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UNIVERSITY OF MYSORE

Estd. 1916

Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005

No. AC6/285/2025-26

Date: 03.08.2026

Revised Notification

Sub:- Revised Syllabus and Scheme of Examinations of I to VI Semester B.Com. (UG) programme from the Academic year 2026-27.

Ref:- 1. This Office Notification dated 05.06.2026.
2. Recommendation of the BoS in Commerce (UG) Meetings held on 17.07.2026, 18.07.2026 and 20.07.2026.
3. Orders of the Hon'ble Vice-Chancellor dated 31.07.2026.

****

The Board of Studies in Commerce (UG) which met on 17.07.2026, 18.07.2026 and 20.07.2026 have resolved to recommend and approved the I to VI semester Syllabus and Scheme of Examinations of B.Com. (UG) programme with effect from the academic year 2026-27.

Pending approval of the Faculty of Commerce and Academic Council Meetings the above said proposal is hereby notified.

The Syllabus and Scheme of Examinations contents may be downloaded from the University website **www.uni-mysore.ac.in**

The earlier Notification issued vide ref (1) is withdrawn.

Registrar

REGISTRAR
University of Mysore
MYSORE

To;

1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.Com Courses.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Dean, Faculty of Commerce, Manasagangothri, Mysuru.
4. The Chairman, BoS/DoS in Commerce, Manasagangothri, Mysuru.
5. The Director, PMEB, University of Mysuru, Mysuru.
6. The Director, College Development Council, Manasagangothri, Mysuru.
7. The Director, Information Communication Division, Manasagangothri, Mysuru – request to publish this notification in the University website.
8. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
9. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
10. Office Copy.

UNIVERSITY OF MYSORE

BACHELOR OF COMMERCE (B.Com.)

COURSE STRUCTURE

SYLLABUS

QUESTION PAPER PATTERNS

2026-27

UNIVERSITY OF MYSORE

BACHELOR OF COMMERCE (B.Com.)
COURSE STRUCTURE, SYLLABUS AND QUESTION PAPER PATTERN
(for the students admitted to first year from the academic year 2026-27 onwards)

COURSE STRUCTURE

First Semester

Course	Title	Type	Credits	Hours	Marks		
					C1	C2	C3
Paper 1	Accounting Theory and Practice	Theory	5	5	10	10	80
Paper 2	Business Management	Theory	5	5	10	10	80
Paper 3	Banking Theory and Practice	Theory	5	5	10	10	80
Language 1a	Kannada or any other language	Theory	3	4	10	10	80
Language 2a	English	Theory	3	4	10	10	80
Compulsory 1	Constitutional Values or	Theory	2	2	5	5	40
	Environmental Studies			3			
Total Credits			**23**				

Second Semester

Course	Title	Type	Credits	Hours	Marks		
					C1	C2	C3
Paper 4	Advanced Financial Accounting	Theory	5	5	10	10	80
Paper 5	Functional Management	Theory	5	5	10	10	80
Paper 6	Company Law	Theory	5	5	10	10	80
Language 1b	Kannada or any other language	Theory	3	4	10	10	80
Language 2b	English	Theory	3	4	10	10	80
Compulsory 2	Constitutional Values or	Theory	2	2	5	5	40
	Environmental Studies			3			
Total Credits			**23**				

Third Semester

Course	Title	Type	Credits	Hours	Marks		
					C1	C2	C3
Paper 7	Quantitative Techniques for Business	Theory	5	5	10	10	80
Paper 8	Specialisation 1 *	Theory	5	5	10	10	80
Paper 9	Specialisation 2 *	Theory	5	5	10	10	80
Paper 10	Elective 1 **	Theory	2	2	5	5	40
Paper 11	Elective 2 **	Theory	2	2	5	5	40
Language 1c	Kannada or any other language	Theory	3	4	10	10	80
Language 2c	English	Theory	3	4	10	10	80
Total Credits			**25**				

* **Papers 8 and 9: Specialisation Groups (select any two groups)**
A. Taxation: Income Tax – I
B. Finance: Financial Management
C. Entrepreneurship: Entrepreneurship and Innovation
D. Cost and Management Accounting: Cost Accounting
E. Accounting: Corporate Accounting

** **Papers 10 and 11: Electives (select any two)**
1. Business Environment
2. Management of Microfinance
3. Insurance Management
4. Knowledge Management

Fourth Semester

Course	Title	Type	Credits	Hours	Marks		
					C1	C2	C3
Paper 12	Business Data Analytics	Theory	5	5	10	10	80
Paper 13	Specialisation 1 *	Theory	5	5	10	10	80
Paper 14	Specialisation 2 *	Theory	5	5	10	10	80
Paper 15	Elective 3 **	Theory	2	2	5	5	40
Compulsory 3	Entrepreneurship Development	Theory	2	2	5	5	40
Language 1d	Kannada or any other language	Theory	3	4	10	10	80
Language 2d	English	Theory	3	4	10	10	80
Total Credits			**25**				

* **Papers 13 and 14: Specialisation Groups**
A. Taxation: Income Tax – II
B. Finance: Advanced Financial Management
C. Entrepreneurship: Small Business and Family Enterprises Management
D. Cost and Management Accounting: Advanced Cost Accounting
E. Accounting: Advanced Corporate Accounting

** **Paper 15: Elective (select any one)**
1. Stock Markets
2. Financial Technology

Fifth Semester

Course	Title	Type	Credits	Hours	Marks		
					C1	C2	C3
Paper 16	Business Law	Theory	4	4	10	10	80
Paper 17	International Business	Theory	5	5	10	10	80
Paper 18	Human Resource Management	Theory	5	5	10	10	80
Paper 19	Specialisation 1 *	Theory	5	5	10	10	80
Paper 20	Specialisation 2 *	Theory	5	5	10	10	80
Compulsory 4	Business Communication Skills	Skills	2	2	5	5	40
Total Credits			**26**				

* **Papers 19 and 20: Specialisation Groups**

A. Taxation: Business Entity Taxation
B. Finance: Working Capital Management
C. Entrepreneurship: Emerging Trends in Entrepreneurship
D. Cost and Management Accounting: Management Accounting
E. Accounting: Corporate Restructuring

Sixth Semester

Course	Title	Type	Credits	Hours	Marks		
					C1	C2	C3
Paper 21	Auditing	Theory	4	4	10	10	80
Paper 22	Marketing Management	Theory	5	5	10	10	80
Paper 23	Organisational Behaviour	Theory	5	5	10	10	80
Paper 24	Specialisation 1 *	Theory	5	5	10	10	80
Paper 25	Specialisation 2 *	Theory	5	5	10	10	80
Compulsory 5	Startup Eco-System Skills	Skills	2	2	5	5	40
Total Credits			**26**				

* **Papers 24 and 25: Specialisation Groups**

A. Taxation: Goods and Services Tax
B. Finance: Strategic Financial Management
C. Entrepreneurship: Business Planning and New Venture Creation
D. Cost and Management Accounting: Advanced Management Accounting
E. Accounting: Indian Accounting Standards

PEDAGOGY

a. The Courses of B.Com. Programme shall be delivered using learner-centric teaching methods to enhance conceptual understanding, analytical ability, practical skills and employability of the students.
b. The teaching methods include Interactive Lectures, Case Studies, Tutorials, Group Discussions, Seminar Presentations, Assignments, Field Visits, Industrial Visits, etc.

SELECTION OF SPECIALISATION GROUPS

a. Colleges have to offer **all** specialisation groups to the students.
b. However, there should be minimum of **fifteen (15)** students opting for each specialisation group.
c. A student has to select any **two (2)** Specialisation Groups in the third semester itself.
d. The student should study **four (4)** courses (papers) in each Specialisation Group i.e., **two (2)** courses (papers) in third, fourth, fifth and sixth semesters.
e. Specialisation Groups once selected **cannot be changed** in subsequent semesters, whatsoever the reasons thereof.
f. Selection of Specialisation Groups can be in **any combination** of following Specialisation Groups: (A) Taxation, (B) Finance, (C) Entrepreneurship, (D) Cost and Management Accounting, (E) Accounting. For example (but not limited to): AB, AC, AD, AE, BC, BD, and so on.

SELECTION OF ELECTIVE COURSES

a. Colleges have to offer **all** elective courses (papers) to the students.
b. However, there should be minimum of **fifteen (15)** students opting for each elective course (paper).
c. A student has to select any **two (2)** Elective Courses in the third semester and any **one (1)** Elective Course in the fourth semester.

FIRST SEMESTER SYLLABUS

ACCOUNTING THEORY AND PRACTICE			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 1	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Build foundational accounting knowledge.
- Develop technical accounting skills.
- Understand financial reporting elements.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Apply accounting principles and process.
- Identify and rectify accounting errors.
- Prepare complete financial statements.

COURSE CONTENTS

Unit 1: Introduction to Accounting (12 Hours)

Meaning, Definition, Features, Importance, types, Scope; Accounting Terminologies- Uses and Users of Accounting information, Basis of Accounting: Cash and Accrual basis-Branches of Accounting- Generally Accepted Accounting Principles- Concepts, Conventions, Accounting Standards and List of Ind AS.

Unit 2: Conceptual Framework of Accounting (12 Hours)

Accounting Cycle; Journalising, Postings, Preparation of Unadjusted Trail Balance, Closing Journal Entries, Preparation of Adjusted Trial Balance; Financial Statements - Objectives and Contents of Statements. Qualitative Characteristics of Financial Statements.

Unit 3: Elements of Financial Statements (12 Hours)

Income statement- Definition, Recognition, Measurement and Disclosure of Revenue / Gain, Expense / Loss; Balance Sheet - Definition, Recognition, Measurement and Disclosure of Asset, Liability, Equity.

Unit 4: Depreciation Accounting (12 Hours)

Meaning- Types- Methods of Depreciation. Accounting of depreciation under straight line method, written down value method, Depreciation fund/ Sinking fund method.

Unit 5: Final Accounts of Sole Trading Concern (12 Hours)

Preparation of Manufacturing account, Trading and Profit and Loss Account and Balance Sheet of a sole trader.

REFERENCES

- Agarwala A.N., Agarwala K.N., Higher Sciences of Accountancy, Kitab Mahal.
- Anthony R. N. and Reece, J.S, Accounting Principles, Richard Irwin Inc.
- Gupta R. L. and Radhaswamy, Advanced Accounting, M: Sultan Chand and Sons.
- Mishra A.K, Financial Accounts, Sahitya Bhawan Publishers.
- Rajashekara G. G., P. M. Shiva Prasad, Rakesh T. S., Manjunatha M. K., Narasimhamurthy P., Sheren Taj and R. G. Saha, *Fundamentals of Financial Accounting*, Vision Book House.

- Shukla. M.C., Grewal T. S. and Gupta,S. C., Advanced Accounts, S. Chand and Co.

BUSINESS MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 2	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Equip students with the core skills and knowledge needed to efficiently lead, organise and operate organisations.
- Train individuals to integrate functions like finance, marketing and human resources to maximise productivity and achieve long-term corporate goals.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Apply the basic knowledge to work in the companies under different culture.
- Understand the basic principles of management.
- Help the students in understanding the process of business management and its functions.

COURSE CONTENTS

Unit 1: Introduction to Management (12 Hours)

Concepts of management, definition, characteristics of management, Management and Administration, functions of management.

Unit 2: Evolution of Management Thought (12 Hours)

Evolution of management thought; Contributions of F. W. Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker; Contribution of Indian Philosophy towards Management, Management by Communication, management by systems, management by participation, management by motivation-MBO, MBE.

Unit 3: Planning, Organising and Delegation (12 Hours)

Planning – Meaning, Process, Types; Organising – Meaning, Process, Types of Organisation, Principles, Structure; Authority – Types, Decentralisation - Delegation – Meaning, Principles, Delegation of authority.

Unit 4: Staffing, Motivation and Leading (12 Hours)

Staffing - Introduction, Concept, Staffing Process; Motivation – Concept, Importance, Types, Motivation theories - Maslow’s Need Hierarchy Theory, Herzberg’s Two-Factor Theory, Vroom’s Expectation Theory; Leadership – Concept, Importance, Traits, Styles.

Unit 5: Controlling and Co-ordination (12 Hours)

Controlling - meaning, definition, techniques of control; Co-ordination - principles of co-ordination; Emerging trends in Management - Kaizen, TQM, MIS, ISO, Change Management, Stress Management, Fish Bone Diagram.

REFERENCES

- Gupta C. B., Business Management, Sultan Chand and Sons.
- Koontz Harold and Heinz Weihrich, Mc Graw Hill Book Company.
- Prasad L. M., Principles and Practice of Management, Sultan Chand and Sons.
- Stoner A. F. and Freeman R. E., Management, Prentice Hall of India.

BANKING THEORY AND PRACTICE			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 3	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Promote banking awareness among students.
- Equip students with concepts of bank, banking and banking operations.
- Enhance knowledge of Indian Banking system and operations of bank.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Provide basic knowledge of banking system and its operations.
- Develop the skill required to work efficiently in modern banking scenario.

COURSE CONTENTS

Unit 1: Introduction to Banking (12 Hours)

Introduction - Meaning – Need – Importance – Primary, Secondary and Modern functions of banks - Origin of banking- Banker and Customer Relationship (general and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks.

Unit 2: Banking Regulation Act, 1949 (12 Hours)

Provisions under Part I – Preliminary -Short title, extent and commencement. Definitions. Provisions under Part II – Business of Banking Companies. Part IIA: Control over Management; Part IIB: Prohibition of certain activities in relation to banking companies.

Unit 3: Negotiable Instruments (12 Hours)

Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials and Kinds of Endorsement – Rules of endorsement.

Unit 4: Reserve Bank of India (12 Hours)

Establishment, Preamble, Central Board, functions, Monetary Authority, Regulator and Supervisor of Financial System, Manager of Foreign Currency, Issuer of Currency, Developmental role, Regulator and Supervisor of Payment and Settlement System and related functions.

Unit 5: Recent Developments in Banking (12 Hours)

Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money.

REFERENCES

- Gordan and Natarajan, Financial Markets and Services, Sultan Chand and Sons.
- K. C. Shekhar, Banking Theory and Practice, Vikas Publsihing House.
- V. A. Avadhani, Marketing of Financial Services, Himalaya Publishing House.
- Varshenoy and Mittal, Indian Financial System, Kalyani Publications.
- Vasanth Desai Indian Financial System, Himalaya Publishing House.

SECOND SEMESTER SYLLABUS

ADVANCED FINANCIAL ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 4	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Acquire conceptual knowledge of financial accounting and to impart skills.
- Familiarise with the various aspects of consignment and branch accounting.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Practice consignment transaction in real world scenario.
- Practice Royalty, Hire Purchase and Departmental accounts.
- Acquaint the students in taking decision on accounting related matters.

COURSE CONTENTS

Unit 1: Royalty Accounts **(12 Hours)**

Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.

Unit 2: Consignment Accounting **(12 Hours)**

Meaning of Consignment-Consignment Vs. Sales-Pro-forma Invoice-Accounts Sales-Types of Commission-Accounting for Consignment Transactions and Events in the books of Consignor and Consignee - Treatment of Normal and Abnormal Loss - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

Unit 3: Hire Purchase Accounting **(12 Hours)**

Meaning of hire purchase-differences between hire purchase and sale; Features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions (only credit purchase with interest method) – Repossession (Theory only).

Unit 4: Installment Accounting **(12 Hours)**

Accounting for installment system - meaning, features and differences between hire-purchase and installment system, problems on Installment system (Interest Suspense Method).

Unit 5: Leasing **(12 Hours)**

Meaning of lease, Features, Types of lease, Difference between financial lease and operating lease, Calculation on lease rent (simple problems).

REFERENCES

- Agarwala A. N., Agarwala K. N., Higher Sciences of Accountancy, Kitab Mahal.
- Anthony R. N. and Reece, Accounting Principles, Richard Irwin.
- Gupta R. L. and Radhaswamy Advanced Accounting, Sultan Chand and Sons.
- Mahesha N. P. and Somanna, Advanced Financial Accounting, Mysore Book House.
- Mishra A. K., Financial Accounts, Sahitya Bhawan Publishers.
- Rajashekara G. G., P. M. Shiva Prasad, Rakesh T. S., Manjunatha M. K., Narasimhamurthy P., Sheren Taj and R. G. Saha, *Fundamentals of Financial Accounting,* Vision Book House.

- Shukla M. C., Grewal T. S., and Gupta S. C., Advanced Accounts, S. Chand and Co.

FUNCTIONAL MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 5	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide students with a comprehensive understanding of the principles and functions of Financial Management, Human Resource Management, and Marketing Management.
- Develop analytical and managerial skills required for planning, organising, and controlling functional areas of business organisations.
- Enable students to apply functional management concepts in solving practical business problems and improving organisational performance.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, principles, and functions of Financial Management, Human Resource Management, and Marketing Management.
- Apply functional management techniques in financial decision-making, human resource practices, and marketing strategies.
- Evaluate functional management decisions and recommend appropriate managerial actions for organisational effectiveness.

COURSE CONTENTS

Unit 1: Introduction to Functional Management (12 Hours)

Meaning and Scope of Functional Management – Functional Areas of Business – Relationship among Production, Finance, Human Resource, Marketing and Operations – Role of Functional Managers – Coordination among Functional Departments – Emerging Trends in Functional Management – Digital Transformation and Technology in Functional Management.

Unit 2: Financial Management (12 Hours)

Meaning, Nature, Scope and Objectives of Financial Management – Functions of Financial Manager – Time Value of Money (Concept only) – Capital Structure (Meaning and Factors) – Sources of Finance – Working Capital Management: Meaning, Importance and Determinants – Capital Budgeting: Meaning and Techniques (Payback Period and Accounting Rate of Return only) – Introduction to Financial Planning.

Unit 3: Human Resource Management (12 Hours)

Meaning, Nature and Objectives of Human Resource Management – Functions of HRM – Human Resource Planning – Recruitment and Selection – Training and Development – Performance Appraisal – Compensation Management – Employee Welfare and Social Security – Industrial Relations – Contemporary Trends in HRM.

Unit 4: Marketing Management (12 Hours)

Meaning, Nature and Importance of Marketing – Marketing Environment – Consumer Behaviour – Market Segmentation, Targeting and Positioning – Product Decisions – Pricing Decisions – Promotion Mix – Distribution Channels – Digital Marketing: Introduction and Emerging Trends.

Unit 5: Functional Integration and Contemporary Business Practices (12 Hours)

Coordination among Finance, HR and Marketing Functions – Business Ethics in Functional Management – Corporate Social Responsibility (CSR) – Sustainability Practices in Business – Customer Relationship Management (CRM) – Enterprise Resource Planning (ERP): Concept and Applications – Functional Management in Small Businesses, Start-ups and Service Organisations.

REFERENCES

- I. M. Pandey, Financial Management, Vikas Publishing House.
- Prasanna Chandra, Financial Management: Theory and Practice, McGraw Hill Education.
- C. B. Gupta, Human Resource Management, Sultan Chand & Sons.
- P. Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
- Philip Kotler, Kevin Lane Keller, Alexander Chernev, Jagdish N. Sheth, Marketing Management: Indian Context, Pearson India.
- C. B. Gupta, Rajan Nair, Marketing Management, Sultan Chand & Sons.
- K. Aswathappa, Human Resource Management: Text and Cases, McGraw Hill Education.

COMPANY LAW			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 6	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide basic and extensive knowledge on Company and Companies Act.
- Promote knowledge on formation of company.
- Enhance knowledge on company administration.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Build career in corporate sector as company secretary, accounting executives and administrators.
- Elevate to become successful advisors for establishment of companies.
- Gain comprehensive knowledge on company administration.

COURSE CONTENTS

Unit 1: Introduction to Company (12 Hours)

Meaning and Definition – Features of Companies Act of 2013 – Types of Companies – Private Company - Public Company - Company Limited by Shares – Company Limited by Guarantee – Unlimited Companies – One Person Company – Holding and Subsidiary Companies – Government Company - Associate Company.

Unit 2: Formation of a Company (12 Hours)

Introduction – Steps involved in formation of a company – Position and Functions of Promoters – Meaning and contents of Prospectus, Memorandum of Association and Articles of Association – Alteration of MOA and AOA - Certificate of Commencement of Business – Formation of Global Companies – Features – Legal formalities.

Unit 3: Company Administration **(12 Hours)**

Managerial Personnel – Managing director appointment, powers, duties and responsibilities – Whole time Director – Independent Director – Key Managerial Personnel (KMP): Qualification, duties and responsibilities – Company Secretary: Qualifications, Appointment, Rights, Duties, Liabilities and Removal.

Unit 4: Company Meetings **(12 Hours)**

Meaning – Types of company meetings – Importance — Requisites of a valid meeting – Notice – Quorum – Resolutions – Voting - Proxy – Role of a Company Secretary in convening the meetings.

Unit 5: Liquidation of Company **(12 Hours)**

Meaning – Modes of Liquidation – Consequence of Liquidation – Appointment of Official Liquidator – Duties and Responsibilities of Liquidator. Insolvency and Bankruptcy Code (IBC), Corporate Dissolution, National Company Law Tribunal (NCLT), Powers, Functions, Importance and Structure.

REFERENCES

- Avatar Singh, Company Law, Eastern Book Company.
- M. C. Kuchhal, Secretarial Practice, Vikas Publishing House.
- N. D. Kapoor, Company Law Practice, Taxman Publication.
- S. Srikanth, Shanti Rekha Rajagopal and Revathy Balakrishnan, Corporate Laws and Secretarial Practice, Jain Book.
- Sangeet Kedia, Advanced Company Law and Practice, Pooja Law Publishing Company.

THIRD SEMESTER SYLLABUS

QUANTITATIVE TECHNIQUES FOR BUSINESS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 7	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understanding mathematical and statistical tools in business decision and to familiarise the students in quantification of data in business.
- Provide basic mathematical techniques to solve the problems and to take effective decisions.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Comprehend quantification of data to solve problems mathematically.
- Visualising the quantified data for effective and efficient presentation of reports.

COURSE CONTENTS

Unit 1: Quantitative Finance **(12 Hours)**

Quantitative techniques - Meaning-Need-Applications in business-Techniques. Definition of Interest and Other Terms- Simple Interest and Compound Interest -Bill discounting- -Calculating of EMI- Simple problems.

Unit 2: Ratios, Proportions and Variation **(12 Hours)**

Overview of ratios-Basic Terms of Ratios- Types of Ratios- Simple Problems- Overview of Proportions- Basic Terms-Properties of Proportion-Simple problems on Direct and Inverse proportion; Overview of Variation, Simple Problems.

Unit 3: Set Theory **(12 Hours)**

Meaning- Representation of Set-Types of Set-Operations on Sets-Union Intersection-Disjoint Sets-Complement of a Set-Difference of Two Sets-Venn Diagrams- Properties of Set Operations- De-Morgan’s Law- Practical Problems on Union and Intersection of Two Sets.

Unit 4: Matrices and Determinants **(12 Hours)**

Meaning and types of matrices, matrix operation-addition, subtraction and multiplication, Application of matrix to solve business problem. Determinants of a matrix; and its evaluation, solutions of linear equations by using Cramer’s rule.

Unit 5: Business Forecasting **(12 Hours)**

Time Series Analysis – Components, Measurement of Trend by Moving Averages and Least Squares Method.

REFERENCES

- B. H. Suresh and Mahadevaswamy G. H., Quantitative Techniques, Nithya Publications.
- G. K. Ranganath and T. V. Narsimha Rao, Basic Mathematics - Volume II.
- P. R. Vittal, Business Mathematics, Revised Edition, Margham Publications.
- Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons.
- V. K. Kapoor, Introductory to Business Mathematics, S. Chand.

INCOME TAX - I			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 8A / 9A	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide extensive knowledge on heads of income.
- Acquaint knowledge on the residential status determination.
- Assessment of individuals and computation of tax liability and tax payment.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Impart knowledge of income tax laws with application of cases pertaining to income from salary, house property.
- Practice as Tax consultants
- Procedures for filing returns and e tax environment.

COURSE CONTENTS

Unit 1: Introduction to Income Tax (12 Hours)

Meaning of tax, types of taxes, Canons of taxation, Brief history of Indian Income Tax, legal frame work of taxation, Basic Concepts- Income, Assessee, Person, Tax Year, Heads of Income; Gross Total Income, Total Income, Agricultural Income, Exempted incomes.

Unit 2: Residential Status and incidence of Tax (12 Hours)

Determination of residential status of the Assesses, Problems on determination of residential status of an individual, Incidence of tax, scope of total income, Problem on incidence of tax.

Unit 3: Income from Salary (12 Hours)

Income from Salary- Introduction-Basis of Charge-Definitions of important terms, allowances, perquisites, provident fund Computation of income from salary without retirement benefits.

Unit 4: Retirement Benefits (12 Hours)

Gratuity, Commutation of Pension and Leave encashment and Retrenchment compensation Computation of income from salary with retirement benefits.

Unit 5: Income from House Property (12 Hours)

Introduction: basis of charge-deemed ownership exemptions, determination of annual value-Deductions u/s 24 - computation of income from house property.

REFERENCES

- Direct Taxation, Dr. Vinod K. Singania.
- Direct Taxation, Girish Ahuja, and Ravi Gupta.
- Direct Taxation, T. N. Manoharan.
- Income Tax Law and Accounts, Bhagavati Prasad.
- Income Tax Law and Accounts, H. C. Mehrothra.
- Income Tax Law and Practice, Gaur and Narang.
- Income Tax Law, Dinakar Pagare.
- R. G. Saha, Usha Devi N., Rajashekara G. G., P. M. Shiva Prasad, Shivakumar M. C., B. R. Ramesha, B. V. Venkatesha, *Income Tax Law and Practice – II*, Vision Book House.

FINANCIAL MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 8B / 9B	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the objectives, principles and scope of financial management and its role in business decision-making.
- Apply financial tools and techniques for investment, financing and dividend decisions.
- Develop analytical skills to evaluate financial performance and make sound financial decisions.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, objectives and functions of financial management and analyse the financial position of a business.
- Apply capital budgeting, cost of capital and capital structure techniques in financial decision-making.
- Evaluate financing, dividend and basic working capital decisions using appropriate financial management tools.

COURSE CONTENTS

Unit 1: Introduction to Financial Management (12 Hours)

Financial Management: Meaning, Nature and Scope; Objectives; Functions of Financial Manager; Finance Function in Modern Business; Profit Maximization vs Wealth Maximization; Organisation of Finance; Role of Financial Planning; Components of Financial Plan; Steps in Financial Plan; Principles of Sound Financial Plan; Types of Financial Plan; Factors affecting Financial Plan; Limitations of Financial Planning.

Unit 2: Time Value of Money (12 Hours)

Introduction; Meaning of time value of money; time preference of money; Techniques of time value of money: Compounding Technique - Future value of Single flow, Multiple flow and Annuity; Discounting Technique - Present value of Single flow, Multiple flow and Annuity; Doubling Period - Rule 69 and 72.

Unit 3: Financing Decision (12 Hours)

Introduction; Meaning and Definition of Capital Structure; Factors determining the Capital Structure; Concept of Optimum Capital Structure; EBIT-EPS Analysis - Problems. Leverages: Meaning and Definition; Types of Leverages - Operating Leverage, Financial Leverage and Combined Leverages.

Unit 4: Investment Decision (12 Hours)

Introduction; Meaning and Definition of Capital Budgeting; Features; Significance; Steps in Capital Budgeting Process; Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return; DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index.

Unit 5: Dividend Decision (12 Hours)

Introduction; Meaning of Dividend; Meaning of Dividend Decision; Objectives of Dividend Payment; Meaning of Dividend Policy; Influencing Factors; Types; Forms of Dividend; Provisions of Companies of Act, 2013, regarding declaration and payment of dividend.

REFERENCES

- Chandra and Chandra, Fundamentals of Financial Management, PHI.
- Gupta S. P. Financial management. Sahitya Bhawan Publications.
- Khan M. Y. and Jain P. K. Financial management. McGraw Hill Education.
- Maheshwari S. N. Financial management. Sultan Chand and Sons.
- Mariyappa B., Financial Management, Himalaya Publishing House.
- Pandey I. M. Financial management. Vikas Publishing House.
- Prasanna Chandra. Financial Management. Tata McGraw Hill.
- Ravi M. Kishore, Financial Management, Taxman Publications.
- Sharma R. K. and Gupta S. K. Financial management. Kalyani Publishers.

ENTREPRENEURSHIP AND INNOVATION			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 8C / 9C	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the role of creativity, innovation, and technology in entrepreneurship and business development.
- Apply innovation tools and techniques to develop innovative products, services, and business solutions.
- Appreciate the importance of intellectual property rights, innovation management, and commercialization of ideas.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts of creativity, innovation, and entrepreneurial innovation and their significance in business.
- Apply innovation frameworks and creative thinking techniques to solve business problems and identify opportunities.
- Demonstrate awareness of intellectual property protection and the process of converting innovative ideas into commercially viable products or services.

COURSE CONTENTS

Unit 1: Creativity and Innovation Fundamentals **(12 Hours)**

Creativity - Meaning, Nature, Importance; Innovation – Meaning, Characteristics; Creativity vs Innovation; Types of Innovation - Product Innovation, Process Innovation, Marketing Innovation, Organisational Innovation; Sources of Innovation; Characteristics of Innovative Entrepreneurs; Barriers to Innovation.

Unit 2: Innovation Management **(12 Hours)**

Innovation Management – Meaning, Importance; Innovation Process; Opportunity Recognition; Idea Generation Techniques – Brainstorming, Mind Mapping, SCAMPER Technique; Screening and Evaluation of Ideas; Managing Innovation in Small Businesses; Building an Innovative Organisational Culture.

Unit 3: Design Thinking and Business Innovation **(12 Hours)**
Introduction to Design Thinking; Stages of Design Thinking; Customer-Centric Innovation; Business Model Innovation; Frugal Innovation; Reverse Innovation; Innovation for Rural Markets.

Unit 4: Technology and Innovation **(12 Hours)**
Role of Technology in Entrepreneurship; Digital Transformation; Artificial Intelligence; Internet of Things (IoT); Big Data and Business Analytics; Cloud Computing for Small Businesses; Automation and Smart Business Practices; Emerging Technologies and Entrepreneurship.

Unit 5: Intellectual Property Rights and Commercialisation **(12 Hours)**
Meaning; Importance; Types of Intellectual Property; Innovation Protection; Technology Transfer; Commercialisation of Innovation; Innovation Challenges in India.

REFERENCES

- Gopal R., *Intellectual Property Rights*, Sultan Chand and Sons.
- Gupta P. K., *Innovation Management*, PHI Learning.
- Khanka S. S., *Entrepreneurial Development*, S. Chand Publishing.
- Narayana Reddy P., *Innovation Management*, HPH.
- Panda B. K., *Intellectual Property Rights*, Excel Books.
- Poornima M. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson India.
- Vasant Desai, *Entrepreneurship and Innovation Management*, HPH.

COST ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 8D / 9D	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:
- Understand the basic concepts of cost accounting
- Prepare the cost sheet
- Know the concepts of material control
- Learn the methods of pricing the material issues

COURSE OUTCOMES

On successful completion of the course, the students will be able to:
- Define basic cost concepts, differentiate cost and financial accounting and understand the role of a Cost Accountant.
- Classify costs by Behaviour, function, and element and prepare historical and estimated Cost Sheets.
- Apply inventory control tools (EOQ, ABC) and solve material pricing problems using FIFO, LIFO and Weighted Average.
- Calculate labor remuneration, efficiency incentives, and premium bonuses using Halsey, Rowan, Taylor and Merrick systems.

COURSE CONTENTS

Unit 1: Introduction of Cost Accounting (12 Hours)

Introduction: Definitions – Meaning – Cost –Costing – Cost Accounting - Cost Control – Cost Centre- Cost Reduction – Objectives of Cost Accounting – Importance of Cost Accounting- Limitation of Cost Accounting - Differences between cost accounting and financial accounting - Functions of ICMA, Role of Cost Accountant.

Unit 2: Cost Sheet (12 Hours)

Classification of cost – Element wise Classification – Functional classification – behaviour-wise classification. Elements of Cost -Preparation of cost sheet and estimation.

Unit 3: Material Costing (12 Hours)

Classification and codification of materials, functions of purchase Department, stores department- stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment, pricing of Materials-Problems on LIFO, FIFO and weighted average price.

Unit 4: Labour Costing (12 Hours)

Methods of time keeping and time booking, methods remuneration- time rate, piece rate, Halsey and Rowan Plan, Idle time- causes and treatment, overtime, labour turnover –causes, measurement and treatment; Problems on Halsey method, Rowan Plan and F. W. Taylor's differential Piece system.

Unit 5: Overheads Costing (12 Hours)

Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads-problems on Machine Hour Rate.

REFERENCES

- B. K. Bhar: Cost Accounting: Methods and Problems, Academic Publishers
- Jawahar Lal: Cost Accounting, McGraw Hill Education (India)
- M. C. Shukla, T. S. Grewal and S. C. Gupta, Cost Accounting, S. Chand Publishing
- M. N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House
- N. K. Prasad, Cost Accounting, Book Syndicate Pvt. Ltd.
- P. C. Tulsian, Cost Accounting, McGraw Hill Education (India)
- P. Jain and K. L. Narang: Cost Accounting, Kalyani Publishers
- R. S. N. Pillai and V. Bagavathi, Cost Accounting, S. Chand Publishing
- S. N. Maheshwari and S. K. Maheshwari, Cost Accounting, Vikas Publishing House
- T. S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications

CORPORATE ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 8E / 9E	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide students an understanding of various accounting techniques applied in various vital financial events in corporate business.
- Understand the Accounting for share capital.
- Comprehend Liquidation procedure.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Students will be able to understand Accounting for Redemption for preference shares and issue of bonus shares.
- Prepare the financial statements of companies as per Companies Act, 2013.
- Understand the treatment of underwriting of shares.

COURSE CONTENTS

Unit 1: Accounting for Share Capital (12 Hours)

Meaning and types of shares- Issue of shares, over subscription and pro-rata allotment – forfeiture of shares – Reissue of forfeited shares – Journal entries and preparing Balance sheet-Issue of Bonus Shares-Problems on Issue of Bonus Shares.

Unit 2: Accounting for Redemption of Preference Share (12 Hours)

Condition for Redemption of Preference Shares and Accounting Procedure and Problems on Redemption Preference Shares. Right Issue and Buy back of Shares (Theory only).

Unit 3: Financial Statement of Companies (12 Hours)

Preparation of Financial Statements as per schedule III of Companies Act, 2013.

Unit 4: Liquidation of Companies (12 Hours)

Meaning and Circumstances of Liquidation – Types of Liquidation -Preferential Creditors – Preparation of Liquidator's Final Statement of Account.

Unit 5: Underwriting of Shares (12 Hours)

Guidelines under company's Act and SEBI – Meaning, advantages of underwriting - types of applications, types of underwriting - calculation of underwriters' liability - firm underwriting - calculation of underwriting commission.

REFERENCES

- Corporate Accounting, Mahesha N. P. and Somanna, Mysore Book House.
- Dam B. B. and Gautam, H. C., Corporate Accounting. Gayatri Publications.
- Goyal B. K. Corporate Accounting. (7th Ed.). Taxmann Publication.
- Goyal V. K. and Goyal, R. Corporate Accounting. (3rd Ed.). PHI Learning.
- Gupta R. L. and Radhaswamy, *Advanced Accounting*.
- Jain, S. P. and Narang, K. L. Corporate Accounting. Kalyani Publishers.
- Kumar A. Corporate Accounting (7th Ed.). Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., and Maheshwari, S. K. Corporate Accounting. (6th Ed.). Vikas Publishing House.
- Monga, J. R. and Bahadur R. Fundamentals of Corporate Accounting. (27th Ed.). Scholar Tech Press.
- Rajashekara G. G., P. M. Shiva Prasad, B. V. Venkatesha, MAnjunatha M. K., Reena T. N., Narasimhamurthy P. and R. G. Saha, Fundamentals of Corporate Accounting, Vision Book House.
- Shukla M. C., Grewal T. S. and Gupta S. C., *Advanced Accounting*.

BUSINESS ENVIRONMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 10 / 11	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concept, components and significance of the business environment.
- Examine the influence of economic, political, legal, technological and socio-cultural environments on business decisions.
- Analyse recent developments in the Indian business environment and their implications for business Organisations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the various dimensions and factors influencing the business environment.
- Assess the impact of government policies and external environmental factors on business.
- Evaluate contemporary trends shaping the Indian business environment.

COURSE CONTENTS

Unit 1: Introduction to Business Environment (8 Hours)

Meaning, Concept and Nature of Business Environment; Characteristics and Importance of Business Environment; Components of Business Environment - Internal Environment, External Environment; Micro Environment – Customers, Competitors, Suppliers, Intermediaries, Public; Macro Environment – Economic, Political, Legal, Social, Cultural, Demographic, Natural, Technological Environment; Environmental Scanning and SWOT Analysis; Business Ethics and Corporate Social Responsibility (CSR) - Meaning and Importance.

Unit 2: Economic and Regulatory Environment (8 Hours)

Indian Economic System – Features; Economic Planning and Economic Reforms - Liberalisation, Privatisation and Globalisation (LPG); Role of Government in Business; Industrial Policy; Foreign Trade Policy; Foreign Direct Investment (FDI); Public Sector and Private Sector; Competition Law and Consumer Protection; Environmental Protection Laws relating to Business; Ease of Doing Business and Business Facilitation.

Unit 3: Emerging Trends in Business Environment (8 Hours)

Digital Economy and Digital India; Startup India, Make in India and Skill India; MSMEs and their role in economic development; Green Business and Sustainable Development; Environmental, Social and Governance (ESG); Artificial Intelligence (AI) and Digital Transformation in Business; E-Commerce and Digital Payments.

REFERENCES

- Aswathappa K., *Essentials of Business Environment*, Himalaya Publishing House.
- Fernando A. C., *Business Environment*, Pearson India.
- Francis Cherunilam, *Business Environment*, Himalaya Publishing House.
- Ghosh P. K., *Business Environment*, Sultan Chand and Sons.
- Gupta C. B., *Business Environment*, Sultan Chand and Sons.
- Justin Paul, *Business Environment: Text and Cases*, McGraw Hill Education.
- Shaikh Saleem, *Business Environment*, Pearson India.

MANAGEMENT OF MICROFINANCE			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 10 / 11	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, models, and institutional framework of microfinance in India.
- Familiarise themselves with government initiatives, SHGs, NGOs, and microfinance institutions promoting financial inclusion.
- Examine the role of microfinance and micro-insurance in poverty alleviation, entrepreneurship, and socio-economic development.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, models, and regulatory framework governing microfinance in India.
- Evaluate the role of SHGs, NGOs, and government schemes in promoting financial inclusion and rural development.
- Describe major microfinance and micro-insurance schemes and their contribution to inclusive economic growth.

COURSE CONTENTS

Unit 1: Introduction to Microfinance (8 Hours)

Meaning, objectives, scope and importance of microfinance; Evolution and growth of microfinance in India; Poverty: Meaning, causes and consequences; Poverty measurement: Human Poverty Index (HPI), Multidimensional Poverty Index (MPI); Human Development Index (HDI) and Global Hunger Index (GHI).

Unit 2: Microfinance Institutions, Models and Regulatory Framework (8 Hours)

Models of Microfinance - NABARD Model, SIDBI Model, Grameen Banking Model, SHG-Bank Linkage Model, Community Banking Model; Role of RBI in Financial Inclusion; Regulation of Microfinance Institutions (MFIs); Risk management and challenges of microfinance; Social and Credit Rating of MFIs.

Unit 3: SHGs, Government Schemes and Micro Insurance (8 Hours)

Self Help Groups (SHGs) - Meaning, objectives and importance; Role of NGOs in microfinance; SHGs and poverty alleviation programmes; Government Microfinance Schemes - Pradhan Mantri Mudra Yojana (PMMY), Pradhan Mantri Jan Dhan Yojana (PMJDY), Pradhan Mantri Garib Kalyan Yojana (PMGKY); Introduction to Micro Insurance; Micro Insurance Schemes - Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantri Fasal Bima Yojana (PMFBY).

REFERENCES

- Bhole L. M. and Mahakud J., *Financial Institutions and Markets*, MGH.
- Harper M., *Practical Microfinance: Training Guide for South Asia*, Vistaar Publication.
- Indian Institute of Banking and Finance (IIBF), *Microfinance: Perspectives and Operations*, Macmillan Education.
- Karmakar K. G., *Microfinance in India*, SAGE Publications.
- Mishra S. K. and Puri V. K., *Indian Economy,* Himalaya Publishing House.
- NABARD, *Status of Microfinance in India*, NABARD Publications.

- Navin Kumar Rajpal, *Microfinance and Tribal Women Entrepreneurs*, Educreation Publishing.
- RBI, *Report on Trend and Progress of Banking in India*, Reserve Bank of India.

INSURANCE MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 10 / 11	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, principles, legal framework and regulatory environment governing the insurance sector in India.
- Explain the features, products and operations of life and general insurance businesses along with risk management practices.
- Develop awareness of insurance as a financial risk management tool and its role in economic development and social security.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the principles, functions and regulatory framework of insurance in India.
- Differentiate between life and general insurance products and understand their operational features and claim settlement procedures.
- Evaluate the role of insurance in risk management, financial security and economic development.

COURSE CONTENTS

Unit 1: Fundamentals of Insurance and Insurance Business (8 Hours)

Concept, meaning, definition, and nature of insurance; Evolution and history of insurance; Functions and importance of insurance; Risk and uncertainty: Meaning and types; Principles of insurance; Factors affecting premium; Reinsurance - Meaning, objectives, and importance; Role of insurance in economic development and social security.

Unit 2: Insurance Regulatory Framework and Life Insurance (8 Hours)

Insurance Regulatory and Development Authority of India (IRDAI) – Origin, Objectives, Functions, Powers, Role in insurance sector development; Overview of - Insurance Act, 1938 (as amended), Insurance Regulatory and Development Authority Act, 1999, IRDAI Investment Regulations; Insurance sector reforms in India; Fundamentals of Life Insurance; Features of life insurance contracts; Types of life insurance policies; Life insurance claim settlement procedure.

Unit 3: General Insurance Business (8 Hours)

Fundamentals and principles of general insurance; Types of general insurance; General insurance claim settlement process; Difference between Life Insurance and General Insurance; Emerging trends in insurance - Digital Insurance, Bancassurance, InsurTech, Micro Insurance; Social Security Insurance Schemes in India.

REFERENCES

- Gopalkrishna C., *Insurance: Principles and Practice*, Sterling Publishers.
- Gupta O. S., *Life Insurance*, Himalaya Publishing House.
- Mishra M. N. and S. B. Mishra, *Insurance Principles and Practice*, S. Chand Publishing.

- Nalini Prava Tripathy and Prabir Pal, *Insurance: Theory and Practice*, PHI Learning.
- Panda G. S., *Principles and Practice of Insurance*, Kalyani Publishers.
- Periasamy P., *Principles and Practice of Insurance*, Himalaya Publishing House.
- Taxmann, *Insurance Law Manual*, Taxmann Publications.

KNOWLEDGE MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 10 / 11	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Introduce the concepts, principles, and significance of Knowledge Management.
- Familiarise students with knowledge creation, sharing, storage, and application processes using contemporary tools and technologies.
- Develop an understanding of knowledge management practices that enhance Organisational learning, innovation, and competitiveness.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, processes, and importance of Knowledge Management in Organisations.
- Apply knowledge management tools and techniques for capturing, Organising, and sharing Organisational knowledge.
- Evaluate the role of knowledge management in innovation, Organisational learning, and business performance.

COURSE CONTENTS

Unit 1: Introduction to Knowledge Management (8 Hours)

Meaning and Concept of Knowledge; Data, Information and Knowledge – Differences; Types of Knowledge: Explicit and Tacit Knowledge; Knowledge Economy and Knowledge Society; Evolution and Importance of Knowledge Management; Objectives and Benefits of Knowledge Management; Components and Process of Knowledge Management; Knowledge Management Cycle; Knowledge Workers and Knowledge Organisations; Challenges in Knowledge Management.

Unit 2: Knowledge Creation, Sharing and Technology (8 Hours)

Knowledge Creation and Acquisition; Knowledge Capture and Codification; Knowledge Storage and Retrieval; Knowledge Sharing and Knowledge Transfer; Organisational Learning and Learning Organisations; Communities of Practice; Knowledge Management Systems (KMS); Role of Information Technology in Knowledge Management; Digital Knowledge Repositories; Artificial Intelligence, Cloud Computing and Big Data in Knowledge Management.

Unit 3: Knowledge Management Applications and Emerging Trends (8 Hours)

Knowledge Management Strategies; Intellectual Capital and Knowledge Assets; Innovation and Knowledge Management; Knowledge Management in Business Organisations; Knowledge Management in Educational Institutions; Knowledge Management and Decision Making; Measuring Knowledge Management Performance; Ethical Issues in Knowledge Management; Emerging Trends in Knowledge Management.

REFERENCES

- Ahluwalia K. K., *Knowledge Management*, Kalyani Publishers.
- Ashok Babu K., *Knowledge Management*, Himalaya Publishing House.
- Chhabra T. N., *Knowledge Management*, Dhanpat Rai Publications.
- Gupta C. B., *Management: Theory and Practice,* Sultan Chand and Sons.
- Gupta P. K., *Management Concepts and Practices*, Scholar Tech Press.
- Rao V. S. P., *Knowledge Management: Text and Cases*, Excel Books.
- Tripathi P. C. and P. N. Reddy, *Principles of Management*, Tata McGraw-Hill.

FOURTH SEMESTER SYLLABUS

BUSINESS DATA ANALYTICS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 12	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Equip students with statistical tools which have wider application in business situation analysis and with research skills.
- Analyse and find solutions to various problems facing various business undertakings.
- Familiarises statistical data and descriptive statistics for business decision-making.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Comprehend the measures of variation.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of index numbers in business.

COURSE CONTENTS

Unit 1: Introduction to Data Analysis (12 Hours)

Data Analysis – Meaning, Features; Statistics – Definition, Meaning, Features, Types of Statistics - Applications of Statistics in various fields of business – Advantages and Limitations of Statistics. Data - Definition of data. Types of data - Sources of Collection of Data- Classifications: Methods of Classifications. Tabulation- Meaning- Parts of the Table – Requisites / Essentials of a good table – Preparation of Blank Table.

Unit 2: Measure of Central Tendency and Dispersion (12 Hours)

Meaning of Central Tendency and measure of central tendency. Various measures of central tendency, Mean –Median - Mode, Dispersion: Meaning and Features - Range and its Co-Efficient, Quartile Deviation and its Co-Efficient, Standard deviation and its Co-Efficient of Variation.

Unit 3: Correlation Analysis (12 Hours)

Meaning and Definition types of correlation – Interpretation of Correlation – Probable Error. Methods of calculating correlation co-efficients - Karl Pearson’s and Spearman’s Rank Correlation.

Unit 4: Regression Analysis (12 Hours)

Meaning and definition, Distinction between Correlation and Regression, Regression equations and estimations.

Unit 5: Index Numbers (12 Hours)

Meaning, Uses, Limitations, Methods of construction of Index numbers for price-Simple Aggregate method, weighted aggregate method; Laspeyre’s Method, Paasche’s and Fisher’s Ideal index number using Time Reversal and Factor Reversal tests; Cost of Living Index – Aggregate Expenditure Method and Family Budget Method.

REFERENCES

- B. N. Gupta, Statistics: Theory and Practice, Sahitya Bhawan Publications.

- D. C. Sancheti, V. K. Kapoor, Statistics: Theory, Methods and Applications, Sultan Chand & Sons.
- J. K. Sharma, Business Statistics, Pearson India.
- P. M. Shiva Prasad, Shankara S. L., B. V. Venkatesha, Iyappan M., *Business Statistics*, Vision Book House.
- P. R. Vittal, Business Statistics and Quantitative Methods, Margham Publications.
- R. S. N. Pillai, V. Bagavathi, Statistics: Theory and Practice, S. Chand Publishing.
- S. C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
- S. P. Gupta, Statistical Methods, Sultan Chand & Sons.

INCOME TAX - II			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 13A / 14A	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide extensive knowledge on heads of income.
- Acquaint knowledge on TDS and advance tax
- Assessment of individuals and computation of tax liability and tax payment.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Impart knowledge about business, profession, capital gain, and income other sources.
- Practice as Tax consultants.
- Procedures for filing returns and e tax environment.

COURSE CONTENTS

Unit 1: Profits and Gains of Business and Profession (12 Hours)

Introduction, Definition of important terms, Basis of Charge, Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting - computation of taxable income from business, Computation of Income from profession (Advocates, Medical Practitioner and Chartered Accountant).

Unit 2: Capital Gains (12 Hours)

Meaning definitions- capital asset, types of capital assets, transfer of capital asset cost of acquisition- Assets, bonus shares, rights shares and goodwill – computation of capital gains-long term and short term gains- Exemption u/s 54, 54B, 54EC, 54F.

Unit 3: Income from Other Sources (12 Hours)

Securities- Rules for Grossing up, Ex-interest and cum-interest securities, Bond washing transactions, Computation of Income from other sources.

Unit 4: General Deductions and Set-off and Carry Forward of Losses (12 Hours)

Application of Deductions U/s 80C -80U, (old regime) Meaning of Setoff of losses, Provision regarding set off and carry forward of losses.

Unit 5: Assessment of Individuals, TDS, Advance Payment of Tax and Interest (12 Hours)

Computation of Total Income and Tax liability of Individuals. Meaning of TDS, TDS Rates for the different payments and Problems on TDS. Meaning of Advance tax, Conditions for payment of advance tax and Computation of Advance tax Interest u/s 234A, 234B and 234C.

REFERENCES

- Direct Taxation, T. N. Manoharan.
- Direct Taxation, Girish Ahuja and Ravi Gupta.
- Direct Taxation, Vinod K. Singania.
- Income Tax Law and Practice, Gaur and Narang.
- Income Tax Law, Dinakar Pagare.
- Income Tax Law and Accounts, Bhagavati Prasad.
- Income Tax Law and Accounts, H. C. Mehrothra.
- R. G. Saha, Usha Devi N., Rajashekara G. G., P. M. Shiva Prasad, Shivakumar M. C., B. R. Ramesha, B. V. Venkatesha, *Income Tax Law and Practice – II*, Vision Book House.

ADVANCED FINANCIAL MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 13B / 14B	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand advanced concepts of corporate financial management relating to cost of capital, capital structure, risk analysis, dividend decisions, mergers and acquisitions, and corporate governance.
- Apply appropriate financial theories and analytical techniques to evaluate investment, financing, dividend, and restructuring decisions under varying business conditions.
- Develop ethical, strategic, and governance-oriented perspectives for enhancing shareholder value and ensuring sustainable corporate financial management.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Compute the cost of capital, evaluate alternative capital structures, and analyse investment proposals using risk analysis techniques.
- Assess dividend policies, corporate restructuring decisions, and mergers and acquisitions by applying relevant financial theories and valuation methods.
- Examine ethical, governance, social, and environmental issues in financial management and appreciate their role in promoting responsible and sustainable corporate practices.

COURSE CONTENTS

Unit 1: Risk Analysis in Capital Budgeting (12 Hours)

Risk Analysis: Introduction; Types of Risks; Risk and Uncertainty; Techniques of Measuring Risks - Risk adjusted Discount Rate Approach, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach, Standard Deviation and Co-efficient of Variation Approach, Decision Tree Analysis.

Unit 2: Cost of Capital and Capital Structure Theories (12 Hours)

Cost of Capital: Meaning and Definition; Significance; Types of Capital; Computation of Cost of Capital: Specific Cost - Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital; Weighted Average Cost of Capital. Theories of capital structures: Net Income Approach, Net Operating Income Approach, Traditional Approach and MM Hypothesis.

Unit 3: Dividend Decision and Theories **(12 Hours)**
Introduction to Dividend Decisions: Meaning; Types of Dividends; Types of Dividends Polices; Significance of Stable Dividend Policy; Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model; Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis.

Unit 4: Mergers and Acquisitions **(12 Hours)**
Meaning; Reasons; Types of Combinations; Types of Merger; Motives and Benefits of Merger; Financial Evaluation of a Merger; Merger Negotiations - Leverage Buyout, Management Buyout; Meaning and Significance of P/E Ratio; Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach; Impact of Merger on EPS, Market Price and Market Capitalisation.

Unit No. 5: Ethical and Governance Issues **(12 Hours)**
Introduction to Ethical and Governance Issues: Fundamental Principles; Ethical Issues in Financial Management; Agency Relationship; Transaction Cost Theory; Governance Structures and Policies; Social and Environmental Issues; Purpose and Content of Integrated Report.

REFERENCES

- Chandra and Chandra, Fundamentals of Financial Management, PHI.
- Gupta S. P. Financial Management. Sahitya Bhawan Publications.
- Khan M. Y. and Jain P. K. Financial Management. McGraw Hill Education.
- Maheshwari S. N. Financial Management. Sultan Chand and Sons.
- Mariyappa B., Financial Management, Himalaya Publishing House.
- Pandey I. M. Financial Management. Vikas Publishing House.
- Prasanna Chandra. Financial Management. Tata McGraw Hill.
- Ravi M. Kishore, Financial Management, Taxman Publications.
- Sharma R. K. and Gupta S. K. Financial Management. Kalyani Publishers.

SMALL BUSINESS AND FAMILY ENTERPRISE MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 13C / 14C	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the principles, functions, and management practices of small businesses and family enterprises in the Indian context.
- Develop managerial competencies required for the growth, sustainability and succession of family-owned and small enterprises.
- Apply appropriate strategies for financial, marketing, operational and human resource management in small businesses.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the characteristics, opportunities and challenges of small businesses and family enterprises.
- Apply managerial principles for planning, organising, financing, marketing and managing small business operations.

- Evaluate succession planning, governance practices, and growth strategies for sustainable family enterprises.

COURSE CONTENTS

Unit 1: Small Business Management (12 Hours)

Meaning; Nature; Characteristics of Small Business; Role of Small Businesses in the Indian Economy; Classification of MSMEs; Advantages and Limitations of Small Businesses; Functions of Small Business Management; Entrepreneur as Owner-Manager; Problems and Challenges of Small Businesses.

Unit 2: Family Business Management (12 Hours)

Meaning and Characteristics of Family Business; Importance of Family Enterprises in India; Types of Family Businesses; Family Ownership and Business Management; Family Values and Business Culture; Family Business Governance; Professionalisation of Family Businesses.

Unit 3: Functional Management of Small Businesses (12 Hours)

Marketing Management - Marketing for Small Businesses, Customer Relationship Management, Local Branding and Promotion; Financial Management - Working Capital Management, Cost Control, Cash Flow Management; Human Resource Management - Recruitment in Small Businesses, Employee Motivation, Leadership in Small Enterprises; Operations Management - Inventory Management, Quality Improvement, Productivity Enhancement.

Unit 4: Growth and Sustainability of Family Enterprises (12 Hours)

Business Growth Strategies; Diversification; Expansion through Franchising; Digital Transformation in Family Businesses; Innovation in Traditional Businesses; Succession Planning; Managing Family Conflicts; Business Continuity Planning.

Unit 5: Contemporary Issues in Small Business Management (12 Hours)

Women-led Family Businesses; Rural Small Enterprises; Sustainable Business Practices; Corporate Social Responsibility in Small Businesses; Business Ethics; Risk Management in Small Businesses; Business Failure and Turnaround Strategies.

REFERENCES

- Gordon E. and K. Natarajan, Entrepreneurship Development, HPH.
- Gupta C. B. and N. P. Srinivasan, Entrepreneurial Development, Sultan Chand and Sons.
- Khanka S. S., Entrepreneurial Development, S. Chand Publishing.
- Murthy C. S. V., Small Business Management, Himalaya Publishing House.
- Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson India.
- Rajiv Agarwal, Family Business Management, McGraw Hill Education India.
- Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House.

ADVANCED COST ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 13D / 14D	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide students with a comprehensive understanding of various methods and techniques of costing and their application in different business and service organizations.
- Develop students' ability to prepare cost accounts using contract costing, process costing, and service costing methods for managerial decision-making.
- Familiarise students with the reconciliation of cost and financial accounts and the concepts and significance of cost audit in cost management.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the principles, features, advantages, and applications of different costing methods and techniques used in manufacturing and service industries.
- Prepare and analyse cost statements using contract costing, process costing, and service costing methods to solve practical business problems.
- Reconcile cost and financial accounts and evaluate the role, types, advantages, and limitations of cost audit in ensuring effective cost control and financial accountability.

COURSE CONTENTS

Unit 1: Methods and Techniques of Costing (12 Hours)

Meaning – Features - Advantages - Disadvantages and Application of Costing methods and techniques – Job Costing –Batch Costing – Contract Costing – Process Costing –Operating Costing – Uniform Costing (Theory only).

Unit 2: Contract Costing (12 Hours)

Meaning and features of Contract costing – Work-in-Progress - Contractee's Account-escalation clause, Problems on Preparation of Contract accounts (Complete and Incomplete Contract).

Unit 3: Service Costing (12 Hours)

Introduction – Meaning – features - cost units for different service sectors; Transport service, Hospitals and Education Institutions. Problems on Transport undertakings, passengers and goods transport.

Unit 4: Process Costing (12 Hours)

Process Costing-Introduction, features of process costing; Treatment of Process losses and gains in process costing-Joint products and by-products (Theory only), Problems on Process Costing.

Unit 5: Reconciliation of Cost and Financial Accounts (12 Hours)

Need for reconciliation, Reasons for disagreement, Reconciliation procedure, Problems on reconciliation. Cost Audit: Meaning and definition of cost audit, Types of cost audit, difference between cost audit and financial audit, advantages and limitations of cost audit.

REFERENCES

- B. K. Bhar, Cost Accounting: Methods and Problems, Academic Publishers.
- Jawahar Lal, Cost Accounting, McGraw Hill Education (India).
- M. N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House.

- Pillay and Bhagavathi, Cost Accounting, Sultan Chand Publications.
- Ravi M. Kishore, Cost Accounting, Taxmann Publications Pvt. Ltd.
- S. N. Maheshwari, S. N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot (Publishers).
- S. P. Jain, K. L. Narang, Cost Accounting: Principles and Practice, Kalyani Publishers.
- T. S. Reddy, Y. Hari Prasad Reddy, Cost Accounting, Margham Publications.

ADVANCED CORPORATE ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 13E / 14E	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Develop students' understanding of the accounting principles and statutory financial reporting requirements applicable to life insurance and banking companies.
- Equip students with the knowledge and practical skills required for the valuation of goodwill and shares using various accepted accounting methods.
- Familiarise students with the concepts, significance, and applications of computerized accounting systems in modern business Organisations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Prepare the financial statements of life insurance and banking companies in accordance with the latest regulatory formats and accounting standards.
- Apply appropriate methods for the valuation of goodwill and shares to solve practical business and accounting problems.
- Explain the concepts, advantages, limitations, and components of computerized accounting systems and distinguish them from manual accounting practices.

COURSE CONTENTS

Unit 1: Accounting for Life Insurance Companies (12 Hours)

Preparation of Valuation Balance Sheet and Final accounts as per latest regulations (Vertical Form).

Unit 2: Accounting for Banking Companies (12 Hours)

Balance sheet as per recent regulation (Vertical Form).

Unit 3: Valuation of Goodwill (12 Hours)

Introduction - Valuation of Goodwill – Factors Influencing Goodwill, Circumstances of Valuation of Goodwill - Methods of Valuation of Goodwill: Average Profit Method, Capitalisation of Average Profit Method, Super Profit Method, Capitalisation of Super Profit Method, and Annuity Method-Problems.

Unit 4: Valuation of Shares (12 Hours)

Introduction – Meaning, Need for Valuation, Factors affecting Valuation, Methods of Valuation – Intrinsic Value Method, Yield Method and Fair Value Method.

Unit 5: Introduction of Computerised Accounting (12 Hours)

Introduction to Computerised Accounting- Computerised Accounting Vs. Manual Accounting-need and Importance of Computerised Accounting. Components and limitations of Computerised Accounting.

REFERENCES

- Goyal, B. K., Fundamentals of Corporate Accounting, Taxmann Publications.
- Goyal, V. K., and Goyal, R., Corporate Accounting, PHI Learning.
- Jain, S. P., and Narang, K. L., Corporate Accounting, Kalyani Publishers.
- Maheshwari, S. N., Maheshwari, S. K., and Maheshwari, S. K., Corporate Accounting, Vikas Publishing House.
- Monga, J. R., Fundamentals of Corporate Accounting, Scholar Tech Press.
- Mukherjee, A., and Hanif, M., Corporate Accounting, Tata McGraw Hill Education.
- R. G. Saha, Rajashekara G. G., B. R. Ramesha, Shreen Taj, Rakesh T. S., Manjunatha M. K., Narashimhamurthy P., *Advanced Corporate Accounting,* Vision Book House.
- Rajashekara G. G., P. M. Shiva Prasad, B. V. Venkatesha, MAnjunatha M. K., Reena T. N., Narasimhamurthy P. and R. G. Saha, Fundamentals of Corporate Accounting, Vision Book House.
- Shukla, M. C., Grewal, T. S., and Gupta, S. C., *Advanced Accounts Vol. I,* S. Chand Publishing.

STOCK MARKETS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 15	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Familiarise students with the structure, functioning, and regulatory framework of the Indian stock market.
- Develop an understanding of stock market instruments, trading mechanisms, and investment strategies.
- Enable students to evaluate investment opportunities using basic market analysis and investor protection measures.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the structure, participants, and regulatory framework of the Indian stock market.
- Analyse equity investment opportunities using fundamental and technical indicators.
- Apply safe investment practices by understanding market risks, investor protection mechanisms, and ethical investing.

COURSE CONTENTS

Unit 1: Introduction to Indian Stock Markets (8 Hours)

Meaning and importance; Evolution; Primary Market and Secondary Market; Capital Market and Money Market – distinction; Stock Exchanges in India – BSE, NSE and regional exchanges; Market participants; Securities traded in stock markets; Demat Account and Trading Account; Depositories – NSDL and CDSL; Introduction to Initial Public Offer (IPO), Follow-on Public Offer (FPO), Rights Issue and Bonus Shares.

Unit 2: Stock Market Trading and Investment Analysis (8 Hours)

Stock market trading process; Online trading mechanism; Order types; Settlement process and Clearing Corporation; Stock market indices and their significance; Fundamental Analysis; Technical Analysis; Investment strategies.

Unit 3: Stock Market Regulation, Investor Protection and Emerging Trends (8 Hours)
Regulatory framework of Indian securities market; Role and functions of SEBI; Insider Trading, Market Manipulation; Investor Grievance Redressal; Investor Protection Fund; Risk management in stock market investing; Portfolio diversification; Sustainable and ESG investing; Green Finance; FinTech applications in stock markets; Algorithmic Trading; Digital investment platforms and Robo-advisory services.

REFERENCES

- Avadhani V. A., *Investment and Securities Markets in India*, Himalaya Publishing House.
- Bharati V. Pathak, *Indian Financial System*, Pearson India.
- Khan M. Y., *Indian Financial System*, McGraw Hill Education.
- National Institute of Securities Markets (NISM), *Security Markets Foundation*, Taxmann.
- Prasanna Chandra, *Investment Analysis and Portfolio Management*, MGH Education.
- Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing.
- Ravi Puliani and Mahesh Puliani, *Manual of SEBI*, Bharat Law House.

FINANCIAL TECHNOLOGY			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 15	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, evolution and applications of Financial Technology.
- Familiarise with digital payment systems, blockchain technology, cryptocurrencies and emerging financial innovations.
- Develop awareness of regulatory issues, cybersecurity and future trends in the FinTech.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, components and significance of Financial Technology in financial services.
- Demonstrate understanding of digital payment systems, blockchain, digital banking and FinTech innovations.
- Evaluate regulatory, security, ethical and future challenges associated with FinTech.

COURSE CONTENTS

Unit 1: Introduction to Financial Technology (8 Hours)
Financial Technology (FinTech): Meaning, Definition, Nature and Scope; Evolution of FinTech; Traditional Finance vs. FinTech; FinTech Ecosystem; Role of FinTech in Banking, Insurance, Capital Markets and Financial Inclusion; Digital Transformation in Financial Services; FinTech Start-ups in India; Government initiatives: Digital India, Jan Dhan Yojana, Aadhaar, India Stack.

Unit 2: Digital Financial Services and Emerging Technologies (8 Hours)
Digital Payment Systems – NEFT, RTGS, IMPS, UPI, BHIM, QR Code Payments, Mobile Wallets, Payment Banks; Digital Banking and Neo Banking; Blockchain Technology: Concepts, Features and Applications; Cryptocurrency and Central Bank Digital Currency (CBDC): Concepts, Advantages and Limitations; Artificial Intelligence (AI), Machine Learning (ML), Big Data and Cloud Computing in Financial Services.

Unit 3: FinTech Regulations, Risks and Future Trends **(8 Hours)**
Cyber Security in Digital Finance; Digital Frauds and Prevention Measures; Data Privacy and Consumer Protection; RBI Regulations on Digital Payments and FinTech; Regulatory Sandbox; InsurTech, WealthTech, RegTech and SupTech; Embedded Finance and Open Banking; Future Trends in Financial Technology; Career Opportunities in FinTech.

REFERENCES

- Agashe, A. P., *Digital Banking Handbook*, Notion Press.
- Bhalla, V. K., *Financial Markets and Financial Services*, S. Chand Publishing.
- Bharati V. Pathak, *Indian Financial System*, Pearson India.
- Gupta, S. L., *Financial Markets and Institutions*, Kalyani Publishers.
- Indian Institute of Banking and Finance (IIBF), *Digital Banking*, Taxmann Publications.
- Khan, M. Y., *Indian Financial System*, McGraw Hill Education.
- RBI Publications, *Payment Systems in India*, Reserve Bank of India.

ENTREPRENEURSHIP DEVELOPMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Compulsory 3	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the fundamentals of entrepreneurship and appreciate its role in economic and social development.
- Develop entrepreneurial competencies by identifying business opportunities and understanding the process of enterprise creation.
- Familiarise themselves with institutional support, government initiatives, and ethical practices required for establishing and managing entrepreneurial ventures.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, characteristics, and significance of entrepreneurship and entrepreneurial competencies.
- Identify business opportunities and describe the process involved in establishing a new enterprise.
- Demonstrate awareness of government support systems, institutional assistance, and ethical responsibilities of entrepreneurs.

COURSE CONTENTS

Unit 1: Fundamentals of Entrepreneurship **(8 Hours)**
Meaning, Nature and Scope; Entrepreneur, Intrapreneur and Manager – Concept and Distinction; Characteristics and Functions of an Entrepreneur; Role of Entrepreneurship in Economic Development; Types of Entrepreneurs; Entrepreneurial Competencies and Skills; Myths and Misconceptions about Entrepreneurship; Ethics and Social Responsibility of Entrepreneurs.

Unit 2: Entrepreneurship Development Process **(8 Hours)**
Concept and Objectives; Entrepreneurial Motivation and Competency Development; Identification of Business Opportunities; Sources of Business Ideas; Opportunity Screening and Selection; Factors Influencing Entrepreneurial Success; Challenges Faced by First-generation Entrepreneurs; Entrepreneurial Decision Making.

Unit 3: Enterprise Creation and Institutional Support **(8 Hours)**

Forms of Business Organisation suitable for Entrepreneurs; Basic Procedure for Starting a Business Enterprise; Government Initiatives for Entrepreneurship Promotion; Institutional Support for Entrepreneurs: MSME Development Institutes, District Industries Centre (DIC), Karnataka Udyog Mitra, National Small Industries Corporation (NSIC), Entrepreneurship Development Institute of India (EDII), Introduction to Startup India and Make in India.

REFERENCES

- EDII, *Entrepreneurship Development: Training Manual*, Entrepreneurship Development Institute of India.
- Gordon E. and K. Natarajan, *Entrepreneurship Development*, HPH.
- Gupta C. B. and N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand and Sons.
- Khanka S. S., *Entrepreneurial Development*, S. Chand Publishing.
- Mahesha V., Indra P. E., Mohammed Zabiulla, Sridhar A. N., *Entrepreneurship Development*, Vision Book House.
- NIESBUD, *Entrepreneurship Development Programme Manual*, National Institute for Entrepreneurship and Small Business Development.
- Saravanavel P., *Entrepreneurship Development*, Margham Publications.
- Vasant Desai, *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House.

FIFTH SEMESTER SYLLABUS

BUSINESS LAW			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 16	**4 Credits**	**4 Hours**	**50 Hours**

COURSE OBJECTIVES

The course aims to:

- Give Conceptual understanding of Business Law.
- Enhance the knowledge relating to IT Act, Consumer Protection Act and Cyber Security and Competition Act.
- Promote legal Awareness on Sale of Goods Act.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Recognise the laws relating to Contracts and its application in business activities.
- Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
- Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- Rephrase the cyber law in the present context.

COURSE CONTENTS

Unit 1: Indian Contract Act, 1872 (10 Hours)

Concept of law, Sources of Law- Mercantile Law; Agreement, Contract-Definition and Essentials of a Contract, legal Rules as to Valid Offer and Acceptance, Classification of Contract, Discharge of a contract, Breach of Contract.

Unit 2: Indian Contract Act, 1872 (10 Hours)

Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials and Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.

Unit 3: Sale of Goods Act, 1930 (10 Hours)

Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions-Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.

Unit 4: Competition Act, 2002 and Consumer Protection Act, 1986 and 2006 (10 Hours)

Competition Act, 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. **Consumer Protection Act, 1986** – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission; Major provisions in Consumer Protection Act, 2006.

Unit 5: IT Act, 2000 and Cyber Law (10 Hours)

Information Technology Act 2000-Definition of Information-Digital Signature, Legal Recognition of Electronic Records, License to Issue Digital Signature Certificate and Acceptance of Digital Signature. Cyber Law- meaning- major Provision and Digital Security.

REFERENCES

- Aggarwal S. K., Business Law, Galgotia Publishers Company.
- Avtar Singh, Business Law, Eastern Book Company.
- M. C. Kuchhal and Vivek Kuchhal, Business Law, Vikas Publishing House.
- Ravinder Kumar, Legal Aspects of Business, Cengage Learning.
- S. N. Maheshwari and S. K. Maheshwari, Business Law, National Publishing House.

INTERNATIONAL BUSINESS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 17	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide students with a comprehensive understanding of the concepts, scope, and emerging trends in international business and globalisation.
- Develop knowledge of the international business environment, including cultural, political, legal, economic, and institutional factors influencing global business operations.
- Familiarise students with international trade institutions, multinational corporations, foreign exchange markets, and global financial systems to enhance their understanding of international business practices.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts of globalization, international business, market entry strategies, and the factors influencing global trade and business operations.
- Analyse the impact of cultural, political, legal, economic, and institutional environments on international business decisions, including the roles of WTO, regional trade blocs, and multinational corporations.
- Demonstrate an understanding of foreign exchange markets, international monetary institutions, and ethical issues in international business, and apply this knowledge to global business scenarios.

COURSE CONTENTS

Unit 1: Introduction (12 Hours)

Globalisation – Meaning and implications - Globalisation of markets and production – The emerging global economy - Drivers of Globalisation. Modes and entry strategies of international business – arguments for and against – trends in international trade. Differences between domestic and international business.

Unit 2: International Business Environment (12 Hours)

Cultural aspects, values and norms, social structure, religious and ethical systems, language, education, implications of cultural differences on business. International business environment, Political and legal factors, political systems, legal systems, International business environment, Economic factors, the determinants of economic development. Tariffs, subsidies, local content requirements, administrative policies, anti-dumping policies, political and economic arguments for intervention, Development of the world trading system

Unit 3: WTO and Regional Integrations (12 Hours)

GATT, Uruguay round of negotiations. WTO, genesis and functions, the future of WTO. Regional Integrations, Trading Blocks, nature and levels of integration, arguments for and against regional integration, Trading blocks, European Union, ASEAN, APEC, NAFTA, SAARC.

Unit 4: Multinational Corporations **(12 Hours)**
Organisation, design and structures, headquarters and subsidiary relations in multinational corporations.

Unit 5: Foreign Exchange Market, IMF and EXIM Bank **(12 Hours)**
Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility; **International Monetary System**, Funding facilities and strategies of IMF and World Bank, Expatriation and Repatriation, Ethical dimensions in International Business; EXIM Bank – Functions.

REFERENCES

- Alan M. Rugman and Richard M. Hodgetts, International Business, Pearson Education.
- Charles W L Hill and Arun Kumar Jain, International Business, McGraw-Hill.
- John D. Daniels Lee H Radebaugh, International Business, Addison Wesley.
- Justin Paul, International Business, Prentice Hall of India.
- Oded Shenkar Yadong Luo, International Business, John Wiley and Co.
- Vasantha Kumari B., Suvarna S., Indira P. E., Shreen Taj, International Business, Vision Book House.
- Wild J. John, Wild L. Keneth and Han C. Y. Jerry, International Business, Prentice Hall.

HUMAN RESOURCE MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 18	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, principles, functions, and importance of Human Resource Management in Organisations.
- Explain the processes involved in human resource planning, recruitment, selection, placement, and employee induction.
- Develop knowledge of employee training, performance management, motivation, and career development, Compensation management and contemporary trends in HRM.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, scope, objectives, functions, and importance of Human resource Management.
- Demonstrate knowledge of human resource planning, job analysis, recruitment, selection, placement, and induction processes.
- Evaluate employee training, development, motivation, leadership, and performance management practices.

COURSE CONTENTS

Unit 1: Introduction to Human Resource Management **(12 Hours)**
Meaning and Definition of HRM, Nature, Scope, Objectives and Importance of HRM, Evolution of HRM, Functions of HRM, Role and Qualities of HR Manager, HR Policies and

HR Department, Challenges in HRM and Ethics in HRM. Human Resource Planning (HRP), Meaning, Objectives, and Significance, Process of HRP, Control and review mechanism in HR planning.

Unit 2: Recruitment and Selection **(12 Hours)**
Job Analysis, Job Description, Job Specification, Human Resource Forecasting; Recruitment, Meaning, objective, and complexity, Corporate Objective and recruitment, Sources and techniques of recruitment, internal-external and modern sources of recruitment, techniques to assess the recruitment program. Selection and induction: Selection procedures, interviews; placement and induction.

Unit 3: Employee Development and Performance Management **(12 Hours)**
Identification of training needs, objectives, methods of Training , benefits of training Methods of Training, Career Planning and Career Development , Promotion, demotion, transfer and separation; Performance Appraisal, Types of performance appraisal, Performance Management System, Employee Motivation, Leadership and Employee Engagement Strategies

Unit 4: Compensation and Employee Relations **(12 Hours)**
Compensation Management, Wage and Salary Administration, Components of employee compensation, methods of wage fixation, Individual and group Incentives and Employee Benefits, Reward Management, Employee Welfare, Industrial Relations, Trade Unions, Grievance Handling, Discipline Management, Health, Safety and Employee Well-being.

Unit 5: Contemporary Trends in Human Resource Management **(12 Hours)**
Strategic Human Resource Management (SHRM), Talent Management, Competency Mapping, Human Resource Information System (HRIS), Digital HR and Artificial Intelligence in HR, Diversity, Equity and Inclusion (DEI), Green Human Resource Management (Green HRM), International Human Resource Management (IHRM), HR Analytics and Future of HRM

REFERENCES

- Dessler, Human Resource Management, Prentice Hall of India.
- D. A. DeCenzo, S. P. Robbins and S. L. Verhulust, Human Resource Management, Wiley.
- Gray Desler, Biju Varkkey, Human Resource Management, Pearson Education.
- K. Aswathappa, Human Resource Management - Text and Cases, McGraw Hill Education.
- V. S. P. Rao, Human Resource Management, Excel Books.

BUSINESS ENTITY TAXATION			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 19A / 20A	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understanding in the taxation provisions meant for business entities making decisions through tax planning so as to achieve goals of the Organisation by adhering to tax laws.
- Computation of tax liability for various business entities.
- Promote the knowledge of assessment of persons other than individuals.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Anlayse the strategies adopted by business entities for optimization of tax.
- Comprehend the assessment and tax liability of business entities.
- Build career in direct taxation sector. Especially in corporate.

COURSE CONTENTS

Unit 1: Tax Planning and Management **(12 Hours)**

IntroductiontoCorporatetaxplanning-MeaningofTaxplanningandTaxManagement.Need for tax planning - limitations of tax planning - tax evasion and tax avoidance - difference between tax planning and tax evasion - Scope of tax planning for person's other than individuals.

Unit 2: Assessment of Companies **(12 Hours)**

Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act - Problems on computation of total income of companies – Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability.

Unit 3: Assessment of Partnership Firms **(12 Hours)**

Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec40b). Presumptive taxation (44AD). Problems on Computation of total income and tax liability of firms.

Unit 4: Assessment of HUF **(12 Hours)**

Meaning-Provisions-Assessment Procedures–Computation of tax liability – Case Laws and Recent amendments.

Unit 5: Income Tax Authorities and Assessment Procedure **(12 Hours)**

Income tax authorities- Administrative Hierarchy: Central Board of Direct Taxes (CBDT), Directors General, Commissioners (CIT), and Assessing Officers (AO).Powers and Duties: Powers of discovery, production of evidence, search and seizure, and the power to impose penalties. Types of Assessments: Self-Assessment, Summary/Regular Assessment [Sec 143(1)], Scrutiny Assessment [Sec 143(3)], and Best Judgement Assessment [Sec 144].

REFERENCES

- Corporate Tax Planning and Business Tax Procedures, Vinod K. Singhania.
- Direct Tax Laws and Practices, Vinod K. Singhania.
- Direct Tax Laws, T. N. Manoharan and G. R. Hari.
- Direct Tax Laws, V. S. Datey, Taxman Publications.
- Direct Taxes, H C Meharothra.

WORKING CAPITAL MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 19B / 20B	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, principles and significance of working capital management in business Organisations.

- Apply appropriate techniques for planning, financing and controlling working capital components.
- Develop analytical skills for efficient management of cash, receivables, inventory and short-term financing to improve Organisational liquidity and profitability.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, determinants and operating cycle approach to working capital management.
- Apply appropriate techniques for managing cash, receivables, inventory and short-term financing decisions.
- Prepare working capital estimates, evaluate working capital policies and recommend suitable strategies for efficient working capital management.

COURSE CONTENTS

Unit 1: Introduction to Working Capital Management (12 Hours)

Working Capital – Meaning, Concepts, Nature, Objectives, Importance; Types of Working Capital; Determinants of Working Capital Requirements; Working Capital Cycle; Operating Cycle Concept; Cash Conversion Cycle; Calculation of Net Working Capital, Calculation of Working Capital Requirements; Working Capital Policies.

Unit 2: Cash Management (12 Hours)

Cash Management – Meaning and Objectives; Motives for Holding Cash; Cash Planning; Cash Budget; Cash Forecasting Techniques; Cash Collection and Disbursement Systems; Concentration Banking; Lock Box System; Float Management; Optimum Cash Balance, Baumol Model, Miller-Orr Model; Short-term Investment of Surplus Cash.

Unit 3: Receivables Management (12 Hours)

Receivables Management – Meaning and Objectives; Costs and Benefits of Receivables; Credit Policy; Credit Standards; Credit Terms; Credit Period; Cash Discount Policy; Credit Evaluation Techniques; Collection Policy; Ageing Schedule of Receivables; Debtors Turnover Ratio; Factoring; Bill Discounting; Forfaiting.

Unit 4: Inventory Management (12 Hours)

Inventory Management – Meaning and Objectives; Types of Inventory; Inventory Costs; Inventory Control Techniques - Economic Order Quantity (EOQ), Reorder Level; Maximum Level, Minimum Level, Safety Stock, ABC Analysis (Problems), VED Analysis, Just-in-Time (JIT) Inventory System, Inventory Turnover Ratio.

Unit 5: Working Capital Financing and Control (12 Hours)

Financing of Working Capital; Sources of Working Capital Finance - Bank Finance, Trade Credit, Commercial Paper, Bank Overdraft, Cash Credit, Letter of Credit, Short-term Loans; Monitoring Working Capital; Working Capital Performance Indicators; Working Capital Ratios; Liquidity versus Profitability; Integrated Working Capital Management.

REFERENCES

- Bhattacharya, H., *Working Capital Management*, PHI Learning.
- Chandra and Chandra, *Fundamentals of Financial Management*, PHI.
- Gupta S. P., *Financial Management,* Sahitya Bhawan Publications.
- Khan M. Y. and Jain P. K., *Financial Management,* McGraw Hill Education.
- Maheshwari S. N., *Financial Management*, Sultan Chand and Sons.
- Mariyappa B., *Financial Management,* Himalaya Publishing House.

- Pandey I. M., *Financial Management*, Pearson India.
- Prasanna Chandra, *Financial Management*, McGraw Hill Education.
- Ravi M. Kishore, *Financial Management*, Taxmann Publications.
- Sharma R. K. and Gupta S. K., *Financial management*, Kalyani Publishers.
- Tulsian P. C. and Bharat Tulsian, *Financial Management*, S. Chand Publishing.

EMERGING TRENDS IN ENTREPRENEURSHIP			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 19C / 20C	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand emerging forms of entrepreneurship and their contribution to inclusive and sustainable economic development.
- Examine entrepreneurial opportunities in rural, social, digital, green, agribusiness, and women-led enterprises.
- Develop awareness of contemporary business models and emerging entrepreneurial opportunities in India and globally.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the characteristics, opportunities, and challenges associated with emerging forms of entrepreneurship.
- Assess the potential of sector-specific entrepreneurial ventures in addressing social, environmental, and economic needs.
- Identify suitable entrepreneurial opportunities based on current trends, technological developments, and market requirements.

COURSE CONTENTS

Unit 1: Women, Rural and Social Entrepreneurship (12 Hours)

Women Entrepreneurship - Concept and Importance, Characteristics of Women Entrepreneurs, Challenges Faced by Women Entrepreneurs, Government Support for Women Entrepreneurs; **Rural Entrepreneurship** - Meaning and Scope, Rural Business Opportunities, Role in Rural Development, Challenges and Support Systems; **Social Entrepreneurship** - Meaning and Characteristics, Social Enterprise Models, Measuring Social Impact.

Unit 2: Agribusiness and Food Entrepreneurship (12 Hours)

Agripreneurship - Meaning and Scope; Opportunities in Agri-based Enterprises; Food Processing Enterprises; Organic Farming and Organic Products; Dairy, Poultry and Fisheries Entrepreneurship; Agri-Technology Startups; Government Initiatives for Agribusiness.

Unit 3: Digital and E-Commerce Entrepreneurship (12 Hours)

Digital Entrepreneurship; E-Commerce Business Models; Direct-to-Consumer (D2C) Business Model; Online Retailing; Digital Content Entrepreneurship; Influencer Entrepreneurship; Freelancing and Gig Economy; Platform-based Business Opportunities.

Unit 4: Sustainable and Green Entrepreneurship (12 Hours)

Green Entrepreneurship; Sustainable Business Practices; Circular Economy; Waste Management Enterprises; Renewable Energy Business Opportunities; Eco-friendly Products and Services; Environmental, Social and Governance (ESG); Sustainable Development Goals (SDGs) and Entrepreneurship.

Unit 5: Emerging Sectors and Future Opportunities (12 Hours)
Tourism and Hospitality Entrepreneurship; Healthcare Entrepreneurship; Educational Entrepreneurship (EdTech); Creative and Cultural Entrepreneurship; Sports Entrepreneurship; FinTech Entrepreneurship; Future Skills for Entrepreneurs; Future Trends in Entrepreneurship in India.

REFERENCES

- Gordon E. and K. Natarajan, *Entrepreneurship Development*, HPH.
- Gupta C. B. and N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand and Sons.
- Khanka S. S., *Entrepreneurial Development*, S. Chand Publishing.
- Madhurima Lall and Shikha Sahai, *Entrepreneurship*, Excel Books.
- Poornima M. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson India.
- Saravanavel P., *Entrepreneurship Development*, Margham Publications.
- Vasant Desai, *Dynamics of Entrepreneurial Development and Management*, HPH.

MANAGEMENT ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 19D / 20D	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES
The course aims to:
- Provide students with a sound understanding of the concepts, principles, and techniques of management accounting for effective managerial decision-making.
- Develop analytical skills in interpreting financial statements using comparative statements, common-size statements, trend analysis, and ratio analysis.
- Equip students with the knowledge and application of marginal costing and cost-volume-profit (CVP) analysis for planning, control, and strategic business decisions.

COURSE OUTCOMES
On successful completion of the course, the students will be able to:
- Explain the concepts, scope, functions, and significance of management accounting and its role in supporting managerial decision-making.
- Analyse and interpret financial statements using comparative statements, common-size statements, trend analysis, and accounting ratios to assess business performance and financial position.
- Apply marginal costing and cost-volume-profit techniques to solve business problems and make informed managerial decisions relating to pricing, product mix, make-or-buy, and special order acceptance.

COURSE CONTENTS
Unit 1: Management Accounting (12 Hours)
Definition – Meaning – Objectives – Nature - Scope - Relationship Between Management Accounting and Financial Accounting – Functions of Management Accounting - Advantages and Disadvantages of Management Accounting – Role of Management Accounting in Modern Business World.

Unit 2: Analysis of Interpretation of Financial Statement **(12 Hours)**
Financial Statements – Meaning- Objectives of Financial Statements – Problems on Comparative Financial Statements – Common Size Statements – Trend analysis.

Unit 3: Ratio Analysis **(12 Hours)**
Meaning of Ratio Analysis – Objectives - Advantages – Disadvantages - Classification of Ratios – a). Profitability Ratio: Gross Profit Ration: Operating' Operating Profit: Net Profit: Stock Turn Over Ratio, b). Balance Sheet Ratio; a. Current Ratio or Working Capital Ratio; Acid Test Ratio or Quick Ratio or Liquid Ratio; Debt Equity Ratio; Ratio of Fixed Assets to Net worth; Proprietary Ratio; Ratio of Current Assets to Net worth; Profit Gearing Ratio, c) Turnover ratios - Problems on Ratio Analysis.

Unit 4: Marginal Costing **(12 Hours)**
Definition and Meaning of Marginal Costing – Characteristics – Assumption – Features - Advantages and disadvantages – Break Even Analysis – Contribution =- Profit Volume Ratio- Break Even Point – Marginal of Safety – Angles of Incidence – Break Even Chart- - Problems.

Unit 5: Cost Volume Profit Analysis **(12 Hours)**
Absorption Costing and Marginal Costing – Differences – Application of CVP Analysis on Make or Buy Decisions – Pricing Decisions – Acceptance of Foreign order and Sales Mix Decisions.

REFERENCES

- Cost and Management Accounting, Ravi M. Kishore, Taxmann Publications.
- Management Accounting, I. M. Pandey, Vikas Publishing House.
- Management Accounting, Jawahar Lal, S. Chand Publishing.
- Management Accounting, M. Y. Khan and P. K. Jain, McGraw Hill Education.
- Management Accounting, R. P. Rustagi, Taxmann Publications.
- Management Accounting, S. N. Maheshwari, Vikas Publishing House.

CORPORATE RESTRUCTURING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 19E / 20E	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Provide a structured focus on emerging and specialised accounting practices beyond traditional financial reporting.
- Equip students with theoretical and practical knowledge in human-centric, environmental, and corporate restructuring accounting.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Compute purchase consideration and prepare journal entries, ledger accounts, and post-merger Balance Sheets for amalgamations using prescribed methods.
- Design internal reconstruction schemes, including Capital Reduction Accounts and compliant Balance Sheets under Companies Act, 2013.
- Explain and evaluate non-traditional accounting areas like HRA, environmental, social, and sustainability accounting, identifying their advantages and limitations and recent trends in Accounting.

COURSE CONTENTS

Unit 1: Mergers and Acquisition of Joint Stock Company (12 Hours)

Amalgamation and Acquisition of Companies: Definition of amalgamation and Acquisition, Categories of Amalgamation, Amalgamation as a Merger, Amalgamation as a Purchase. Calculation of Purchase Consideration: Lump sum Method, Net Asset Method, Net Payment Method. Accounting For Amalgamation: Pooling of Interests Method (including Issues), Purchase method (including Issues); Accounting Procedures: Journal Entries and Ledger Accounts in the transferor company's records, Journal entries in the transferee company's records, preparation of Balance Sheet Post-Merger in accordance with schedule –III of the companies act 2013, Problems.

Unit 2: Internal Reconstruction of Joint Stock Companies (12 Hours)

Internal Reconstruction and Capital Reduction: Definition of Capital Reduction, Aims of Capital Reduction, Regulation of Share Capital Reduction under the Companies Act 2013, Methods of Capital Reduction. Preparation of the Capital Reduction Account and Balance Sheet post Reduction in accordance with Schedule III of the Companies Act 2013.and Problems.

Unit 3: Accounting for Holding Company (12 Hours)

Preparation of consolidated Balance sheet, Minority Interest, Computation of Goodwill / Capital reserve, Revaluation of assets of subsidiary company.

Unit 4: Human Resources Accounting (12 Hours)

Meaning of Human Resources Accounting, Definition, Features Methods and Benefits. Environmental accounting, Forms of Environmental Accounting, Social Responsibility Accounting ,Sustainability Accounting, Meaning, Definition, Advantages and Limitation. (Theory only).

Unit 5: Recent Developments in Accounting (12 Hours)

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

REFERENCES

- Goyal B. K. Fundamentals of Corporate Accounting. Taxmann Publications.
- Goyal V. K. and Goyal R. Corporate Accounting. PHI Learning.
- Jain S. P. and Narang K. L. Corporate Accounting. Kalyani Publishers.
- Maheshwari S. N. and Maheshwari S. K. Corporate Accounting. Vikas Publishing.
- Monga J. R. Fundamentals of Corporate Accounting. Scholar Tech Press.
- Mukherjee A. and Hanif M. Corporate Accounting. Tata McGraw Hill.
- Shukla M. C., Grewal T. S. and Gupta S. C. Advanced Accounts. S. Chand Publishing.

BUSINESS COMMUNICATION SKILLS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Compulsory 4	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Develop effective oral, written, and interpersonal communication skills required for entrepreneurial and business success.

- Enhance professional communication through presentations, negotiations, networking, digital communication, and business correspondence.
- Build confidence in communicating with customers, employees, investors, suppliers, and other business stakeholders.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Demonstrate effective verbal, non-verbal, written, and digital communication skills in business situations.
- Prepare professional business correspondence and deliver effective presentations using appropriate communication techniques.
- Apply communication, negotiation, and networking skills for building productive business relationships.

COURSE CONTENTS

Unit 1: Fundamentals of Business Communication **(8 Hours)**

Meaning and Importance; Communication Process; Types of Communication – Verbal, Non-verbal, Written, Visual; Barriers to Effective Communication - Listening Skills, Reading Skills, Professional Speaking Skills; Cross-cultural Communication Basics.

Unit 2: Business Writing and Digital Communication **(8 Hours)**

Principles of Effective Business Writing; Business Letters; Email Etiquette; Notice; Circular; Agenda and Minutes of Meetings; Report Writing (Simple Business Reports); Resume Preparation; Digital Communication; Professional Use of Email in Business.

Unit 3: Presentation, Negotiation and Networking Skills **(8 Hours)**

Presentation Skills; Public Speaking Techniques; Conducting Business Meetings; Negotiation Skills; Persuasion Techniques; Customer Relationship Communication; Networking Skills; Professional Etiquette; Telephone and Video Conferencing Etiquette; Communication Ethics.

REFERENCES

- Chaturvedi P. D. and Mukesh Chaturvedi, *Business Communication*, Pearson India.
- Ghosh B. N., *Business Communication*, McGraw Hill Education (India).
- Meenakshi Raman and Prakash Singh, *Business Communication*, Oxford University.
- Rajendra Pal and J. S. Korlahalli, *Essentials of Business Communication*, Sultan Chand.
- Rayudu C. S., *Communication*, Himalaya Publishing House.
- Sanjay Kumar and Pushp Lata, *Communication Skills*, Oxford University Press India.
- Sharma R. C. and Krishna Mohan, *Business Correspondence and Report Writing*, TMH.

SIXTH SEMESTER SYLLABUS

AUDITING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 21	**4 Credits**	**4 Hours**	**50 Hours**

COURSE OBJECTIVES

The course aims to:

- Explain the audit planning process, internal control systems, audit evidence, and audit documentation.
- Develop knowledge of company audit procedures, audit reporting, and the legal provisions governing auditing under the Companies Act, 2013.
- Apply auditing principles and professional ethics to evaluate business records and prepare audit reports in practical situations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, objectives, principles, types, and professional ethics of auditing.
- Demonstrate knowledge of audit planning, internal control systems, audit evidence, working papers, and audit documentation.
- Evaluate company audit procedures, statutory requirements, and prepare appropriate audit reports and apply auditing concepts and professional judgment to solve practical auditing problems through case studies and real-world business scenarios.

COURSE CONTENTS

Unit 1: Introduction to Auditing (10 Hours)

Meaning and Definition of Auditing, Objectives of Auditing, Nature, Scope, and Importance of Auditing, Principles of Auditing, Types of Audit, Advantages and Limitations of Auditing, Qualities and Qualifications of an Auditor, Rights, Duties, Powers, and Liabilities of an Auditor, Audit Profession and Ethics.

Unit 2: Audit Planning and Internal Control (10 Hours)

Audit Planning, Audit Programme, Audit Working Papers, Audit Evidence, Audit Documentation, Internal Control System, Internal Check, Internal Audit, difference between internal control and internal check, limitations of internal control, Auditor’s independence,

Unit 3: Verification of Assets and Liabilities (10 Hours)

verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trademarks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities.

Unit 4: Vouching (10 Hours)

Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.

Unit 5: Company Audit and Audit Reporting (10Hours)

Company Audit under the Companies Act, 2013, Appointment and Removal of Auditors, Auditor's Remuneration, audit of Share Capital, Audit of Reserves and Surplus, Audit of Liabilities, Audit Report, Types of Audit Report, Auditor's Certificate, CARO (Companies Auditor's Report Order) – Introduction.

REFERENCES
- Basu S. K., Fundamentals of Auditing, Pearson India.
- Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw-Hill.
- Pankaj Garg, Auditing and Assurance, Taxmann Publications.
- Ravinder Kumar and Virender Sharma, Auditing: Principles and Practice, PHI Learning.
- Tandon B. N., Sudharsanam S. and Sundharabahu S., Handbook of Practical Auditing, S. Chand Publishing.

MARKETING MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 22	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:
- Understand the basic concepts, principles, and scope of marketing management.
- Explain consumer behaviour and identify market opportunities through segmentation, targeting, and positioning.
- Apply the marketing mix (Product, Price, Place, and Promotion) in business decision-making and analyse the marketing problems.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:
- Explain the concepts, importance, functions, and environment of marketing management.
- Analyse consumer behaviour and apply market segmentation, targeting, and positioning strategies.
- Evaluate marketing mix decisions related to product, price, distribution, and promotion and apply marketing concepts to real-life business situations through case studies, projects, and presentations.

COURSE CONTENTS

Unit 1: Introduction to Marketing Management (12 Hours)

Meaning and Definition of Marketing, Evolution of Marketing, Importance and Scope of Marketing, Functions of Marketing, Marketing Concepts (Production, Product, Selling, Marketing, Societal Marketing), Marketing Environment (Micro and Macro) and Ethical Issues in Marketing.

Unit 2: Consumer Behaviour and Market Analysis (12 Hours)

Consumer Behaviour: Meaning and Importance, Factors Influencing Consumer Behaviour, Buying Decision Process, Market Segmentation, Targeting Positioning (STP), Marketing Information System (MIS) and Introduction to Marketing Research.

Unit 3: Marketing Mix Strategies (12 Hours)

Product Decisions, Product Life Cycle, Branding, Packaging and Labelling, Pricing Decisions and Pricing Methods, Place (Distribution Channels and Logistics), Promotion Mix, Digital Marketing Basics and Services Marketing - Introduction.

Unit 4: Contemporary Marketing Practices (12 Hours)

Relationship Marketing, Customer Relationship Management (CRM), Green Marketing, Social Marketing, Rural Marketing, International Marketing Basics, Retail Marketing, E-commerce and Social Media Marketing and Artificial Intelligence (AI) in Marketing.

Unit 5: Emerging Trends and Applications in Marketing (12 Hours)

Marketing Analytics (Introduction), Marketing Automation, Influencer Marketing, Mobile Marketing, Sustainable Marketing, Marketing Entrepreneurship, Case Studies of Indian Companies, Future of Marketing and Revision and Practical Applications.

REFERENCES

- C. B. Gupta and N. Rajan Nair, Marketing Management, Sultan Chand and Sons.
- Philip Kotler and Gary Armstrong, Principles of Marketing, Pearson.
- Philip Kotler and Kevin Lane Keller, Marketing Management, Pearson.
- Rajan Saxena, Marketing Management, Mcgraw-Hill Education.
- V. S. Ramaswamy and S. Namakumari, Marketing Management, Sage Publications India.

ORGANISATIONAL BEHAVIOUR			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 23	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, principles, scope, and significance of Organisational Behaviour in modern Organisations.
- Explain the factors influencing individual behaviour, including personality, perception, learning, motivation, attitudes, and emotional intelligence.
- Develop an understanding of group behaviour, team dynamics, communication, conflict management, and decision-making in Organisations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the concepts, scope, models, and importance of Organisational Behaviour and their application in Organisations.
- Analyse individual behaviour by evaluating personality, perception, motivation, attitudes, emotional intelligence, and stress management.
- Apply Organisational Behaviour principles and theories to solve Organisational problems and enhance Organisational effectiveness through case studies, projects, and practical exercises.

COURSE CONTENTS

Unit 1: Introduction to Organisational Behaviour (12 Hours)

Meaning and Definition of Organisational Behaviour, Nature, Scope and Importance of OB , Objectives of Organisational Behaviour, Evolution of Organisational Behaviour, Disciplines Contributing to OB, Models of Organisational Behaviour, Challenges and Opportunities in OB , Organisational Culture and Climate, Ethics in Organisations.

Unit 2: Individual Behaviour in Organisations (12 Hours)

Foundations of Individual Behaviour, Individual behaviour: Foundations of individual behaviour. Ability: Intellectual abilities, Physical ability, the role of disabilities. Personality: Meaning, formation, determinants, traits of personality, personality attributes influencing OB. Attitude: Formation, components of attitudes, relation between attitude and behaviour.

Unit 3: Perception and Emotions (12 Hours)

Perception: Process of perception, factors influencing perception, link between perception and individual decision making. Emotions: Affect, mood and emotion and their significance, basic emotions, emotional intelligence, self-awareness, self-management, social awareness, relationship management.

Unit 4: Group Behaviour and Team Dynamics (12 Hours)
Definition, types, formation of groups, building effective teams. Conflict: Meaning, nature, types, process of conflict, conflict resolution. Power and politics: Basis of power, effectiveness of power tactics.

Unit 5: Organisation Structure and Trends in OB (12 Hours)
Organisational Structure, Organisational Design ,Contingent factors in organisation design, Mechanism for designing the Structure, Forms of organisation structure Organisational Culture, Organisational Change, Resistance to Change and Organisational Development (OD), Contemporary trends in OB; Digital Workplace and Remote Working, Organisational Citizenship Behaviour (OCB), Talent Management, Workplace Well-being and Mental Health and Future of Work.

REFERENCES

- K. Aswathappa, Organisational Behaviour, Himalaya Publishing House.
- P. Subba Rao, Organisational Behaviour, Himalaya Publishing House.
- S. S. Khanka, Organisational Behaviour, S. Chand Publishing.
- Stephen P. Robbins and Timothy A. Judge, Organisational Behaviour, Pearson.
- Uma Sekaran, Organisational Behaviour: Text and Cases, McGraw-Hill Education.

GOODS AND SERVICES TAX (GST)			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 24A / 25A	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Acquire the knowledge of indirect taxation structure in India and basic concepts such as time and place of supply, various types of GST, Levy and Collection of GST.
- Enhance knowledge on input tax credit, input service distribution and GST returns.
- Gain the comprehensive knowledge on GST council its structure, powers and functions.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Comprehend the Indirect taxation system in India.
- Analyse taxable event, supply, turnover and levy of GST.
- Build career in indirect tax as a GST Practioner.

COURSE CONTENTS

Unit 1: Introduction to GST (12 Hours)
Meaning – Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. List of exempted goods and services. GST Council, Composition, Powers and Functions.

Unit 2: Taxable Event (12 Hours)
Taxable event–Supply of goods and services-Meaning, Scope of supply and types of supply – meaning of composite supply, Mixed supply and Reverse Charge Mechanism. Determination of aggregate turnover (Problems).

Unit 3: Time of Supply **(12 Hours)**

Time of supply-Introduction, time of supply-forward charge, Reverse charge, residuary, special charges-Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply.

Unit 4: Value of Supply **(12 Hours)**

Value of Supply to unrelated persons when price is the sole consideration of the supply, when supply to related party, Inclusions and exclusion from Value of supply, concept of Discount and its treatment- Determination of Transaction Value and Taxable Value of Supply of Goods and Services.

Unit 5: Input Tax Credit **(12 Hours)**

Input Tax Credit - Eligible and Ineligible Input Tax Credit; Conditions to claim input tax credit, Problems on input tax credit. Input service distributor (ISD) Meaning, Input service, Apportionment (Problems) GST returns, Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9).

REFERENCES

- G. Sekar and R.S. Balaji, GST Manual – A Comprehensive Book on GST Law, Commercial Law Publishers.
- R. K. Jain, GST Law Manual, Taxmann Publications.
- Taxmann’s Editorial Board, GST Manual with GST Law Guide and Digest of Landmark Rulings, Taxmann Publications.
- Taxmann’s Editorial Board, GST Rate Reckoner, Taxmann Publications.
- V. S. Datey, GST Law and Practice, Taxmann Publications.

STRATEGIC FINANCIAL MANAGEMENT			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 24B / 25B	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand strategic financial planning and its role in achieving long-term Organisational goals and shareholder value.
- Analyse strategic financial decisions relating to corporate growth, restructuring, governance, sustainability and value creation.
- Develop strategic thinking and decision-making skills by applying financial concepts to contemporary business situations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Formulate strategic financial plans and evaluate long-term financial strategies for business growth and value creation.
- Analyse strategic financial decisions relating to corporate expansion, restructuring, international business and sustainability.
- Evaluate corporate performance using strategic financial tools while integrating governance, ethical and sustainability perspectives.

COURSE CONTENTS

Unit 1: Strategic Financial Planning and Corporate Strategy (12 Hours)

Strategic Financial Management – Meaning, Nature and Scope; Strategic Financial Planning Process; Strategic Financial Objectives; Financial Strategy and Corporate Strategy; Financial Forecasting Techniques; Sustainable Growth Rate; Corporate Growth Strategies; Strategic Resource Allocation; Long-term Financial Planning; Strategic Financial Decision Framework.

Unit 2: Corporate Valuation and Strategic Investment Decisions (12 Hours)

Strategic Investment Decisions; Corporate Valuation – Strategic Perspective; Business Valuation Methods - Discounted Cash Flow (DCF) Valuation, Relative Valuation Techniques, EV/EBITDA, P/E, P/B Ratio; Strategic Project Evaluation; Investment Decisions under Strategic Uncertainty; Capital Allocation for Long-term Growth; Value Creation Strategies.

Unit 3: Strategic Corporate Restructuring and Global Financial Strategy (12 Hours)

Strategic Corporate Restructuring; Business Portfolio Restructuring – Divestiture, Spin-off, Slump Sale; Corporate Turnaround Strategies; Financial Distress and Revival Strategies; Cross-border Mergers; Strategic International Financing; Global Financial Strategy.

Unit 4: Strategic Risk Management and Sustainability (12 Hours)

Strategic Corporate Governance; Enterprise Risk Management (ERM); Strategic Risk Identification; Strategic Risk Response; Environmental, Social and Governance (ESG) Framework; Sustainable Finance; Climate-related Financial Risks; Responsible Investment; Integrated Value Creation.

Unit 5: Contemporary Strategic Financial Management (12 Hours)

Digital Transformation in Finance; Artificial Intelligence in Financial Decision-Making; Big Data Analytics in Finance; Blockchain Applications in Corporate Finance; FinTech and Strategic Finance; Financial Innovation; Integrated Business Reporting; Future Trends in Strategic Financial Management.

REFERENCES

- Aswath Damodaran, *Applied Corporate Finance* (Indian Edition), Wiley India.
- Khan M. Y. and P. K. Jain, *Financial Management*, McGraw Hill Education.
- Pandey I. M., *Financial Management*, Pearson India.
- Prasanna Chandra, *Financial Management: Theory and Practice*, McGraw Hill.
- Ravi M. Kishore, *Financial Management*, Taxmann Publications.
- Rustagi R. P., *Financial Management*, Taxmann Publications.
- Sudarsana Reddy G., *Strategic Financial Management*, Himalaya Publishing House.

BUSINESS PLANNING AND NEW VENTURE CREATION			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 24C / 25C	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Develop the knowledge and skills required to evaluate business opportunities and prepare comprehensive business plans.
- Understand the legal, financial, and operational requirements involved in establishing a new business venture.

- Apply business planning techniques to launch and manage sustainable entrepreneurial ventures.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Identify and evaluate viable business opportunities using feasibility analysis.
- Prepare a comprehensive business plan incorporating marketing, operational, financial, and legal aspects.
- Demonstrate the ability to plan the establishment and initial management of a new business venture.

COURSE CONTENTS

Unit 1: Business Opportunity Identification and Feasibility Analysis (12 Hours)

Sources of Business Opportunities; Environmental Scanning; Opportunity Evaluation; Market Survey; Demand Analysis; Technical Feasibility; Financial Feasibility; Economic and Social Feasibility; SWOT Analysis; Risk Identification; Suggested Activity.

Unit 2: Business Planning (12 Hours)

Meaning and Importance of Business Planning; Components of a Business Plan; Executive Summary; Business Description; Market Analysis; Marketing Plan; Operational Plan; Human Resource Plan; Financial Plan; Business Plan Presentation.

Unit 3: Legal and Financial Requirements for New Ventures (12 Hours)

Selection of Form of Business Organisation; Business Registration Procedures; Udyam Registration; PAN, GST Registration; Shop and Establishment Registration; Basic Labour Law Compliance; Business Licences and Permits; Banking Requirements for New Ventures; Insurance for Small Businesses.

Unit 4: Launching and Managing a New Venture (12 Hours)

Setting up Business Operations; Resource Mobilisation; Procurement and Vendor Management; Pricing Decisions; Customer Acquisition; Building a Business Team; Managing Initial Business Challenges; Business Growth Strategies; Business Continuity.

Unit 5: Business Plan Presentation and Venture Sustainability (12 Hours)

Pitching a Business Idea; Presentation Techniques for Investors; Business Ethics; Sustainable Business Practices; Managing Business Risks; Business Performance Indicators; Exit Strategies.

REFERENCES

- Gordon E. and K. Natarajan, *Entrepreneurship Development*, HPH.
- Gupta C. B. and N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand and Sons.
- Khanka S. S., *Entrepreneurial Development*, S. Chand Publishing.
- NIESBUD, *Entrepreneurship Development Programme Manual*, National Institute for Entrepreneurship and Small Business Development.
- Poornima M. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson India.
- Saravanavel P., *Entrepreneurship Development*, Margham Publications.
- Vasant Desai, *Dynamics of Entrepreneurial Development and Management*, HPH.

ADVANCED MANAGEMENT ACCOUNTING			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 24D / 25D	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the concepts, principles, and techniques of Cost and Management Accounting.
- Apply standard costing methods and variance analysis to measure and control material and labour costs.
- Understand the preparation and use of budgets, including sales, production, flexible, cash, and master budgets, for planning and control.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Understand the concepts of standard costing and compute material and labour variances for cost control.
- Prepare different types of budgets, including sales, production, flexible, cash, and master budgets, and evaluate their role in budgetary control.
- Prepare and analyse Cash Flow Statements by classifying cash flows into operating, investing, and financing activities.

COURSE CONTENTS

Unit 1: Standard Costing (12 Hours)

Introduction, Meaning, features, differences between standard costing and budgetary control-Meaning of variance analysis-Problems on Material and Labour variances (excluding Mix and Yield Variance).

Unit 2: Budgetary Control (12 Hours)

Definition and Meaning of Budget - Budgeting - Budgetary Control – Objectives, Advantages and Limitation of Budgetary Control; Kinds of Budget - Zero Based Budgeting – Problems on Flexible - Sales Budget and Production Budget.

Unit 3: Cash Flow Statement (12 Hours)

Meaning of Cash Flow Statement – Objective- Benefits – Classification of Activities for the Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Fund Flow Statement – Problems on Cash Flow Statement.

Unit 4: Cash and Master Budget (12 Hours)

Introduction - Meaning – Features - Advantages – Disadvantages of Cash and Master Budget - Problems on Cash Budget.

Unit 5: Management Reporting and Management Audit (12 Hours)

Management Reporting -Introduction – Meaning – Definitions – Fundamental Principles of Management Reports – Types of Reporting. Management Audit – Introduction – Meaning– Principles of Good Management Reporting.

REFERENCES

- Cost Accounting: Principles and Practice: M. N. Arora Vikas Publishing House.
- Cost and Management Accounting: Ravi M. Kishore Taxmann Publications.
- Cost and Management Accounting: S. P. Jain and K. L. Narang Kalyani Publishers.
- Management Accounting: I. M. Pandey Vikas Publishing House.

- Management Accounting: Jawahar Lal S. Chand Publishing.
- Management Accounting: M. Y. Khan and P. K. Jain McGraw Hill Education.
- Management Accounting: R. P. Rustagi Taxmann Publications.
- Management Accounting: S. N. Maheshwari Vikas Publishing House.
- Management Accounting: T. S. Reddy and Y. Hari Prasad Reddy Margham Publications.

INDIAN ACCOUNTING STANDARDS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Paper 24E / 25E	**5 Credits**	**5 Hours**	**60 Hours**

COURSE OBJECTIVES

The course aims to:

- Familiarise students with Indian Accounting Standards and IFRS.
- Adoption of Ind AS and application in preparation of financial statements.
- Convergence of Indian Accounting Standards with IFRS.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- This subject aims student to acquire knowledge on IFRS, IND- AS framed by accounting body ICAI.
- Helps to understand few standards comes under the purview of IFRS for the purpose of financial statements preparation and reporting.
- Practical application of converged standards in preparation of annual statements of the companies.

COURSE CONTENTS

Unit 1: International Financial Reporting Standards (12 Hours)

Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS; Introduction to Indian Accounting Standards (Ind ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17), List of Ind ASs.

Unit 2: Framework for Preparation and Presentation of Financial Statements (12 Hours)

Meaning of Framework, Purpose and status - Scope - Application - Uses and their information and needs – objectives - Underlying assumptions – Qualitative characteristics – Elements of Financial statements – Recognition and Measurement of the elements of financial statement (Only Theory). Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – Simple problems on each statement.

Unit 3: Accounting for Assets and Liabilities (12 Hours)

Recognition and Measurement criteria for Investment Property (Ind AS 40) – Borrowing Cost (Ind AS 23) — Provisions, Contingent Assets and Contingent Liabilities (Ind AS 37) - Share-based Payment (Ind AS 102) (Only Theory). Recognition and Measurement for Property, Plant and Equipment (Ind AS 16) – Intangible Assets (Ind AS 38), Impairment of Assets (Ind AS 36) Theory and Simple problems only.

Unit 4: Ind AS on Business Combination (12 Hours)

Consolidation and Disclosure, Consolidated Financial Statements (Ind AS 110) – Joint Arrangements (Ind AS 111) – Business Combinations (Ind AS 103) - Related Party

Disclosures (Ind AS 24) – Operating Segments (Ind AS 108) – Theory and Simple Problems only.

Unit 5: First-time adoption of (Ind AS 101) (12 Hours)
Financial Instruments: Disclosures (Ind AS 107) – Disclosure of interests in Other Entities (Ind AS 112) – Earning Per Share (Ind AS 33) – Interim Financial Reporting (Ind AS 34) – Insurance Contracts (Ind AS 104) – Theory and Simple Problems only.

REFERENCES

- A Quick Guide to Indian Accounting Standards, Chethan N. Patel and Bhupendra Mantri, Taxmann Publication.
- IFRS Concepts and Applications, Kamal Garg, Bharath Law House.
- IFRS for India, A. L. Saini, Snow White Publications.
- IFRS: A Quick Reference Guide, Robert J Kirk, Elsevier Ltd.
- Roadmap to IFRS and Indian Accounting Standards, Shibarama Tripathy.
- Students' Guide to Ind ASs – Converged IFRSs, D. S. Rawat, Taxmann Publication.

STARTUP ECO-SYSTEM SKILLS			
Course Code	Course Credits	Hours per week	Total Teaching Hours
Compulsory 5	**2 Credits**	**2 Hours**	**24 Hours**

COURSE OBJECTIVES

The course aims to:

- Understand the structure and functioning of the Indian startup ecosystem and its significance in economic development.
- Familiarise themselves with startup support institutions, government initiatives, funding opportunities, and incubation support available for entrepreneurs.
- Develop the ability to identify appropriate startup support mechanisms and digital platforms for establishing and growing a business.

COURSE OUTCOMES

On successful completion of the course, the students will be able to:

- Explain the components of the startup ecosystem and the role of various stakeholders in promoting entrepreneurship.
- Identify suitable government schemes, incubation centres, funding sources, and institutional support available for startups.
- Demonstrate awareness of digital platforms, startup registration procedures, and networking opportunities for entrepreneurial growth.

COURSE CONTENTS

Unit 1: Introduction to Startup Ecosystem (8 Hours)
Meaning and Characteristics of a Startup; Startup vs Traditional Business; Evolution of the Startup Ecosystem in India; Components of the Startup Ecosystem – Entrepreneurs, Customers, Investors, Mentors, Educational Institutions, Government, Industry Associations; Role of Startups in Employment Generation and Economic Development; Success Stories of Indian Startups.

Unit 2: Startup Support Mechanisms and Funding (8 Hours)

Startup Support Mechanisms – Incubators, Accelerators, Co-working Spaces, Mentoring Networks; **Startup Funding Sources** – Bootstrapping, Bank Finance, Mudra Loans, PMEGP, Angel Investors, Venture Capital, Crowdfunding.

Unit 3: Digital Startup Ecosystem and Entrepreneurial Networking (8 Hours)

Digital Platforms - Startup India Portal, Udyam Registration Portal, Government e-Marketplace (GeM), Open Network for Digital Commerce (ONDC), Digital India Initiatives for Entrepreneurs; **Networking** - Startup Events, Entrepreneurship Development Programmes (EDPs), Hackathons, Business Competitions, Industry Associations, Alumni Networks; **Entrepreneurial Skills** - Networking Skills, Team Building, Leadership Basics, Learning from Startup Failures, Ethical Practices in Startup Ecosystem

REFERENCES

- EDII, *Entrepreneurship Development: Training Manual*, Entrepreneurship Development Institute of India.
- Gordon E. and K. Natarajan, *Entrepreneurship Development*, Himalaya Publishing House.
- Gupta C. B. and N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand and Sons.
- Khanka S. S., *Entrepreneurial Development*, S. Chand Publishing.
- NIESBUD, *Entrepreneurship Development Programme Manual*, National Institute for Entrepreneurship and Small Business Development.
- Poornima M. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson India.
- Vasant Desai, *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House.

QUESTION PAPER PATTERN
FOR FOUR (4) AND FIVE (5) CREDIT (80 MARKS) PAPER
(except for Quantitative Techniques for Business paper)

PART - A

Answer any four (4) questions. Each question carries five (5) marks. 4 X 5 = 20

1. ------------------
2. ------------------
3. ------------------
4. ------------------
5. ------------------
6. ------------------

PART - B

Answer any three (3) questions. Each question carries ten (10) marks. 3 X 10 = 30

7. ------------------
8. ------------------
9. ------------------
10. ------------------
11. ------------------

PART - C

Answer any two (2) questions. Each question carries fifteen (15) marks. 2 X 15 = 30

12. ------------------
13. ------------------
14. ------------------
15. ------------------

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QUESTION PAPER PATTERN
FOR QUANTITATIVE TECHNIQUES FOR BUSINESS PAPER
(FIVE (5) CREDITS 80 MARKS)

PART - A

Answer any ten (10) sub-questions. Each sub-question carries two (2) marks.10 X 2 = 20

1.
   a. ------------------
   b. ------------------
   c. ------------------
   d. ------------------
   e. ------------------
   f. ------------------
   g. ------------------
   h. ------------------
   i. ------------------
   j. ------------------
   k. ------------------
   l. ------------------
   m. ------------------
   n. ------------------

PART - B

Answer any four (4) questions. Each question carries five (5) marks. 4 X 5 = 20

2. ------------------
3. ------------------
4. ------------------
5. ------------------
6. ------------------
7. ------------------
8. ------------------

PART - C

Answer any four (4) questions. Each question carries ten (10) marks. 4 X 10 = 40

9. ------------------
10. ------------------
11. ------------------
12. ------------------
13. ------------------
14. ------------------
15. ------------------

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QUESTION PAPER PATTERN
FOR TWO (2) CREDIT (40 MARKS) PAPER
(for both Compulsory and Elective Papers)

PART - A

Answer all ten (10) questions. Each question carries two (2) marks. 10 X 2 = 20

1. ------------------
2. ------------------
3. ------------------
4. ------------------
5. ------------------
6. ------------------
7. ------------------
8. ------------------
9. ------------------
10. ------------------

PART - B

Answer any two (2) questions. Each question carries five (5) marks. 2 X 5 = 10

11. ------------------
12. ------------------
13. ------------------

PART - C

Answer any one (1) question. Each question carries ten (10) marks. 1 X 10 = 10

14. ------------------
15. ------------------

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