



SNDT Women's University, Mumbai

Bachelor of Commerce In
Financial Accounting & Auditing
as per NEP-2020

Syllabus

(w.e.f. 2025-26)

Under graduate Programme
Effective from 2025-26
Terminologies

Abbreviation	Full-form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/ Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor
IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor

OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.		Bachelor of Commerce (B.Com)
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.		Financial Accounting & Auditing
Preamble (Brief Introduction to the programme)		<p>A Four- Year Bachelor in Commerce (B.Com with Honors) degree programs that include research components. A Bachelor of Commerce (B.Com) degree is an undergraduate degree program. B.Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Financial Accounting & Auditing is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad.</p> <p>Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p> <p>Percentage of Passing:</p> <p>Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that subject head at the term end examination.</p>
Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET,

		etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
	6.	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNDT WU Departments and Conducted Colleges)		As per University guidelines

Structure with Course Title – B.Com in Banking and Finance (*Options related to our area of study to be provided with “OR” for baskets of different types*)

First Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
SEMESTER I						
10120211	Basics of Accounting Paper – I	Subject 1	4	100	50	50
10120202	Fundamentals of Banking in India	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEI	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50
11051111	Indian Knowledge System/ Generic	IKS Generic	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50

114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

	SEMESTER II					
20120211	Principles and Practices of Banking	Subject 3	4	100	50	50
20120212	Basics of Accounting Paper II	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC	2	50	50	
20620102	Human Resource Management	VSC	2	50	50	
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-
20810111 OR 20810112	English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50

20920111 OR 20920112	Introduction to Environmental Economics OR Environmental Awareness https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf	VEC	2	50	-	50
21450121 21450221 21450323 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) Or YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

Exit with UG Certificate with 04 extra credits of OJT (44 + 04 credits)

SECOND YEAR

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	SEMESTER III					
30120211	Corporate Accountancy – I	Major (Core)	4	100	50	50
30120212	Banking System in India – I	Major (Core)	4	100	50	50
30120213	Production Planning and Management	Major	2	50		50
30320111/ 30320112/ 30320113/ 30320114	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/ 30420162	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology–Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
	Modern Indian Languages - Hindi OR Marathi OR Gujarati (As per SNTDWU syllabus)	AEC	2	50	50	-
31320201	Field Project in Financial Accounting & Auditing	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNTDWU syllabus) Traditional Sports and Fitness (Sports) OR	CC	2	50	50	-

	National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNDTWU syllabus) https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus					
			22	550	300	250

	SEMESTER IV					
40120211	Banking Systems in India- II	Major (Core)	4	100	50	50
40120212	Corporate Accountancy – II	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50
40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
	Modern Indian Languages – Hindi OR Marathi OR Gujarati (As per SNDTWU syllabus)	AEC	2	50	-	50

41520201	Community Engagement in Financial Accounting & Auditing	CE	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNDTWU syllabus)	CC	2	50	50	-
			22	550	250	300

Exit with UG Diploma with 04 extra credits of OJT (44 + 04 credits)

B.COM IN FINANCIAL ACCOUNTING & AUDITING
SEMESTER III
ACADEMIC YEAR: 2025-26

COURSE SYLLABUS

Semester III

3.1 Major (Core)

Course Title	Corporate Accountancy I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none"> • Understand the basic Concepts of Investment Accounting. • Analyze the preparation of financial statement • Evaluate methods of valuation of Goodwill • Create the accounting statements after the Buy-back of Shares
Module 1 (Credit 1)	Buy-back of Shares
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of share buy-back and its importance • Learn the compliance provisions related to share buy-back • Analyze accounting treatment of share buyback in books of accounts
Content Outline	<p>Theory</p> <ol style="list-style-type: none"> 1.1. Company Law / Legal provisions (including related restrictions, power, transfer to Capital Redemption Reserve Account and prohibitions). 1.2. Compliance of conditions including sources, maximum limits and debt equity ratio. 1.3. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) <p>Problems on</p> <ol style="list-style-type: none"> 1.4 Practical problems on Accounting for Buy-back of shares. 1.5 Journal entries and Balance Sheet.
Module 2 (Credit 1)	Analysis of Financial Statements
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Have in-depth knowledge of the theoretical concept of preparation of financial statement of Joint stock companies. • Familiarize with the legal provisions and preparation of financial statements in vertical format as per Companies Act, 2013
Content Outline	<p>Theory:</p> <ol style="list-style-type: none"> 2.1 Analysis of Financial Statement with respect to Schedule VI of the Companies Act, 2013 <p>Problems on:</p> <ol style="list-style-type: none"> 2.2 Simple Sums on Calculations of Basic Fundamental Heads of Financial Statements.
Module 3 (Credit 1)	Valuation of Goodwill
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Understand the concept of goodwill. • Analyze valuation of goodwill by different methods and its accounting treatment.
Content Outline	Theory: 3.1 Meaning of Goodwill 3.2 Factors affecting valuation of Goodwill, 3.3 Need for valuation of Goodwill. Problems on: 3.4 Methods of valuation of Goodwill – <ul style="list-style-type: none"> • Simple Average, • Super Profits, • Capitalization Method.
Module 4 (Credit 1) Investment Accounting	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the objectives of investment • Learn its implication on different stakeholders and accounting treatment due to the time horizon of buying/selling • Prepare accounting of the investment with cum/ex interest/dividend
Content Outline	Theory: 4.1 Meaning and definition of Investment, 4.2 Purpose of making investment, 4.3 Classification of investment, 4.4 Accounting treatment Problems on: 4.5 Purchase and sale of investments with ex and cum interest prices and arriving at cost of investments sold.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: Buy-back of Shares	15
2	Group Discussion / Case Study Analysis: Analysis of Financial Statement	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods: Valuation of Goodwill	10
4	Quiz/Debate: Investment Accounting	10
Total – 50 Marks		50

External – 50 Marks

References:

- Ainapure. (2011). *Advance accounting*. Manan Prakashan.
- Choudhary. (2011). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2014). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2008). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2008). *Advance accountancy*. S. Chand & Co

Course Syllabus
Semester: III
3.2 Major (Core)

Course Title	BANKING SYSTEM IN INDIA-I
Course Credits	4 Credits
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Familiarize with current developments in Banking sector and privatization as a part of reforms • Understand and study the concept of universal banking and technological advancement in banking sector • Provide an overview of various types of banking in India. • Evaluate the structure and functioning of apex financial institutions in India and understand the role of Micro finance
Module 1 (Credit 1)	Banking sector reforms & Critical evaluation of Indian Banking Industry
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explain current reforms in the banking sector • Identify role of privatization in banking sector developments
Content Outline	<p>1.1 Recent banking sector reforms & Critical evaluation of Indian Banking Industry.</p> <p>1.2 History of private sector banks in India & New guidelines for private sector banks.</p> <p>1.3 Role of Private sector banks in banking sector development</p> <p>1.4 Non -Banking financial companies- features scope importance & Functions</p>
Module 2 (Credit 1)	Universal Banking & Technology in Banking
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Analyze the evolution of universal banking & its services • Evaluate and explain role of technology in the banking sector
Content Outline	<p>2.1 Universal Banking -Concept & Products and services offered by universal banking</p> <p>2.2 Advantages & Limitation of universal banking</p> <p>2.3 E-Banking – Advantages, Limitation & Security measures related to E-banking, Measures to identify fake notes.</p> <p>2.4 Technology in Banking-mobile banking- RTGS, Electronic Fund transfer, Interbank mobile payment Services (IMPS), Electronic Clearing Services (ECS), ATM, Mobile Wallets (M-Wallets)</p> <p>2.5 Green Banking & Sustainability</p>
Module 3 (Credit 1)	Functions and Services of Banks
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Define and differentiate between various types of banks operating in India • Explain the functions and roles of each type of bank in the Indian financial system.

Content Outline	3.1 Functions and Services of Commercial Banks 3.2 Functions and Services of Retail Banks 3.3 Functions and Services of Corporate Banks 3.4 Functions and Services of Rural Banks
Module 4 (Credit 1)	Apex Financial Institutions in India
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> Identify and explain the roles and functions of key apex financial institutions in India Analyze the organizational structure and decision-making processes within these apex institutions. Discuss the regulatory framework governing the financial sector in India, including the powers and responsibilities of apex institutions.
Content Outline	4.1 Objectives, Structures, Functions, Role and Policies: 4.2 Reserve Bank Of India (RBI), 4.3 National Bank for Agriculture and Rural Development (NABARD), 4.4 Industrial Development Bank of India (IDBI), 4.5 Export Import Bank of India (EXIM)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Non-Banking Financial Institutions	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: E Banking	15
3	Presentations/ Case Study: Commercial/ Corporate/ Retail/ Rural Banks	10
4	Field Visit Report/ Quiz/ Debate: RBI/NABARD/IDBI/EXIM Bank	10
	Total 50 Marks	50

External – 50 Marks

References:

- Srivastava.P.K,(2016). Banking Theory and Practice, Himalaya Publishing House.
- Gordon. E and Natrajan. K. (2019). Banking Theory, Law and Practice, Himalaya Publishing House.
- Nirali Parikh, Rajagopalan.S, (2007). Micro Finance, Impacts and Insight, ICFAI Press.
- Gordon. E and Natrajan. K. (2019). Financial Markets and Services, Himalaya Publishing House.
- Kavitha Lakshmi N. (2017). An Overview of Banking Sector, Vipul Prakashan.
- Agarwal O.P (2014). Banking and Insurance, Himalaya Publishing House.
- Suresh Chandra Bihari, (2019). Retail Banking challenges and latest trends in India, Himalaya Publishing House.
- Mukund Sharma, (2015). Banking and Financial Services, Himalaya Publishing House.
- Rana.O.C and Hem Raj, (2016). Micro Finance, Himalaya Publishing House.
- Mahua Majumdar, (2010). Privatization and Indian Banking Sector, Ritu Publications

COURSE SYLLABUS

Semester: III

3.3 Major

Course Title	Production Planning and Management
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Develop a foundational understanding of production planning and management.• Equip students with practical skills for managing production processes in businesses.• Introduce tools and techniques for efficient resource utilization.• Connect theoretical concepts with real-world applications in the commerce field.
Module 1 (Credit 1)	Introduction to Production Planning
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the concept and importance of production planning.• Differentiate between various types of production systems.
Content Outline	<p>1.1 Definition, objectives, and significance. 1.2 Scope of production planning in commerce 1.3 Types of Production Systems- Job production, batch production, and mass production. 1.4 Choosing the appropriate production system for a business 1.5 Capacity Planning - Concept and importance of capacity utilization. 1.6 Tools for capacity planning - Resource Allocation and Scheduling 1.7 Key factors in resource allocation. 1.8 Basic concepts of production scheduling and prioritization</p>
Module 2 (Credit 1)	Production Management
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Familiarize with essential tools for managing production processes• Improve efficiency and reduce waste in production.
Content Outline	<p>2.1 Role of a production manager. 2.2 Key functions in production management 2.3 Lean Production and Waste Reduction- Principles of lean manufacturing. 2.4 Identifying and minimizing waste 2.5 Inventory Management -Types of inventories and their importance. Practical Problems on Inventory management 2.6 Inventory control methods (e.g., ABC analysis, EOQ model). 2.7 Quality Management -Importance of quality in production. 2.8 Basic concepts of quality control (e.g., Total Quality Management, Six Sigma).</p>

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- “Production and Operations” 2016. Management, K. Aswathappa & K. Shridhara Bhat, Himalaya Publishing House
- “Operations Management” 2018, R. Panneerselvam, Publisher: PHI Learning
- “Industrial Engineering and Production Management”, 2016, Martand Telsang, Publisher: S. Chand Publishing
- “Production and Operations Management” 2018, S.N. Chary, Publisher: Tata McGraw Hill
- “Essentials of Operations Management” 2014, Rajesh K. Jain, Publisher: VK Global Publications
- “Production and Operations Management” 2020, Upendra Kachru, Publisher: Excel Books
- “Operations Research: Principles and Practice” 2019, A. Ravindran, Don T. Phillips, and James J. Solberg (adapted by Indian editors), Wiley India
- “Principles of Management: Production and Operations” 2018, Dinkar Pagare, Publisher: Sultan Chand & Sons
- “Operations Management” Author: P. Rama Murthy, 2017, New Age International Publishers
- “Production Planning and Control” 2016 Prof. L.C. Jhamb, Publisher: Everest Publish

COURSE SYLLABUS**Semester: III****3.4-Minor stream**

Course Title	Macro Economics
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Identify the various concepts of national income and their measurement. • Discuss the Keynesian approach to effective demand • Explain the post-Keynesian approach toward income determination and consumption function • Summarize the different aspects of supply and demand of money
Module 1 (Credit 1)	National Income
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Learn different concepts of national income • Illustrate the circular flow of national income in closed and open economies. • Appraise the different methods of national income • Study the meaning and phases of trade cycles.
Content Outline	<p>1.1 Concepts of National Income - GNP, GDP, NNP, NDP, National Income - at Factor Cost and market price, Personal Income, Disposable Income. Per capita Income (PCI), Gross Value Added (GVA)</p> <p>1.2 Measurement of National Income-Value Added Method, Income Method, Expenditure Method, Green Accounting Method</p> <p>1.3 Circular flow of National Income in a closed economy and open economy</p> <p>1.4 Meaning, characteristics, and Phases of Trade Cycles</p>
Module 2(Credit 1)	Keynesian Economics Analysis
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Grasp the principle of effective demand, aggregate demand, and supply. • Analyze the Keynesian consumption function • Explain the factors influencing the marginal efficiency of capital • Learn the principle of the investment multiplier
Content Outline	<p>2.1 Determination of income and employment with the help of effective demand</p> <p>2.2 Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining propensity to consume,</p> <p>2.3 Investment Demand – Marginal efficiency of capital- Meaning, Formula, Diagram & Factors affecting MEC, Relation between MEC & Rate of Interest</p> <p>2.4 Principle of Investment Multiplier-assumption, leakages, and importance</p>
Module 3(Credit 1)	Post- Keynesian Economics
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explore the IS-LM model integrating commodity and money markets. • Analyze the principle of the accelerator and its interaction with the multiplier. • Review the post-Keynesian theories of consumption, • Evaluate the short-run and long-run Philips curve

Content Outline	3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate of interest and national income within the framework of IS-LM Model 3.3 Post-Keynesian Theories of Consumption – Dusenberry’s Relative Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-run Philips curve
Module 4 (Credit 1) Supply of and Demand for Money	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the determinants of money supply • Study the demand for money and its determinants. • Evaluate the theories of the value of money • Analyze the various aspects of inflation
Content Outline	4.1 Supply of money –determinants of money supply, velocity of circulation of money, RBI measures of money supply– M1, M2, M3 & M4. 4.2 Concept of Demand for money, Keynes's theory of liquidity preference 4.3 Value of money – Fisher’s Cash transactions approach, Cambridge's Cash Balance approach 4.4 Inflation – Definition and Types of inflation, Cost-Push and Demand-Pull Inflation, Causes, Effects & Measures to control inflation, Concept of Deflation and Stagflation.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	National Income-Practical Assignment- Estimate India’s national income using hypothetical or real data by applying any one method: Value Added, Income, Expenditure.	15
2	Keynesian Economics-Case Study Discussion-Analyze a real-world example of changes in aggregate demand and their impact on employment.	15
3	Post-Keynesian Economics-Debate-Topic: “The Philips Curve is no longer relevant in modern macroeconomics.”	10
4	Supply & Demand for Money-Real-world Analysis -Analyze any recent monetary policy announced by the RBI and relate it to theories discussed.	10
Total 50 Marks		50

External – 50 Marks

References:

- Ahuja, H.L. (2019); Macro Economics, Theory and Policy, S. Chand and Co. Ltd.
- Sheth, M.L (2020)., Monetary Economics, MONETARY ECONOMICS -(TEXT)-For Graduate Honours and Post-Graduate Classes of Indian Universities and the I.A.S., I.E.S., I.S.S., C.A. & C.A. L.L.B. Examinations Paperback – , Lakshmi Narain Agarwal,
- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Macroeconomics (10th ed.). Worth Publishers.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Kuznets, S. (1934). National Income, 1929-1932. National Bureau of Economic Research.

- Schumpeter, J. A. (1939). *Business Cycles: A Theoretical, Historical, and Statistical Analysis of the Capitalist Process*. McGraw-Hill.
- Keynes, J. M. (1936). *The General Theory of Employment, Interest, and Money*. Macmillan.
- Hicks, J. R. (1937). Mr. Keynes and the "Classics": A Suggested Interpretation. *Econometrica*, 5(2), 147-159.
- Harrod, R. F. (1939). An Essay in Dynamic Theory. *The Economic Journal*, 49(193), 14-33.
- Modigliani, F. (1944). Liquidity Preference and the Theory of Interest and Money. *Econometrica*, 12(1), 45-88.
- Tobin, J. (1958). Liquidity Preference as Behavior Towards Risk. *The Review of Economic Studies*, 25(2), 65-86.
- Duesenberry, J. S. (1949). *Income, Saving, and the Theory of Consumer Behavior*. Harvard University Press.
- Modigliani, F., & Brumberg, R. H. (1954). Utility Analysis and the Consumption Function: An Interpretation of Cross-Section Data. *Post-Keynesian Economics*, 1(1), 388-436.
- Phillips, A. W. (1958). The Relation Between Unemployment and the Rate of Change of Money Wages in the United Kingdom, 1861-1957. *Economica*, 25(100), 283-299.
- Fisher, I. (1911). *The Purchasing Power of Money: Its Determination and Relation to Credit, Interest, and Crises*. Macmillan.
- Marshall, A. (1923). *Money, Credit, and Commerce*. Macmillan.
- Keynes, J. M. (1936). *The General Theory of Employment, Interest, and Money*. Macmillan.
- Friedman, M. (1956). The Quantity Theory of Money: A Restatement. In *Studies in the Quantity Theory of Money*. University of Chicago Press.
- Mishkin, F. S. (2019). *The Economics of Money, Banking, and Financial Markets* (12th ed.). Pearson.

COURSE SYLLABUS**Semester: III****3.4 -Minor Stream**

Course Title	Business Law I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none"> • Understand the core principles of major Indian business laws including the Indian Contract Act, Sale of Goods Act, Indian Partnership Act, and the Negotiable Instruments Act. • Analyze and apply legal provisions related to contracts, sales transactions, partnerships, and negotiable instruments in practical business scenarios. • Develop the ability to resolve legal disputes and ensure compliance with relevant business laws in commercial settings. • Enhance critical thinking and problem-solving skills in the context of business law, promoting ethical decision-making and risk management.
Module 1 (Credit 1):	Indian Contract Act, 1872 – I
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand key concepts related to agreements and contracts, including the distinction between valid, void, voidable, contingent, quasi contracts, and e-contracts, as well as the differences between an agreement and a contract. • Analyze the essentials of an offer and acceptance, including the definition, types of offers (counter offer, standing/open offer), and conditions for valid proposal, acceptance, and revocation. • Evaluate the principles of capacity to contract, consent, and free consent, understanding the legal requirements for a contract to be binding, along with the significance of consideration and void agreements. • Apply the laws of contract termination and remedies for breach, including understanding agreements in restraint of trade, wagering agreements, quasi contracts, and the legal consequences of contract discharge.
Content Outline	1.1 Definitions, Agreement, kinds of Agreements, 1.2 Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. 1.3 Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, 1.4 Acceptance- Definition, Essentials of a valid acceptance, Promise. 1.5 Communication of Offer and acceptance and Revocation. 1.6 Capacity to contract (Sec 10-12), Consent and Free Consent (Sec 13-22) 1.7 Consideration (Sec 2 and 25) and Void Agreements (Sec 24-30) 1.8 Agreement in restraint of trade, Wagering Agreements, Quasi Contracts 1.9 Discharge/Termination of Contracts, Remedies of Breach
Module 2 (Credit 1):	Indian Contract Act, 1872 – II
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Understand the key principles of indemnity, guarantee, bailment, pledge, and agency as outlined in the relevant sections of Indian law. • Analyze the rights, duties, and liabilities of parties involved in indemnity, guarantee, bailment, pledge, and agency relationships. • Apply the provisions of these laws to real-world business scenarios, ensuring compliance and resolving disputes effectively. • Evaluate the legal consequences of breaches or disputes in indemnity, guarantee, and bailment, pledge, and agency agreements.
Content Outline	2.1 Law of Indemnity and Guarantee (Sec 124-132, 147) 2.2 Law of Bailment and pledge (Sec 148,152-154,162, 172,178-179) 2.3 Law of Agency (Sec 182-185 & 201-209)
Module 3 (Credit 1): The Sale of Goods Act, 1930	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Identify the distinction between a sale and an agreement to sell, including the concepts of goods, contract of sale, and ownership. • Understand the formation of a sale contract, and its conditions and warranties under the Sale of Goods Act. • Apply legal provisions regarding the transfer of property in goods, risk, and delivery of goods. • Analyze the remedies available for breach of contract in the sale of goods, such as damages, rejection, and specific performance. • Understand and differentiate between the rights of an unpaid seller and the remedies for the same.
Content Outline	3.1 Contract of sale, 3.2 Meaning and difference between sale and agreement to sell, 3.3 Conditions and warranties, 3.4 Transfer of ownership in goods including sale by a non-owner, 3.5 Unpaid seller – meaning, 3.6 Rights of an unpaid seller against the goods and the buyer
Module 4 (Credit 1) The Negotiable Instruments Act 1881	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the concept of negotiable instruments and their types (e.g., promissory notes, bills of exchange, and cheques). • Analyze the essential elements of negotiable instruments, including the roles and responsibilities of the parties involved. • Interpret the provisions related to the transfer and negotiation of negotiable instruments, including endorsements and holder in due course. • Examine the legal consequences of dishonor of negotiable instruments, including penalties for dishonor due to insufficient funds. • Demonstrate practical knowledge regarding the legal procedures in cases involving the dishonor of instruments and remedies such as filing a case under Section 138 of the Negotiable Instruments Act.
Content Outline	4.1 Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) 4.2 Endorsement: Types of Endorsement 4.3 Holder and Holder in Due Course, Privileges of Holder in Due Course 4.4 Dishonor of Negotiable Instruments: Modes, Consequences, Notice of Dishonor; Noting and Protesting 4.5 Discharge of Negotiable Instruments: Meaning and Modes

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Indian Contract Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Sale of Goods Act	15
3	Presentations/ Case Study/ Role Play: Indian Contract Act, 1872 – II	10
4	Quiz/ Debate: Negotiable Instruments Act	10
	Total 50 Marks	50

External – 50 Marks

References:

- Bangia, R. K. (2021). *Law of contract – Part I & II*. Allahabad Law Agency.
- Bangia, R. K. (2021). *Negotiable Instruments Act*. Allahabad Law Agency.
- Bhashyam, & Adiga. (2020). *The Negotiable Instruments Act* (20th ed.). LexisNexis.
- Kuchhal, M. C. (2022). *Business law* (7th ed.). Vikas Publishing House.
- Pollock, & Mulla. (2019). *The Sale of Goods Act & The Indian Partnership Act* (12th ed.). LexisNexis.
- Singh, A. (2022). *Law of contract & specific relief* (13th ed.). Eastern Book Company.

COURSE SYLLABUS**Semester III****3.4-Minor stream**

Course Title	Business Accounting I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the basic concept of consignment and its accounting treatment.• Analyze the accounting treatments for the admission and retirement or death of a partner.• Examine the procedure of conversion of partnership firm into a Ltd company.• Examine the procedure of issue of shares.
Module 1 (Credit 1)	Consignment Accounting
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the impact of globalization where business is carried out on a large scale across various geographies with the help of agents.• Learn the expansion of business and maximization of profits by increasing sales through agents.• To make use of agents to capture the market and minimize overhead costs.
Content Outline	Theory- 1.1 Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc. 1.2 Difference between sale and consignment 1.3 Concept of normal and abnormal loss, commission on sales and valuation of closing stock. 1.4 Advantages and other features of consignment sale.
	Problems on- 1.5 Accounting treatment and accounting entries in the books of consignor and consignee 1.6 Preparation of ledger accounts in the books of consignor and consignee including valuation of normal and abnormal losses and recording the valuation of closing stock.
Module 2 (Credit 1)	Partnership Final Accounts based on Adjustment of Admission of Partner and Retirement/Death of Partner
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand Partnership as a form of business organization• Understand the legal aspects of partnership• Understand the adjustments and journal entries and effects of the adjustments to Final Accounts• Understand the adjustments related to Goodwill and Reserves on admission of a partner• Prepare the accounting treatments after Admission of a partner into the firm

Content Outline	Theory- 2.1 Introduction to partnership as a form of business organization. 2.2 Concept of Partnership deed. Main provisions in the Indian Partnership Act., Rights & duties of partners, 2.3 Provisions governing admission of a partner. 2.4 Provisions governing retirement or death of a partner. 2.5 Effect on Profit sharing ratio. Legal representative of the dead partner. Problems on- 2.6 Revaluation of Assets and Liabilities on Admission/Retirement 2.7 Adjustments related to Goodwill and Reserves 2.8 Preparation of Ledger Accounts and final accounts after admission of a partner/ Retirement/Death of a Partner
Module 3 (Credit 1)	Conversion / Sale of a Partnership Firm into a Ltd. Company
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Compute the Purchase Consideration. • Prepare Ledger Accounts and Balance Sheet of New Firms after amalgamation.
Content Outline	Theory- 3.1 Legal Provisions for Conversion 3.2 Procedure for Conversion 3.3 Accounting Treatment of Conversion Problems on - 3.5 Realization method only 3.6 Calculation of New Purchase consideration, 3.6 Preparation of Journal / Ledger Accounts of firms.
Module 4 (Credit 1)	Issue of Shares
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the procedure of issue of shares; • Compute the share money in lump sum or in two or more instalments; • Calculations of issue of shares at par, at premium, or at discount • Pass journal entries to record the issue of shares • Explain the terms calls in arrears and calls in advance.
Content Outline	Theory 4.1 Issue of Shares, Introduction, Definition, 4.2 Company Finance, 4.3 Kinds of Shares, 4.4 Different modes of raising capital, 4.5 Public issue, 4.6 Allotment of shares. Problems on: 4.7 Calculations of issue of shares at par, at premium, or at discount 4.8 Accounting Treatment, Journal, Ledger 4.9 Preparation of Balance sheet with treatment of calls in advance, calls in arrears.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

SNDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26

Sr. No	Activities	Marks
1	Project Report on Consignment Accounting	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Final Accounts	15
3	Presentations/ Case Study: Conversion / Sale of a Partnership Firm into a Ltd Company	10
4	Quiz/ Debate: Issue of Shares	10
	Total 50 Marks	50

External – 50 Marks

References:

- Agarwal, S. P. (2017). *Advanced financial accounting*. Taxmann Publications.
- Gupta, R. L., & Radhaswamy, M. (2018). *Advanced accountancy* (Vol. 2). Sultan Chand & Sons.
- Hanif, M., & Mukherjee, S. (2016). *Advanced accounting* (Vol. 2). Tata McGraw-Hill Education.
- Jain, S. P., & Narang, K. L. (2017). *Advanced financial accounting*. Kalyani Publishers.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Advanced accountancy* (Vol. 2). Vikas Publishing House Pvt. Ltd.
- Mookherjee, A. (2018). *Advanced financial accounting*. PHI Learning Pvt. Ltd.
- Reddy, A. K. (2017). *Advanced financial accounting*. Himalaya Publishing House.
- Shukla, M. C., & Grewal, T. S. (2019). *Advanced accounts* (Vol. 2). S. Chand & Company Ltd.
- Shukla, M. C., & Grewal, T. S. (2018). *Advanced accountancy* (Vols. 1 & 2). S. Chand Publication

COURSE SYLLABUS

Semester: III

3.4-Minor stream

Course Title	Introduction to Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the fundamental concepts of entrepreneurship.• Develop an entrepreneurial mind set and problem-solving skills.• Learn how to create and manage a business plan.• Analyze the role of innovation in business success.• Explore financing options and risk management strategies.
Module 1 (Credit 1)	Entrepreneurship
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the concept of entrepreneurship and its impact on economic and social development.• Recognize the role of entrepreneurs in driving innovation and economic growth.
Content Outline	1.1 Definition and importance of entrepreneurship 1.2 Characteristics of successful entrepreneurs 1.3 Role of Entrepreneur in economic development 1.4 Types of Entrepreneurs
Module 2 (Credit 1)	Introduction to Project
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the meaning and classification of projects.• Gain knowledge of the project lifecycle and key stages.
Content Outline	2.1 Meaning and Definition 2.2 Project Classification 2.3 Project Lifecycle 2.4 Steps in project formulation 2.5 Contents of Project Report
Module 3 (Credit 1)	Women Entrepreneurs
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the concept of women entrepreneurship and its significance.• Identify the key factors that motivate women to start businesses.

Content Outline	3.1 Introduction 3.2 Factors inducing women Entrepreneurs 3.3 Problems and Solutions 3.4 Various schemes and assistance given to women Entrepreneurs.
Module 4 (Credit 1)	Support and Assistance for Entrepreneur
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support.
Content Outline	4.1 Commercial Banks SIDBI, SFC, RBI 4.2 Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO, 4.3 Concept of Micro Finance 4.4 SKS Microfinance (India) 4.5 Small Finance Bank (SFB)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Introduction to Project	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: History and Growth of Entrepreneurship	15
3	Presentations/ Case Study: Women Entrepreneurs	10
4	Quiz/ Debate: Support and Assistance for Entrepreneur	10
	Total 50 Marks	50

External – 50 Marks

References:

- Gordon, E., & Natrajan, K. (2005). *Entrepreneurship development*. Himalaya Publishing House.
- Gupta, C. B., & Srinivasan, N. P. (2015). *Entrepreneurship development*. Sultan Chand & Sons.
- Khanka, S. S. (2016). *Entrepreneurial development*. S. Chand & Co.
- Vaz, M. (2014). *Entrepreneurship development*. Manan Prakashan

COURSE SYLLABUS**Semester: III****3.5-OEC**

Course Title	Customer Relationship Management (CRM)
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Understand the fundamentals of Customer Relationship Management (CRM), explaining its concept and recognizing its significance in driving business success.• Analyze CRM systems by differentiating between various types, including Operational, Analytical, and Collaborative, and understanding their applications in business• Build and maintain customer relationships by identifying effective strategies for acquiring and retaining customers while fostering loyalty and trust.• Familiarize with customer needs by analyzing their expectations and delivering personalized and effective CRM solutions.• Evaluate the benefits of effective CRM by assessing the advantages of implementing strong practices that enhance customer satisfaction and drive business growth.
Module 1 (Credit 1) :	Introduction to Customer Relationship Management
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the definition and importance of CRM in business.• Learn the different types of CRM systems.• Recognize the benefits of implementing CRM strategies.
Content Outline	<p>1.1 What is Customer Relationship Management (CRM)? 1.2 Importance of CRM in business 1.3 Key concepts in CRM 1.4 Types of CRM systems (Operational, Analytical, Collaborative) 1.5 Benefits of effective CRM</p>
Module 2 (Credit 1) :	Building Customer Relationships
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Learn the difference between customer acquisition and retention.• Understand the importance of customer loyalty and trust.• Identify techniques to personalize customer interactions and build lasting relationships.
Content Outline	<p>2.1 Customer acquisition vs. Customer retention 2.2 Customer loyalty and trust 2.3 Understanding customer needs and expectations 2.4 Personalization in CRM 2.5 Techniques for building strong relationships with customers</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Buttle, F. (n.d.). *Customer relationship management: Concepts and tools*. Wiley India.
- Goodman, J. A. (n.d.). *The customer experience 3.0*. Pearson.
- Gupta, R. K. (n.d.). *Customer loyalty: Toward an empirical approach*. Sage Publications.
- Kumar, V., & Reinartz, W. (n.d.). *Customer relationship management*. Pearson Education.
- Nigam, S., & Rajpal, S. (n.d.). *Customer relationship management in the digital age*. Sage Publications.
- Shajahan, S. (n.d.). *Essentials of customer relationship management*. Wiley India.
- Shankar, G., & Lalitha, A. (n.d.). *Relationship marketing and customer relationship management*. Wiley India.
- Sheth, J. N., & Sisodia, R. S. (n.d.). *Customer relationship management: A managerial perspective*. Tata McGraw-Hill Education.
- Soni, S. (n.d.). *Customer relationship management: A strategic approach*. Jaico Publishing House.

Course Title	Introduction to Advertising
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Understand the fundamentals of advertising, including its role and key principles. • Develop strategies for designing and implementing impactful advertising campaigns. • Analyze the process of brand building and learn techniques to create and sustain strong brands. • Explore special-purpose advertising units and their applications in various industries. • Evaluate the effectiveness of advertising initiatives and optimize campaigns for better results.
Module 1 (Credit 1) Introduction to Advertising	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the fundamentals of advertising, including its principles, mediums, and role in influencing consumer behavior and market trends. • Gain foundational knowledge of brand building and learn to create effective, audience-tailored advertisements using various advertising strategies and special-purpose units.
Content Outline	<p>1.1 Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</p> <p>1.2 Classification of advertising: Geographic, Media, Target audience and Functions.</p> <p>1.3 Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC</p> <p>1.4 Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising.</p> <p>1.5 Social Aspect – Advertising and Cultural values, Ethical and Social issues in advertising, Advertising and Standard of living.</p>
Module 2 (Credit 1) Advertising Brand Building and Special Purpose Advertising	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Evaluate the principles and techniques of advertising, including its role in brand building and consumer engagement. • Create effective brand-building strategies and create impactful advertisements tailored to specific purposes and audiences.

Content Outline	<p>2.1 Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</p> <p>2.2 Special purpose advertising: Rural advertising, Political advertising- , Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.</p> <p>2.3 Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.</p>
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Arens, W., Weigold, M., & Arens, C. (2017). *Contemporary advertising* (15th ed.). McGraw-Hill Higher Education.
- Belch, G., & Belch, M. (2015). *Advertising and promotion: An integrated marketing communications perspective* (10th ed.). McGraw-Hill Education.
- Keller, K. L. (2013). *Strategic brand management* (4th ed.). Pearson Education Limited.
- Singh, R., & Sharma, S. (2006). *Advertising: Planning and implementation*. Prentice Hall.

COURSE SYLLABUS**Semester: III****3.5- OEC**

Course Title	Introduction to Export Marketing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Understand the fundamentals and Importance of Export Marketing.• Acquaint the students with the knowledge of composition and direction of India's Export trade• Gain knowledge of various trade barriers and trading blocs in the International market• Develop understanding about India's Foreign Trade Policy & Export Promotion Organizations.• Equip students about the knowledge of role of logistic in the International trade & Role of technology in emerging export marketing.
Module 1 (Credit 1):	Fundamentals of Export Marketing
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand fundamentals of export marketing and its significance.• Acquaint knowledge of composition and direction of India's Export Trade• Learn about trade barriers and trading blocs in the International Market• Evaluate Foreign Market Selection Process
Content Outline	1.1 Concept and Significance of Export Marketing 1.2 Composition and Direction of India's Export trade 1.3 Trade barriers and Trading Blocs in the International Markets 1.4 World Trade Organization and – Objectives & Functions 1.5 Foreign Market Selection Process
Module 2 (Credit 1):	India's Foreign Trade Policy & Export Promotion Organisations
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand India's Foreign Trade Policy and Trade Facilitations• Gain knowledge of various export promotions organization and Export marketing organizations• Learn students about knowledge of role of logistic in International trade its challenges and solutions• Understand role of technology in emerging trends

Content Outline	2.1 India's foreign Trade policy 2015-20 -Highlights & Implications 2.2 Objectives of India's foreign trade policy 2.3 Benefits to the status holders 2.4 Export Promotions organizations & Export Marketing organizations 2.5 Role of logistic in International trade its challenges and solutions 2.6 Role of technology in emerging trends
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Export management, Balagopal, 2015, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. N.G. Kale, 2017, (Vipul prakashan)
- Export Marketing. Vaz, Michael.2018, (Manan Prakashan)
- International Trade Policy. Robertson, David,2014, (McMilan publication)
- International Trade theory & practice. P.N. Roy. 2015, (Wiley Eastern Lt.)
- International Trade & export management. Cherunilam Frances,2016, (Himalaya publishing House)
- Export Marketing. Rathar.2018, (Himalaya Publishing House)
- Aarthvyavastha. Ramnaresh Pandey2015, (Atlantic Publisher & Distributors)
- Articles from WTO, UNCTAD, and World Bank Reports

Course Syllabus:**Semester: III****3.5 OEC**

Course Title	Industrial Psychology - Organizational Behaviour
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the foundations of Organizational Behaviour
	<ul style="list-style-type: none">• Link managerial roles to organizational demands
	<ul style="list-style-type: none">• Map attitudes that influence work behaviour
	<ul style="list-style-type: none">• Outline factors affecting work behaviour
Module 1 (Credit 1) Organisational Behaviour	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Appraise the contributions of various disciplines to Organizational behaviour
	<ul style="list-style-type: none">• Analyse the roles and challenges of managing organizational behaviour
Content Outline	1.1 What is Organisational behaviour. Importance of interpersonal skills 1.2 Disciplines contributing to the field of OB 1.3 Management and Organisational Behaviour 1.4 Challenges and Opportunities in OB
Module 2 (Credit 1) Attitudes at Workplace	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Infer attitudes underlying patterns of work behaviour
	<ul style="list-style-type: none">• Utilize understanding of job attitudes to increase job satisfaction
Content Outline	2.1 Introduction to the concept of attitudes 2.2 Attitudes and behaviour 2.3 Job Attitudes 2.4 Job Satisfaction

Internal Exam -Nil

External Exam -50 Marks

References:**SNDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26**

1. Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India

Additional Texts:

- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai.
- Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

COURSE SYLLABUS**Semester: III****3.5 -OEC**

Course Title	Marketing Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand and analyze the Concept and Significance of Marketing Management.• Familiarize with Marketing System mechanism and role of International Marketing Management• Prepare Strategic Marketing Management, & Difference between Marketing Management & Strategic Marketing Management.• Know and analyze Changing Marketing Scenario
Module 1 (Credit-1) INTRODUCTION TO MARKETING MANAGEMENT	
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">• Understand the Nature, Concepts of Marketing• Know the Functions and Importance of Marketing Management• Evaluate the Strategic Marketing Management & difference Between Traditional Marketing Management
Content Outline	1.1 Marketing Management-Meaning and Nature of Marketing Management. 1.2 Functions and Importance of Marketing Management, 1.3 Concepts of Marketing, 1.4 Strategic Marketing Management, Difference between Marketing Management & Strategic Marketing Management
Module 2 (Credit 1)	Marketing Planning & Changing Marketing Environment
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Acquaint the students with Marketing Planning & its process.• Understanding Marketing Mix.• Identifying & Analyzing Sales forecasting.• Know the factors Basis of segmentation.
Content Outline	2.1 Marketing Planning-Concept, Significance & Process of Marketing Planning. 2.2 Marketing Mix- Meaning and Elements of Marketing Mix. 2.3 Sales forecasting-Concept, Methods and Importance. 2.4 Market Segmentation-Meaning, features, and Basis of segmentation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL****External – 50-Marks**

References:

- Philip Kotler, (2015). Marketing Management. Pearson Education Asia, Prentice Hall, 12th edition.
- Philip Kotler & Kevin Keller, (2016). Marketing Management, 4Th edition.
- Rajan Saxena, (2015). Marketing Management, Tata McGraw Hill Education Private Limited New Delhi, 4th Edition.
- Pride William M. & Ferrell O.C. (2015). Marketing Concepts and Strategies, Biztantra, New Delhi, Twelfth edition.
- Peter Drucker, (2014). Management Challenges for the 21St Century, Harper Collins Publishers, New York,
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Dr. S. L. Gupta & Sumitra Pal, (2020) Consumer Behavior- An Indian Perspective (4nd Edition), Sultan Chand & Sons.
- Philip Kotler, Principles of Marketing Management (19th Edition), Pearson.

COURSE SYLLABUS**Semester: III****3.5 -OEC**

Course Title	Industrial Statistics
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Apply concepts of probability and solve the problems• Apply concepts of binomial, Poisson and normal distribution for problems.• Application of decision theory.• Solve the problems using expected monetary value.
Module 1 (Credit 1)	Theory of Probability
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the concept of Probability.• Solve simple Probability Questions
Content Outline	<p>1.1 Approaches to the calculation of probability. 1.2 Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required). 1.3 Conditional probability and Bayes' Theorem (Proof not required). 1.4 Expectation and variance of a random variable.</p>
Module 2 (Credit 1)	Probability Distributions
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand different probability distributions and their properties• Solve problems of different probability distributions
Content Outline	<p>2.1 Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution 2.2 Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of 2.3 Poisson distribution 2.4 Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL****External – 50-Marks****References:**

- Statical techniques by S.P Gupta Sultan and Chand Prakashan.

COURSE SYLLABUS**Semester: III****3.5-OEC**

Course Title	Basics of Co-operative Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Understand the fundamental concepts and principles of co-operation.• Analyze the types of co-operative institutions and their functions.• Evaluate the significance of agriculture co-operatives and their role in rural development.• Differentiate between various forms of co-operatives and understand relevant legal frameworks.
Module 1 (Credit 1)	Co-operative movement in India
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Define the meaning, definition, and features of co-operation.• Differentiate between the principles of co-operation and other economic principles.• Analyze the role of co-operation in economic development in India.• Evaluate the functions and importance of each type of co-operative institution.
Content Outline	1.1 Introduction to Co-operative movement in India Meaning and definition of co-operation. 1.2 Features of co-operation. 1.3 Historical development and principles of co-operation. 1.4 Contribution of co-operatives to economic growth in India. 1.5 Overview of co-operative institutions
2 Module 2 (Credit 1)	Agricultural Co-operatives.
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the structure and functions of agricultural co-operatives.• Assess challenges faced by co-operatives like NAFED and suggest remedies.• Analyze the significance of co-operative farming and its limitations.• Evaluate the relevance of single-purpose and multi-purpose co-operatives in the modern economy.
Content Outline	2.1 Structure and functions of agricultural co-operatives. 2.2 Co-operative Marketing- Structures, Functions, Problems & remedies 2.3 NAFED: Functions, problems, and remedies. 2.4 Types and issues in co-operative farming. 2.5 Single-purpose vs multi-purpose co-operatives 2.6 Summary of key co-operative laws in India.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**SNDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26**

Internal – NIL

External – 50-Marks

References:

- "India's Producer Companies & Small Farmers" Performance & Prospects (2023)
- "Principles of Cooperative Management" by B.S. Mathur. (2015)
- "Principles & Practices of Cooperative Marketing" Dr. B.K.Patil (2023)
- A Handbook of all Cooperatives Exams 2023 Edition (2023)
- Mathur G. R.: Co-operatives In India
- Sharada V.: The Theory of Co-operation (2012)
- New Dimension of Cooperative Management by G.S. Kamat (1978 & 2003)
- Cooperative Management & Administration by V.Kulandaisamy (2000 & 2002)
- Professional Management for the Cooperatives by A.K Shah
- Cooperative Democracy in Action by O.R. Krishnaswamy
- "Cooperative Management" by S Nakkiran (2006)
- Principles & Practices of Cooperative Management by G.S. Kamat
- Management Cooperative Enterprises by S.K.Sinha & R. Sahaya (1981)
- Theory, History & Practices of Cooperation by R.D. Bedi

COURSE SYLLABUS**Semester: III****3.5-OEC**

Course Title	Introduction to Treasury & Risk Management
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Demonstrate a thorough understanding of treasury management principles and practices.• Define treasury management, explain its scope, and describe its key functions, including cash management, liquidity management, financing, and risk management• Assess the various types of financial risks (interest rate, currency, and commodity risk) and develop hedging strategies.• Identify financial risks in treasury operations and implement appropriate hedging strategies using derivatives to mitigate interest rate, currency, and commodity risks• Assess the organizational structure of a treasury function, understand the role of Treasury Management Systems (TMS), and apply best practices in corporate governance and strategic financial decision-making.
Module 1 (Credit 1):	Introduction to Treasury Management
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Define treasury management, outline its key functions and describe its role in corporate governance and strategy.• Evaluate the organizational structure of a treasury function and understand the role of Treasury Management Systems in enhancing efficiency and control.
Content Outline	<p>1.1 Definition and scope of treasury management. 1.2 Key functions of a treasury department (cash management, liquidity management, financing, and risk management). 1.3 Role of the treasury in corporate governance and strategy. 1.4 Overview of Treasury Management Systems (TMS). 1.5 Organizational structure of a treasury function.</p>
Module 2 (Credit 1):	Risk Management in Treasury
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Recognize key financial risks, including interest rate risk, currency risk, and commodity risk, and apply appropriate measurement techniques to evaluate their impact.• Implement hedging strategies using derivatives and apply effective risk management techniques to mitigate market and operational risks in treasury operations.

Content Outline	2.1 Financial risk identification and measurement (interest rate risk, currency risk, commodity risk). 2.2 Hedging strategies using derivatives (forward contracts, options, and swaps). 2.3 The role of treasury in managing market risk and operational risk. 2.4 Interest rate and currency risk management techniques. 2.5 Case studies on risk management in treasury operations.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Bragg, S. M. (2020). *Treasury management: The practitioner's guide*.
- Brown, A. (2024). *Financial risk management for dummies*. American Broadcast Journal.
- Hong Kong Institute of Bankers (HKIB). (2021). *Corporate treasury management*.
- Myint, S., & Famery, F. (2018). *The handbook of corporate financial risk management*.
- Viswanath, P. V. (2016). *Treasury management: A practitioner's guide*. Macmillan Education, Indian Institute of Banking.

COURSE SYLLABUS**Semester: III****3.5-OEC**

Course Title	Principles of Economic Systems and Freedom
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Understand the evolution and classification of economic systems and their impact on economic activities.• Analyze the role of incentives in various economic systems and their effect on economic decision-making.• Evaluate the efficiency criteria of different economic systems and their importance in economic growth.• Assess the significance of economic freedom and its role in the smooth functioning of an economy.• Develop a comparative understanding of different economic systems concerning social justice and development
Module 1(Credit 1)	: Introduction to Economic System
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Define and explain the concept of an economic system.• Classify different types of economic systems (Capitalism, Socialism, and Mixed Economy).• Understand the functions and importance of economic systems in resource allocation.• Analyze the relationship between economic systems and social justice.
Content Outline	<p>1.1 Economic System- meaning & Definition, Evolution of Economic System</p> <p>1.2 Classification of Economics System</p> <p>1.3 Functions and importance of various economic systems</p> <p>1.4 Economic Systems and Social Justice</p>
Module 2(Credit 1)	: Economic Incentives and Freedom Across Market Structures
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Define incentives and classify them into different types (monetary, non-monetary, moral, etc.).• Examine the role of incentives in motivating economic agents.• Compare how incentives work in different economic systems.• Assess the importance of incentives in driving economic growth and efficiency.
Content Outline	<p>2.1 Incentive-Meaning, Types of Incentives</p> <p>2.2 Important Incentives under Various Economics Systems</p> <p>2.3 Role of incentives in motivating economic agents.</p> <p>2.4 Compare how incentives work in different economic systems.</p> <p>2.5 Meaning, types of Economic freedom under various economic Systems.</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL****SNDTWU Faculty of Commerce – B.COM in Financial Accounting & Auditing Syllabus w.e.f. 2025-26**

References:

- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Principles of Economics (9th ed.). Cengage Learning.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- North, D. C. (1990). Institutions, Institutional Change, and Economic Performance. Cambridge University Press.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Hayek, F. A. (1944). The Road to Serfdom. University of Chicago Press.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.

COURSE SYLLABUS**Semester: III****3.5-OEC**

Course Title	Financial Accounting Insights
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the various types of Calculating Depreciation and its effects on the business• Familiarize with the basics of foreign exchange transactions and its terminologies.
Module 1 (Credit 1)	Depreciation Accounting
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the basic fundamentals of need and method of providing depreciation.• Correlate the life span of the asset with yearly extinguishment as expenditure.
Content Outline	1.1 Theory: <ul style="list-style-type: none">• Introduction, Definition,• Identify Factors affecting depreciation,• Explain the purpose of depreciation,• Methods of calculating depreciation. 1.2 Problems on: <ul style="list-style-type: none">• Accounting Treatment,• Calculation of depreciation by Fixed Instalment Method,• Reducing Balance Method,• Change in the Method of Depreciation.• Preparation of Assets Account and Depreciation Account.
Module 2 (Credit 1)	Accounting for Foreign Currency Transactions
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the basics of foreign exchange transactions• Gain deep knowledge of necessary requisites of foreign exchange markets• Comprehend the terminologies used in FOREX markets• Familiarize with the accounting aspects of the transactions
Content Outline	2.1 Theory: <ul style="list-style-type: none">• Participants of Foreign Exchange Markets,• Characteristics of Foreign Exchange Market,• Major Foreign Currencies that Trade Worldwide,• Meaning of Important Terms,• Requirements of Accounting Standard 11,• Accounting Procedure for Foreign Currency Transactions 2.2 Problems on: <ul style="list-style-type: none">• Journal Entries for foreign Exchange transactions – Import and Export,• Receipts and payments,• Purchase of fixed assets in foreign currency.• Accounting for year-end adjustments

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Ainapure. (2023). *Advance accounting*. Manan Prakashan.
- Choudhary. (2023). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2023). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2022). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023). *Advance accountancy*. S. Chand & Co.

Course Syllabus
Semester: III
3.5-OEC

Course Title	Business Communication
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none"> • Acquire essential skills for effective business communication. • Interpret visual data from verbal data and vice-versa. • Know about the types of meetings, and draft minutes of meetings, circulars, representations, and memos. • Draft Credit and Collection letters.
Module 1 (Credit 1) Essential of Routine Business Communication	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Interpret data from visual to verbal and verbal to visual. • Know about various types of meetings, roles and responsibilities of the Chairperson, members and participants. • Draft notices, agenda and minutes of meetings, and draft representations, circulars memos
Content Outline	1.1 Interpreting Data: Visual to Verbal and Verbal to Visual 1.2 Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes. 1.3 Notices, agenda and minutes of meetings, and representations, circulars and memos.
Module 2 (Credit 1) Business Letters & Emails- Credit and Collection	
Learning Outcomes	After learning this module, learners will be able to
	<ul style="list-style-type: none"> • Learn the theory of Credit and Collection Letters. • Draft Credit and Collection letters.
Content Outline	2.1 Theory: Credit and Collection Letters 2.2 Writing Credit Letters. 2.3 Writing Collection Letters.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External –50- Marks

References:

- Bovee, C. L., & Thill, J. V. (2018). *Business communication today* (14th ed.). Pearson.
- Doctor, A., & Doctor, A. (2019). *Business communication*. Sheth Publishers.
- Guffey, M. E., & Loewy, D. (2016). *Essentials of business communication* (10th ed.). Cengage Learning.
- Jain, P., & Sharma, P. (2014). *Behind every good decision: How anyone can use business analytics to turn data into profitable insight*. AMACOM.

- Knafllic, C. N. (2015). *Storytelling with data: A data visualization guide for business professionals*. Wiley.
- Locker, K. O., & Kaczmarek, S. K. (2013). *Business communication: Building critical skills* (6th ed.). McGraw-Hill Education.
- Locker, K. O., & Kienzler, D. S. (2015). *Business and administrative communication* (11th ed.). McGraw-Hill Education.
- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
- Williams, V. (2020). Chapter 6: Emails, memos and letters. In *Fundamentals of business communication*.
- BC campus (2020) Open Textbooks.

COURSE SYLLABUS
SEMESTER: III
3.7 FP

Course Title	Field projects in Financial Accounting and Auditing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	Accomplish practical experience and real-world application of theoretical concepts.
Module 1 (Credit 1)	Field Project Ideas
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Analyzing financial statements of a company to assess its financial performance and position. Planning an audit for a company, including identifying risks, developing audit procedures, and determining audit evidence. Evaluating the internal controls of a company to identify weaknesses and recommend improvements. Preparing financial reports for a company, including financial statements and notes to the financial statements.
Content Outline	<ul style="list-style-type: none"> Financial Statement Analysis Audit Planning Internal Control Evaluation Financial Reporting
Module 2 (Credit 1)	Potential Settings and communication skills
Learning Outcomes	After learning the module, learners will be able to
	<ol style="list-style-type: none"> 1. Annalise financial statements, identifying risks, and evaluating internal controls. 2. Developing solutions to financial reporting and auditing problems. 3. Communicating financial information and audit findings to stakeholders. 4 Applying professional judgment in financial accounting

Content Outline	<ul style="list-style-type: none"> • Simple Sums on Calculations of Basic Fundamental Heads of Financial Statements. *Companies*: Working with companies to analyze financial statements, plan audits, or evaluate internal controls. • *Accounting Firms*: Collaborating with accounting firms to gain experience in audit planning, internal control evaluation, and financial reporting. • *Non-Profit Organizations*: Working with non-profit organizations to analyze financial statements, plan audits, or evaluate internal controls.
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Rubrics for Evaluation of Field Project Work

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (25) Internal Assessment (To be filled by Internal Examiner)	A) Field Project Work (15)		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Analytical (3)		
		2) Problem Solving (3)		
		3) Professional Judgement (4)		
2	Project Report Presentation and Viva (25) Internal Assessment (To be filled by Internal Examiner)	A) Project Report (15)		
		1) Content (4)		
		2) Analysis and Interpretation of the data (7)		
		3) Presentation and Layout of the Report (4)		
		B) Presentation (5)		
		C) Project Viva (5)		
		Total		

Rubrics for Evaluation of Field Project Work

Sr.No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (25) Internal Assessment (To be filled by Internal Examiner)	A) Field Project Work (15)		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Analytical (3)		
		2) Problem Solving (3)		
		3) Professional Judgement (4)		
2	Project Report Presentation and Viva (25) Internal Assessment (To be filled by Internal Examiner)	D) Project Report (15)		
		4) Content (4)		
		5) Analysis and Interpretation of the data (7)		
		6) Presentation and Layout of the Report (4)		
		E) Presentation (5)		
		F) Project Viva (5)		
		Total		

B.COM IN FINANCIAL ACCOUNTING & AUDITING
SEMESTER IV
ACADEMIC YEAR: 2025-26

COURSE SYLLABUS
Semester: IV
4.1-Major (Core)

Course Title	BANKING SYSTEM IN INDIA -II
Course Credits	4 Credit
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Understand the functioning of Indian Money market and its recent development • Identify the role of RBI and its regulatory frame work • Develop an understanding of the legal framework governing Indian banking • Familiarize and understand the various types of risks faced by banks.
Module 1 (Credit 1)	Indian Money Market
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explain Structure of Indian money market. • Identify and understand various money market instruments and its market
<ul style="list-style-type: none"> • Content Outline 	<p>1.1 Indian Money Market – Structure and importance of money market</p> <p>1.2 Recent developments in Indian money market</p> <p>1.3 Instruments of Money Market- Call money, Treasury Bills, Commercial Bills, Commercial paper, Certificate of Deposit,</p> <p>1.4 Commercial Bill Market, Treasury bill market, Call money Market, Repurchase agreements (REPO & Reverse REPO)</p> <p>1.5 Discount and Finance House of India</p>
Module 2 (Credit 1)	RBI & NABARD
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Acquire knowledge about monetary policies of RBI and its objectives. • Identify and understand various measures of financial Inclusion taken by RBI
Content Outline	<p>2.1 Concept & Functions of RBI</p> <p>2.2 Methods of Credit control adopted by RBI.</p> <p>2.3 Monetary policies of RBI and objectives</p> <p>2.4 Financial Inclusion – concept and Need</p> <p>2.5 Financial Inclusion measures taken by- RBI & NABARD</p> <p>2.6 Pradhan Mantri Mudra Yojana-2015</p> <p>2.7 Pradhan Mantri Jan Dhana Yojana- 2014</p> <p>2.8 Stand up India scheme- 2016.</p>
Module 3 (Credit 1)	Laws Relating to Banking in India
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Acquaint themselves with Laws relating to Indian Banking • Develop a thorough understanding of Non-Performing Assets (NPAs) in the banking sector
Content Outline	3.1 Banking Regulation Act 1949-Business of banking company- Licensing of bank -Capital requirement- Opening of new branches- inspection of banks 3.2 Management of Non-performing Assets (NPAs)- Features contributing to NPA-Management and Classification of NPA- Legal and Non Legal Remedies
Module 4 (Credit 1) Risk Management in Banks	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the significance of risk management in banking • Develop a thorough understanding of the Banking Ombudsman Scheme 2006
Content Outline	4.1 Significance of Risk Management in Banks- Process of Risk management in Banks- Types of Banking Risk 4.2 The Banking Ombudsman Scheme 2006- Appointment of Ombudsman-power and duties of Banking Ombudsman- Nature of Complaints and Customer rights

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Indian Money Market	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: RBI & NABARD	15
3	Presentations/ Case Study: Laws Relating to Banking in India	10
4	Field Visit Report/ Quiz/ Debate: Risk Management in Banks	10
	Total 50 Marks	50

External – 50 Marks

References:

- Gordan E. & Nataraja K. (2017). Banking Theory, Law and Practice. Himalaya publishing house.
- Agarwal O.P. (2014). Banking and Insurance. Himalaya Publishing House.
- Sethi Jyotsna and Bhatia Nishwan (2015). Elements of Banking and Insurance. PHI Learning Private Limited.
- Kavitha Laxshmi N. (2017). An overview of banking sector. Vipul Prakashan.
- Gordan E. & Nataraja K. (2017). Financial markets and services. Himalaya Publishing House.
- Desai Vasant (2013) Bank management. Himalaya Publishing House.
- Srivastava P.K. (2016). Banking Theory and Practice. Himalaya Publishing House.
- Dr.Bandgar P.K., Business Aspects in Banking and Insurance. Vipul Prakashan.
- Gupta P.K. & Gordan E. (2012). Banking and Insurance. Himalaya Publishing House.

COURSE SYLLABUS
Semester IV

Major (Core) 4.2

Course Title	Corporate Accountancy II - Sem IV
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Comprehend the concept of revenue in case of Incorporation of Companies. • Define and understand the concept of redemption of preference shares • Prepare financial statements in Company Accounts • Familiarise with the procedure of Internal Reconstruction of Companies.
Module 1 (Credit 1)	Profit Prior to incorporation
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the impact on revenue in preparation of financial statement of Joint stock companies in pre and post incorporation period.
Content Outline	<p>1.1 Theory:</p> <ul style="list-style-type: none"> • Concept of Incorporation, • Pre and Post Incorporation period. <p>1.2 Problems on:</p> <ul style="list-style-type: none"> • Preparation of Profit and Loss Account including passing of journal entries for pre and post incorporation period.
Module 2 (Credit 1)	Redemption of Preference Shares
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand and analyze the legal provisions laid down for redemption of preference shares • Understand and apply the procedure and pass journal entries for redeem the shares.
Content Outline	<p>2.1 Theory:</p> <ul style="list-style-type: none"> • Legal restriction of Redemption of Shares <p>2.2 Problems on:</p> <ul style="list-style-type: none"> • Redemption of Redeemable Preference Shares.

Module 3 (Credit 1)	
Company Final Accounts	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Understand the practical concept of preparation of financial statement of Joint stock companies. Application of legal provisions and preparation of financial statements in vertical format as per Companies Act, 2013.
Content Outline	3.1 Theory: Schedule VI of the Companies Act, 2013 3.2 Problems on: Company Final Accounts as per Schedule VI of the Companies Act 2013 (excluding managerial remuneration).
Module 4 (Credit 1)	
Internal Reconstruction of Companies	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> Understand concept of business re-organizations and internal reconstruction of companies Understand the need and importance of reconstruction of a company and the application of legal provisions Accounting treatment of the same.
Content Outline	4.1 Theory: Meaning, Objective, Types of reconstructions- External and Internal, Legal aspects covered, Scheme of Internal Reconstruction 4.2 Problems on: Preparation of Capital Reduction Account. Simple problems showing passing of Journal Entries, Preparation of Reconstruction accounts and Preparation of Balance Sheet after Reconstruction

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Profit Prior to incorporation	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Types and Redemption of Preference Shares	15
3	Presentations/ Case Study: Company Final Accounts	10
4	Quiz/ Debate: Internal Reconstruction of Companies	10
	Total 50 Marks	50

External – 50 Marks

References :

- Ainapure. (2011). *Advance accounting*. Manan Prakashan.
- Choudhary. (2011). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2014). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2008). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2008). *Advance accountancy*. S. Chand.

COURSE SYLLABUS

Semester: IV

4.3-Minor Stream

Course Title	International Economics
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Understand issues related to international business.• Illustrate the theories associated with international trade and exchange rate• Analyze the functioning world trade organization and regional economic integrations• Explain the structure and various aspects of disequilibrium in the BOP
Module 1 (Credit 1) 1. Introduction to International Business	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Discuss the various aspects of International Business• Differentiate between international and domestic business and learn various modes of entry into international business.• Comprehend the economic, cultural, and political environments affecting international business.• Understand the concept of globalization, its merits and demerits.
Content Outline	<p>1.1 Meaning of International Business, the difference between Domestic Business and International Business</p> <p>1.2 International Business Environment –PESTEL Analysis</p> <p>1.3 Modes of Entry into International Business</p> <p>1.4 Meaning, Merits and Demerits of Globalization</p>
Module 2(Credit 1) Theories of Trade and Commercial Policy	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Explain David Ricardo's theory of Comparative Cost Advantages.• Analyze Heckscher-Ohlin's Modern Theory of International Trade.• Review free trade and protective trade policies• Interpret the protective measures.
Content Outline	<p>2.1 David Ricardo's Comparative Cost Advantages</p> <p>2.2 Heckscher- Ohlin's Modern Theory of International Trade</p> <p>2.3 Free trade and policy of Protection- Merits and demerits</p> <p>2.4 Tariffs and non-tariff barriers- anti-dumping duties, countervailing duties, voluntary export restraint, Sanitary and Phytosanitary measures</p>
Module 3(Credit 1) International Organization and Regional Economic Integration	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the objectives functions and principles of the World Trade Organization (WTO).• Discuss the key WTO agreements and Dispute Settlement Mechanism• Analyze the different stages of regional economic groupings• Review the functioning of the European Union, BRICS

Content Outline	3.1 Objectives, Functions, and Principles of WTO 3.2 Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on Agriculture, 3.3 Dispute Settlement Mechanism under WTO 3.3 Stages of Regional Economic Integration - Preferential Trade Arrangement, Free Trade Area, Customs Union, Common Market, Economic Union, Regional Economic Integration-European Union, BRICS
Module 4 (Credit 1) Balance of Payments and Foreign Exchange Market	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> Understand the structure and components of the Balance of Payments (BOP), including current and capital accounts. Learn about the causes of disequilibrium in the BOP and correction methods. Comprehend the functions of the foreign exchange market and the determination of exchange rates using theories like Balance of Payment and Purchasing Power Parity. Differentiate between fixed and floating exchange rates, and understand spot and forward rates.
a) Content Outline	4.1 Structure of BOP, Balance of Trade, and Balance of Payment, 4.2 Meaning and causes of disequilibrium in the BOP, Autonomous & Accommodating transactions, Monetary & non-monetary methods for correcting disequilibrium in the BOP 4.3 Meaning and Functions of Foreign Exchange, Concept of spot and Forward Exchange Rate, Fixed & floating Exchange Rate 4.4 Theories of Determination of exchange rates- Balance of payment theory, Purchasing Power Parity theory

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Introduction to International Business <ul style="list-style-type: none"> Poster Presentation -Visual poster comparing domestic vs international business with Indian company examples 	15
2	Theories of Trade and Commercial Policy <ul style="list-style-type: none"> Group Debate: " Protectionism is necessary for developing economies." 	15
3	International Organizations and Regional Integration <ul style="list-style-type: none"> Case Study Review-Select a WTO dispute or a regional bloc issue (e.g., ASEAN, European Union) 	10

4	Balance of Payments and Foreign Exchange- <ul style="list-style-type: none"> • Crossword or Concept Puzzle-Based on BOP components, exchange rate terms, and key theories (PPP, BoP theory) 	10
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Banik, N. (2015). Indian economy: A macroeconomic perspective. Sage Publications India.
- Salvatore, D. (2020). International economics: An Indian adaptation (13th ed.). McGraw-Hill Education.
- Thomas, A. M. (2021). Macroeconomics: An introduction. Cambridge University
- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). International Business: Environments and Operations (16th ed.). Pearson.
- Hill, C. W. L., & Hult, G. T. M. (2021). International Business: Competing in the Global Marketplace (13th ed.). McGraw-Hill Education.
- Rugman, A. M., & Collinson, S. (2016). International Business (6th ed.). Pearson.
- Ghemawat, P. (2017). The Laws of Globalization and Business Applications. Cambridge University Press.
- Ricardo, D. (1817). On the Principles of Political Economy and Taxation. John Murray.
- Heckscher, E., & Ohlin, B. (1933). Interregional and International Trade. Harvard University Press.
- Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). International Economics: Theory and Policy (11th ed.). Pearson.
- Bhagwati, J. N. (2002). Free Trade Today. Princeton University Press.
- Rodrik, D. (2011). The Globalization Paradox: Democracy and the Future of the World Economy. W. W. Norton & Company.
- World Trade Organization (WTO). (2015). The WTO Agreements: The Marrakesh Agreement Establishing the World Trade Organization and its Annexes. Cambridge University Press.
- Hoekman, B. M., & Kostecki, M. M. (2009). The Political Economy of the World Trading System: The WTO and Beyond (3rd ed.). Oxford University Press.
- Baldwin, R. E. (2016). The Great Convergence: Information Technology and the New Globalization. Harvard University Press.
- Ethier, W. J. (1998). The New Regionalism. The Economic Journal, 108(449), 1149-1161.
- Krugman, P. R., & Obstfeld, M. (2022). International Finance: Theory and Policy (12th ed.). Pearson.
- Salvatore, D. (2019). International Economics (13th ed.). Wiley.
- Frenkel, J. A., & Johnson, H. G. (1976). The Monetary Approach to the Balance of Payments. Allen & Unwin.
- Dornbusch, R. (1986). Exchange Rate Economics: Where Do We Stand? Brookings Papers on Economic Activity, 1(1986), 143-185.
- Cassel, G. (1918). Abnormal Deviations in International Exchanges. The Economic Journal, 28(112), 413-415.

COURSE SYLLABUS

Semester: IV

4.3-Minor Stream

Course Title	Business Law II
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Understand key business laws including the Companies Act, 2013, Intellectual Property Rights (IPR) Acts, the Indian Partnership Act, 1932, LLP Act, 2008, and the Consumer Protection Act, 1986.• Analyze the legal frameworks for company formation, governance, partnership structures, intellectual property protection, and consumer rights.• Apply knowledge of corporate, intellectual property, and consumer protection laws to resolve real-world business challenges and ensure compliance.• Develop the ability to make informed legal decisions in business transactions, enhancing ethical practices and risk management strategies.
Module 1 (Credit 1)	Partnership Acts
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the Indian Partnership Act, 1932, including the definition, essentials, types of partnerships, partnership deed, and the process of reconstitution and dissolution of a firm.• Analyze the test of partnership and the significance of profit-sharing, as well as the management and ownership of partnership property.• Comprehend the concept and features of Limited Liability Partnerships (LLP), distinguishing it from partnerships and companies, and understanding the liability of LLPs and partners.• Apply knowledge of LLP formation, conversion, and dissolution to real-world business situations, ensuring legal compliance and informed decision-making.
Content Outline	<p>1.1 Indian Partnership Act, 1932 Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec 6), Partnership deed, and property of the firm, Reconstitution of Partnership firms, Dissolution of the firm.</p> <p>1.2 Limited Liability Partnership, 2008 Definitions, Concept, Salient features, Nature of LLP, Distinction between LLP, Partnership and Company, Liability of LLP and liability of its partners, Conversion to LLP, Winding up and Dissolution of the LLP</p>
Module 2 (Credit 1):	The Companies Act, 2013
Learning Outcomes	<p>After learning the module, learners will be able to</p>

	<ul style="list-style-type: none"> • Understand the key concepts of company formation, features, and types including public, private, holding, and subsidiary companies, along with their legal distinctions. • Comprehend the legal documents required for a company, such as the Memorandum of Association, Articles of Association, and the requirements for a prospectus. • Analyze important doctrines in company law, such as the Doctrine of Ultra Vires and the Doctrine of Indoor Management, and their impact on company operations. • Learn the procedures for company membership, acquisition and cessation of membership, and the basic concept of company meetings like AGMs and EGMs.
Content Outline	<p>2.1 Definition and Features of a Company, Kinds of Companies</p> <p>2.2 Public Companies, Private Company and Privileges of Private Company. Distinction between Public Company and Private Company, Holding Company and Subsidiary Company.</p> <p>2.3 Memorandum of Association and Articles of Association of a Company.</p> <p>2.4 Doctrine of Ultra Virus, Doctrine of Indoor Management.</p> <p>2.5 Membership: Who can be member of a Company? Acquisition and cessation of membership</p> <p>2.6 Definition of a Prospectus and its legal Requirement, Contents of a Prospectus, A Statement in Lien of a prospectus</p> <p>2.7 Meetings of a Company – AGM & EGM (Sec 96, 100)</p>
Module 3 (Credit 1):	Intellectual Property Right (IPR) Acts
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the fundamentals of Intellectual Property Rights (IPR) in India, including the various types of intellectual property and their importance in protecting creativity and innovation. • Comprehend the patent process, including what is patentable, how to obtain a patent, the opposition process, patent term and expiry, and remedies for patent infringement. • Gain knowledge of copyrights, including registration, term, protected works, and ownership rights, fair use principles, and the legal remedies for copyright infringement. • Understand the fundamentals of Intellectual Property Rights (IPR) in India, including the various types of intellectual property and their importance in protecting creativity and innovation.
Content Outline	<p>3.1 Intellectual Property rights in India Introduction and Types.</p> <p>3.2 Patents: Meaning, Salient features of Patent, Conditions for an invention to be patented, what is Patentable, What is not patentable, Procedure for Obtaining a Patent, Opposition to Grant of Patent, Term, Expiry, Infringement and remedies.</p> <p>3.3 Copyrights: Meaning, Copy right Board and registration of Copyright,</p>

	Term of Copy right, What works are protected, rights and ownership, Fair use, Infringement of Copy rights and remedies 3.4 Trademarks: Meaning Concept, Functions, Types, Trademarks that cannot be registered, and Procedure for Registration, Infringement and remedies, passing off, service marks.
Module 4 (Credit 1)	The Consumers Protection Act, 1986
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the objectives and features of consumer protection laws, including definitions of unfair trade practices and their impact on consumers and businesses. • Analyze the role and functions of the Consumer Protection Council, including its constitution, objectives, and the framework for protecting consumer rights. • Comprehend the composition and jurisdiction of consumer dispute redressal bodies, such as the District Forum. • Apply knowledge of consumer protection mechanisms to identify and resolve issues related to unfair trade practices and ensure the protection of consumer rights.
Content Outline	4.1 Objectives, features, Definitions, Unfair trade practices 4.2 Consumer Protection Council – their constitutions and objectives 4.3 Composition and jurisdiction of District forum, State Commission and National Commission

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consumers Protection Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Acts	15
3	Presentations/ Case Study: Intellectual Property Right (IPR) Acts	10
4	Quiz/ Debate: The Companies Act, 2013	10
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Ahuja, V. K. (2021). *Law relating to intellectual property rights* (4th ed.). LexisNexis.
- Bangia, R. K. (n.d.). *Indian partnership act and limited liability partnership act*. Allahabad Law Agency.
- Kapoor, G. K., & Dhamija, S. (2024). *Company law & practice* (27th ed.). Bharat Law House.
- Ramaiya. (2023). *Guide to the Companies Act*. LexisNexis.
- Saraf, D. N. (n.d.). *Law of consumer protection in India*. N. M. Tripathi Pvt. Ltd.

- Singh, A. (2023). *Principles of mercantile law* (12th ed.). Eastern Book Company

COURSE SYLLABUS

Semester IV

4.3-Minor Stream

Course Title	Business Accounting -II
Course Credit	4
Course Outcomes	After going through the course, learner will be able to
	<ul style="list-style-type: none"> • Understand the concepts and importance of valuation of shares in business and financial decision-making. • Understand the structure and purpose of final accounts for co- operative societies. • Prepare Financial Statements and Analyze Financial Data. • Develop Ethical and Professional Conduct in Accounting. • Understand the Role of Financial Accounting in Business Decision-Making.
Module 1 (Credit 1)	Valuation of Shares
Learning outcomes	After going through the course, learner will be able to
	<ul style="list-style-type: none"> • Understand the concepts and importance of share valuation in business and financial decision-making. • Identify the factors influencing share valuation and their implications. • Apply different methods of share valuation (NAV, Yield, and Fair Value). • Develop the ability to solve practical problems related to share valuation. • Analyze the results to assist in investment, mergers, or legal proceedings.
Content Outline	1.1 Theory: Importance of Share Valuation Factors Affecting Share Valuation. 1.2 Problems on: Methods of Share Valuation Net Asset Value Method (NAV) Yield Method Fair Value Method
Module 2 (Credit 1)	Final Accounts Co-operative Societies
Learning outcomes	After going through the course, learner will be able to

	<ul style="list-style-type: none"> • Understand the structure and purpose of final accounts for co-operative societies. • Gain proficiency in preparing Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheets. • Learn the significance of reserves, surplus allocation, and statutory compliance in co-operative accounting. • Develop analytical skills to interpret financial data specific to co-operative societies. • Apply legal and regulatory requirements in the preparation of final accounts for co-operative organizations.
Content Outline	2.1 Theory: Introduction to Co-operative Societies, Legal Framework and Key Features of Co-operative Accounting. 2.2 Problems on: Final Accounts of Co-operative Societies.
Module 3 (Credit 1)	Analysis of financial statements -common Size, Trend and Comparative
Learning outcomes	After going through the course, learner will be able to <ul style="list-style-type: none"> • Understand the concepts and techniques of financial statement analysis. • Apply common-size analysis to compare financial statements and identify structural changes. • Use trend analysis to evaluate performance over time and predict future trends. • Perform comparative analysis to identify changes and growth between periods. • Interpret the results of these analyses to support decision-making in areas like investments and performance evaluation.
Content Outline	3.1 Theory: Meaning and purpose of Common-Size Analysis, Trend Analysis and Comparative Analysis. 3.2 Problems on: Common-Size Analysis, Trend Analysis and Comparative Analysis.
4. Module (Credit 1)	Financial Reporting and Disclosures
Learning outcomes	After going through the course, learner will be able to <ul style="list-style-type: none"> • Comprehend the Framework of Financial Reporting. • Prepare, Analyze and Interpret Financial Statements. • Apply Accounting Standards to Real-World Scenarios. • Understand Emerging Trends and Ethical Practices in Reporting.

Content Outline	4.1 Overview, Components of Financial Reporting, 4.2 Mandatory Disclosures under Corporate Governance and 4.3 Integrated Reporting.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Valuation of Shares	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Final Accounts Co-operative Societies	15
3	Presentations/ Case Study: Analysis of financial statements	10
4	Quiz/ Debate: Financial Reporting and Disclosures	10
	Total 50 Marks	50

External – 50 Marks

Reference Books

- Grewal, T. S. (2018). *Principles and practice of accounting*. S. Chand & Company.
- Maheshwari, S. N., & Maheshwari, S. K. (2020). *Financial accounting*. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2021). *Financial accounting for management*. Vikas Publishing House.
- Monga, J. R. (2019). *Financial accounting*. Mayur Paperbacks.
- Sharma, R. K., & Gupta, S. K. (2020). *Financial accounting and analysis*.
- Singh, S. K. (2019). *Advanced accountancy*. Himalaya Publishing House.
- Tulsian, P. C. (2019). *Financial accounting*. Pearson India.

COURSE SYLLABUS

Semester: IV

4.3 -Minor Stream

Course Title	Business Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Identify sources of inspiration for entrepreneurial ventures• Recognize the significance of a well-prepared business plan in securing investments.• Develop strategies for building and managing high-performing teams.• Analyze how group dynamics impact decision-making, motivation, and team effectiveness.• Prepare budgeting and financial planning strategies for a start-up.
Module 1 (Credit 1)	Idea Generation
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Assess potential business opportunities using feasibility analysis.• Understand the importance of market research in business planning.
Content Outline	1.1 Techniques of generating Business idea 1.2 Identifying and evaluating opportunities 1.3 Market Research 1.4 Components of Business Plan 1.5 Vision, Mission, Goal setting 1.6 SWOT Analysis
Module 2 (Credit 1)	Leadership and Team Management
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Assess the advantages and challenges of different team types in start-ups.• Identify the most effective leadership styles for different business situations.
Content Outline	2.1 Types of teams 2.2 Leadership styles 2.3 Leadership and Team building in start-ups 2.4 Conflict resolution in start-ups 2.5 Group Dynamics. Stages
Module 3 (Credit 1)	Project Feasibility
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Interpret and analyze financial statements to assess business performance. • Conduct break-even analysis to determine cost and revenue projections.
Content Outline	3.1 Developing Business Plan 3.2 Financial Analysis 3.3 Market Analysis 3.4 Techno-Economical Analysis 3.5 Network Analysis 3.6 Break-Even Analysis
Module 4 (Credit 1) Marketing Strategies for Start-Up	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply market segmentation techniques to position a start-up effectively. • Build a strong brand identity and establish brand loyalty.
Content Outline	4.1 Understanding target audience and market segmentation 4.2 Digital marketing and branding strategies 4.3 Pricing strategies and customer acquisition 4.4 Sales techniques and networking

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Project Feasibility	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Marketing Strategies for Start-Up	15
3	Presentations/ Case Study: Leadership and Team Management	10
4	Quiz/ Debate: Idea Generation	10
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Gupta, C. B., & Srinivasan, N. P. (2010). *Entrepreneurship development*. Sultan Chand & Sons.
- Khanka, S. S. (2016). *Entrepreneurial development*. S. Chand & Co.
- Kotler, P., & Keller, K. L. (2015). *Marketing management*. Pearson.
- Ries, A. (2010). *Entrepreneurship development*. Penguin Books.
- Shepherd, D. A., Peters, M. P., & Hirsch, R. D. (2015). *Entrepreneurship*. McGraw-Hill.

COURSE SYLLABUS

Semester: IV

4.4– OEC

Course Title	Business Compliances
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Explain what business compliance is and why it is important for businesses to follow rules and regulations.• Identify the different areas of compliance—legal, financial, and ethical—and understand their significance in business.• Explain the key business laws such as the Companies Act, Indian Contract Act, and Consumer Protection Act, and their role in business operations.• Describe the role of important regulatory bodies like SEBI, RBI, and the Ministry of Corporate Affairs in ensuring business compliance.• Recognize the benefits of complying with legal and regulatory requirements for businesses, including risk reduction and growth opportunities.
Module 1 (Credit 1) :	Introduction to Business Compliances
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the concept of business compliance.• Recognize the importance of compliance in business operations.• Identify key compliance areas in organizations.
Content Outline	<p>1.1 Meaning of Business Compliance 1.2 Importance of Compliance in Business 1.3 Key Areas of Compliance: Legal, Financial, Ethical 1.4 Benefits of Compliance for Businesses 1.5 Basic Compliance Frameworks</p>
Module 2 (Credit 1) :	Legal Framework for Business Compliance
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand basic business laws and their significance for businesses.• Identify the role of regulatory bodies in enforcing compliance.

Content Outline	2.1 Overview of Key Business Laws: 2.2 Companies Act, 2013 2.3 Indian Contract Act, 1872 2.4 Consumer Protection Act, 2019 2.5 Role of Regulatory Bodies: SEBI, RBI, Ministry of Corporate Affairs 2.6 Importance of Legal Compliance
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- "Business Law and Business Ethics" 2015, M. C. Kuchhal and Vivek Kuchhal Publisher: Vikas Publishing House.
- "Business Law" 2018, N.D. Kapoor Publisher: Sultan Chand & Sons.
- "Corporate Governance and Business Ethics" ,2019, A. C. Fernando Publisher: Pearson Education.
- "Corporate Compliance and Ethics" 2017, S. S. K. Gupta Publisher: Sage Publications.
- "The Handbook of Corporate Governance in India" 2018, Debashis Basu and Prithviraj Kothari Publisher: Tata McGraw-Hill Education.
- "Business Laws for Management" 2017, P.K. Goel Publisher: Vikas Publishing House.
- "Legal Aspects of Business" 2018, Akhileshwar Pathak Publisher: McGraw Hill Education India.
- "Corporate and Commercial Laws" 2015, Avtar Singh. Publisher: Eastern Book Company.
- "Consumer Protection Law in India" 2016, Dr. S. S. Srivastava Publisher: Universal Law Publishing.
- "Indian Contract Act, 1872" 2016,R.K. Bangia Publisher: Allahabad Law Agency.
- "Companies Act 2013" by N.K. Jain Publisher: Bharat Law House.
- "Securities Laws and Business Compliance" 2015 M.R. Sivaraman Publisher: LexisNexis India.

COURSE SYLLABUS**Semester: IV****4.4 -- OEC**

Course Title	Techniques of Advertising
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the key components and frameworks involved in planning successful advertising campaigns.• Develop effective advertising strategies tailored to specific audiences and marketing objectives.• Select appropriate media channels and allocate budgets efficiently for campaign execution.• Implement and manage advertising campaigns to achieve desired outcomes.• Analyze and evaluate the effectiveness of advertising campaigns using performance metrics and apply insights for continuous improvement.
Module 1 (Credit 1)	Planning Advertising Campaigns
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the principles of planning advertising campaigns, including setting objectives, defining target audiences, and allocating resources effectively.• Develop, execute, and evaluate advertising strategies to achieve campaign goals and optimize performance.
Content Outline	1.1 Advertising Campaign: Concept, Advertising Campaign Planning - Steps Determining advertising objectives - DAGMAR model 1.2 Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs 1.3 Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
Module 2 (Credit 1)	Execution and Evaluation of Advertising
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Implement advertising strategies effectively, ensuring alignment with campaign objectives and target audience needs.
	<ul style="list-style-type: none">• Analyze and evaluate the performance of advertising campaigns using key metrics to optimize outcomes and inform future strategies.

Content Outline	2.1 Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization 2.2 Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) 2.3 Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising management* (5th ed.). Pearson Education.
- Bullmore, J. J. D., & Waterson, M. J. (2020). *The advertising association handbook*. Holt Rinehart & Winston.
- Gupta, R. (2015). *Advertising principles and practice*. S. Chand Publishing.
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). *Advertising* (10th ed.). Pearson.

COURSE SYLLABUS**Semester: IV****4.4-OEC**

Course Title	Export Marketing Strategies and Procedures
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Acquaint the students about the knowledge of export pricing strategies and Export pricing quotations.• Enable to understand various Export incentives available Indian Exporter.• Equip the students about the knowledge of procedure involved in the export marketing.• Identify and understand various documents used in export trade.• Understand export financing Institutions and methods of financing export trade.
Module 1 (Credit 1)	Export Pricing & Export Finance
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• learn about various export pricing strategies and export pricing quotations• Understand methods of export financing and various export financing institutions to promote export• Identify and understand factors determining export pricing
Content Outline	1.1 Various Export Pricing Strategies 1.2 Factors Determining Export Pricing 1.3 Various Export Pricing Quotations 1.4 Pre-shipment and Post- Shipment finance 1.5 Export financing Institutions and Letter of Credit
Module 2 (Credit 1):	Export Procedure & Export documents
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand Pre-Shipment & Post-Shipment Procedure involved in Export Marketing• Gain knowledge about various documents used in export trade• Identify and understand financial incentives and schemes available to Indian Exporters

Content Outline	2.1 Pre-Shipment and Post-shipment Export Procedure 2.2 Quality control and Pre-Shipment export procedures 2.3 Various export documents used in Export Trade 2.4 Financial Incentives & assistance available to Indian Exporter. 2.5 Institutional assistance to Indians Exporters
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Export management, 2015, by Balagopal, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. 2018, N.G. Kale (Vipul prakashan)
- Export Marketing. Vaz,2015, Michael. (Madan Prakashan)
- International Trade Policy. 2016, Robertson, David (McMilan publication)
- International Trade theory & practice. 2019, P.N. Roy. (Wiley Eastern Lt.)
- International Trade & export management. 2016, Cherunilam Frances (Himalaya publishing House)
- Export Marketing. 2019, Rathar. (Himalaya Publishing House)

COURSE SYLLABUS

Semester: IV

4.4 OEC

Course Title	Industrial Psychology - Workplace Behavior
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand the nature and functions of groups in organizations
	<ul style="list-style-type: none">• Compare and contrast groups and teams at workplace
	<ul style="list-style-type: none">• Identify various dimensions of organizational communication
	<ul style="list-style-type: none">• Examine the conflict process and its resolution within organizations
Module 1 (Credit 1) - Foundations of Group Behavior	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Define groups and outline stages of group development
	<ul style="list-style-type: none">• Develop various types of teams at the workplace
Content Outline	1.1 Defining and classifying groups 1.2 Stages of Group development 1.3 Difference between Groups and teams 1.4 Types of Team
Module 2 (Credit 1) - Communication in Organizations	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Facilitate the process of communication within organizations
	<ul style="list-style-type: none">• Utilize various negotiation strategies to manage organizational conflicts
Content Outline	2.1 Functions and Direction of communication 2.2 Barriers to effective communication 2.3 Conflict Process 2.4 Negotiation Strategies

Internal exam-NIL

External Exam-50 Marks

References:

- Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India
- **Additional Texts:**
- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai. Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Marketing Research
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Understand and analyze the Concept & Process of Marketing Research, types• Analyze types of Marketing Research, Methods of Data collections• Know the Difference between Marketing Research & Market Research.• Familiarize with the Tools & Techniques of Marketing Research
Module 1 (Credit 1)	Overview of Marketing Research
Content Outline	1.1 Marketing Research-Meaning & Definition, feature, types and process of Marketing Research, 1.2 Qualities of a Good Researcher and Ethics in Research. 1.3 Methods of Data collection- Primary Data & Secondary Data & its sources. 1.4 Research Design-Concept, Features, process and contents of Research Design
Module 2 (Credit 1)	Techniques of Marketing Research
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Create Sample Design-Methods of sampling, care to be taken while designing sample,• Evaluate Hypothesis & its Types.• Understand the Analysis and Interpretation of Data.• Statistical Tools & Techniques used in Marketing Research.• Drafting Research Report-Contents.• Understanding Sample Design and its Methods & selecting correct sample.
Content Outline	2.1 Sample Design-Methods of sampling, care to be taken while designing sample, 2.2 Hypothesis-Concept & Types of Hypotheses. 2.3 Analysis and Interpretation of Data & Statistical Tools & Techniques used in Marketing Research. 2.4 Drafting Research Report-Contents of Research Report.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

References:

- Beri G. C. (2024). Marketing Research, Tata McGraw Hill, New Delhi.
- The Essence of Marketing Research, Prentice Hall, New Delhi.
- Richard D. Irwin, Boston Chisnall, Peter M. (2015). Marketing Research: Text and Cases.
- Ranganatham M. & Krishnaswam O.R. (2016). Marketing Research, Himalaya Publishing House.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Philip Kotler, Principles of Marketing Management, 2020 (19th Edition), Pearson.

COURSE SYLLABUS

Semester: IV

4.4 - OEC

Course Title	Techniques of Sampling and Hypothesis Testing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Understand and recognize sampling methods• Estimate population parameters and apply large and small sample test• Prepare control charts and solve problems using control charts
Module 1 (Credit 1)	Sampling
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Familiarize with the concept of sampling.• Have deep knowledge of different types of sampling.
Content Outline	1.1 Sampling: Sampling Concepts, Sampling Distributions 1.2 Estimation Populations and samples, Parameters and Statistics, Sampling methods including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling.
Module 2 (Credit 1)	Hypothesis Testing and Estimation
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Estimate population parameters• Apply large and small sample tests to analyze the collected data.
Content Outline	2.1 Hypothesis Testing and Estimation: Tests concerning means and proportions (one and two samples; t test

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

References:

- Statistical techniques by S.P. Gupta

COURSE SYLLABUS**Semester: IV****4.4 - OEC**

Course Title	Co-operative Management Mechanism
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Analyze the functioning and contribution of different types of co-operatives in Maharashtra.• Examine the role of institutions like RBI, NABARD, and SBI in promoting co-operation.• Evaluate the administrative and auditing frameworks of co-operatives and identify their challenges.• Assess the progress of the co-operative movement in India post-independence and suggest measures for improvement.
Module 1 (Credit 1)	Special Study of Some Co-operatives in Maharashtra
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Describe the working mechanisms of various co-operatives in Maharashtra.• Analyze the socio-economic impact of these co-operatives on rural and urban communities.• Identify challenges and suggest solutions for better performance of these co-operatives.• Discuss the roles of RBI, NABARD, and SBI in supporting co-operatives.
Content Outline	1.1 Cotton Co-operatives. 1.2 Dairy Co-operatives. 1.3 Sugar Co-operatives. 1.4 Role of RBI & NABARD in financing co-operatives.
Module 2 (Credit 1) Co-operative Administration and Audit	
Learning Outcomes	After learning the module, learners will be able to

	<ul style="list-style-type: none"> • Understand the objectives and types of co-operative audits. • Identify common defects in co-operative administration and suggest remedies. • Explain the roles and responsibilities of the registrar in co-operatives. • Assess the growth of co-operatives in India since independence.
Content Outline	2.1 Objectives, types, defects, and remedies of co-operative audits. 2.2 Kinds of audits. 2.3 Powers, functions, and responsibilities of the registrar. 2.4 Supervision, inspection, and guidance of co-operatives. 2.5 Progress of the co-operative movement in India post-independence.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Co-op Marketing of Fruits & Vegetables In India: K. V. Subramanyam Principal Scientist, T. M. Gajanan science Bangalore, Concept Publishers, New Delhi - 110059
- Co-op Marketing in India and Abroad: L. P. Singh, Himalaya Publicity House, New Delhi.
- Co-operative Perspective Latest Issues: Vainkunth Mehta Co-op. Management Institute, Pune-7
- Indian Agriculture & Agri-Business Management: Dr. Smita Diwase, Scientific Publishers, India
- Agri. Marketing: Swalia Bihari Verma, Scientific Publishers India, 5A New Pali Road Jodhpur-342001
- Mathur G. R.: Co-operatives In India
- Kulkarni K. R.: Theory & Practice of Co-operation in India, Volume I&II.
- Hajela T. N.: Principles & Problems of Co-operation.
- Sharada V.: The Theory of Co-operation

COURSE SYLLABUS

Semester: IV

4.4 - OEC

Course Title	Investment & Risk Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to - <ul style="list-style-type: none">• Understand and apply key concepts in fixed income securities such as bond pricing, YTM, duration, and convexity for effective investment and risk management.• Utilize derivatives (forwards, futures, options, swaps) for managing risks related to interest rates, currency, and market fluctuations.
Module 1 (Credit 1) - Investment in Fixed Income Securities	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand investment objectives and types of fixed income securities, including government and corporate bonds.• Explain key bond concepts such as coupon rate, yield to maturity (YTM), and bond pricing.• Calculate clean and dirty prices and perform yield calculations for bonds.• Analyze interest rate risk using duration and convexity as risk measures in bond investments.
Content Outline	1.1 Objectives of investments, 1.2 Types of investments, 1.3 Coupon and YTM concepts, 1.4 Bond market basics, bond pricing and yield calculation, clean and dirty price, interest rate risk measures like Duration and Convexity
Module 2 (Credit 1) - Risk Management through Derivatives	
Learning Outcomes	After learning the module, learners will be able to - <ul style="list-style-type: none">• Understand the nature and fundamentals of derivatives, including their types and how they function in financial markets.• Explain and differentiate between various derivatives, such as forwards, currency futures, options, and interest rate swaps.• Demonstrate an understanding of margin requirements in derivative transactions and their role in managing risk.• Apply interest rate swaps and forward rate agreements (FRAs) for hedging interest rate risks and managing financial exposure.
Content Outline	2.1 Derivative: Nature, types, fundamentals, forwards, currency futures and options, 2.2 Interest rate swaps and futures, 2.3 Concept of margins, 2.4 Interest rate swaps and FRAs

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Bragg, S. M. (n.d.). *Treasury management: The practitioner's guide*.
- Chance, D. M. (n.d.). *Introduction to derivatives & risk management*. Cengage Learning.
- Gupta, R. K. (n.d.). *Treasury management in India*.
- Hong Kong Institute of Bankers (HKIB). (n.d.). *Corporate treasury management*.
- Kotreshwar, G. (n.d.). *Risk management: Insurance & derivatives* (2nd ed.). Himalaya Publishing.
- Myint, S., & Famery, F. (n.d.). *The handbook of corporate financial risk management*.

COURSE SYLLABUS**Semester: IV****4.4- OEC**

Course Title	Foundations of Capitalism, Socialism, and Mixed Economies
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Understand and analyze different economic systems (Capitalism, Socialism, and Mixed Economy) and their evolution.• Evaluate government roles, market mechanisms, and incentives in various economic systems.• Assess the efficiency and effectiveness of economic systems in achieving economic growth and social welfare.• Analyze the impact of globalization, liberalization, and privatization on economic systems, especially in India.• Compare and contrast the advantages and disadvantages of Capitalism, Socialism, and the Mixed Economy.
Module 1(Credit 1)	Capitalism and Socialism
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Explain the meaning, definition, and features of Capitalism and Socialism.• Analyze the institutional framework of Capitalism, including the roles of government, competition, profit motive, and consumer sovereignty.• Define central planning, discuss its rationale, and evaluate its criticisms, particularly in the USSR and China.• Compare the merits and demerits of Capitalism and Socialism in terms of economic growth, efficiency, and social justice.
Content Outline	<ul style="list-style-type: none">1.1 Capitalism-, meaning & definition, Features of Capitalism1.2 Socialism-meaning & definition, Features of Socialism1.3 The institutional framework of capitalism-- the role of government, the role of competition and market mechanism, the role of the profit motive, the role of consumer's sovereignty1.4 Central Planning – definition, the rationale for central planning, and criticism of central planning regarding socialist countries like the USSR and China1.5 Merits and demerits -Capitalism and Socialism
Module 2(Credit 1)	Mixed Economy
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Identify the key features of the Mixed Economy and how it combines aspects of Capitalism and Socialism.• Examine the role of the public and private sectors, with a focus on India.• Analyze the impact of Liberalization, Privatization, and Globalization, (LPG) on the Indian economy.

	<ul style="list-style-type: none"> Assess the merits and demerits of the Mixed Economy in achieving economic stability and development.
Content Outline	2.1 Mixed Economy-Evolution, meaning & definition, 2.2 Features of Mixed Economy 2.3 Role of Public Sector and Private Sector with special reference to India, Globalization, Liberalization, and Privatization with special reference to India 2.4 Merits and Demerits of Mixed Economy

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Smith, A. (1776). An Inquiry into the Nature and Causes of the Wealth of Nations. W. Strahan and T. Cadell.
- Marx, K., & Engels, F. (1848). The Communist Manifesto.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Krueger, A. O. (2002). Economic Policy Reforms and the Indian Economy. University of Chicago Press.
- Stiglitz, J. E. (2002). Globalization and Its Discontents. W.W. Norton & Company.
- Government of India (1991). New Economic Policy (Liberalization, Privatization, and Globalization Reforms). Ministry of Finance.

COURSE SYLLABUS**Semester: IV****4.4- OEC**

Course Title	Budgetary Control and Recent Trends in Business Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	<ul style="list-style-type: none">• Familiarize students with the basics of budgetary control- Cash Budget• Gain insights about the recent trends in Accounting.
Module 1 (Credit 1)	Budgetary Control - Cash Budget
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the Concept of Cash Budget and its importance• Develop the Budgeting skills and enhance the financial decision making skills
Content Outline	Theory: 1.1 Objectives of Budgetary Control, 1.2 Types of Budgetary Control, 1.3 Objectives, Advantages and limitations of Cash budget Problems on : Cash Budget
Module 2 (Credit 1)	Recent Trends in Accounting
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Familiarize with the developments and recent trends in accounting• Have knowledge of the concept of Brand Accounting and Royalties Accounting and Cloud Accounting
Content Outline	Theory: 2.1 Introduction to Brand Accounting, 2.2 Methods and Applications in Brand Accounting. 2.3 Introduction to Royalties Accounting, 2.4 Meaning and Types of Royalties Accounting. 2.5 Introduction to Cloud Accounting, Features 2.6 Cloud Accounting vs. Traditional Accounting Software.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**Internal – NIL**

External – 50-Marks

References:

- Ainapure. (2023). *Advance accounting*. Manan Prakashan.
- Choudhary. (2023). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2023). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2022). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023). *Advance accountancy*. S. Chand & Co.

COURSE SYLLABUS

Semester: IV

4.4- OEC

Course Title	Business Communication Skills
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Draft sales letters, advertisements, press releases, reports, and covering letters.• Draft job applications, CVs (one-page CV and detailed CV)• Draft offer letters, acceptance letters, rejections, and resignations.• Prepare for job interviews.
Module 1 (Credit 1) Writing Sales Letters, Advertisements, Press Releases and Reports.	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Draft Sales Letters and Advertisements.• Write press releases and covering letters.• Learn how to write different kinds of reports.
Content Outline	<p>1.1 Preparing Sales Letters and Advertisements- Theory and Practice. 1.2 Press Release and Covering Letters. 1.3 Report Writing.</p>
Module 2 (Credit 1) Job Applications, CVs and Job Interviews	
Learning Outcomes	<p>After learning this module, learners will be able to</p> <ul style="list-style-type: none">• Draft job applications, CVs (one page as well as a detailed one)• Draft letters - offers, acceptance, rejections, and resignations.• Appear confidently for job interviews.
Content Outline	<p>2.1 Job Application and Curriculum Vitae 2.2 Offer Letters, Acceptance Letters and Resignation Letters. 2.3 Preparing for Job Interviews, Do's and Don'ts of job interviews.</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External –50- Marks

References:

- Chaturvedi, P. D., & Chaturvedi, M. (2012). *Business communication (For F.Y.B.Com Mumbai University)*. Dorling Kindersley (India) Pvt. Ltd.
- Doctor, R. A., & Doctor, A. (2011). *Business communication (F.Y.B.Com Sem-2)*. Sheth Publishers.
- Gupta, S. C. (2016). *A handbook of letter writing*. Arihant Publications.

- Kennedy, M. (2014). *Beginner's guide to writing powerful press releases: Secrets the pros use to command media attention*. Createspace Independent Publishing.
- Mulgaonkar, S. D., & Waradkar, V. G. (1997). *Business communication*. Manan Prakashan.
- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
- Rayudu, C. S. (2010). *Communication*. Himalaya Publishing House.

COURSE SYLLABUS

Semester: IV

4.5--SEC

Course Title	Fundamentals of Insurance
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Understand the fundamental concepts and operations within the insurance sectors.• Know the application of theoretical knowledge to real-world scenarios of insurance sector• Ready for careers in insurance, and related financial services industries.• Study the business practices, products, and services offered by insurance companies.• Familiarize students with the principles, theories, and concepts underlying banking and insurance activities
Module 1 (Credit 1)	Introduction to Insurance
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Demonstrate a comprehensive understanding of the principles, concepts, and practices governing the insurance sectors.• Enhance the understanding of students about the roles such as insurance professionals, insurance agents, financial analysts, risk managers, and regulatory compliance officers.
Content Outline	<p>1.1 Insurance: Meaning, Definition, Nature and Functions of Insurance, 1.2 Principles of Insurance, 1.3 Types of Insurance, 1.4 Banc assurance and 1.5 IRDA- Meaning, Role and Power of IRDA</p>
Module 2 (Credit 1)	Life Insurance & General (Non-Life) Insurance:
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Understand the different products under life insurance and general insurance sectors• Analyses the different types of life insurance and general insurance

Content Outline	2.1 Life Insurance: History and Formation of Life Insurance Corporation (LIC) of India, Nature of Life Insurance contract, Classification of Policies, Calculation of Premium, 2.2 Fire Insurance: Nature and Use of Fire Insurance, Types of Fire Insurance, 2.3 Health Insurance: Meaning, Various types of Policies and 2.4 Motor Insurance: Meaning, Various types of Policies 2.5 Practical problems on Fire insurances
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Dorfman, M. S., & Cather, D. A. (n.d.). *Introduction to risk management & insurance* (10th ed.).
- Gupta, L. P. (n.d.). *Insurance claims solutions* (Rev. ed.).
- Indian Institute of Banking & Finance. (n.d.). *Principles and practices of banking*. Macmillan India Ltd.
- Mishra, M. N. (n.d.). *Insurance principles and practice*. S. Chand Publishing.
- Mishra, M. N., & Mishra, S. B. (n.d.). *Insurance principles and practice* (22nd ed.). S. Chand Publishing.
- V., M., Marwa, M., & Narasimha Murthy, H. (n.d.). *Life & general insurance*

COURSE SYLLABUS

Semester: IV

4.5 - SEC

Course Title	Advertising Skills
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Identify and explain the elements that constitute an effective advertisement.• Create advertisement copy including headlines and body text using professional techniques.• Design advertisement layouts and illustrations that enhance visual communication.• Develop and produce creative advertising content for print, television, and radio media by applying scriptwriting, layout design, and audio-visual storytelling techniques.• Analyze and apply artificial intelligence in the creation of advertising content.
Module 1 (Credit 1)	Elements and Construction of Advertisements
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Identify the critical elements that make an advertisement impactful.• Develop effective headlines and differentiate between various types of headlines.• Design advertisement layouts and apply techniques of illustration.• Construct visually appealing advertisements.
Content Outline	<p>1.1 Role of different elements in advertising 1.2 Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy 1.3 Headline: essentials of a good headline, forms of headlines 1.4 Advertisement construction: structure and flow 1.5 Layout: meaning, features, types of layout, essential qualities of effective layout. 1.6 Illustration: functions and techniques of illustration.</p>
Module 2 (Credit 1)	Creating Media Based Advertising – Print, TV and Radio
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Design creative print advertisements for newspapers, magazines, and posters using layout principles.• Write structured scripts for TV commercials.• Develop storyboard for a TV advertisement that integrates visuals, dialogue, and direction.• Compose impactful radio advertisement scripts using sound, music, and

	<p>voice to engage and persuade listeners.</p> <ul style="list-style-type: none"> • Differentiate between the creative demands of print, TV, and radio media, and design advertisement content accordingly. • Explore and evaluate the use of AI tools in the creation of advertisements across print, TV, and digital platforms
Content Outline	<p>2.1 Print Advertisements: Characteristics of print media (newspapers and magazines), Planning and designing effective print advertisements, Designing posters: layout, colour schemes, typography, and visual impact.</p> <p>2.2 Television and Radio Advertisements: Television Advertisements: Techniques for creating engaging visual advertisements, Script writing for TV commercials, Developing and organizing a storyboard. Radio Advertisements: Role and impact of audio elements: voice, sound, music, Creative use of words in radio copywriting, Structuring short, engaging, and persuasive radio scripts.</p> <p>2.3 Role of Artificial Intelligence in Creating Advertisements: Introduction to AI tools in advertising, AI in copywriting, visual generation, and scripting.</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Arens, W. F. (2013). *Contemporary Advertising* (13th ed.). McGraw-Hill Education.
- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising Management* (5th ed.). Pearson Education India.
- Bullmore, J. J. D., & Waterson, M. J. (2020). *The Advertising Association Handbook*. Holt, Rinehart & Winston.
- Choudhury, M. (2021). *Artificial Intelligence in Marketing*. Notion Press
- Chunawalla, S. A. (2021). *Fundamentals of Advertising*. Himalaya Publishing House.
- Gupta, R. (2015). *Advertising: Principles and Practice*. S. Chand Publishing.
- Jethwaney, J., & Jain, S. (2018). *Advertising Management* (2nd ed.). Oxford University Press India.
- Jethwaney, J. (2020). *Digital Advertising: Concepts, Cases and Conversations*. Oxford University Press India.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for Humanity*. HarperCollins India
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). *Advertising* (10th ed.). Pearson.
- Ogilvy, D. (2007). *Ogilvy on advertising*. Prion Books.

Course Syllabus

Semester: IV

4.5 - SEC

Course Title	Fundamentals of Investment in Stock Markets
Course Credits	2
Course Outcomes	After going through the course, learners will be able to:
	<ul style="list-style-type: none">• Understand the basic structure and participants of the stock market.
	<ul style="list-style-type: none">• Apply fundamental and technical analysis to evaluate stocks.
	<ul style="list-style-type: none">• Build and manage a diversified investment portfolio.
	<ul style="list-style-type: none">• Analyze mutual funds and choose suitable investment strategies.
Module 1 (Credit 1) Unit 1: Introduction to Securities Market	
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">• Understand primary and secondary stock markets.
	<ul style="list-style-type: none">• Know the requirements to start investing (bank, demat, trading accounts).
	<ul style="list-style-type: none">• Learn the process of opening accounts and required documents (KYC, CKYC, etc.).
	<ul style="list-style-type: none">• Familiarize with the basics of intra-day trading.
Content Outline	<p>1.1 Stock Market - Primary market and Secondary market.</p> <p>1.2 Pre-requisite to invest in stock Market- Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, Basic Service Demat Account (BSDA), KYC documents, CKYC, Nomination</p> <p>1.3 Modes of investment - Mutual fund & Direct equity</p> <p>1.4 Trading- Intra-day trading - Online trading</p>
Module 2 (Credit 1) Unit 2: Fundamental and Technical Analysis	
Learning Outcomes	After learning the module, learners will be able to:
	<ul style="list-style-type: none">• Analyze securities using both fundamental and technical analysis, including economic, industry, and company-level evaluation.
	<ul style="list-style-type: none">• Apply basic tools of technical analysis to interpret market trends and make informed investment decisions.
	<ul style="list-style-type: none">• Understand and explain the importance of portfolio diversification in

	managing investment risk.
	<ul style="list-style-type: none"> Evaluate different types of mutual funds, understand NAV, and compare various investment methods such as Lump Sum, SIP, and NFO.
Content Outline	<p>2.1 Security Analysis, Fundamental Analysis – Economic analysis, Industry analysis and Company analysis</p> <p>2.2 Technical analysis, Basic tools of technical analysis, Portfolio diversification</p> <p>2.3 Types of mutual fund based on structure, objectives and investment style, NAV, Ways of investing in mutual fund - Lump sum and SIP, NFO</p>

Internal - NIL

External – 50 Marks

References

- Preeti Singh, 2017, *Fundamentals of Investment Management*, Himalaya Publishing House, Mumbai.
- Vasant A. Avadhani, 2017, *Fundamentals of Investment*, Himalaya Publishing House, Mumbai.
- Bharati V. Pathak, 2023, *Indian Financial System*, Pearson Education India, New Delhi.
- Jia Makhija, 2022, *Financial Markets*, Vipul Prakashan, Mumbai.

4.7 CE

Course Title +	Community Engagement in Financial Accounting & Auditing
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">1. Understand and apply financial accounting and auditing concepts in community contexts.2. Analyze financial information and assist community partners in maintaining sound financial practices.3. Conduct basic audits and internal control assessments for non-profit and small-scale community entities.4. Communicate financial information clearly to non-specialist stakeholders.5. Foster civic responsibility and ethical awareness through community engagement.
Module 1 (Credit 1) Introduction to Community Engagement Financial Inclusion and Community Development	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none">1. Evaluating the concept of community engagement2. Analyzing the Role of financial institutions in promoting financial inclusion3. Developing the Principles of community engagement
Content Outline	<ul style="list-style-type: none">• Introduction to Community Engagement• Definition and importance of community engagement• Role of accountants and auditors in community development• Principles of service learning
Module 2 (Credit 1) Community Engagement Initiatives Designing and Implementing Community Engagement Initiatives*	

Learning Outcomes	After learning the module, learners will be able to
	1. Understand the importance of community engagement and its application in computer science. 2. Develop skills in applying computer knowledge to real-world community problems. 3. Demonstrate social responsibility and civic engagement.
Content Outline	<p>Financial Literacy for Communities</p> <ul style="list-style-type: none"> • Budgeting and financial planning • Cash management • Financial sustainability for NGOs and community organizations <p>Fieldwork / Community-Based Project</p> <ul style="list-style-type: none"> • Partnering with a local community organization • Conducting needs assessments • Delivering accounting/auditing support • Reflective learning and reporting <p>Communication and Reporting</p> <ul style="list-style-type: none"> • Writing financial reports and audit findings • Presenting financial information to non-financial audiences • Building trust and transparency in financial communication

Rubrics for Evaluation of Community Engagement

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Community Engagement Internal Assessment (25) (To be filled by Internal Examiner)	A) Community Engagement Activity (15)		
		1) Objective/ Purpose of the Activity (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Commitment (3)		
		2) Involvement (4)		
		3) Communication (3)		
2	Report, Presentation and Viva Internal Assessment (25) (To be filled by Internal Examiner)	A) Report Writing (25)		
		1) Details of the Community Engagement. (7)		
		2) Objectives and Outcomes/Achievement of the Community Engagement (5)		
		3) Presentation and Layout of the Report (3)		
		4) Presentation (5)		
		5) Project Viva (5)		
		Total		