



Four-year Undergraduate Programme in Commerce

Bachelor of Commerce (Honours/Honours with Research)

from the academic year 2023-2024

St. Xavier's College, Department of Commerce, will offer a four-year (eight semesters) Bachelor of Commerce (Honours/Honours with Research) programme. There will be an exit option after three years, as per UGC guidelines.

NOMENCLATURE OF THE DEGREES

Bachelor of Commerce (Honours) - Four-Year (Eight Semesters) - A student will be awarded the honours degree after completing 176 credits.

Bachelor of Commerce (Honours with Research) - Four-Year (Eight Semesters) - If a student secures a minimum of 75% marks in first six semesters may opt for honours with research in 4th year. The student will be required to complete a research project/dissertation under the guidance of a Faculty member.

Note: Students completing the 4-years programme may join the Master degree programme and complete the same in one year. Also a student completing the B.Com. (Honours with Research) may directly be allowed to join the Ph.D. Programme.

Bachelor of Commerce (exit option) - A student will be awarded the degree after completing 132 credits. Such a student may join the Master degree programme and complete the same in two years.

EXPLANATION OF THE COURSES

The programme will consist of the following seven categories of courses as given below:

1. **Major (Core)** discipline is the discipline or subject of main focus.
2. **Major (Core) Electives** – students will choose courses of their interest in the third/fourth year.
3. **Minor** discipline helps a student to gain a broader understanding beyond the major discipline.



4. **Multi-disciplinary (MDC)** are courses from other disciplines.
5. **Ability Enhancement Courses (AEC)** includes courses in;
 - i. Modern Indian Language - (Bengali/Hindi/Alternative English)
 - ii. Business Communication

The emphasis in these courses is on language, communication skills, critical reading, and academic writing skills to enable students to express themselves coherently in written form and in discussion.

6. **Skill Enhancement Courses (SEC)** are designed to impart practical skills, and hands-on training.
7. **Value-Added Courses (VAC)** include courses in;
 - i. Spirituality and Inter-Religious Harmony
 - ii. Panchkosha: Holistic Personality Development
 - iii. Environmental Education & Sustainability
8. **Internship** will allow students to obtain experience in industry, research labs, business, community service, learning projects.

Internship and Community Outreach (NSS) will have to be completed by all students.



Credit Structure of the B. Com. Programme

Semester	MAJOR (CORE)		MINOR		MULTI-DISCIPLINARY (MDC)		ABILITY ENHANCEMENT COURSES (AEC) - LANGUAGES		SKILL ENHANCEMENT COURSES (SEC)		VALUE ADDED COURSES (VAC)		INTERNSHIP (2) & COMMUNITY OUTREACH (NSS) (1)	TOTAL CREDITS
	PAPERS	CREDITS	PAPERS	CREDITS	Papers	Credits	PAPERS	CREDITS	PAPERS	CREDITS	PAPERS	CREDITS		
		4 OR 6*		4		4		2		3		2		
I	2	8	1	4	1	4	2	4			1	2		22
II	2	8	1	4	1	4	2	4			1	2		22
III	2	8	1	4	1	4			1	3	1	2		21
IV	2	8	1	4	1	4			1	3	1	2		21
V	4	16	1	4					1	3				23
VI	4	16	1	4									3	23
VII*	4	18	1	4										22
VIII*	4	18	1	4										22
	24	100	8	32	4	16	4	8	3	9	4	8	3	176

Note:

Core, Minor, MDC, SEC courses will be of 100 marks, each.

The AEC and VAC courses will be of 50 marks, each.



Curriculum Structure – First Year

SEMESTER - I

Sl. No.	Course code	Course name	Category	Marks	Credits
1	C1BC230111T	Financial Accounting - 1	MAJOR (CORE)	100	4
2	C1BC230121T	Business Laws	MAJOR (CORE)	100	4
3	B1BC230111T	Management Principles and Applications	MINOR	100	4
4	M1BC230111T	Micro Economics	MDC	100	4
5	Modern Indian Language – 1		AEC	50	2
	A1BC230121T	Bengali			
	A1BC230131T	Hindi			
	A1BC230141T	Alternative English			
6	A1BC230111T	Business Communication - 1	AEC	50	2
7	V1BC230111T	Spirituality and Inter-Religious Harmony	VAC	50	2
		TOTAL		550	22

SEMESTER - II

Sl. No.	Course code	Course name	Category	Marks	Credits
1	C1BC230211T	Financial Accounting - 2	MAJOR (CORE)	100	4
2	C1BC230221T	Cost and Management Accounting - 1	MAJOR (CORE)	100	4
3	B1BC230211T	Organization Behaviour	MINOR	100	4
4	M1BC230211T	Macro Economics	MDC	100	4
5	Modern Indian Language - 2		AEC	50	2
	A1BC230221T	Bengali			
	A1BC230231T	Hindi			
	A1BC230241T	Alternative English			
6	A1BC230211T	Business Communication - 2	AEC	50	2
7	V1BC230211T	Panchkosha: Holistic Personality Development	VAC	50	2
		TOTAL		550	22



Curriculum Structure – Second Year

SEMESTER - III

Sl. No.	Course code	Course name	Category	Marks	Credits
1	C2BC230311T	Cost and Management Accounting - 2	MAJOR (CORE)	100	4
2	C2BC230321T	Direct Taxation - 1	MAJOR (CORE)	100	4
3	B2BC230311T	Indian Economics	MINOR	100	4
4	M2BC230311T	Business Mathematics and Statistics - 1	MDC	100	4
5	S2BC230311P	Information Technology Skills for Business	SEC	100	3
6	V2BC230311T	Environmental Education - 1	VAC	50	2
		TOTAL		550	21

SEMESTER - IV

Sl. No.	Course code	Course name	Category	Marks	Credits
1	C2BC230411T	Direct Taxation - 2	MAJOR (CORE)	100	4
2	C2BC230421T	Corporate Laws	MAJOR (CORE)	100	4
3	B2BC230411T	Emerging Trends in E-Business	MINOR	100	4
4	M2BC230411T	Business Mathematics and Statistics - 2	MDC	100	4
5	S2BC230411T	Entrepreneurship	SEC	100	3
6	V2BC230411T	Environmental Education - 2	VAC	50	2
		TOTAL		550	21



Curriculum Structure – Third Year

SEMESTER - V

Sl. No.	Course code	Course name	Category	Marks	Credits
1.	C3BC230511T	Fundamentals of Financial Management	MAJOR (CORE)	100	4
2.	C3BC230521T	Principles of Marketing	MAJOR (CORE)	100	4
3.		MAJOR (CORE) - ELECTIVE 1	MAJOR (CORE)	100	4
4.		MAJOR (CORE) - ELECTIVE 2	MAJOR (CORE)	100	4
5.	B3BC230511T	Human Resource Management	MINOR	100	4
6.	S3BC230511T	Fintech	SEC	100	3
		TOTAL		600	23

Major (Core) Pool for Semester V (students to select TWO courses from this pool)

i.	C3BC230531T	Corporate Accounting			
ii.	C3BC230541T	Financial Markets (50 marks), Banking and Other Financial Institutions (50 marks)			
iii.	C3BC230551T	Consumer Behaviour (50 marks) and Services Marketing (50 marks)			
iv.	C3BC230561T	Integrated Marketing Communications			

SEMESTER - VI

Sl. No.	Course code	Course name	Category	Marks	Credits
1.	C3BC230611T	Auditing and Assurance	MAJOR (CORE)	100	4
2.	C3BC230621T	Indirect Taxation	MAJOR (CORE)	100	4
3.		MAJOR (CORE) - ELECTIVE 3	MAJOR (CORE)	100	4
4.		MAJOR (CORE) - ELECTIVE 4	MAJOR (CORE)	100	4
5.	B3BC230611T	Ethics and Corporate Governance	MINOR	100	4
		INTERNSHIP			2
		COMMUNITY OUTREACH (NSS)			1
		TOTAL		500	23

Major (Core) Pool for Semester VI (students to select TWO courses from this pool)

i.	C3BC230631T	Financial Reporting (50 marks) and Financial Statement Analysis (50 Marks)			
ii.	C3BC230641P	Business Data Analytics (Practical)			
iii.	C3BC230651T	International Business			
iv.	C3BC230661T	Rural Marketing (50 marks) and International Marketing (50 marks)			



Curriculum Structure – Fourth Year – Honours Programme

SEMESTER - VII

Sl. No.	Course code	Course name	Category	Marks	Credits
1		Introduction to Research Methodology	MAJOR (CORE)	100	6
2		Research Ethics and Academic Writing	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 5	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 6	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 7	MAJOR (CORE)	100	4
		TOTAL		500	22

Major (Core) Pool for Semester VII (students to select **THREE** courses from this pool)

i.		Advanced Financial Management
ii.		Strategic Management
iii.		Security Analysis and Portfolio Management
iv.		Artificial Intelligence in Business

SEMESTER - VIII

Sl. No.	Course code	Course name	Category	Marks	Credits
1		Academic Project	MAJOR (CORE)	100	6
2		Enterprise Resource Planning (Theory - 50 marks) & Business Intelligence (Practical - 50 Marks)	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 8	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 9	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 10	MAJOR (CORE)	100	4
		TOTAL		500	22

Major (Core) Pool for Semester VIII (students to select **THREE** courses from this pool)

i.		Quantitative Techniques in Business
ii.		Applications of Macro Economic Policies on Indian Economy
iii.		Strategic Marketing Management
iv.		Risk Management

Grand total of Semesters I to VIII

4300

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Curriculum Structure – Fourth Year – Honours with Research Programme					
SEMESTER - VII					
Sl. No.	Course code	Course name	Category	Marks	Credits
1		Advanced Research Methodology	MAJOR (CORE)	100	6
2		Research Ethics and Academic Writing	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 5	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 6	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 7	MAJOR (CORE)	100	4
		TOTAL		500	22
Major (Core) Pool for Semester VII (students to select THREE courses from this pool)					
i.		Advanced Financial Management			
ii.		Strategic Management			
iii.		Security Analysis and Portfolio Management			
iv.		Artificial Intelligence in Business			
SEMESTER - VIII					
Sl. No.	Course code	Course name	Category	Marks	Credits
1		Dissertation	MAJOR (CORE)	100	6
2		Enterprise Resource Planning (Theory - 50 marks) & Business Intelligence (Practical - 50 Marks)	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 8	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 9	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 10	MAJOR (CORE)	100	4
		TOTAL		500	22
Major (Core) Pool for Semester VIII (students to select THREE courses from this pool)					
i.		Quantitative Techniques in Business			
ii.		Applications of Macro Economic Policies on Indian Economy			
iii.		Strategic Marketing Management			
iv.		Risk Management			
Grand total of Semesters I to VIII				4300	176



SEMESTER I

Semester: I		
Course name: FINANCIAL ACCOUNTING 1		
Course Credits: 4		
Pedagogy: Classrooms lecture		
Course Description:		
<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of</p> <p>LO 1. Accounting Framework LO 2. Accounting Standards and IndAS LO 3. Concept of revenue, depreciation and inventory LO 4. Financial statements of sole proprietorship firm, not-for-profit organisation LO 5. How to prepare financial statement from incomplete records LO 6. Dissolution of partnership firm LO 7. Amalgamation of partnership firms.</p>		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <p>CO 1. Understand the accounting conceptual framework and apply the concepts as and when needed; CO 2. Measure business income by applying relevant Accounting Standards; CO 3. Evaluate the importance of depreciation and inventories in financial statements; CO 4. Prepare financial statements of sole proprietorship form of business; CO 5. Preparation of Financial Statements from Incomplete Records; CO 6. Prepare accounts for Not-for-Profit Organisations; CO 7. Dissolution of partnership firms and amalgamation of firms.</p>		
Unit (No. and Name)	Details	No. of classes
1. The Accounting Framework and An introduction to AS and Ind AS	A) Framework for Preparation and Presentation of Financial Statements. B) Concept of AS and IndAS, convergence and application on various entities in India	10
2. Concepts for Determination of Business Income	<ul style="list-style-type: none"> • Accounting of Inventory - meaning, significance and recording system: periodic and perpetual system, application of Accounting Standard in valuation of inventory (AS 2). • Accounting for Property, Plant and Equipment - accounting for Depreciation: application of accounting standard, disposal of depreciable assets, change in the method of depreciation (AS 10). • Revenue Recognition: recognition of incomes and expenses with reference to applicable Accounting Standard (AS 9). 	18
3. Final Accounts	<ul style="list-style-type: none"> • Preparation of financial statements for sole proprietorship entity with appropriate adjustment and rectification. • Preparation of financial statements of Non-Profit Seeking Organization 	20
4. Preparation of Financial Statements from Incomplete Records		14



5. Accounting of Partnership Business	<ul style="list-style-type: none">• Dissolution of partnership business and concept of piecemeal distribution.• Amalgamation of firms.	16
Suggested Readings/References: <ul style="list-style-type: none">• Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd• Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.• Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.• Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.• Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.• Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.• Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.• Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.• Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.• Accounting standard - issued by ICAI / www.icaai.org.		



Semester: I		
Course name: Business Law		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.		
Course Description		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge. LO1. Have a basic understanding of the law LO2. Solve complex legal problems faced by the people while undertaking business contracts		
Course Outcomes: On successful completion of the course, students will be able to: CO1. ability to apply the legal principles and theories in day-to-day life CO2. to explore the potential legal issues coming up in the business world and seek a possible legal solution.		
Unit (No. and Name)	Details	No. of classes
I	The Indian Contract Act, 1872: General Principles of Law of Contract a) Contract – meaning, characteristics and kinds of contract – void, Voidable, quasi and contingent contracts; Essentials of a valid Contract b) Offer and acceptance c) Contractual capacity d) Free consent e) Consideration f) Discharge of a contract – modes of discharge g) Breach and remedies against breach of contract. h) Arbitration Clause in the contract with reference to section 7,8,9,10 of the Arbitration and Conciliation Act 1996	15
II	The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and Agreement to sell; b) Conditions and warranties c) sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	5
III	The Limited Liability Partnership Act, 2008 a. Salient Features of LLP b. Differences between - LLP and Partnership, LLP and Company c. LLP Agreement d. Partners and Designated Partners e. Incorporation Document Incorporation by Registration g. Partners and their Relationship	10
IV	The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque	15



	b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Dishonour of Cheque f) Noting and Protest	
V	Consumer Protection Act 2019 a) Object of the law --- from caveat emptor to caveat venditor b) Definition (complainant, complaint, consumer, mediation, product liability, unfair trade practice) c) District, State and National Consumer Protection Councils- object and purpose d) Consumer Protection Authority -establishment, procedure, search and seizure, powers and functions of central authority e) Consumer Disputes Redressal Commission and its functions, jurisdiction, procedure and orders f) Mediation- consumer mediation cell, reference of dispute to mediation, (with reference to section 37,49,59 and 79) g) Penalty h) Appeal	15
Practical Exercises/Skill Development Activities: Class seminar		
Suggested Readings/References: 1.M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Avtar Singh "Consumer Protection Act" EBC 6. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education		



Semester: I		
Course name: Management Principles and Applications		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Assignments, Group Discussion & Seminar		
Course Description: This course is designed to acquaint students with basic concepts, principles and theories in the area of organizational management; give an overview of key management functions and sub-functions; and identify the scope for application management principles to achieve organizational effectiveness.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. Nature, Functions and Evolution of Management as a discipline. LO2. Process and types of planning, forecasting techniques, environmental analysis, basics of strategic planning and the nature, process and types of decision-making. LO3. Nature and process of organizing, types of organization structures, principles, types and process of delegation and departmentalization. LO4. Staffing process, nature, types and theories of motivation and leadership, communication process, types, and networks. LO5. Type, principles, and techniques of control.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand the basic concepts, functions and evolutionary history of management and identify key managerial issues in contemporary industrial organizations. CO2. Formulate various types of plans by analysing the environment and apply decision-making techniques suitable to varying decision-making situations. CO3. Classify organizations in terms of their organization structures and apply the principles of delegation and departmentalization to achieve organizational effectiveness and efficiency. CO4. Appreciate the implications of motivation and leadership theories in the context of various organizational functions and suggest measures to make organizational communications effective. CO5. Design and implement control measures in monitoring operations, identifying deviations from plans and prescribing measures for course correction where necessary.		
Unit (No. and Name)	Details	No. of classes
1. Introduction to Management	<p>(a) Management Concepts: Meaning, Definition, Significance, management as a profession, management vs admin, skills, roles of manager (Mintzberg), levels of management.</p> <p>(b) Management Functions: Overview of functions, co-ordination (concept, definition, types, techniques, essence of managing)</p> <p>(c) Evolution of Management Thought: Classical (brief concept) theories of Taylor, Fayol, Weber, Mary Parker Follett (theoretical contribution), Neo-classical (brief concept of behavioural and human relations) theories of Elton Mayo (Hawthorne Experiment), Modern approach (system and contingency), MBO (Peter Drucker), Michael Porter (Five force analysis)</p> <p>(d) Contemporary issues in Management: Globalization, ethics and social responsibilities of business, technological innovation,</p>	18



	TQM (total quality management), Work force Diversity, Digitalization.	
2. Planning	<p>(a) Planning: Concept, types, process, limitations, forecasting-concept, techniques.</p> <p>(b) Business Environment: Macro and micro environmental factors - concept and components, SWOC Analysis</p> <p>(c) Strategic planning: Concept, process, importance, limitations, levels of strategic planning.</p> <p>(d) Decision making: Decision-making – Concept, Decision making conditions: certainty, risk, uncertainty, Process, Perfect rationality and bounded rationality, individual and group decision making.</p>	12
3. Organizing	Meaning, Process Principles of Organizing, Organization chart, Formal and Informal Organization, Types of Organization Structure – Traditional and Modern, Departmentalization - Concept, Bases of Departmentalization; Span of management – Concept; Authority, Responsibility, Accountability relationship; Decentralization - Concept; Delegation of Authority - Concept , Principles and Obstacles in Delegation	10
4. Staffing and Leading	<p>(a) Staffing: Concept of staffing, staffing process</p> <p>(b) Motivation: Concept, Importance, Extrinsic and intrinsic motivation; Theories of Motivation: Maslow's Hierarchy of Needs Theory, Herzberg's Motivation-Hygiene Theory, Mc Gregor's Theory X and Theory Y.</p> <p>(c) Leadership: Concept, Importance, Styles, Theories of Leadership: Trait Theory, Tannenbaum-Schmidt Continuum, Michigan and Ohio Studies, Blake and Mouton Managerial Grid.</p> <p>(d) Communication: Concept, Process, Types-oral, and written communication, non-verbal communication electronic communication-video and virtual communication, formal and informal communication, Barriers to communication, Measures to overcome barriers, Communication network - types, Grapevine.</p>	20
5. Control	Concept, Process, Types; Principles of effective controlling, Techniques of Control (Traditional and Modern techniques)	5
Practical Exercises/Skill Development Activities: Class seminars, group discussions, analysis of cases and scenario construction.		
Suggested Readings/References:		
<ol style="list-style-type: none"> 1. Harold Koontz & Heinz Weihrich, <i>Essentials of Management: An International and Leadership Perspective</i>, McGraw Hill Education. 2. Stephen P. Robbins & Madhushree Nanda Agrawal, <i>Fundamentals of Management: Essential Concepts and Applications</i>, Pearson Education. 3. George Terry, <i>Principles of Management</i>, Richard D. Irwin 4. Peter F Drucker, <i>Practice of Management</i>, Mercury Books, London Note: Latest edition. 		



5. Newman, Summer & Gilbert, *Management*, PHI
6. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
7. Charles. W. Hill & Steven McShane, *Principles of Management*, McGraw Hill, Special Indian Edition
8. Griffin, *Management Principles and Application*, Cengage Learning
9. Robert Kreitner, *Management Theory and Application*, Cengage Learning
10. L. M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons
11. Soheli Ghose & Dipanjan Basu, *Principles of Management*, ABS Publishing House
12. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
13. B.P. Singh & A.K. Singh, *Essentials of Management*, Excel Books
14. P. C. Tripathy & P. N. Reddy, *Principles of Management*, Tata McGraw Hill Education Private Limited.



Semester: I		
Course name: MICRO ECONOMICS		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
Course Description: Undergraduate introductory course to explain the basic concepts of Microeconomics		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of;		
LO1: The basic microeconomic theories and models along with the policy implications, advantages and limitations of the same.		
LO2: Utilizing numerical and graphical techniques in understanding and presenting microeconomic concepts.		
Course Outcomes: On successful completion of the course, students will be able to:		
CO1. To analyse critically and explain the behavior of individual economic agents such as consumers, firms, and market with the help of diagrams and also some mathematical tools.		
CO2. To apply the microeconomic theories and models to determine solutions to practical economic problems.		
Unit (No. and Name)	Details	No. of classes
Unit 1: Basic Concepts of Demand and Supply	<ul style="list-style-type: none"> • Concept of scarcity and choice, Opportunity cost, Production possibility frontier, three basic economic questions, marginal decision making, • Concept of Demand, Law of Demand and Demand Curve; • Concept of Supply, Law of Supply and Supply curve; • Market Equilibrium – Determination and Effects of Changes in Demand and Supply • Concepts of Elasticity of Demand: Own Price, Cross-Price and Income • Numerical problems; 	7
Unit 2: Theory of Consumer Behaviour	<ul style="list-style-type: none"> • Cardinal vs Ordinal Utility, • Concept of Indifference Curves - Properties • Budget Line – Defining the Budget Set / Affordable Set, • Consumer Equilibrium, • PCC and the Derivation of Demand Curve 	9
Unit 3: Theory of Production and Cost	<ul style="list-style-type: none"> • Concept of Production function – Short-run and Long-run • Short-run Production Analysis - Law of variable proportions. • Long-run Production Analysis - Concept of Isoquants – properties, Iso-cost Lines, Producer's equilibrium, Expansion path, Returns to scale and Economies of Scale. 	12



	<ul style="list-style-type: none"> • Cost: Different Cost Concepts, Explicit and Implicit Cost, Differences between short run and long run cost - Derivation of short run cost curves • Relation between AC & MC; • Relation between AVC & APL, MC & MPL; • Numerical Problems 	
Unit 4: Different types of Market Structures:	A. Perfect Competition <ul style="list-style-type: none"> • Structural characteristics of Perfect Competition. • SR & LR equilibrium of a firm. • Short run supply curve of a firm. • Numerical Problems. 	6
	B. Monopoly <ul style="list-style-type: none"> • Sources of monopoly power. • Short-run equilibrium. • Absence of Supply Curve • Measures of market power. • Comparison between perfect competition and monopoly • Numerical Problems. 	5
	C. Monopolistic Competition. <ul style="list-style-type: none"> • Structural Characteristics • Perceived and Proportional Demand curves • Short-Run Equilibrium. 	3
	D. Oligopoly and Game Theory <ul style="list-style-type: none"> • Oligopoly <ul style="list-style-type: none"> ○ Oligopolistic Interdependence ○ Equilibrium in an Oligopolistic Models: <ul style="list-style-type: none"> A) Cournot Model B) Collusive Model • Game Theory and Strategic Decision Making <ul style="list-style-type: none"> ○ Dominant Strategies ○ Nash Equilibrium ○ Prisoner's Dilemma 	10 (6 +4)
Unit 5: Special Pricing Strategies	<ul style="list-style-type: none"> • Cost Plus Pricing • Price Discrimination. 	4



	<ul style="list-style-type: none">• Peak Load Pricing	
Unit 6: Externalities, Public Goods and Common Resources	<ul style="list-style-type: none">• Features of Public Goods.• Free Rider Problem with Examples.• Concept of Production and Consumption Externalities with examples.• Common Resources - Tragedy of Commons.	4
Practical Exercises/Skill Development Activities: Seminars and Group Discussions		
Suggested Readings/References: <ol style="list-style-type: none">1. Ghosh. A., Bhattacharya M. <i>Managerial Microeconomics</i>, Platinum Publishers.2. Koutsiyannis, <i>Modern Microeconomics</i>.3. Maddala G.S. and E. Miller; <i>Microeconomics: Theory and Applications</i>, McGraw-Hill Education.4. Perloff, J.; <i>Microeconomics</i>, Pearson5. Peterson, Lewis and Jain, <i>Managerial Economics</i>, Pearson Education6. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; <i>Microeconomics</i>, Pearson Education.7. Ryan and Pearce; <i>Price Theory</i>, Macmillan Press.8. Thomas, Maurice and Sarkar, <i>Managerial Economics</i>, Tata McGraw Hill Education		



Semester – I
Bengali
FULL MARKS - 50

Unit – I, Language [Marks 30] ভাষাপাঠ – (মান ৩০)

Comprehension, Marks- 15

ক) **প্রবন্ধ:** নিচের প্রবন্ধগুলি থেকে নির্বাচিত অংশ বোধ-পরীক্ষণের জন্য উদ্ধৃত করে প্রশ্ন করা হবে। (মান -১৫)

[ভাষা পাঠ সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। বাঙ্গালা ভাষা – স্বামী বিবেকানন্দ

২। শিক্ষার বাহন- রবীন্দ্রনাথ ঠাকুর

৩। বইপড়া – প্রমথ চৌধুরী

Writing Skill, Marks-15

খ) **প্রতিবেদন রচনা:** সংবাদপত্রে প্রকাশের উপযোগী সাম্প্রতিক কোনও ঘটনার প্রতিবেদনের খসড়া রচনা করতে হবে।

অথবা **সংলাপ লিখন:** গল্পাংশ অথবা উপন্যাসের অংশ থেকে সংলাপ ভিত্তিক পুনর্নির্মাণ করতে হবে। (মান – ১০) [ন্যূনতম ১৫০ শব্দে]

গ) **পরিভাষা:** পাঁচটি ইংরেজি শব্দের বাংলা পরিভাষা লিখতে হবে। (মান -৫)

(কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত 'ভাষা পাঠ সঞ্চয়ন' গ্রন্থে সংকলিত পরিভাষাগুলি।)

Unit – II, Literature [Marks 20] সাহিত্যপাঠ – (মান ২০) [ভাষা পাঠ সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় থেকে]

ক) **রবীন্দ্রকবিতা পাঠ: নৈবেদ্য কাব্য** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।] (মান -১০)

১। তোমার পতাকা যারে দাও

২। শতাব্দীর সূর্য আজি

৩। চিত্ত যেথা ভয়শূন্য, উচ্চ যেথা শির

খ) **রবীন্দ্র ছোটগল্প পাঠ:** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।] (মান -১০)

১। পোস্টমাস্টার

২। মণিহারী

পাঠ্যগ্রন্থ:

১) ভাষা পাঠ সঞ্চয়ন—কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।



SEMESTER - I

HINDI

FULL MARKS - 50

हिंदी व्याकरण और वर्तनी का संक्षिप्त परिचय।

अनुवाद विज्ञान

- (1) अनुवाद का तात्पर्य: अनुवाद के भिन्न प्रकार- भाषान्तरण, सारानुवाद तथा रूपांतरण में साम्य- वैषम्य।
- (2) अनुवाद के शिल्पगत भेद: अविकल अनुवाद (, भाषानुवाद/छायानुवाद, आशु अनुवाद, डबिंग, कंप्यूटर अनुवाद) साहित्यिक अनुवाद के विभिन्न रूप- काव्यानुवाद, कथानुवाद, नाट्यानुवाद।
- (3) वैज्ञानिक तकनीकी शब्दावली का अनुवाद, मुहावरों और लोकोक्तियों का अनुवाद, संक्षिप्ताक्षरों तथा कूटपदों का अनुवाद, आंचलिक शब्दावली का अनुवाद।
- (4) विश्वभाषाओं की प्रमुख कृतियों के हिंदी अनुवाद एवं हिंदी की प्रमुख कृतियों के विश्वभाषाओं में किए गए अनुवाद। हिंदी अनुवाद का भविष्य।
- (5) अंग्रेजी से हिंदी का व्यावहारिक अनुवाद।

चलचित्र लेखन

- (1) भारतीय सिनेमा का इतिहास
- (2) हिंदी की आरंभिक मूक और सवाक किल्में
- (3) विगत शताब्दी की लोकप्रिय हिंदी फिल्में, लोकप्रिय फ़िल्मी गीत तथा प्रसिद्ध संवाद
- (4) प्रमुख निर्देशक एवं अभिनेता
- (5) हॉलीवुड फिल्मों की हिंदी डबिंग
- (6) बॉलीवुड का हिंदी फिल्म उद्योग
- (7) फिल्म निर्माण की प्रक्रिया
- (8) हिन्दी में निर्मित विज्ञापन ऐड फिल्में
- (9) हिन्दी की विश्व व्याप्ति में फिल्मों की भूमिका।
- (10) फिल्म समीक्षा और फिल्म का मूल्यांकन
- (11) शोले, देवदास, और पीके (इन तीनों फिल्मों की निर्मितियाँ और समीक्षा)



Semester: I		
Course name: ALTERNATIVE ENGLISH 1		
Course Type: VAC		
Course Credits: 2		
Pedagogy: Classrooms lecture, Group discussion & Seminar		
Course Description: The course is intended to give students a high level of competence in English with an emphasis on the study of literary texts. The course will provide extensive exposure to a variety of rich texts from British literature.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Communicative English LO2. Genres of English literature		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Read and interpret texts CO2. Fluent use of English		
Unit (No. and Name)	Details	No. of classes
1. Literature	a. Poetry <ul style="list-style-type: none">● 'Ode to a Nightingale' - John Keats,● 'Strange Meeting' - Wilfred Owen,● 'The Cloud' - P.B. Shelley	5
	b. 'Dream Children' by Charles Lamb	3
2. Grammar	a. Making sentences with identical words, common idioms, synonyms and antonyms	3
	b. Writing of letters - application, C.V/bio-data appointment, resignation, complaint	3
Suggested Readings/References: <ul style="list-style-type: none">● Book of English Romantic Poetry● Wren and Martin● Commercial English - K.K. Sinha		



Semester: I		
Course name: BUSINESS COMMUNICATION - 1		
Course Type: VAC		
Course Credits: 2		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.		
Course Description: Business Communication will provide students with communication principals, concepts and techniques which are essential components for effective organisational behaviour in oral and written communication situations. Communication strategies utilizing principles of Psychology and appropriate methodology will be emphasized		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Spoken and verbal English for oral communication. LO2. Improved and enhanced methods and techniques of writing English.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Develop competent communication skills verbally and oral representation. CO2. Learn Methods of Analytical and Authentic techniques of writing enhanced communicative, commercial English.		
Unit (No. and Name)	Details	No. of classes
1. Nature and process	Definition of business communication, types of communication, formal and informal, verbal and non-verbal, obstacles and barriers to communication.	2
2. Oral practices	Conversational and commercial English, dialogue writing, presenting speeches in meetings, seminars .	3
3. Commercial writing	Writing of minutes, circulars, resume (bio-data), reports (commercial and journalistic).	4
4. Commercial writing	Writing of application, appointment , adjustment, resignation, order and cancellation of order, complaints	5
Practical exercises/skill development activities:		
Suggested readings/references: 1. English Grammar and Composition by Wren and Martin. 2. Secretarial Practice by S. Sen Gupta. 3. Commercial English by K.K. Sinha. 4. English Rhetoric by M Chakraborty. 5. Business Communication (Skills, Concepts And Applications) By P. D. Chaturbedi And Mukesh Chaturbedi.		



Semester: I		
Course name: Spirituality and Inter-Religious Harmony		
Course Type: VAC 1		
Course Credits: 2		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
<p>Course Description: this course on “Spirituality and Inter-Religious Harmony” is to introduce students to major religious traditions of the world with a brief exposition of basic tenets of Hinduism, Christianity Islam, Buddhism, Jainism and Sikhism. One of the main goals is to understand how these religious movements orient themselves in the world with respect to history, belief and practice. An attempt will be made to explore the traditions on their own terms as much as possible. However, this should not prevent anyone asking healthy critical questions on them, as it also aims to inculcate in students a sense of respect and appreciation for followers of other religions and traditions and to enhance social harmony and inter-religious dialogue in the country. To achieve these goals, topics like God-Man-World concepts, sacred texts, human destiny, rituals, holy places community, spirituality besides others, will be dealt with.</p>		
<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. how these religious movements orient themselves in the world with respect to history, belief and practice LO2. spirituality and its interconnectedness with the world at large</p>		
<p>Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand one’s personal spiritual quotient and spirituality in everyday life CO2. Understand the importance of social harmony and inter-religious dialogue</p>		
Unit	Details	No. of classes
Unit 1: Introduction to religion and its importance in everyday life	Religion – The origin of religion, the religious and social role of religion, festivals, symbolism of each Religion.	2
Unit 2: Introduction to Hinduism and its basic tenets and practices	Hinduism: Introduction, God-Man-World concepts, Human destiny, Evil-Suffering, life after death, rites and rituals and worship, sacred texts, a popular prayer - Gayatri mantra, principal sects, Hinduism and social system – caste system, samsara, festivals and holy places, and comparative elements in other religions.	3
Unit 3: Introduction to Christianity and its basic tenets and practices	Christianity: Introduction-God-Man-World concept, Jesus Christ, Human destiny, Evil-Suffering, life after death, rites and rituals (Sacraments) and worship, sacred texts. A popular prayer – ‘Our Father’, festivals and holy places, and comparative elements in other religions.	3
Unit 4: Introduction to Islam and its basic tenets and practices	Islam: Introduction, God-Man-World concept, Muhammad, Human destiny, Evil-Suffering, life after death, rites and rituals and worship, sacred texts, a popular prayer -“The Call to Prayer”, principal sects, Sufism, festivals and holy places and comparative elements in other religions.	3



Unit 5: Introduction to Buddhism	Buddhism - The traditions, beliefs and practices in Buddhism	3
Unit 6: Introduction to Jainism	Jainism- The traditions, beliefs and practices in Jainism	3
Unit 7: Introduction to Sikhism	Sikhism- Introduction to Sikhism and its basic tenets and practices	3
Unit 8: Prayer and Ignatian Spirituality	Prayer and Spirituality: St. Ignatius of Loyola and Ignatian Spirituality	1
Unit 9: Prayer and Spirituality in everyday life – What? Why? How?	Spiritual Quotient: Prayer and spirituality in Personal and Public life (Social), Connections and distinctions between spirituality and religion, interrelationship between spirituality and religion, The power and effects of thoughts, Experiencing the Supreme	1
Unit 10: Critical reflection on inter-religious dialogue – a way forward	Inter-Religious Dialogue: steps to foster unity among different followers of faith traditions	1
Practical Exercises/Skill Development Activities: watching documentaries on such areas, project report /assignment. Taking the occasion of one festival of one religion and organising Inter-Faith prayer service. Before the service, explanation of the festivals to be given with Power Point. Visit to religious places.		

Suggested Readings/References:

1. Tiwari, Kedar Nath. Comparative Religion (Chapter 1)
2. Smith, Huston. The World's Religions (Chapter 1)
3. Stanford, Peter. Religion: 50 ideas you really need to know (Chapter 1)
4. Dr. Muhammad Muhsin Khan (1985) Interpretation of the Meanings of the Noble Qur'an in the English Language, Al Madina Al Munawwarah: Islamic University of Al Madina Al Munawwarah.
5. What is Islam? (2010) Compiled by Research Division Darussalam, Riyadh: Maktaba Darussalam.
6. Muhammad al-Jibaly (2004) Knowing the Last Day, Madina: Al Kitab and as Sunnah Publishing.
7. Hammudah Abdalati (2001) Islam in Focus, New Delhi: New Crescent Publishing.
8. Dr. Zakir Naik (2000) Qur'an and Modern Science Compatible or Incompatible? Mumbai: Islamic Research Foundation.



9. The world of religions – Samarpan
10. The complete works of Swami Vivekananda
11. Selections from the complete works of Swami Vivekananda
12. What's Buddhism – Plain and Simple, The Practice of Being Aware, Right Now, Every Day, 2013, Steve Hagen, Broadway Books
13. Sikh Spiritual Practice – The Sound Way to God by Siri Kirpal Kaur
14. Jainism: An Introduction, 2009, Jeffery D. Long, I.B.Tauris
- 12. The Power of Now: A Guide to Spiritual Enlightenment, by Eckhart Tolle, by New World Library, 2004**
13. Religious Hinduism by DeSmet and Neumer



SEMESTER II

Semester: II		
Course name: FINANCIAL ACCOUNTING – 2		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
Course Description:		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of transactions pertaining to Departments and Branches. LO2. The course also helps in understanding the process and accounting related to Hire Purchase LO3. The course will develop the understanding and recording transactions relating to Equity and Preference shares and also transactions related to Investments		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Apply the accounting principles while recording transactions Departmental, Hire purchase and Branch Accounts. CO2. Understand the principles of accounting for Equity and Preference shares. CP3. 3. Understand the concepts of Investment Accounting.		
Unit (No. and Name)	Details	No. of classes
1. Departmental Accounts	Concept, apportionment of common cost; inter departmental transfer of goods and elimination of unrealized profit, preparation of departmental trading and profit and loss account.	12
2. Accounting for Inland Branch	Concept, accounting treatment of dependent branches and independent branches, various methods of charging goods to branches. Incorporation of branch balances in head office books	18
3. Accounting for Hire Purchase and Instalment Sale Transactions	Concept, accounting for hire purchase and instalment sale, ascertainment of missing values in hire purchase transactions, repossession including resale of such goods	16
4. Accounting for Shares	Issue of right and bonus shares, ESOP and Buy back of shares, Issue and Redemption of preference shares.	20
5. Accounting for Investment	Accounting for Investment, both Fixed interest bearing and variable income bearing investments. [With Reference to Accounting Standards- 13]	12
Practical Exercises/Skill Development Activities:		
Suggested Readings/References: <ul style="list-style-type: none">• Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd• Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.		



- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
- Accounting standard - issued by ICAI / www.icai.org.



Semester: II		
Course name: COST AND MANAGEMENT ACCOUNTING - 1		
Course Credits: 4		
Pedagogy: Classrooms lecture & Seminar.		
Course Description: This introductory course aims to develop an understanding of the contemporary cost concepts and the rational approach towards cost ascertainment under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. To develop a detail understanding of the concepts associated with cost and costing LO2. To understand the various components of cost of production. LO3. To attain knowledge on the element-wise cost ascertainment with respect to materials (including inventory management and control), employee cost and apportionment of overhead costs using the traditional method and ABC. LO4. To understand how cost computation is done for different industries using job costing, batch costing, contract costing and service costing.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Students would be able to ascertain costs, elementwise, and then perform accumulation of costs following the appropriate costing technique within a given organisational set-up.		
Unit	Details	No. of classes
1. Introduction to Cost Accounting	Concept of Cost, Costing, & Cost Accounting, Importance and features of Costing Accounting, Cost concepts and classifications, Elements of cost, Concept of cost unit, Cost Centre, Establishment of an ideal cost accounting system, Difference between cost accounting and financial accounting.	6
2. Material Cost	Types of material, Valuation of materials - Principles of valuation of material, purchases - objectives and functions of purchase department, Determination of Economic Order Quantity (EOQ), Inventory control; Just in Time (JIT) Inventory Management, Treatment of waste, scrap, spoilage, defective and obsolescence.	12
3. Employee Cost	Meaning and classification of employee cost, Requisite of a good wage and incentive system, Labour cost control – techniques, Employee turnover, Remuneration – Time rate, Piece rate, Differential plans, and Incentive schemes, Rowan and Halsey Plan.	12
4. Overheads	Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over – absorption & under -absorption of overheads, Administration and selling & distribution overheads Research & Development cost – methods of ascertainment, Treatment of in Cost Accounting.	12



5. Activity Based Costing (ABC)	Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers.	10
6. Methods of Costing	<ul style="list-style-type: none">• Preparation of Cost Sheet (Job Cost and unit cost)• Batch Cost.• Contract Costing, features and types of contracts, Methods of cost determination in contract costing, WIP valuation, Escalation clause and cost plus contract.• Service costing, Factors in ascertaining service cost, Ascertainment of service cost of Transport sector.	26

All units will be covered as per the requirements of relevant standards as issued by the ICMAI/ICAI.

Suggested Readings/References:

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
2. Saxena and Vashist - “Cost and Management Accounting”, Sultan Chand and Sons.
3. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
4. Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata.
5. Banarjee, B - Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
6. Kishor, R. M. - Taxman’s Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
7. Lal, J., & Srivastava, S. - Cost Accounting. New Delhi: McGraw Hill Publishing Co.
8. Mowen, M. M., & Hansen, D. R. - Cost Management. Stanford: Thomson



Semester: II		
Course name: Organizational Behaviour		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
Course Description: This course is designed to acquaint students with a framework for understanding human behaviour at the individual, group and organizational levels. It provides an overview of concepts and theories relating to key determinants of individual behaviour, processes that underlie formation and dynamics of groups and various types of teams. Further, it delves into power and politics in organizations, resultant conflicts and measures for their resolution besides introducing students' implications of organizational culture and change on organizational processes and their effectiveness.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of LO1. Disciplines contributing to the development of OB, significance and goals of OB, and a basic framework adopted for the study of OB. LO2. Key determinants of individual behaviour, viz., personality, perception, learning, emotion, and moods. LO3. Process of formation of groups, group dynamics and the nature and types of teams in organizations. LO4. Sources of power, organizational political strategies, and resolution mechanisms for dealing with organizational conflicts. LO5. Process and management of organizational change and determinants of organizational culture.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Describe the multi-disciplinary nature of OB and understand its role and significance in achieving organizational goals. CO2. Understand the key determinants of individual behaviour in terms of concepts, processes, and models/theories (where applicable) and apply such knowledge to identify and analyse its implications for human behaviour in organizations. CO3. Understand and manage the way individuals are organized into groups and teams, the internal structures, processes and dynamics thereof. CO4. Identify the sources of power and understand the role it plays in organizational politics as well as suggest conflict resolution mechanisms. CO5. Initiate, manage, and implement organizational change.		
Unit	Details	No. of classes
1. Introduction to Organizational Behaviour	Conceptual Framework in understanding Organizational Behaviour (OB), Disciplines contributing to the development of OB; Significance of OB, Goals of OB, Basic Model of OB (Stephen Robbins)	8
2. Determinants of Individual Behaviour	(a) Personality: Determinants of Personality, Personality Theories: The Big Five Model; Type A and Type B personalities, Key personality traits influencing Organisational Behaviour	22



	<p>(b) Perception: Perceptual process; Factors influencing the perceptual process, Perceptual Errors.</p> <p>(c) Learning: Determinants of Learning; Elements of Learning; Learning Process</p> <p>(d) Emotion and Mood: Concepts of Emotion, Mood and Affect</p>	
3. Group Dynamics & Teams	<p>(a) Group Dynamics: Group development stages; Group Norms; Group Cohesiveness; Factors influencing group cohesiveness</p> <p>(b) Teams: Difference between groups and teams, Types</p>	12
4. Power and Politics & Organizational Conflict	<p>(a) Power and Politics: Difference between Power and Authority, Bases of Power, Importance of Power in OB, Concept of Power Tactics, Political Strategies for Power Acquisition.</p> <p>(b) Organizational Conflict: Sources of organisational conflict, Stages in Conflict Process, Conflict resolution techniques</p>	12
5. Organizational Change & Organizational Culture	<p>(a) Organisational Change: Process of Organisational Change; Resistance to Change; Managing organizational change – Kurt Lewin's Model of Organizational Change</p> <p>(b) Organizational Culture: Concept, Determinants, How employees learn organization, Creating an Ethical Organizational Culture</p>	11
Practical Exercises/Skill Development Activities: Classroom seminars, assignments, analysis of cases.		
<p>Suggested Readings/References:</p> <ol style="list-style-type: none"> 1. Stephen P. Robbins, Timothy A. Judge & Neharika Vohra, <i>Organizational Behavior</i>, Pearson 2. Fred Luthans, <i>Organizational Behavior – An Evidence Based Approach</i>, McGraw Hill Education-Asia 3. Griffin & Moorhead, <i>Organizational Behavior: Managing People and Organizations</i>, Cengage 4. Steven L. McShane, <i>Organizational Behavior</i>, McGraw Hill (Special Indian Edition) 5. Paul Hersey, Kenneth H. Blanchard & Dewey E. Johnson, <i>Management of Organizational Behavior</i>, Pearson Education-Prentice Hall 6. Udai Pareek & Sushama Khanna, <i>Understanding Organizational Behaviour</i>, Oxford University Press. 7. K. Ashwathappa, <i>Organisational Behaviour: Text, Cases and Games</i>, Himalaya Publishing House 		



Semester: II		
Course name: MACRO ECONOMICS		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
Course Description: To study the aggregate behaviour of an economy by analysing the behaviour key macroeconomic aggregates such as output, unemployment, inflation, interest rates and exchange rates.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Macroeconomics and explain how the key macroeconomic indicators are used to assess the state of the economy LO2. Economic growth and identify key institutional factors that contribute to economic growth		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand the overall structure of the economy in theoretical and contemporary perspectives CO2. Understand the theoretical foundations and probable impacts of various policy prescriptions in an economy		
Unit (No. and Name)	Details	No. of classes
Unit 1: National Income Accounting	<ul style="list-style-type: none"> ● Concept and measurement of GDP, NDP, GNP and PDI ● Saving-investment identity in open economy. ● Government Budget Deficit and Twin Deficit ● Real vs. Nominal GDP and GDP Deflator. ● Construction of Price Indices: CPI 	14
Unit 2: Income and Interest Rates: Keynesian Cross Model and IS-LM Model	<ul style="list-style-type: none"> ● Business Cycle and Income Determination ● Simple Keynesian Model of Economic Fluctuation with Government spending and lump sum Taxes-Fiscal policy effect and multiplier, paradox of thrift ● Effect of interest rate on autonomous spending –IS curve. ● Income, interest rate and money demand function-LM curve. ● Economy's general equilibrium in terms of IS-LM model. ● Effectiveness of Fiscal and Monetary Policy in the IS-LM Model with specific reference to crowding out and liquidity trap. 	16
Unit 3: Aggregate Demand, Aggregate Supply and The Great Depression	<ul style="list-style-type: none"> ● Flexible Prices and the aggregate demand (AD) Curve-Effect of change in prices on LM curve. ● Shifting the AD curve with monetary and fiscal policy. ● Alternative shapes of the Short Run Aggregate Supply Curve (SAS) ● Explanation of positively sloped short-run aggregate supply curve-fixed input cost (nominal wage, prices of raw material and level of productivity & technology) 	7



	<ul style="list-style-type: none">• Vertical long run aggregate supply curve (LAS)• Fiscal and monetary expansion in the short & long run.	
Unit 4: Inflation, Unemployment and Labour market	<ul style="list-style-type: none">• Inflation: causes of rising and falling inflation, inflation and interest rates, social cost of inflation;• Seigniorage and inflation tax.• Unemployment: natural rate of unemployment, frictional and wait unemployment, labour market and its interaction with production system.• Phillips Curve: trade-off between inflation and unemployment and Sacrifice Ratio.	7
Unit 5: Open Economy and Macroeconomic Policy	<ul style="list-style-type: none">• Balance of Payment Accounting - Current Account, Capital Account and ORT.• Market for foreign exchange – fixed versus flexible exchange rates	5
Unit 6: Money and Banking System	<ul style="list-style-type: none">• Measures of money supply• High powered money• Money multiplier and credit creation of the commercial banking system.	4
Unit 7: Economy in the Long Run	<ul style="list-style-type: none">• Solow Growth Model - Steady State Equilibrium - Golden Rule level of capital accumulation• Growth Accounting – Sources of economic growth	7
Practical Exercises/Skill Development Activities: Seminars and Group Discussions		
Suggested Readings/References: <ol style="list-style-type: none">1. David Romer; <i>Advanced Macroeconomics</i>, TMH2. Dornbush and Fisher; <i>Macroeconomics</i>, TMH.3. Eroll D'Souza; <i>Macroeconomics</i>, Pearson4. Hall and Papell; <i>Macroeconomics – Economic Growth, Fluctuations and Policy</i>, Viva Books5. Mankiw N.G; <i>Macroeconomics</i>, Worth Publishers Inc., U.S.6. Robert J. Gordon; <i>Macroeconomics</i>, Pearson.7. Soumyen Sikdar; <i>Principles of Macroeconomics</i>, OUP.		



Semester-II, Paper II, [MIL Bengali]

Unit – I, Language [Marks 30] ভাষাপাঠ – (মান ৩০)

Comprehension, Marks- 15

ক) **প্রবন্ধ:** নিচের প্রবন্ধগুলি থেকে নির্বাচিত অংশ বোধ-পরীক্ষণের জন্য উদ্ধৃত করে প্রশ্ন করা হবে। (মান -১৫)
[একালের সমালোচনা সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। শিল্পকলা – সুনীতিকুমার চট্টোয়াপাধ্যায়

২। রূপকথা – শ্রীকুমার বন্দ্যোপাধ্যায়

৩। বর্তমান সাহিত্যের মূলকথা – ধূর্জটিপ্রসাদ মুখোপাধ্যায়

Writing Skill, Marks-15

খ) **বিজ্ঞাপনের বয়ান রচনা:** সংবাদপত্রে প্রকাশের উপযোগী বিজ্ঞাপনের খসড়া রচনা করতে হবে। (কর্মখালি, পণ্যের বিজ্ঞাপন ইত্যাদি)

অথবা **চিত্রনাট্য লিখন:** গল্পাংশ অথবা প্রদত্ত পরিবেশ অনুসারে চিত্রনাট্য নির্মাণ করতে হবে। (মান – ১০) [ন্যূনতম ১৫০ শব্দে]

গ) **ফ্রফ সংশোধন চিহ্ন** (মান – ০৫) [মূল পাঠ ও ফ্রফ পাঠের মধ্যে মিলিয়ে ভুল সংশোধন করে ফ্রফের চিহ্ন দিতে হবে]

Unit – II, Literature [Marks 20] সাহিত্যপাঠ – (মান ২০)

ক) **আধুনিক কবিতা পাঠ:** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।] (মান -১০)
[একালের কবিতা সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। অদ্বুত আঁধার এক – জীবনানন্দ দাশ

২। মিছিলের মুখ—সুভাষ মুখোপাধ্যায়

৩। বাবরের প্রার্থনা— শঙ্খ ঘোষ

খ) **আধুনিক ছোটগল্প পাঠ:** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।] (মান -১০)
[একালের ছোটগল্প সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। পুঁই মাচা—বিভূতিভূষণ বন্দ্যোপাধ্যায়

২। হারাণের নাতজামাই—মানিক বন্দ্যোপাধ্যায়

পাঠ্যগ্রন্থ:

১) একালের সমালোচনা সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয়

২) একালের কবিতা সঞ্চয়ন—কলিকাতা বিশ্ববিদ্যালয়

৩) একালের ছোটগল্প সঞ্চয়ন—কলিকাতা বিশ্ববিদ্যালয়



SEMESTER - 2 HINDI (MIL)
FULL MARKS -50

समाचार संकलन और लेखन

- (1) समाचार की अवधारणा, परिभाषा, बुनियादी तत्व, संरचना (घटक), समाचार मूल्य । समाचार के स्रोत। समाचार संग्रह पद्धति और लेखन प्रक्रिया: सिद्धांत और मार्गदर्शक बातें।
- (2) समाचार का वर्गीकरण, खोजी, व्याख्यात्मक और अनुवर्तन समाचार।
- (3) संवाददाता: भूमिका, श्रेणियाँ, प्रसार्य और व्यवहार संहिता।
- (4) रिपोर्टिंग के क्षेत्र और प्रकार: विधायिका और न्यायपालिका, मंत्रालय और प्रशासन, विदेश, रक्षा, राजनीति, अपराध और न्यायालय, दुर्घटना और नैसर्गिक आपदा, ग्रामीण, कृषि, विकास, अर्थ एवं वाणिज्य, बैठकें एवं सम्मलेन, संगोष्ठी, पत्रकार वार्ता, साहित्य एवं संस्कृति, विज्ञान, अनुसन्धान एवं तकनीकी विषय, खेलकूद, पर्यावरण, मानवाधिकार और अन्य सामाजिक विषयों और क्षेत्रों से सम्बंधित रिपोर्टिंग।
- (5) इलेक्ट्रॉनिक माध्यमों से प्राप्त समाचारों का पुनर्लेखन।
- (6) शीर्षक: अर्थ, प्रकार, लिखने की कला और महत्व।

कथा साहित्य

- (1) मन्नु भंडारी - त्रिशंकु (कहानी)
- (2) संजीव - ब्लैक होल (कहानी)
- (3) अंडे के छिलके (एकांकी)



Semester: II		
Course name: ALTERNATIVE ENGLISH - 2		
Course code:	Course Type: VAC	
Course Credits: 2	Credit distribution of the course (No. of classes per week (L-P-T)*: 16	
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.		
Course Description: The course is intended to give students a high level of competence in English with an emphasis on the study of literary texts. The course will provide extensive exposure to a variety of rich texts from British literature.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. Better enhanced skill of communicative English LO2. Genre of English Literature		
Course Outcomes: On successful completion of the course, students will be able to: CO1. To read and interpret texts with enhanced commercial approach. CO2. Fluency of English. To present oneself more professionally with a better analytical speaking skill in English.		
Unit (No. and Name)	Details	No. of classes
1. Language	a. Report writing (commercial and journalistic)	2
	b. Rhetoric figures of speech, simile, pun, alliteration, paradox, oxymoron, climax. Anti -climax , irony, metaphor, sarcasm, metonymy, synecdoche.	5
2. Literature	a. Poetry <ul style="list-style-type: none"> ● To a skylark by P. B. Shelley ● La -belle -dame -Sanc -Merci by John Keats ● Anthem for the doomed youth by Wilfred Owen 	6
	b. Short stories <ul style="list-style-type: none"> ● The fly by Katherine Mansfield ● The lagoon by Joseph Conrad 	3
Suggested Readings/References: <ul style="list-style-type: none"> ● Commercial English by K. K. Sinha ● Wren and Martin ● Communicative Skills For Technical Students by T. M. Farhatullah 		



Semester: II		
Course name: BUSINESS COMMUNICATION-2		
Course Type: VAC		
Course Credits: 2		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.		
Course Description: Business English to improve writing and oral skill of English. To speak well in public meetings, workshops and seminars, conferences and business related commercial events in a more confident manner with enhanced analytical and comprehensive, professional approach.		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Spoken English with accentuated fluency and authenticity. LO2. Formal knowledge of commercial English verbal and non-verbal.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. To develop competent communicative English in the professional commercial world. CO2. Knowledge of formal business language with authenticity and professional efficacy.		
Unit (No. and Name)	Details	No. of classes
1. Verbal English	Words often confused, construction of separate sentences with identical words, rewriting in more business language, correction of English errors (verbal and written), tenses and prepositions, idioms (common)	3
2. Commercial English	Drafting of notices, of companies and cooperative societies. Advertisements (commercial)	3
3. Business English	Drafting of commercial tenders, press releases, rules of meetings, definition of agenda, notice, meeting, chairman, quorum, role and duties of a chairman.	3
4. Commercial letters	Letters of banking, insurance, quotation, import and export letters.	4
Suggested readings/references: 1. Communicative skills for technical students by T. M. Farhatullah 2. Mastering business English (Orient Longman) 3. Secretarial Practice by Swapan Sen Gupta 4. English Grammar and Composition by Wren and Martin 5. Corporate English by Subir Ghosh 6. English Rhetoric by Bose and Sterling		



Semester: II		
Course name: Panchkosha: Holistic Personality Development		
Course Type: VAC		
Course Credits: 2		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
Course Description: This course has three themes namely personal, inter-personal and social skills which are essential for today's youth to face the demand and challenges of everyday life efficiently and effectively. The aim of the course is to develop ability in students to maintain a state of wellbeing and adapt and demonstrate of positive behaviour while interacting with the others in everyday life situations		
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. The ability to maintain a state of wellbeing with a holistic development of personality by introducing five Koshas or the five levels of mind -body complex. LO2. adaptation and demonstration of positive behaviour while interacting with the others in everyday life situations. To guide students so as to build personalities based on the understanding of Panchkosha.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Develop personal and inter-personal skills to manage situations through a balanced and mature approach. CO2. Develop a healthy attitude towards others and coping with stress		
Unit	Details	No. of classes
Unit 1: The significance of human values, Elements of personality development	Introduction to human/personality development and its importance to enhance career success and happiness in life-mental and physical health, social growth, spiritual growth, emotional growth Panchkosha - introduction Annamaya kosha (physical body) Pranamaya kosha (life force energy) Manomaya kosha (Psychological wellness) Vijnanamaya kosha(intellect) Anandamaya kosha (happiness and blissfulness)	3
Unit 2: Shaping personal skills- Annamaya kosha - Pranamaya kosha	Lateral thinking and Problem solving Stress and emotions Time management Social etiquettes Development of life force Balanced diet and exercise	3
Unit 3: Sharpening inter-personal skills - Manomaya kosha- Vijnanamaya kosha	Conflict management and resolution Assertiveness Active listening and empathy Non-verbal communications Controlling the mind Critical thinking and decision making	3



Unit 4: Strengthening social skills- Anandamaya kosha	Integrity in public and personal life Ethical relationships Digital dizziness and social networking Equity, equality and justice Experience of happiness and bliss Self-realization	3
Unit 5: Self Development	Physical Development, Cognitive Development Language Development, Social Development, Moral Development, Gender Development	3
Practical Exercises/Skill Development Activities: group discussions, debates, quiz, asanas, meditation, watching documentaries, project report		
Suggested Readings/References: 1)How to Win Friends and Influence People by Dale Carnegie, 1936 2) The 8th Habit: from Effectiveness to Greatness, by Stephen R. Covey 2007, Simon & Schuster Ltd 3) The Magic of Thinking Big by David J. Schwartz, 1959 4) Think and Grow Rich by Napoleon Hill, 1937 5) Failing Forward: Turning Mistakes into Stepping Stones for Success by John C. Maxwell, 2000 6) Psycho-Cybernetics by Maxwell Maltz, 1960 7) Awaken the Giant Within: How to Take Immediate Control of Your Mental, Emotional, Physical and Financial Destiny! By Tony Robbins, 1991 8)The Pentagon of Creation: As Expounded in the Upani 9) Panchkosha :The Five Sheaths of the human being , Swami Nishchalanand, Kindle edition.		



Semester III

Semester III			
Course name: COST AND MANAGEMENT ACCOUNTING - 2			
Course Type: MAJOR (CORE)			
Course Credits: 4			
Pedagogy: Classrooms lecture & Seminar.			
<p>Course Description: The course aims to enable the learners in understanding, develop, and apply the tools and techniques of cost and management accounting in financial decision-making with respect to business entities. It seeks to develop students' competence toward cost ascertainment, planning, and control, and managerial decision making.</p>			
<p>Learning Objectives:</p> <p>The course aims to help learners to acquire conceptual knowledge of;</p> <p>LO1. To understand Process Costing, Joint Products, and By-Products.</p> <p>LO2. To develop an understanding of marginal costing and CVP analysis and its applications in short term decision making.</p> <p>LO3. To understand the process of preparing different types of budget.</p> <p>LO4. To compute and analyse variances related to material, labour, overhead and revenue.</p>			
<p>Course Outcomes:</p> <p>On successful completion of the course, students will be able to:</p> <p>CO1. Elucidate the meaning, objectives, nature, and scope of Process costing and the concept of Joint product and By-product.</p> <p>CO2. Understand the meaning of marginal costing along with its components, and difference between Absorption Costing and Variable Costing.</p> <p>CO3. Execute a Cost-volume-profit analysis and a Break-even analysis, compute Profit/Volume Ratio, Angle of Incidence, margin of safety, Key factor(s) and be able to determine cost indifference point.</p> <p>CO4. Clearly understand the concept of relevant information and the use of such information for various short-term decision-making situations, including operational decisions.</p> <p>CO5. Draw up Production Budget, Cash Budget, Fixed and Flexible Budget, Sales Budget and clearly understand Zero-Based Budgets.</p> <p>CO6. Understand the concept of standard costs and be able to execute Variance Analysis with respect to material, labour, and overhead.</p>			
Unit No.	Unit Name	Topics	Nos. of lectures
1	Process Costing, Joint Products, and By-Products	Process cost recording, Process loss, Abnormal gains and losses, Inter-process profit, Equivalent units of production, Valuation of work in process.	14



		Introduction to Joint Products and By-Products.	
2	Marginal Costing and Cost Volume-Profit Analysis	<p>Basic concepts of marginal costing, Determination of cost of a product under marginal costing method, determination of cost of finished goods, Comparison of Marginal costing with absorption costing method - Reconciliation of profit under Marginal costing and Absorption costing methods.</p> <p>Cost-Volume-Profit (CVP) Analysis: CVP assumptions and uses; Break-even Analysis: Break-Even Point and Margin of Safety; Contribution margin, Break-even, and profit volume charts, Contribution to sales ratio, Angle of Incidence, Multi-product break-even analysis.</p> <p>Consideration of Limiting factor (key factor), Cost Indifference Point.</p>	20
3	Application of Marginal Costing techniques to Decision Making	<p>Steps in the decision-making process, Concept of Relevant costs and benefits, Various short-term decision-making relating to:</p> <ul style="list-style-type: none">i. Profitable Product-mix,ii. Acceptance or Rejection of special/export offers,iii. Make or buy, Addition or Elimination of a product line, andiv. Operate or shut down.	22
4	Budgetary Control	<p>Meaning of Budget, Essentials of Budget, Budget Manual, Principal or Key budget factors, Preparation of Budget and monitoring procedures. The use of budget in planning and control.</p> <p>Preparation of Functional budget for operating and non-operating functions, Cash budget, Flexible budget, Zero Based Budgeting (ZBB).</p>	10
5	Standard Costing	<p>Setting up of Standards, Types of Standards, Standard Costing as the method of performance measurement, Standard Costing, and Budgetary Control – difference.</p> <p>Calculation of Cost Variances - Material Cost Variance, Employee Cost Variance, Variable Overhead Variance, and Fixed Overhead Variance.</p>	12



SUGGESTED TEXT BOOKS/ READING MATERIALS:

- Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
- Saxena and Vashist – “Cost and Management Accounting (Text)”, Sultan Chand and Sons.
- Dr. B. Banerjee – “Cost Accounting”, Prentice Hall, India.
- Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
- Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata
- Mowen, M. M., & Hansen, D. R. - Cost Management. Stanford: Thomson



Semester: III			
Course name: Direct Taxation-1			
Course Type: MAJOR (CORE)			
Course Credits: 4			
Pedagogy: Class room lecture and seminar			
Course Description: The course aims to enable the learners to understand the history and background of Indian Income Tax laws, different types of taxes, residential status, when tax liability arises and the method of computation of income under five heads.			
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Tax structure in India, different types of taxes, basic features of income tax. LO2. Different aspects like, assessee, person, assessment year, previous year, heads & sources of income etc. LO3. the incomes which are fully and partially exempted. LO4. the method of computation of income under different heads.			
Course Outcomes: On successful completion of the course, students will be able to: CO1. Know about tax structure in India, various taxes, when income becomes taxable, different types of assesses etc. CO2. Understand about residential status of different persons, requirement of residential status, difference between citizenship and residential status. CO3: Develop the knowledge of which types of income which are partially and fully exempt from tax. CO4: Learn in detail about computation of income of different heads of income.			
Unit No.	Unit Name	Topics	Nos. of lectures
1	Introduction	(a) Basic concept and Definitions: Tax structure in India, Basic features of Income Tax, Assessee, Person, Assessment Year, Previous Year, Incomes, Gross Total Income, Total or Taxable Income, Income of the previous year is taxed in the same year, Heads of Income, Sources of Income, Difference between Heads of Income and Sources of Income, Earned Income and Unearned Income, Casual income, Tax Evasion, Tax Avoidance and Tax Planning, Assessing Officer. (b) Residential Status and Incidence of Tax: Relevance of Residential Status, Residential Status and Citizenship, Residential Status of Individual (Sec.6), Residential Status of Hindu Undivided Family, Residential Status of Firm, Residential Status and Incidence of Tax (Sec.5). (c) Income Exempt from Tax (Sec. 10)	10
2	Computation of income under different heads	(a) Income under the head "Salaries".	18
		(b) Income under the head "Income from House Property".	12



		(c) Income under the head “Profits and Gains of Business or Profession”: [Sec. 28, 29, 30,31,32, 35, 35D, 36(1), 37(2B), 37(1), 40(a)(i),40(a)(ia), 40(a)(iii), 40A (2), 40A (3), 40A (7), 40A (9), 43B, 41(1), 41(2),41(3), 41(4)], 44AA, 44AB, 44AD, 44ADA.	19
		(d) Income under the head “Capital Gains”: [Sec. 2(14), 2(47), 45,45(2),45(2A), 45(5), 48, 49(1),50, 50C,51, 54,54B, 54D,54EC, 54EE, 54F, 54G, 54GA, 54GB, 112,112A, 111A].	15
		(e) Income under the head “Income from Other Sources”: [Sec. 56,56(1), 56(2)(ib),56(2)(id), 56(2)(iii), 56(2)(vii)/ (x), 56(2)(ix), 57].	4

SUGGESTED TEXT BOOKS/ READING MATERIALS:**

1. Singhanian, V.K, Singhanian, Monika. Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd.
2. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House.
3. Income Tax Reports.

***Latest edition of the books, as applicable for the relevant assessment year, are recommended.*



Semester III		
Course name: INDIAN ECONOMY		
Course Type: MINOR		
Course Credits: 4		
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar		
Course Description: To provide an overview of the Concept, Structure and Trends in the Indian Economy in a roughly chronological manner.		
Learning Objectives: LO1. To provide an overview of functioning of the Indian economy. LO2. To build awareness about contemporary economic policies in India.		
Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand the overall structure of the Indian economy in planning paradigm as well as contemporary perspectives CO2. Understand the performance and contributions of the different sectors of the economy and build awareness about different development and social issues in Indian context.		
Unit (No. and Name)	Details	Nos. of lectures
Unit 1: India's Economic Growth and Development	<ul style="list-style-type: none"> ● Economic growth performances of India – structural changes, savings and investment ● Issues relating to health and education in India ● HDI- dimensions, indicators and performance of India ● Inclusive growth and development policy in India ● Sustainable Development Goals – progress and challenges ● Human Capital Index 	12
Unit 2: Indian Economy under Different Policy Regimes	<ul style="list-style-type: none"> ● Features of the Indian Economy at the time of independence - State of Underdevelopment and Vicious circle of poverty ● Coordination Failure - Need for Planning in India ● Evolution of Economic Planning in Indian economy – the Four Phases ● Role of the NITI Aayog 	10
Unit 3: Sectoral Trends and Issues	<ul style="list-style-type: none"> ● Agriculture ● Agricultural Policies and Sectoral Performance ● Agricultural marketing ● Industry ● Industrial Policies and Sectoral Performance ● Trends in Industrial Output, Productivity and Employment post 1991 ● Dualism in Indian Manufacturing and its Implications ● MSMEs- Prospects and Challenges ● Services ● Services Sector – Performances and Concerns ● External Sector ● Performance of India's Foreign Trade and Balance of Payments. 	12



<p>Unit 4: Demography and Socio-economic Issues</p>	<ul style="list-style-type: none"> ● Demography ● India's Demographic Transition – Issues and Concerns ● Poverty ● Magnitude and Determinants- Poverty Line ● MPI ● Recent poverty alleviation programs in India ● Unemployment ● Concepts, Measurement (NSSO and PLFS) ● Recent Trends in Unemployment in India ● Food Insecurity ● Food insecurity in India – Issues and Concerns 	<p>11</p>
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Practical Exercises/Skill Development Activities: Seminars and Group Discussions

Suggested Readings/References:

- A. O. Krueger. (Ed.) (2002). *Economic Policy Reforms and the Indian Economy*. University of Chicago Press.
- Basu, K. (2005). *India's Emerging Economy: Performance and Prospects in the 1990s and Beyond*. Oxford University Press.
- [Basu](#), K. & [Maertens](#), A. (2016). *The New Oxford Companion to Economics in India*. Oxford University Press.
- Bhagwati, J. & Panagariya, A. (2012). *India's Tryst with Destiny*. Collins Business.
- Charavarty, S. (1989). *Development Planning – The Indian Experience*. Oxford India Paperbacks
- Dev, S. M. (2008). *Inclusive Growth in India: Agriculture, Poverty, and Human Development.*, Oxford University Press.
- Dev, S. M. (2016). Economic reforms, poverty and inequality. *Indira Gandhi Institute of Development Research, Mumbai, WP-2016-009*.
- Dreze, J. & Sen, A. (2013). *An Uncertain Glory: India and Its Contradictions*. Allen Lane: Penguin Books.
- Dreze, J. & Sen, A. *Economic Development and Social Opportunity*, Oxford University Press.
- Economic Survey, Government of India (several years)
- Goyal, A. (Ed.). (2019). *A Concise Handbook of the Indian Economy in the 21st Century*. Oxford University Press.
- Human Development Reports, UNDP (several years)
- Kapila, U. (2016). *Indian Economy Today*.
- Kapila, U. (ed) (2020). *Indian Economy since Independence*, Relevant articles.
- Nayyar, G. (2012). *The Service Sector in India's Development*. Oxford University Press
- Panagariya, A. (2010). *India: The Emerging Giant*, Oxford University Press.
- Patnaik, P. (1998). *The Indian Economy – Major Debates since Independence*, Oxford University Press.
- Srinivasan, T. N. (2000). *Eight Lectures on India's Economic Reforms*, Oxford University Press.



Semester III			
Course name: BUSINESS MATHEMATICS AND STATISTICS - 1			
Course Type: MULTIDISCIPLINARY COURSE (MDC)			
Course Credits: 4			
<p>Pedagogy: The lecture series will adopt a blended approach, combining traditional "chalk and talk" methods with multimedia-enhanced presentations using PowerPoint. This dual approach aims to cater to diverse learning styles, providing clarity through traditional explanations while utilizing visual aids to enhance comprehension. Class discussions, problem-solving exercises, and Q&A sessions will be incorporated to engage students in the learning process. The chalk and talk method will allow for immediate clarification of doubts and personalized attention. This pedagogical approach aims to create an engaging and supportive learning environment, ensuring that students acquire a solid foundation in business mathematics and statistics through a combination of traditional teaching methods and modern technological aids.</p>			
<p>Course Description: This course provides a comprehensive exploration of the statistical and mathematical principles essential for business applications. The statistical component covers Descriptive Statistics, Probability, Discrete Probability Distribution, Correlation, and Regression. On the mathematical side, the course introduces Matrix operations, Determinants, and the initial concepts of Calculus.</p>			
<p>Learning Objectives: LO1. To develop the student's ability to deal with numerical and quantitative issues in business. LO2. To enable the use of statistical, graphical and algebraic techniques wherever relevant. LO3. To have a proper understanding of Statistical applications in Economics and Management.</p>			
<p>Course Outcomes: CO1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis. CO2. Critically evaluate the underlying assumptions of analysis tools. CO3. Understand and critically discuss the issues surrounding sampling and significance. CO4. Discuss critically the uses and limitations of statistical analysis. CO5. Solve a range of problems using the techniques covered. CO6. Conduct basic statistical analysis of data.</p>			
Unit No.	Unit Name	Topics	Nos. of lectures
1	Statistical Data and Descriptive Statistics	<p><u>Nature and Classification of Data:</u> qualitative and quantitative data; primary data and secondary data; four types of scale data; discrete and continuous data; univariate, bivariate and multivariate data; time-series data; spatial data, longitudinal data, spatiotemporal data; and cross-sectional data.</p> <p><u>Shapes of Distributions:</u></p> <ul style="list-style-type: none"> ● Measures of Central Tendency. ● Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ● Positional Averages Mode and Median (and other 	10



		<p>partition values including quartiles, deciles, and percentiles) (including graphic determination).</p> <ul style="list-style-type: none"> Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. The idea of Moments, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis. 	
2	Probability and Discrete Probability Distributions	<p><u>Theory of Probability:</u></p> <ul style="list-style-type: none"> Definition of probability. Total and compound probability. Conditional probability and Bayes' Theorem with application. Expectation and variance of a random variable. <p><u>Discrete Probability Distribution:</u></p> <ul style="list-style-type: none"> Probability mass function and its properties. Binomial distribution: mean, standard deviation and application. Poisson distribution: mean, standard deviation and application. 	14
3	Simple Correlation and Regression Analysis	<p><u>Correlation Analysis:</u></p> <ul style="list-style-type: none"> Scatter Diagram. Pearson's coefficient of correlation. Spearman rank correlation. <p><u>Regression Analysis:</u></p> <ul style="list-style-type: none"> Principle of least squares and regression lines. Regression equations and estimation. Properties of regression coefficients. Relationship between correlation and regression coefficients. 	10
4	Matrices and Determinants	<ul style="list-style-type: none"> Algebra of matrices. Matrix Operation. Inverse of a matrix and its application. Solution of system of linear equations (having unique 	6



		solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	
5	Calculus I	<ul style="list-style-type: none">• Mathematical functions and their types: linear, quadratic, polynomial, exponential and logarithmic functions.• Limit and continuity of a function.• Concept and rules of differentiation (upto second order).• Application of differentiation: rate measure, slope, increasing and decreasing functions, maxima and minima.• L'Hospital rule ($\frac{\infty}{\infty}, \frac{0}{0}$ forms)	12

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- J. Chakrabarti. Business Mathematics and Statistics- I. Dey Book Concern.
- Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, Vol. I. World Press Private Limited.
- N. G. Das Statistical Methods. McGraw Hill Education.
- J.K. Sharma, Business Statistics, Vikas.
- Vohra N. D., Business Statistics, McGraw Hill Education.
- Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
- Gupta. S.C. Fundamentals of Statistics. Himalaya Publishing House.
- Anderson, Sweeney. and Williams, Statistics for Students of Economics and Business, Cengage Learning.



Semester: III			
Course name: INFORMATION TECHNOLOGY SKILLS FOR BUSINESS (PRACTICAL)			
Course code: Skill Enhancement Course (SEC)			
Course Credits: 3			
Pedagogy: Classrooms lecture with hands-on demonstration, Case studies, Assignments			
Credit distribution of the course			
<p>Course Description: This course includes a comprehensive set of Information Technology (IT) skills tailored explicitly for the fast-paced and evolving demands of the business world. It focuses on practical applications of essential IT skills vital for effective business management. This course is divided into two modules - Spreadsheet Applications (70% weightage in terms of marks) and Computerized Accounting (30% weightage in terms of marks) to provide hands-on proficiency in spreadsheet management, data analysis, and computerized accounting.</p>			
<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of;</p> <p>LO1. Spreadsheet management including basic formulas, formatting, and data validation techniques LO2. Advanced spreadsheet functions, logical operations, and automation using macros LO3: Creation, formatting, and customization of various charts, pivot tables, and interactive dashboards for effective data representation LO4: Advanced statistical analysis techniques, predictive modeling for data-driven decision-making LO5: Company creation, ledger management, and creation of opening balance sheets in Computerized Accounting LO6: Creating and managing stock items, stock groups, units of measurement, manufacturing voucher and executing inventory transactions, including the transfer of materials across different godowns LO7: Execution of various transaction types and order processing along with application of GST regulations, ensuring compliance with tax requirements in computerized accounting.</p>			
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <p>CO1. Demonstrate proficiency in managing and manipulating business data using spreadsheet features. CO2. Showcase competence in utilizing advanced spreadsheet functions and automation techniques to streamline tasks. CO3: Create visually appealing and interactive data representations through charts, tables, and dashboards CO4: Apply advanced data analysis techniques to make informed decisions based on statistical insights and predictive modeling CO5: Demonstrate creation and management of company accounts, ledgers, and opening balance sheets CO6: Showcase skills in creating and managing stock items, facilitating efficient inventory control CO7: Demonstrate the ability to process various transactions and manage order processing effectively and apply GST regulations, ensuring compliance with tax requirements in computerized accounting.</p>			
Unit No.	Unit Name	Topics	Nos. of lectures
MODULE A: SPREADSHEET APPLICATIONS			
1	Spreadsheet Features for	Overview of Basic Formulas, Formatting, Printing. Functions; Cell References; Data Validation Techniques;	5



	Business Data Management	Sorting and Filtering Data, Data Cleaning and Handling Errors; Creating links among the worksheets and workbooks	
2	Advanced Features in Spreadsheet	Advanced functions (IF, SUMIF, COUNTIF, AVERAGEIF, nested functions); Logical functions (AND, OR, NOT, IFERROR); Lookup and reference functions (VLOOKUP, HLOOKUP, INDEX, MATCH); Advanced Financial functions; Text functions for data manipulation; Array formulas for complex calculations; Macro recording for automating repetitive tasks	15
3	Business Data Visualization and Dashboard Creation	Creating, Formatting and Customizing Charts (Bar, Line, Pie, Scatter, Pivot charts) for better representation; Pivot tables: Creating, Modifying, Filtering, and Sorting; Creating Interactive Dashboards with Slicers and Timelines	10
4	Advanced Data Analysis Techniques	Statistical Analysis: Descriptive Statistics, Correlation, Regression, Time-Series, Scenario Manager and Goal Seek for Predictive Analysis, Data Tables and what-if analysis, Forecast Sheet	15
MODULE B: COMPUTERIZED ACCOUNTING			
5	Basic Concepts	Company creation; Ledger creation; Creation of opening Balance Sheet; Backup & Restore	3
6	Inventory	Creation of Stock Items, Stock Group, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials)	5
7	Transactions	Basic voucher types - Payment, Receipt, Contra, Journal; Cost Centre, Cost Category; Order Processing – Purchase Order Processing, Sales Order Processing; Purchase Bill and Sales Invoice Creation; Tax implementation – GST (Interstate & Intrastate)	12

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Ken Bluttman, Microsoft Excel Formulas & Functions for Dummies, Wiley
2. Leonardo L Wright, Excel 2023: A Comprehensive Guide to become an Expert on Excel 2023 With All-in-One Approach, Eclectic Editions Limited
3. Wayne Winston, Microsoft Excel 2019: Data Analysis & Business Model, Microsoft Press
4. Greg Harvey, Excel 2016 All-In-One for Dummies: Autodesk Official Press Paperback
5. Jordan Goldmeier, Advanced Excel Essentials, APress



6. Manohar Hansa Lysander, Data Analysis and Business Modelling Using Microsoft Excel, PHI
7. CA Manmeet Singh Mehta, Microsoft Excel Professional 2021 Guide: Complete Excel Reference, Loads of Formulas and Functions, Shortcuts, and Numerous Screenshots to Become an Excel Expert, BPB Publications
8. Tax Sarthi, Accounting in Tally Prime, Notion Press
9. Roshan Lodha, Computerised Accounting System & E-Filing of Tax Return, Lawpoint Publications
10. Asok K Nadhani, Mastering Tally PRIME: Training, Certification & Job, BPB Publications

E-Resources:

<https://support.microsoft.com/en-us/excel>

<https://www.excel-easy.com/>

<https://exceljet.net/>

<https://www.contextures.com/>

<https://help.tallysolutions.com/tally-prime/>

*****Latest edition of the book and latest version of the software are recommended.***



Semester: III			
Course name: Environmental Education – 1			
Course Type: VALUE ADDED COURSE (VAC)			
Course Credits: 2			
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar			
Course Description: The course aims to give an introduction to the environment, to highlight its multidisciplinary nature. A detailed emphasis has been laid upon global environmental issues and their remedial measures. The importance of biodiversity, followed by their conservation, and climate change along with their mitigation measures have been incorporated, so as to give an in depth understanding of the global environment issues and their modes of remediation.			
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Information related to the major attributes of environment. LO2. Importance of forest and wildlife, and the requirement of their protection.			
Course Outcomes: On successful completion of the course, students will be able to: CO1. Develop the ability to apply multidisciplinary knowledge. CO2. Recognize the global environmental problems.			
Unit No.	Unit Name	Topics	Nos. of lectures
1.	Introduction to Environment	<ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education; environmental ethics. • Ecology and environment, ecosystem, components of environment, food chains, food web and functions of ecosystem, energy flow in an ecosystem, ecological pyramid • Concept and classification of biomes, biogeochemical cycles, ecosystem preservation. 	3
2.	Global environmental issues and environmental pollution	<ul style="list-style-type: none"> • Environmental pollution: definition, sources, causes, impacts, remedial measures; air, water, soil, noise and radiation pollution • Solid Waste Management- Control measures of urban and industrial waste, Waste segregation, E-waste, Biomedical waste • Pollution Case Studies: Delhi Air Pollution and public health issues, Ganga Action Plan, Bhopal Gas Tragedy • Stratospheric ozone depletion, El Nino, Acid rain. • Disasters and disaster management; Special reference to floods, earthquakes, cyclones, landslides. 	5
3.	Biodiversity and Conservation	<ul style="list-style-type: none"> • Biodiversity: Definition, Levels of biodiversity, biogeographic zones of India, global biodiversity hotspots, Keystone species, Values of biodiversity. Endangered and endemic species of India, IUCN Red list criteria and categories • Threats to biodiversity: Habitat loss, poaching of wildlife, Conservation of biodiversity: In-situ and Ex-situ methods 	3



		<ul style="list-style-type: none">● Case Studies: Project Tiger, Deforestation in Amazon, Reintroduction of Asiatic Lions in Kuno National Park, India; reintroduction of Cheetah in India.	
4.	Climate Change, its impact and mitigation	<ul style="list-style-type: none">● Greenhouse effect, Global warming; Definition, scope and facts of climate change, Impacts of global climate change, Climate change adaptation and mitigation● National Action Plan on Climate Change (NAPCC), National Clean Air Programme (NCAP), The Net Zero Commitment● UN Initiatives and International Agreements: Montreal Protocol; UNFCCC and Kyoto Protocol (COP3), Paris Climate Summit.	3

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.
2. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
4. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
5. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India Univ. of California Press.
6. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
7. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
8. Agrawal, K M, Sikdar, PK and Deb, SC, A Text book of Environment, Macmillan Publication, 2002.
9. Richard T Wright, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.



Semester IV

Semester: IV			
Course name: Direct Taxation - 2			
Course code: MAJOR (CORE)			
Course Credits: 4			
Pedagogy: Class room lecture and seminar			
<p>Course Description: The course aims to enable the learners in understanding various aspects like, computation of tax liability of individuals, HUF, firms, AOP etc., advance payment of tax, filing of return, TDS, TCS etc. They also develop the practical knowledge why the assessee is liable to pay interest.</p>			
<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of;</p> <p>LO1. Different aspects like, computation of tax liability, advance payment of tax, filing of return, TDS, TCS etc.</p> <p>LO2. The method of computation of tax liability of Firms and HUF.</p> <p>LO3. The several reasons why assessee becomes liable to pay interest.</p>			
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <p>CO1: Assess the taxation status of individuals, HUFs and firms.</p> <p>CO2: Understand about set off and carry forward of losses, advance payment of tax and solve practical problems on it.</p> <p>CO3: Understand in detail all the requirements submission of returns and solve cases on it.</p> <p>CO4: Understand about TDS and TCS and solve practical problems on it.</p> <p>CO5: Develop the knowledge about the different reasons why the assessee is liable to pay interest and solve practical problems on it.</p>			
Unit No.	Unit Name	Topics	Nos. of lectures
1.	Clubbing of Income	Meaning; Transfer of income without transfer of assets; Revocable Transfer; Remuneration of spouse; Assets transfer to spouse; Assets transfer to son's wife; Assets transfer to a person for the benefit of spouse; Assets transfer to a person for the benefit of son's wife; Income of minor child; Conversion of self-occupied property into joint family property.	6
2.	Set off and Carry Forward of Losses	Meaning; Inter-source set off; Inter-head set off; Carry forward of losses; Carry forward and set off business losses and depreciation.	6
3.	Deductions under Chapter-VI A	Basic rules for deduction; Sec.80C; 80CCD; 80CCG; 80CCH; 80D; 80DD; 80E; 80EEA; 80EEB; 80G; 80GG; 80GGA; 80GGC; 80QQB; 80RRB;	16



		80TTA; 80TTB and 80U.	
4.	Agricultural Income and its Tax Treatment	What is Agricultural income; Examples of agricultural and non-agricultural income; Tax treatment of partly agricultural income and non-agricultural income; Partial integration of non-agricultural income with agricultural income.	6
5.	Computation of Taxable Income and Tax Liabilities	(a)HUF and Individuals: Application of AMT and Alternative tax regime under Sec. 115 BAC. (b) Firm and AOP.	15
6.	Return of Income	Who is liable to furnish return of income/ voluntary return of income; Loss return; Due dates of filing return; Different Forms of filing IT Return; Belated return; Revised return; Defective return; PAN; Self-assessment; Enquiry before assessment; Summary assessment; Scrutiny assessment; Best judgement assessment; Income escaping assessment; Time limit for completion of assessment/ reassessment.	12
7.	Advance Payment of Tax	Persons becomes liable to pay advance tax and not liable to pay advance tax; Due dates of payment of advance tax; Computation of advance tax liability.	5
8.	Deduction and Collection of Tax at Source	Meaning of TDS; TDS payment scheme and rates of TDS; Sec. 192, 192A, 193, 194, 194A,194B, 194BB.Meaning of TCS; Time of deposit of TDS and TCS; Tax deduction and collection account number. Tax collection at lower rate.	4
9.	Interest Payable by Assessee	Interest for defaults in furnishing return of income Sec.234A; Interest for defaults in payment of advance tax Sec.234B; Interest for deferment of advance tax Sec.234C; Fee for defaults in furnishing return of income Sec.234F.	8

SUGGESTED TEXT BOOKS/ READING MATERIALS:**

1. Singhanian, V.K, Singhanian, Monika. Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd.
2. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House.
3. Income Tax Reports.

***Latest edition of the books, as applicable for the relevant assessment year, are recommended.*



Semester IV			
Course name: Company Law			
Course Type: MAJOR (CORE)			
Course Credits: 4			
Pedagogy: Lecture method, problem solving method case study method			
Course Description: The course has been designed to give a proper understanding of the incorporation of the company and its administration with the process of liquidation. The course further gives a thorough understanding of the administrative authorities formed for better corporate governance. It shall enable the students to solve problems under corporate law.			
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Have proper understanding of the corporate laws. LO2. Solve complex legal problems faced by the companies			
Course Outcomes: On successful completion of the course, students will be able to: CO1. Increase the ability of reasoning on the existing laws, rules and regulations of the corporate life. CO2. Think and resolve on the divergent views of the judiciary on complex corporate matters.			
Unit No.	Unit Name	Topics	Nos. of lectures
Companies Act, 2013*			
1	Introduction	Meaning of Company and Registrar of Companies; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, and dormant company; association not for profit; illegal association; formation of company, promoters and their legal position, pre-incorporation contract; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).	7
2	Documents	Memorandum of association; Articles of association; Doctrine of ultra-vires; Doctrine of constructive notice and Doctrine of indoor management; Prospectus-shelf and red herring prospectus, misstatement in prospectus, Liabilities for such misstatement; Annual Returns	15
3	Management	Directors: Classification of directors, women directors, independent director, small shareholders' director; Directors' qualifications and disqualifications, director identity number (DIN); Appointment, legal positions, powers and duties of directors; Removal of directors; Key managerial personnel, managing director, manager. Meetings: Meetings of shareholders; Types of	18



		meetings; Convening and conduct of meetings; Requisites of a valid meeting; Postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.	
4	Winding Up	Concept and modes of Winding Up. • Whistleblowing: Concept and Mechanism. • CSR- Sec 135	6
5	Prevention of Oppression and mismanagement	Meaning, power of the Tribunal, application to the Tribunal, public interest, limitation, relief	5
Insolvency and Bankruptcy Code 2016*			
6	Insolvency and Bankruptcy Code 2016	Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval.	9

**The relevant portions will be covered as per the latest amendments.*

SUGGESTED TEXT BOOKS/ READING MATERIALS:**

1. M C Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B.Com. (Hons.) CBCS 14
4. ReenaChadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
11. Rinita Das, Company Law, Eastern Book Company

***Latest edition of the books are recommended.*



Semester IV			
Course name: EMERGING TRENDS IN E-BUSINESS			
Course code: MINOR			
Course Credits: 4			
Pedagogy: Classrooms lecture, Case studies, Assignments & Seminar			
Course Description: This course explores the key aspects of the digital business landscape. Students will get detailed ideas about E-Commerce trends, digital marketing, business transformation, digital payments, and the impact of cutting-edge technologies on E-Business.			
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of. LO1. E-Commerce, M-Commerce, Social Commerce and various online business models, including their components and trends LO2. Diverse digital marketing types, advanced SEO techniques, and online advertising trends to enhance marketing strategies LO3: Digital transformation of business processes through ERP, CRM, SCM, and explore sustainable and innovative initiatives LO4: Digital payment concepts, including Contactless Payment, Mobile Wallets, and address associated security challenges LO5: Impact of emerging technologies such as AI, Block chain, Cloud, and Big Data Analytics on E-Business and address ethical considerations			
Course Outcomes: On successful completion of the course, students will be able to: CO1. Demonstrate a deep understanding of E-Business trends, models, and components CO2. Apply digital marketing strategies and advanced SEO techniques in practical scenarios CO3: Comprehend strategic aspects of digital transformation in ERP, CRM, and SCM, considering sustainability CO4: Propose solutions to address security challenges associated with digital payment methods CO5: Understand the impact of emerging technologies on E-Business, considering ethical implications.			
Unit No.	Unit Name	Topics	Nos. of lectures
1	Introduction to E-Business Trends	Overview - E-Commerce, M-Commerce, U-Commerce, Q-Commerce, Social Commerce; Smart Governance; Online Business Models - Concept, Key Components, Trends in Freemium. Dropshipping, D2C, Razor and Blade, Podcasting; Online Revenue Models; Sustainable Goals	10
2	Digital Marketing Trends	Overview, Types of Digital Marketing - Content and Visual Marketing Trends (Video Marketing and Live Streaming, Visual and Interactive Content), Influencer Marketing, Voice Search Optimization and Conversational Marketing; Visual Search, Advanced SEO Techniques & Strategies; Chatbots, Personalization; Online Advertising and Branding Trends-Programmatic Advertising; Digital Marketing Metrics & KPI	15
3	Digital Transformation of Business	Major Trends in: ERP (Concept- Cloud-based ERP Solutions. Mobility and User Experience); CRM (Concept- Data-Driven E-CRM, Omni-Channel Customer Experience, Social CRM, Mobile	20



	Landscape	CRM); SCM (Concept- Sustainable E-SCM: Green Supply Chain Initiatives, Circular Economy, and Reverse Logistics); Concept of E-Startup	
4	Digital Payment Trends	Concept - Contactless Payment, Mobile Wallet, Voice-Activated Payments, Digital Currencies; Security Challenges	5
5	Technological Trends in E-Business	Impact of Emerging Technologies on E-Business: Artificial Intelligence, Blockchain, Cloud, IoT, Augmented Reality, Virtual Reality, Robotics, Drone, Big Data Analytics; Ethical Issues	15

**** Case Studies to be discussed against each chapter**

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Dave Chaffey, E-Business and E-Commerce Management: Strategy, Implementation and Practice, Pearson
2. GoldInk Books, E-Commerce Business through Social Media Marketing: Simple Steps to Start your E-Commerce Brand/Company through Facebook and Instagram Marketing, Goldink Publishers LLC
3. Ajay Dutta, Chetna Monga, Sanjay Kumar Bahl, Emerging Trends in e-Commerce, Norton Press
4. V.M. Rao, E-Governance, ABD Publishers
5. Sidney Laurence Huff, Michael Wade, Scott L. Schneberger, Sid L. Huff, Cases in Electronic Commerce, McGraw-Hill Higher Education
6. Shakti Kundu, Digital Marketing Trends and Prospects, BPB Publications
7. Dimitris N. Chorafas, "Integrating ERP, CRM, Supply Chain Management, and Smart Materials", CRC Press
8. Kenneth C. Laudon, Jeffrey Travis, E-commerce: Business, Technology, Society, Pearson
9. P.T.Joseph SJ, E-Commerce: An Indian Perspective, PHI
10. Nigel Vaz, Digital Business Transformation, Wiley

E-Resources:

<https://www.digitalsilk.com/digital-trends/ecommerce-technology/>

<https://theecommmanager.com/ecommerce/ecommerce-technology-trends/>

**Latest edition of the book is recommended*



Semester IV			
Course name: BUSINESS MATHEMATICS AND STATISTICS - 2			
Course Type: MULTIDISCIPLINARY COURSE (MDC)			
Course Credits: 4			
<p>Pedagogy: The lecture series will adopt a blended approach, combining traditional "chalk and talk" methods with multimedia-enhanced presentations using PowerPoint. This dual approach aims to cater to diverse learning styles, providing clarity through traditional explanations while utilizing visual aids to enhance comprehension. Class discussions, problem-solving exercises, and Q&A sessions will be incorporated to engage students in the learning process. The chalk and talk method will allow for immediate clarification of doubts and personalized attention.</p> <p>This pedagogical approach aims to create an engaging and supportive learning environment, ensuring that students acquire a solid foundation in business mathematics and statistics through a combination of traditional teaching methods and modern technological aids.</p>			
<p>Course Description: This course serves as a seamless integration of statistics and mathematics, building upon the material covered in Semester-III. The statistical component delves into the Mathematics of Finance, Index Numbers, Time Series Analysis, Continuous Probability Distribution, and foundational aspects of Sampling Theory. In the mathematical realm, the course commences with Calculus, encompassing Partial Derivatives and Integration, while also introducing the Linear Programming Problem.</p>			
<p>Learning Objectives: LO1. The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.</p>			
<p>Course Outcomes: CO1. Ability to summarize and present data to a diverse audience. CO2. Understand and use sampling and inferential statistics. CO3. Ability to use spreadsheet software for data analysis and statistical model building. CO4. Learn management science tools, linear and integer programming. CO5. Identify opportunities for application of management science tools. CO6. Ability to build and solve linear programming models using spreadsheet software. CO7. Develop critical thinking and problem-solving skills.</p>			
Unit No.	Unit Name	Topics	Nos. of lectures
1	Calculus II	<p><u>Partial Differentiation:</u></p> <ul style="list-style-type: none"> ● Partial derivatives up to second order. ● Homogeneity of functions and Euler's theorem. ● Total differentials. ● Differentiation of implicit functions with the help of total differentials. ● Maxima and Minima: cases of two variables involving not more than one constraint. <p><u>Integration:</u></p> <ul style="list-style-type: none"> ● Standard forms. ● Methods of integration by substitution, by parts, and by use of partial fractions. ● Definite integration. ● Finding areas in simple cases. 	14



2	Time Value of Money	<ul style="list-style-type: none">● Rates of interest-nominal, effective- and their inter-relationships in different compounding situations.● Compounding and discounting of a sum using different types of rates.● Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.	5
3	Linear Programming Problem	<ul style="list-style-type: none">● Formulation of linear programming problem (LPP).● Graphical solution to LPP.● Cases of unique and multiple optimal solutions.● Unbounded solutions, infeasibility, and redundant constraints.	5
4	Index Numbers	<ul style="list-style-type: none">● Meaning and uses of index numbers.● Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted.● Tests of adequacy of index numbers.● Problems in the construction of index numbers.● Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.	6
5	Time Value of Money	<ul style="list-style-type: none">● Components of time series.● Additive and multiplicative models.● Trend analysis: fitting of trend line using principle of least squares – linear and parabolic; moving averages method.● Seasonal variations: calculation of seasonal indices using simple averages.	4
6	Continuous Probability Distribution	<ul style="list-style-type: none">● Probability density function (pdf).● Idea of cumulative distribution function (cdf) with application.● Normal distribution and its application.	8
7	Sampling Theory and Inferential Statistics	<ul style="list-style-type: none">● Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).● Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.● Testing of Hypothesis: z-test, Chi-square test (goodness of fit).	10



SUGGESTED TEXT BOOKS/ READING MATERIALS:

- J. Chakrabarti. Business Mathematics and Statistics- II. Dey Book Concern.
- J. K. Das. Statistics for Business Decisions. Academic Publishers.
- Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, Vol. II. World Press Private Limited.
- G. V. Shenoy and M. Pant. Statistical Methods in Business and Social Science. Macmillan.
- Budnick, P. Applied Mathematics. McGraw Hill Education.
- R.G.D. Allen, Mathematical Analysis for Economists.
- Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
- Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
- Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
- D. George and P. Mallery. SPSS for Windows: step by Step. Pearson Education.
- S. L. Gupta. & Gupta Hitesh. SPSS 17.0 for Researchers. International Book House Pvt. Ltd.



Semester IV			
Course Name: ENTREPRENEURSHIP			
Course Type: SKILL ENHANCEMENT COURSE (SEC)			
Course Credits: 3			
Pedagogy: Classroom lectures, seminars, invited lectures and industry interaction.			
<p>Course Description: This course is designed to equip students with the necessary knowledge, skills and abilities required to take entrepreneurial decisions, to identify opportunity, stimulate creativity and drive innovation in different industrial, commercial, and social contexts. To appraise students of the various distinctive characteristics of Indian family business. The student is exposed to the entire gamut of institutional sources of technological, financial, and logistical support for start-ups and have a working knowledge of the domain of intellectual property rights relevant for new entrepreneurial ventures. Further, the student is introduced to the concept and types of feasibility studies and the process of drafting business plans, pitch-decks and business model canvass.</p>			
<p>Learning Objectives: The course helps learners to acquire conceptual knowledge and build skills pertaining to:</p> <p>LO1: Meaning, evolution, significance and taxonomy of entrepreneurship, the creative process, the role of innovation in business and the various contexts in which entrepreneurial activities add value to business and society.</p> <p>LO2: The distinctive characteristics of family business and the key issues therein, including the role of non-family members and women; as well as issues related to succession.</p> <p>LO3: Institutional sources and facilitators of finance, stimulus, and support.</p> <p>LO4: Various types of feasibility studies, business plans and its various component parts, pitch-deck and business model canvass.</p> <p>LO5: Various intellectual property rights in terms of their scope, coverage, and remedies.</p>			
<p>Course Outcomes: On successful completion of the syllabus, students would be able to:</p> <p>CO1: Understand and appreciate the meaning and core concepts related to the entrepreneurial function, such as innovation and creativity; and contextualize entrepreneurship in its various manifestations in the spheres of technology, the internet and society.</p> <p>CO2: Relate to the structural and operational idiosyncrasies of family business focusing on key issues such as the role of non-family members, the role of women and succession planning.</p> <p>CO3: Identify, critically evaluate, and decide upon the appropriateness of alternative institutional sources of finance, stimulation, and support for start-ups.</p> <p>CO4: Draft business plans, explain and implement the process of feasibility analyses, create pitch decks and business model canvasses.</p> <p>CO5: Understand the scope of the regulatory framework for protecting the intellectual property relevant to start-ups and other entrepreneurial ventures. Specifically, the domains of applicability, the nature of protection and remedies provided by patents, trademarks, copyrights, and geographical indicators.</p>			
Unit No.	Unit Name	Topics	Nos. of lectures
1.	Introduction	• Meaning, scope and importance of entrepreneurship.	16



		<ul style="list-style-type: none">• Entrepreneurial Functions• Entrepreneurial Characteristics and Skills-sets• Entrepreneur versus Manager• Entrepreneurial Motivation – Opportunity/Market Driven versus Necessity Driven• Creativity & Innovation – Creativity v. Innovation, Creative Process - Stages.• Innovation and Technology Adoption by Entrepreneurs – Entrepreneurs classified by attitude towards innovation and technology adoption (Clarence Danhof's classification)• Intrapreneurship/Corporate Entrepreneurship – Concept and Types (Hans Schollhammer's Classification)• Entrepreneurship in different contexts: Technopreneurship, Ecopreneurship, Social entrepreneurship, Women in Entrepreneurship.	
2.	Family Business	<ul style="list-style-type: none">• Family Business: Concept, Advantages, and Disadvantages• Role of the Founder(s) in family business re: Founders' values, business philosophy and behavioural orientations.• Role of Non-family members in the family business• Role of Women in Family Business• Succession Planning: Choosing and Grooming Successors• Conflict in family business and its resolution	8
3.	Public and private system of stimulation, support and sustainability of entrepreneurship	<ul style="list-style-type: none">• Start-ups: Meaning, types, mistakes in early phases, problems and challenges faced by Indian Start-ups, 4 Stage Growth Model• Requirement and sources of finance (Phase-wise – Seed Financing, Early growth, Expansion, and Public Offering stages)• Role and functions of Industries/Entrepreneur's Association, Self-help Groups, Business Incubators, Angel Investors, Venture Capital, and Private Equity Fund	12
4.	Feasibility Studies and Business Plans	<ul style="list-style-type: none">• Feasibility Studies: Concept and Types• Business Plans – Concept, Structure and Contents• Drafting of Business Plans• Pitch Deck for Investors – Role, Importance and Structure• Business Model Canvas – Concept, Components and Drafting	12
5.	Start-ups and Intellectual Property	<ul style="list-style-type: none">• Patents• Trademarks• Copyrights• Geographical Indicators	8



SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India.
7. Soheli Ghose & Soulina Banerjee, *Entrepreneurship Development and Business Ethics*, ABS Publishing House
8. Abhik Kumar Mukherjee & Shaunak Roy, *Entrepreneurship Development and Business Ethics*, Oxford Higher Education
9. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
10. S. S. Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
11. K Ramachandran, *Entrepreneurship Development*, McGraw – Hill Education
12. SIDBI Reports on Small Scale Industries Sector.
13. Arya Kumar, *Entrepreneurship*, Pearson.



Semester: IV			
Course name: Environmental Education - 2			
Course Type: VALUE ADDED COURSE (VAC)			
Course Credits: 2			
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar			
Course Description: The course lays emphasis upon the different forms of energy resources, with the mechanisms of environmental management, that highlights the various laws, practices and policies of environment aimed towards environment protection. The course describes about the importance of sustainable development, followed by sanitation and health, along with their implications upon human health.			
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Recognition of environmental problem and their impacts on human and environment LO2. Varied dimensions of environmental protection.			
Course Outcomes: On successful completion of the course, students will be able to: CO1. Develop critical thinking skill and ability to integrate the disciplines related to environmental concerns CO2. Formulate sustainable solutions towards local and global problems.			
Unit No.	Unit Name	Topics	Nos. of lectures
5.	Energy Resources	Renewable and non-renewable resources- solar, wind, geothermal, tidal, OTEC, hydro- and SHP, fossil fuels, and nuclear energy.	2
6.	Environmental Management	<p><u>Policies-</u></p> <ul style="list-style-type: none"> ● Concept and objectives, the evolution of Indian environmental policy. ● UN Conferences and commissions- UNCHE, WCED & sustainable development, UNCED, WSSD, Rio+20. ● International agreements: CLRTAP, Basel Convention, Convention on Biological Diversity (CBD), CITES, Cartagena Protocol, TRIPS, Vienna Convention, concept of carbon trading. ● International Organizations- FAO, UNEP, UNDP, IUCN. ● National organization- MoEFCC, PCBs. <p><u>Environment Laws-</u></p> <ul style="list-style-type: none"> ● Wildlife Protection Act, 1972 ● Water (Prevention and Control of Pollution) Act, 1974 & Water Cess Act 1977 ● Forest Conservation Act, 1980. ● Air (Prevention & Control of Pollution) Act, 1981. ● Environment Protection Act, 1986 (with subordinate Acts and Rules). ● Biodiversity Act, 2002. 	6



		<ul style="list-style-type: none"> ● Role of National Green Tribunal. ● Environmental movements: Chipko, Silent Valley, Bishnoi, Narmada Bachao Andolan, Nava Danya. <p><u>Practices-</u></p> <ul style="list-style-type: none"> ● Developing Environmental standards- MINAS, NAAQS, BIS, WHO, AQI, and Emission standards. ● Practices- Environmental audit & ISO 14000 certification audit. ● Earth Hour; carbon sequestration, Green Buildings ● EIA (concept, objectives, principles, generic process, the concept of EIA in India). ● Environmental and health application of IT and AI. 	
7.	Sustainable Development	<ul style="list-style-type: none"> ● Sustainability: Definition and emergence of the concept of sustainable development ● Need and relevance in the contemporary society, principles of sustainable development, SDGs pertaining to environmental issues ● Policy Initiatives for Sustainable Development in India (Swachh Bharat mission, Beti Bacho Beti Padhao) 	2
8.	Sanitation and Health	<ul style="list-style-type: none"> ● Water, Sanitation and Hygiene (WASH): Concept, Meaning, Principles, and Practices ● Sanitation: Meaning, Concept, and Applications. Institutional Sanitation. ● Health: Concept and Meaning. Determinants of Health and Well-being. Public Health and Community Health. ● Human population growth: impacts on environment, human health and welfare, Family Welfare Programme (FWP) ● Hygiene: Concept, Meaning, Principles, and Importance. Types of Hygiene: Personal, Food, and Community. Standard Hygiene Practices 	4

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.
2. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
4. Harris, P. G. (Ed.). (2014). Routledge Handbook of global environmental politics. New York: Routledge.



5. Rosencranz, A., Divan, S., & Noble, M. L. (2001). Environmental law and policy in India.
6. Sengupta, R. 2003. Ecology and Economics: An approach to sustainable development.
7. Glasson, J., & Therivel, R. (2013). Introduction to environmental impact assessment. Routledge.
8. Twidell, J. (2021). Renewable energy resources. Routledge.
9. Kruger, P. (2006). Alternative energy resources: the quest for sustainable energy. Hoboken: Wiley