction to Access and Database – Database objects – creating database – Creating tables: creating a table using data sheet, design view and table wizard – data types – primary key – entering and modifying data in a table – Creating forms: creating auto forms – Creating forms using design view and form wizard – entering and editing records in forms –

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Creating queries: types of queries – creating queries using query wizard,
Creating reports:
Creating auto reports – creating reports using report wizard.

Group B (Practical)

UNIT III

Practical Applications: Using MS Word for Mail-Merge, Creating and running Presentation using MS Powerpoint, Creating Reports using MS Access, Sharing & Collaborating in Google Docs and Google Sheets

UNIT IV

Practical Applications : Using MS Excel for Data Analysis & Reporting
Features: Using spreadsheet for following purposes and making reports: Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Cumulative and calculation of Means, Mode and Median, Correlation and Regression

Reference Books:

1. S.V. Srinivasa Vallaban, *Computer applications in Business*, Sultan Chand and sons, New Delhi – 110 002
2. Sanjay Saxena, S.Mohan Naidu, Rajneesh (2016) *Computer Application In Management*, Vikas Publishing House, New Delhi,
3. Nasib Singh Gill, *Handbook of Computer Fundamentals*, 2016)1st Edition, Khanna publication,
4. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House, New Delhi
5. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, BPB, Publication.
6. Deepak Bharihoka, *Fundaments of Information Technology*, Excel Book, New Delhi
7. V. Rajaraman, *Introduction to Information Technology*, PHI. New Delhi
8. R. Hunt, J. Shelley, *Computers and Commonsense*, Prentice Hall of India New Delh

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DSCC-17 (Major)
[4 Credits]

Accounting Theory
(CM701C)

UNIT- I

Accounting Theory; Definition, features and classification of theory; Accounting theory- Definition, Reasons for identifying accounting theory as theory; foundations, structure or framework, various approaches to the formulation, characteristics, advantages and limitations of accounting theory; Need for study of accounting theory , relations and differences between accounting theory and accounting practice.

Accounting Principles: Terminology of Principles, concepts, postulates, conventions, doctrines in Accounting theory; Generally Accepted Accounting Principles (GAAP), Some important accounting concepts: proprietary, entity, fund, money measurement, accounting period, going concern and balance sheet equation concept; Some important accounting conventions: Disclosure, materiality, conservatism, consistency and objectivity

UNIT- II

Measurement of Accounting Income: Concepts of revenue, gain, cost, expenses, loss, expenditure- capital expenditure and differed revenue expenditure; Accounting concept of income and Economic concept of income, Difference between accounting and economic concept of income, Necessity and methods of measuring accounting income, Principles of realization of revenue, Matching process: concept, classification and necessity – Matching of expenses with revenue not revenue with expenses.

Capital: Concept of Economic and Accounting Capital- Characteristics and classification of capital, Difference between accounting concept and economic concept of capital, Measurement of capital and problems in measurement of capital, Necessity of differentiating between capital and income, Stock and Flow relation between Capital and Income, Recovery and Maintenance of Capital.

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UNIT- III

Assets & Liabilities: Definition, classification, characteristics, recognition, need for valuation of Assets & Liabilities, Valuation of Tangible and Intangible assets, Valuation of current assets.

Financial Statement of Company: Meaning, nature, importance, limitations; Profit and Loss Account: characteristics, objectives, forms of presentation; Balance Sheet: meaning, different related views, forms of presentation, Relation between Profit & Loss Account and Balance sheet, Role of financial statement in exhibiting true and fair view.

Accounting for Price Level Changes: Limitations of Historical or Conventional Accounting System; Price level changes: meaning, advantages and limitations, Different methods of accounting for price level changes; Current Purchasing Power (CPP) method and Current Cost Accounting (CCA) method

UNIT- IV

Environmental Accounting: Meaning, types, objectives, importance, advantages, scope, - Difference between environmental accounting and traditional accounting, challenges of environmental accounting; How does environmental accounting support sustainable development, Steps of environmental accounting process, Role of environmental accounting in India .

Human Resource Accounting: Meaning, features, objectives, importance, advantages and limitations-Human resource costs; concepts and methods of measurement, Human resource valuation; concepts, determinants of value, monetary and non-monetary measurements, - Developing Human Resource Accounting System, Human Resource Accounting methods, Human Resource Accounting Models (Cost-Based Model & Value –Based Model)

Forensic Accounting- Meaning, types, main areas, Characteristics, advantages and limitations; Forensic accounting tools, difference between auditing and forensic accounting,-Fraud and forensic accounting, literacy for forensic accounting in India, , Future challenges of forensic accounting in India.

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Suggested Readings:

1. Debasish Banerjee; *Modern Accounting Theory and Management Accounting*; Book Syndicate Private Ltd, Kolkata
2. L.S. Porwal: *Accounting Theory and Practice*, McGraw Hill: New Delhi
3. Jawahar Lal: *Accounting Theory and Practice*, PHI: New Delhi
4. R. N. Anthony, D.F. Hawkins, & K.A.: *Merchant, Accounting: Text and Cases*, McGraw Hill: New Delhi
5. G. Richard, M. Schroeder, W. Clark & J. M. Cathey: *Financial Accounting Theory and Analysis*, Text Readings and Cases, John Wiley and Sons
6. Somnath Debnath; *Environmental Accounting, Sustainability and Accountability*; Sage Publication India Pvt. Ltd.
7. Preeti Jain; *Human Resource Accounting*; Harbaksh Moolchandani

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DSCC-18 (Major)
[4 Credits]

Business Ethics & Corporate Governance
(CM702C)

UNIT-I

An overview of Business Ethics: The concept of ethics; Nature and objectives of ethics, concept of business ethics, Nature of business ethics, relationship between ethics and business, Unitarian, separatist and integration view of ethics, stages of ethical consciousness in business, principles and need of business ethics;

Ethical Decision Making: Principles of ethical decision making, steps for ethical decision making, Factors influencing ethical decision making, Difficulties and guidelines for ethical decision making.

UNIT-II

Workplace Ethics: An overview: Concept of workplace ethics, Factors influencing ethical behaviour at workplace, Ethical issues at work place, Golden rule of ethics at workplace ethics, Unethical behaviours at work place, Development of ethical values at work place; **Ethics in Marketing Management:** Principles & Framework of ethical marketing, Ethical issues in marketing management, Need & strategy of marketing ethics; **Ethics in Finance & Accounting:** Unethical behaviour in finance & accounting, Ethical Dilemma for finance professional, Ethical investment.

UNIT-III

An overview of Corporate Governance: Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India;

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SEBI guidelines and clause 49; reforms in the Companies Act, Green governance/e-governance; shareholders' activism; corporate governance in PSUs and banks; legislative framework of corporate governance, Whistleblowing and Corporate Governance.

Corporate Management: Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman - qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO;

UNIT-IV

Social responsibility of business: Concept, Dimensions of social Responsibility, Profit maximisation & social responsibility, Ethics and social responsibility.

Corporate Social Responsibility (CSR): Corporate philanthropy; an overlapping concept of CSR; Need & benefits of CSR, Corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR.

Suggested Readings:

1. B., Michael, & A. Murray: *Corporate Responsibility*, Oxford University Press: New Delhi
2. F. S. Perrini & A. Tencati: *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar.
3. Fernando, A. (2014). *Business ethics: An Indian perspective*. Delhi: Pearson
4. Paliwal, M. (2006). *Business Ethics*. New Delhi: New Age International Pvt. Ltd.
5. Gope, A (2019), *Business Ethics*, Bilaspur, evince Publishing
6. Goel, S (2024), *Corporate Governance: Theory and Practice*, Willey publication
7. J. P. Sharma: *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd.: New Delhi
8. Carne, A., & Matten, D. (2010). *Business ethics*. Noida: Oxford.

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DSCC-19: (Major)
[4 Credits]

International Business

(CM703C)

UNIT-I

Introduction to International Business: Meaning, Nature, Scope and Importance of International Business. International business contrasted with domestic business, Barriers to international business, Internationalization stages and orientations; Modes of entry into International businesses.

International Business Environment: Geographical, Economic, demographic, cultural and political and legal environment. Globalization and its growing importance in the world economy, Impact of Globalization.

UNIT-II

International Trade Theories - Absolute advantage theory, Comparative advantage theory, The Heckscher Ohlin theory of trade, New trade theory, Tariff and Non-Tariff Barriers, Balance of payment (BOP) account and its components.

Regional Economic Integration & Cooperation: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO, UNCTAD, World Bank, and IMF.

UNIT-III

International Financial Environment: Foreign exchange rate: meaning and nature, Types of exchange rate systems, fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market: spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation (Currency & Interest rates).

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Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls.

UNIT-IV

Trade Policy and Performance of India: Foreign Trade Policy; Regulation and Promotion of Foreign Trade; Composition and Direction of Foreign Trade

Foreign Investment : Foreign Direct Investment (FDI) – Reason for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI; Foreign Institutional Investment (FII): Concept and role in the field of International business.

Suggested Readings:

1. K. Aswathappa: *International Business*, McGraw Hill: New Delhi
2. F. Cherunilam: *International Business*, PHI Learning Private Limited: New Delhi
3. C. W. Hill, & A. K. Jain: *International Business*, McGraw Hill: New Delhi
4. J. P. Neelankavil, & A. Rai: *Basics of International Business*, Routledge: New York
5. V. Sharan: *International Business: Concept, Environment and Strategy*. Pearson Education: New Delhi
6. P.K. Sinha, & S. Sinha: *International Business Management: A Global Perspective*, Excel Books: New Delhi

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DSCC-20 (Major)
[4 Credit]

Event Management

(CM704C)

UNIT-I

Introduction: Concept, meaning, scope, objectives and functions of event management, categories/classifications of Events: Personal/Informal Events and Formal/Official Events, Roles & Responsibilities of Event Manager in different events

Various Event Activities- Concept Exhibition - Space Planning- India Trade Promotion Organization (ITPO), Sports Planning, Tourism events and Leisure Events

UNIT-II

Planning and Organizing for Events : Event Planning-Arranging Chief Guest/Celebrities, Factors influencing Event Management, SWOC Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility, Event Risk Management and IT for Event Management.

Event-Back Stage Management and its Importance- Brand Management and its Characteristics, Budget management and its controlling Methods, Leadership management and its authority, Feed Back Management and its measuring tools,

UNIT-III

Basic Qualities of Event management Person: Characteristics of a Good Planner: Social and Business Etiquette, Communication Skills and Team Spirit, Stage Decoration, Time Management and Selecting a Location.

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team, Skills required and Job Responsibilities of Leading Teams.

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UNIT-IV

Event Marketing, Advertising, & Public Relation: Branding, Advertising, Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging; Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, and tweets. Publicity and Public relations

Sponsorship : Event Partners, Event Associates, Event Sponsorers, Importance of Sponsorship for event organizer, Types of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship, Converting sponsorship into partnership.

Suggested Readings:

1. Conway, D. G., *The Event Manager's Bible*. Devon: How to books Ltd.
2. Goldblatt, J.). *Special Events: Event Leadership for a New World*. New Jersey: John Wiley & Sons Inc
3. Hoyle, L. H. , *Event Marketing*. New Jersey: John Wiley & Sons Inc.
4. Anton Shone, *Successful Event Management*, Cengage Learning Business Press,
5. Julia Tum, *Management of Event Operations*, Atlantic Publishing Company, Second
6. Julia Ruherford Silvers and Joe Goldblatt, *Professional Event Coordination*, Wiley, John & Sons,

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DSE-7: (Minor)
[4 Credit]
Indian Economy
(CM705M)

UNIT I

Features of Indian Economy; Sectoral Distribution of National Income & Its Significance

Poverty: Extent, Causes & Measures to eradicate Poverty; Unemployment: Types, Causes & Government Policy Initiatives

Demographic: Features, Trend and Problems; inter-state demographic variation with respect to major economic indicators, Basic Needs Approach, Human Development Index-- Concept, indicators, measurement

UNIT II

Indian Agriculture: Trends and problems Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives, WTO and Indian Agriculture - Prospects and Challenges , WTO and Indian Agricultural Subsidies

Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions, Loan schemes; Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries, Minimum Supports Price (MSP).

UNIT-III

Industrial Economy and Service Sector of India Industrial Scenario in India, Features and Problems of Industrial Development in India, Challenges of Small Scale Industry and Core industries, their role in Indian economy, Government initiatives for their revival; Industrial policies and statements and their impact on industrial development, MSME Sector, Ease of doing business Make in India and Start-up India Infrastructure

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An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) - Power Policy and Power Development- FDI inflow in Service Sector, Contribution of Service Sector to India's GDP.

UNIT-IV

Planning Process in India: Trends and Features Planning process and features of Economic planning in India, planning commission and NITI Aayog, Process of Budget making in India: Sources of Revenue, Expenditure Management and management of Public Debt

Public Finance: Fiscal functions-an overview, Centre and State Finance, Market Failure and governments intervention to correct market failure,; Fiscal Policy

Suggested Readings:

1. Acharya, S., & Mohan, R. (2010), *India's Economy: Performance and Challenges*, New Delhi: OUP
2. Datt, G., & Sundharam, A. (2017), *Indian Economy*, New Delhi: Sultan Chand Publishing.
3. Puri, V. K., & Mishra, S. K. (2018), *Indian Economy*. Mumbai, Himalaya Publishing House.
4. Uma Kapila , *Indian Economy Since Independence*, Academic Foundation, Delhi
5. Swapan Kr. Roy & Jaydeb Sarkhel, *Bharater Arthaniti*, Book Syndicate Private Ltd.
6. Debesh Mukherjee, *Samakalin Bharatiya Arthaniti*, New Central Book Agency Pvt. Ltd
7. Jean Dreze and AmartyaSen - *An Uncertain Glory: India and its Contradictions*, Princeton University Press (2013)
8. Mihir Rakshit - *Macroeconomics of Post-Reform India* (2011)
9. Kaushik Basu and A. Maertens (Eds) - *The New Oxford Companion to Economics in India*, Oxford University Press (2013)
10. L.M. Bhole and J. Mahakud - *Financial Institutions and Markets: Structure, Growth & Innovation* (6th Edition, 2017)

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DSCC-21: (Major)

[4 Credits]

**Strategic Management
(CM801C)**

UNIT-I

Introduction to Strategic Management: concept of Strategy, Strategic Management Process, Levels of Strategies - Corporate, Business and Operational level, Types of Strategies - Functional Strategies, H. R. Strategy, Marketing Strategy, Financial Strategy, Operational Strategy

Corporate Mission: Vision & Mission statement formulation of company, Company goals, company philosophy, public image; Corporate Restructuring- Need for corporate restructuring and forms of corporate restructuring,

UNIT-II

Strategic Management Process: Internal and External Causes of Organizational failures, Evaluation of Strategic Alternatives, Types of Strategic Alternatives like Portfolio Analysis and its techniques, SWOT Analysis, ETOP, value chain analysis, Analysis of Strategies and Choice of Strategy

Choice of strategy: BCG matrix, the GE 9 cell planning grid; corporate level generic strategy-stability, expansion, retrenchment, combination strategy

UNIT-III

Strategic Alliances: Meaning, Types and Structure Strategic Alliances, Problems in Indian Strategic Alliances

Corporate Level Strategies - Mergers and Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Liquidation, Relationship between International Strategy and Corporate Strategies

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UNIT-IV

Strategic implementation: Role of top management- process, approaches, resource allocation, factors approaches, Mckinsey's 7's framework, strategy to gain competitive advantages

Strategic evaluation: Importance, criteria, quantitative and qualitative factors; Strategic control- process, criteria, types, essential features of effective evaluation and control system

Suggested Readings:

1. Jay B. Barney, William S. Hesterly: *Strategic Management and Competitive Advantage – Concepts* PHI Learning Private Limited: New Delhi
2. AzharKazmi: *Business Policy and Strategic Management*, McGraw Hill Publications: New Delhi
3. SukulLomash and P. K. Mishra: *Business Policy and Strategic Management*, Vikas Publishing House Pvt. Ltd.: New Delhi
4. John A. Pearce II & Richard B. Robinson Jr.: *Strategic Management*

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DSCC-22 (Major)

[4 Credit]

**Security Analysis and Portfolio Management
(CM802C)**

UNIT-I

Introduction: Concept of investment, classification, investment alternatives, concept of risk and return, reduction of risk through diversification, measurement of risk in portfolio context, **Securities market:** Development of securities market in India, Organisation and functions of Securities Market in India, Regulation of securities market, primary and secondary market trading, clearing and settlement procedure, Construction of security market indices, Types of security market indices in India

UNIT-II

Fundamental analysis: Economic analysis-Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables; Industry analysis-Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns, Company analysis-SWOT Analysis, Analysis of Financial Statement and Stock Valuation; **Technical analysis:** Assumption, advantages, challenges, types of charts, technical trading rules and indicators.

UNIT-III

Introduction to Portfolio Management: Concept of Portfolio analysis, Objectives, Terms relating to Portfolio-Securities, Risk, Return, Role of Portfolio Managers.

Portfolio Analysis: Planning, Selection, Evaluation, Revision, Various Steps involved in Portfolio Development

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UNIT-IV

Measurement of Portfolio: Measurement & Interpretation of expected Risk & Return-Mean, Variance Analysis, B (Beta) Measures, Alternative measures of Risk, Markowitz Portfolio Theory

Capital Assets Pricing Model: Overview and Assumptions, inputs required for applying CAPM and the limitations of this Model.

Suggested Readings:

1. Bhalla, V. K. 2008: *Investment Management*, S.Chand & Company Ltd.
2. Chandra, P. 2021: *Investment Analysis and Portfolio Management*
3. Fisher & Jordon, 2018: *Security Analysis and Portfolio Management*
4. Kevin, S. 2008: *Securities Analysis and Portfolio Management*, PHI Learning
5. Reilly and Brown, Cengage Learning, India Ed., 2011: *Investment Analysis and Portfolio Management*,

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DSCC-23: (Major)

**[4 Credit]
Corporate Reporting**

(CM803C)

UNIT-I

Corporate Reporting and Accounting for Multinational Corporations: Objectives, Disclosure Requirements and Harmonization of Corporate Reports, Financial Reporting for Group of Companies, Understanding Consolidated Financial Statements, Management Control Systems.

Contemporary Issues in Accounting: Corporate Social Responsibility and Reporting, Human Resource Measurement, Accounting for Intangibles, Behavioral Aspects of Performance Evaluation

UNIT-II

Corporate Disclosures: Conceptual framework, objectives, disclosure requirements as per (a) Companies Act, 2013, (b) Listing agreement, (c) Relevant Accounting Standards

Voluntary Disclosures – Value Added Statement, Economic Value Added, International Financial Reporting Standards (IFRS)

UNIT-III

Recent Developments and Specific Reporting- Corporate Social Responsibility Accounting: Measurement and Reporting, Corporate Governance Reporting.

Financial Reporting practices: Mutual funds, non-banking finance companies, Merchant bankers, and Stock and commodity market intermediaries.

UNIT-IV

Emerging Reporting Trends: Human Resource Reporting; Inflation Accounting, Developments in Financial Reporting

Accounting Information and Disclosure: Published Financial Statement, Reporting to Investors and Employees, Interpreting and Comparing Financial Reports

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Suggested Readings:

1. R. L. Gupta: *Advanced Financial Accounting*, S. Chand & Co.: New Delhi
2. S. N. Maheshwari, S. N.: *Advanced Accountancy Vol. II*, Vikas Publishing: New Delhi
3. A. Mukherjee & M. Hanif: *Corporate Accounting*. McGraw Hill: New Delhi
4. M.C. Shukla, & T.S. Grewal: *Advanced Accounting*, Sultan Chand & Co.: New Delhi
5. Jawaharlal: *Corporate Financial Reporting: Theory, Practice & Cases*, Taxmann: New Delhi
6. S. Rathore, S.: *International Accounting*, Prentice Hall of India: New Delhi
7. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

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DSCC-24: (Major)

[4 Credit]

Dissertation

(CM804C)

*(As per Tripura University
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DSE- 8: (Minor)

[4 Credit]

Research Methodology (CM805M)

UNIT-I

Fundamentals of Research: Concept, Objectives and Motivation of Research, Types of Research: concept and steps in descriptive research, descriptive, Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical

Research Process: Meaning of research problems, Identification and Formulation of research problem, Research objectives, Research Variable, Formulation of Hypothesis/ Research Question, Pilot study.

UNIT-II

Review of Literature: Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, identifying Research Gap

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of sample, Measurement & scaling Technique in research

UNIT-III

Data Collection: Sources of Data, Primary Data and Secondary Data, Methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of good Questionnaire,

Data Analysis: Data Preparation, Univariate analysis: frequency tables, bar charts, pie charts,

Percentages, Bivariate analysis: Cross tabulations and Chi-square test including testing hypothesis of association.

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UNIT-IV

Report Writing: Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, Components of thesis and dissertations, Referencing styles and bibliography

Publication of Research Paper: Layout of a Research Paper, Journals in Commerce & Management, Components of journal article, publication procedure, Plagiarism & ethical issues related to publishing, Academic Presentation

Suggested Readings

1. Gill, J., & Johnson, P. *Research Methods for Managers*. New Delhi: SAGE Publication Ltd.
2. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International.
3. Murthy, S. N., & Bhojanna, U. *Business Research Methods*. New Delhi: Excel Books India.
4. Sekaran, U. *Research Methods For Business: A Skill Building Approach*. New Delhi: Wiley India Pvt Ltd.
5. Azzara, C. V. *Questionnaire Design for Business Research: Beyond Linear Thinking-An Interactive Approach*. Oklahoma: Tate Publishing & Enterprises.
6. Zikmund, W. G., Babin, Carr, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.

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Annexure-II

Financial Literacy (CM303M)

[Only for B.Com Third Sem. 2025 Examination (First Batch under NEP-2020)]

UNIT-I

Financial Literacy: Introduction, Need for Financial Literacy, Role of financial education in achieving financial well being/financial freedom; **Personal Finance:** concepts of Personal Finance: Savings, Investment, Borrowing, Income and Expenses, Surplus/Deficit, Assets and Liabilities, Inflation, Time Value of Money, Active and Passive Income

Financial Planning: Financial Planning Process, Steps involved in Financial Planning Process, SMART financial goals., Three pillars of investments, Concepts of risk and return

UNIT-II

Banking and Digital Payment: Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, Cashless banking, e-banking, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Investment in Securities Market: Investment avenues offered by Securities Markets., Primary Market and Secondary Market, Operational aspects of securities markets: placement of orders, contract note, pay-in and pay-out, trading and settlement cycle, Various risks involved in investing in securities markets., Benefits of investing through Mutual Funds, Mutual Fund categorization and product labeling of mutual funds., Systematic Investment Plan (SIP) and its advantages,

UNIT-III

Financial Services from Post Office :Post office Savings Schemes, Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra,

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NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO). Postal Insurance

Pension, Retirement and Estate Planning: Importance of Pension and its role in providing financial security in old age, National Pension System (NPS), Tier-I and Tier-II accounts of NPS., Investment options under NPS, Key features of retirement planning, Estate Planning and importance of nomination, Will and PoA.

Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban

UNIT-IV

Ponzi Schemes and unregistered Investment Advisers: Ponzi schemes and their broad characteristics, Various financial frauds: Investment frauds, Lottery frauds, Mass marketing frauds, Credit card frauds, Do's and don'ts while dealing with Investment Advisers.

Grievance Redressal Mechanism: Grievance Redressal mechanism in Securities Markets, Grievance Redressal mechanism in Banking industry, Grievance Redressal mechanism in Insurance industry, Grievance Redressal mechanism in Pension industry

Suggested Readings:

1. Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd. Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
2. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
3. Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: Universe Company.
4. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
5. Zokaityte, A. (2017). *Introduction to Financial Planning* (4th Ed. 2017), Indian Institute of Banking & Finance
6. Singh, A.K.(2024), *Taxmann's Financial Literacy*, Taxmann Pub. Pvt. Ltd
7. Study Materials of NISM, NSE

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