

DIGBOI COLLEGE (AUTONOMOUS)

ডিগবৈ মহাবিদ্যালয় (স্বায়ংশাসিত)

SYLLABUS FRAMED ACCORDING TO THE NATIONAL
EDUCATIONAL POLICY (NEP 2020)

DEPARTMENT OF COMMERCE

School of Commerce and Management Sciences

(Effective from Academic Year 2025-26)

Bachelor of Commerce (B.COM) in Accounting & Finance

Bachelor of Commerce (B.COM) in Marketing



1. Preamble

The Department of Commerce and Management Sciences, Digboi College (Autonomous) is committed to providing high-quality education, innovation, and industry-focused learning in business, commerce, and management. Guided by the principle of "Vidya Dadati Vinayam"- knowledge brings humility- the department aims to offer a transformative educational experience that prepares students to navigate the complexities of the global business world.

In line with the National Education Policy (NEP) 2020 and Digboi College's Autonomous Status, we envision an academic framework that promotes multidisciplinary education, skill development, research, and collaboration with industries. Our curriculum is designed to provide a solid foundation in commerce, finance, marketing, entrepreneurship, corporate law, taxation, accounting, and emerging fields such as business analytics and the digital economy.

The department focuses on practical learning through case studies, real-world simulations, internships, and partnerships with industries to prepare future business leaders, entrepreneurs, policymakers, and academics. Our flexible Undergraduate Curriculum Framework (UGCF) allows students to choose their courses, with options for multiple exits and interdisciplinary learning, ensuring well-rounded development and career readiness.

Our faculty, consisting of experienced educators, industry professionals, and researchers, are dedicated to fostering critical thinking, ethical leadership, sustainability, and innovation. We bridge the gap between theory and practice by encouraging students to engage in research, entrepreneurial activities, consultancy, and community outreach.

The Department of Commerce and Management Sciences, Digboi College (Autonomous) strives to be a centre of excellence by:

- ✓ Promoting interdisciplinary learning and skills relevant to the industry
- ✓ Encouraging entrepreneurship, innovation, and research-driven education
- ✓ Focusing on ethical business practices, corporate social responsibility (CSR), and sustainability
- ✓ Developing professionals who contribute to national and global economic growth

The department is committed to shaping students into competent, socially responsible, and ethically-minded business leaders of the future.

2. Introduction

In alignment with NEP 2020, the Four-Year Undergraduate Programme (FYUGP) at Digboi College embodies academic flexibility, inclusivity, and innovation. It provides multiple entry and exits options, interdisciplinary learning pathways, and the Academic Bank of Credits (ABC) to ensure seamless educational mobility and lifelong learning. Our faculty, comprising distinguished educators, researchers, and industry practitioners, are dedicated to fostering an environment of intellectual curiosity, ethical integrity, and collaborative spirit. By leveraging cutting-edge pedagogy, digital resources, and global perspectives, we aim to bridge the gap between academia and the demands of the 21st-century workforce.

Digboi College (Autonomous) envisions itself as a catalyst for regional and national development, producing graduates who are torchbearers of progress—thought leaders, innovators, and compassionate citizens. We strive to uphold the highest standards of academic excellence, comparable to institutions of eminence worldwide, while remaining deeply connected to our cultural heritage and societal needs. Through this FYUGP framework, we pledge to:

- Promote Multidisciplinary Excellence by encouraging holistic learning across Humanities, Social Sciences, Basic Sciences, Technology, Commerce, Management and Vocational Skills to develop well-rounded individuals.
- Foster Innovation and Research by cultivating a research-driven culture that addresses local and global challenges.
- Champion Ethical and Sustainable Practices by instilling values of integrity, social responsibility, and environmental stewardship.
- Enhance Employability and Entrepreneurship by equipping the students with skills and mindsets to lead in diverse professional arenas.

Strengthen Community and Global Ties by building bridges with industries, communities, and international institutions for impactful collaboration.

a. Program Duration

The semester duration for the Four-Year Undergraduate Programme (FYUGP) is organized into odd and even semesters.

- **Odd Semesters:** Odd semesters run from July to December, with 15 instructional weeks and 30 weekly hours of lectures, tutorials, and practicals. They include continuous evaluations, end-semester exams, breaks, and practical components like internships and community engagement.

- **Even Semesters:** Even semesters operate from January to June, with 15 weeks of instruction and similar weekly hours. This period includes assessments, end-semester examinations, and breaks to support learning.

b. Program Design

The Four-Year Undergraduate Programme (FYUGP) features a structured course categorization designed to foster multidisciplinary learning and holistic development. Curriculum includes Major (Core) courses, which form the foundation of the chosen discipline, and Minor courses that complement the major by broadening knowledge in a secondary field. Multi-Disciplinary Courses (MDC) expose students to diverse domains, while Ability Enhancement Courses (AEC) develop essential language and communication skills. Skill Enhancement Courses (SEC) focus on practical, industry-relevant competencies, and Value-Added Courses (VAC) instil ethical and cultural values. Additionally, Internships, Apprenticeships, Projects, or Community Outreach (IAPC) provide hands-on experience, ensuring a balanced blend of theoretical and practical learning across the programme's 160 credits.

Sem.	Major (Core)	Minor	MDC	AEC	VAC	SEC	Others	Total Credit
I	C101 (4)	MIN101 (4)	MDC101 (3)	AEC101 (4)	VAC101 (2)	SEC101 (3)	--	20
II	C202 (4)	MIN202 (4)	MDC202 (3)	AEC202 (4)	VAC202 (2)	SEC101 (3)	--	20
III	C303 C304 (4x2)	MIN303 (4)	MDC303 (3)	--	VAC303 (2)	SEC101 (3)	--	20
IV	C405, C406, C407 C408 (4x4)	MIN404 (4)	--	--	--	--	--	20
V	C509 C510 C511 (4x3)	MIN505 (4)	--	--	--	--	4 (IAPC)	20
VI	C612 C613 C614 C615 (4x4)	MIN606 (4)	--	--	--	--	--	20
VII	C716 C717 C718 (4x3)	MIN707 (4)	--	--	--	--	4 (RM)	20
VIII	C19 C20 (4x2)	MIN808 (4)	--	--	--	--	8 (Dissertation)/ 2 DSE (4 + 4)	20
Total	80	32	9	8	6	9	16	160

Course Categorisation

S.N.	Category	Description
1	Major Discipline (Core)	The main subject of study in which a student will earn their degree.
2	Minor Discipline (2nd Major, if opted)	A secondary subject that complements the major, providing broader knowledge.
3	Multi-Disciplinary Generic Elective (GEC)	Three introductory-level courses from other disciplines to broaden intellectual exposure.
4	Ability Enhancement Courses (AEC)	Courses to develop core skills like language proficiency, communication, and analytical thinking.
5	Value-Added Courses (VACs)	Courses focused on personal development, ethics, and sustainability.
6	Skill Enhancement Courses (SEC)	Practical and soft skills training for better employability.
7	Community Engagement	Real-world exposure through social service and outreach programs.
8	Field-Based Learning/Project	Practical learning through field visits and research-based activities.
9	Internship	Hands-on experience through industry exposure and training.
10	Research/Dissertation (For Honours with Research)	Advanced research work in a specific area for students opting for a research degree.
11	MOOCs (SWAYAM, Infosys Springboard, etc.)	Online certification courses that count for credit (up to 40% of total).
12	Value-Added Add-on Courses	Additional courses for skill enhancement that appear on the grade sheet but do not affect GPA.

3. Aims

The FYUGP at Digboi College (Autonomous) aims to provide a transformative, flexible, and holistic educational experience that empowers students to excel in a dynamic global landscape. Following are the objectives of the FYUGP:

- 1. Promote Multidisciplinary Learning:** Foster an integrated academic experience across Arts, Science, Commerce, and Vocational Skills to develop versatile, well-rounded individuals capable of addressing complex challenges.
- 2. Enhance Critical Thinking and Innovation:** Cultivate analytical skills, research aptitude, and creative problem-solving through inquiry-based learning and hands-on experiences.

3. **Develop Employability and Entrepreneurial Skills:** Equip students with industry-relevant competencies, practical exposure, and entrepreneurial mindsets through internships, projects, and skill enhancement courses.
4. **Instil Ethical and Social Responsibility:** Nurture values of integrity, sustainability, and civic engagement, enabling students to contribute meaningfully to society and uphold cultural heritage.
5. **Ensure Academic Flexibility and Lifelong Learning:** Provide multiple entry/exit options, credit transfer through the Academic Bank of Credits (ABC), and access to online learning platforms to support continuous personal and professional growth.
6. **Foster Global Competence and Collaboration:** Prepare students for diverse professional environments by integrating global perspectives, interdisciplinary collaboration, and industry-community linkages.

4. Definitions

- ✓ **Academic Credit:** A unit measuring coursework; 1 credit = 1 hour of lecture/tutorial or 2 hours of practical/fieldwork per week over a 15-week semester.
- ✓ **Major: Core** courses providing foundational and advanced knowledge in the chosen discipline (e.g., History for Arts, Physics for Science, Commerce for Commerce).
- ✓ **Minor:** A secondary discipline enhancing knowledge beyond the major (e.g., Statistics as a minor for an Economics major).
- ✓ **Discipline-Specific Elective (DSE):** Specialized elective courses within the major discipline.
- ✓ **Multi-Disciplinary Course (MDC):** Interdisciplinary courses from other fields to broaden exposure.
- ✓ **Ability Enhancement Course (AEC):** Mandatory courses for language, communication, and analytical skills.
- ✓ **Skill Enhancement Course (SEC):** Practical courses for industry-relevant skills.
- ✓ **Value-Added Course (VAC):** Courses instilling ethical, cultural, and professional values.
- ✓ **Internship/Apprenticeship/Project/Community Outreach (IAPC):** Hands-on experience bridging theory and practice. A structured 6–8-week program that

provides hands-on industry exposure, research opportunities, and social engagement to bridge academia and practice.

- ✓ **Academic Year:** Two semesters spanning 12 months.
- ✓ **Semester:** A half-yearly period (15 weeks of instruction, plus exams and breaks).
- ✓ **Academic Bank of Credits (ABC):** A digital mechanism for credit accumulation and transfer across HEIs.
- ✓ **Semester Duration:** A semester normally extends over a period of 15 class weeks, with each week consisting of 30 hours of instruction.
- ✓ **National Education Policy (NEP 2020)** – A transformative framework for higher education emphasizing flexibility, multidisciplinary learning, skill development, and research-driven education.
- ✓ **Credit transfer:** ‘Credit transfer’ means the mechanism by which the eligible HEIs registered with ABC are able to receive or provide prescribed ‘credits’ to individual registered ABC account in adherence to the UGC credit norms for the ‘course/s’ registered by the desirous students in any HEIs within India.
- ✓ **Credit Accumulation:** Students can earn and collect academic credits from different institutions in their **Academic Bank of Credit (ABC)** account. These credits can be used later to complete certificates, diplomas, or degrees.
- ✓ **Academic Flexibility:** Academic flexibility allows students to choose and combine different courses and programs. It provides options for multiple entries and exits, breaking rigid course structures and promoting lifelong learning.
- ✓ **Program Outcomes (PO):** Broad, overarching goals of the entire FYUGP, reflecting the knowledge, skills, and attitudes students gain across disciplines.
- ✓ **Program-Specific Outcomes (PSO):** Specialized objectives tied to the major discipline (e.g., B. Com, B.Sc.), detailing expertise and competencies in that field.
- ✓ **Course Outcomes (CO):** Specific, measurable objectives for individual courses, outlining what students will achieve upon completion.
- ✓ **Learning Outcomes (LO):** Practical, observable skills and knowledge students demonstrate, applied in real-world or professional contexts.

- ✓ **Credit Accumulation:** Students can earn and collect academic credits from different institutions in their **Academic Bank of Credit (ABC)** account. These credits can be used later to complete certificates, diplomas, or degrees.
- ✓ **Credit Accumulation from Online Courses (MOOCs):** Students can take online courses from **SWAYAM, Infosys Springboard**, or other UGC-approved platforms.
- ✓ **Credit Recognition:** Credits earned from partnered universities or colleges are officially recorded in the ABC account, allowing students to use them towards their degrees.
- ✓ **Credit Redemption:** When students have requisite credits in their ABC account, they can use them to meet the requirements for a certificate, diploma, or degree.
- ✓ **Credit Transfer:** Students can transfer their credits from one university to another, as long as both institutions follow UGC credit guidelines.
- ✓ **Semester Duration:**
 - **Odd Semesters:** July–December (including end-semester examinations and semester breaks)
 - **Even Semester:** January-June (including end-semester examinations and semester breaks) Any change in the Academic Calendar/Schedule may be made by the University whenever

5. Graduate Attributes and Program Learning Outcome

Graduate attributes reflect the qualities, skills, and competencies that students of Digboi College (Autonomous) will develop upon completing the FYUGP. These attributes align with the institution's commitment to academic excellence, ethical leadership, and societal impact, ensuring graduates are prepared for professional success and lifelong learning.

i. Knowledge and Expertise:

Graduates will demonstrate comprehensive knowledge in their chosen discipline(s) and the ability to apply theoretical and practical insights across contexts.

- ✓ **PO:** Acquire in-depth understanding of core concepts, theories, and methodologies in Arts, Science, or Commerce, with the ability to integrate interdisciplinary knowledge.

- ✓ **PSO:** Exhibit specialized proficiency in their major discipline (e.g., Accounting for B. Com, Physics for B. Sc, History for B.A) while drawing connections with minor and multidisciplinary subjects.
- ✓ **CO:** Master course-specific content, such as financial reporting in Commerce, experimental techniques in science, or critical analysis in Arts, as outlined in each syllabus.
- ✓ **LO:** Articulate and apply discipline-specific concepts to solve real-world problems, such as designing business strategies, conducting scientific experiments, or interpreting historical events.

ii. Critical Thinking and Problem-Solving

Graduates will analyse complex issues, synthesize information, and devise innovative solutions using evidence-based approaches.

- ✓ **PO:** Develop the ability to evaluate diverse perspectives, question assumptions, and make informed decisions across academic and professional settings.
- ✓ **PSO:** Apply analytical tools specific to their discipline, such as statistical modelling in Commerce, hypothesis testing in science, or textual critique in Arts, to address domain-specific challenges.
- ✓ **CO:** Demonstrate course-specific problem-solving skills, such as resolving case studies in business, designing research protocols in science, or debating philosophical arguments in arts.
- ✓ **LO:** Formulate creative solutions to practical problems, such as optimizing business processes, mitigating environmental issues, or addressing social inequalities, using critical inquiry.

iii. Communication and Collaboration

Graduates will communicate effectively and work collaboratively in diverse teams, leveraging interpersonal skills to foster inclusive environments.

- ✓ **PO:** Exhibit proficiency in verbal, written, and digital communication, adapting to varied audiences and contexts while promoting teamwork.
- ✓ **PSO:** Utilize discipline-specific communication methods, such as financial reporting in Commerce, scientific documentation in science, or argumentative essays in Arts, to convey ideas clearly.
- ✓ **CO:** Achieve course-specific communication goals, such as delivering presentations, drafting reports, or participating in group discussions, as per course requirements.
- ✓ **LO:** Engage in constructive dialogue, present ideas persuasively, and collaborate on projects like community outreach, internships, or research initiatives.

iv. Ethical Awareness and Social Responsibility

Graduates will uphold integrity, cultural sensitivity, and a commitment to sustainable practices, contributing positively to society.

- ✓ **PO:** Internalize ethical principles and social values, applying them to personal, professional, and civic responsibilities.
- ✓ **PSO:** Demonstrate discipline-specific ethical practices, such as adhering to corporate governance in Commerce, ensuring scientific integrity in Science, or promoting inclusivity in Arts.
- ✓ **CO:** Apply ethical frameworks in course activities, such as addressing corporate social responsibility in business courses, ethical research in science labs, or cultural narratives in arts.
- ✓ **LO:** Make decisions that prioritize sustainability, equity, and community welfare, such as advocating for environmental policies, ethical business practices, or social justice.

v. Employability and Entrepreneurial Mindset

Graduates will possess industry-relevant skills, adaptability, and the initiative to create opportunities in diverse professional arenas.

- ✓ **PO:** Acquire practical competencies and professional skills through internships, skill enhancement courses, and experiential learning, ensuring readiness for employment or entrepreneurship.
- ✓ **PSO:** Develop discipline-specific professional skills, such as financial analysis in Commerce, laboratory expertise in science, or archival research in Arts, aligned with industry needs.
- ✓ **CO:** Master course-specific vocational skills, such as tally software in Commerce, data analysis in science, or digital humanities in Arts, to enhance employability.
- ✓ **LO:** Design and execute projects, such as business plans, scientific innovations, or cultural initiatives, demonstrating leadership and entrepreneurial thinking.

vi. Research and Innovation

Graduates will engage in inquiry-driven learning, contributing to knowledge creation and addressing local and global challenges.

- ✓ **PO:** Cultivate research skills, including data collection, analysis, and interpretation, to advance disciplinary and interdisciplinary knowledge.
- ✓ **PSO:** Conduct research relevant to their major, such as market studies in Commerce, experimental investigations in science, or historical analyses in Arts, with rigor and originality.

- ✓ **CO:** Achieve course-specific research objectives, such as completing a dissertation, lab project, or critical essay, as outlined in the curriculum.
- ✓ **LO:** Produce research outputs, such as reports, prototypes, or publications, that address real-world issues like economic trends, scientific advancements, or cultural preservation.

vii. Global and Cultural Competence

Graduates will navigate diverse cultural and global contexts with adaptability, empathy, and an appreciation for interconnectedness.

- ✓ **PO:** Develop awareness of global trends, cultural diversity, and cross-disciplinary perspectives to thrive in international and multicultural settings.
- ✓ **PSO:** Apply discipline-specific global insights, such as international trade in Commerce, global ecosystems in science, or world literature in Arts, to contextualize learning.
- ✓ **CO:** Engage with course-specific global themes, such as global financial markets, climate change, or postcolonial studies, to broaden perspectives.
- ✓ **LO:** Demonstrate cultural sensitivity and global awareness in activities like international case studies, environmental projects, or cross-cultural research.

viii. Lifelong Learning and Adaptability

Graduates will embrace continuous learning, leveraging flexibility and resilience to adapt to evolving personal and professional landscapes.

- ✓ **PO:** Pursue self-directed learning through academic flexibility, online courses, and credit accumulation to remain relevant in a changing world.
- ✓ **PSO:** Stay updated with discipline-specific advancements, such as emerging technologies in Commerce, new scientific discoveries, or evolving literary theories in Arts.
- ✓ **CO:** Engage with course-specific resources, such as MOOCs, workshops, or seminars, to foster ongoing skill development.
- ✓ **LO:** Utilize tools like the Academic Bank of Credits and online platforms to acquire new skills, such as digital marketing, bioinformatics, or creative writing, throughout their careers.

6. Teaching – Learning Process

The teaching-learning process includes a holistic approach to make the students understand the complex topics in a simple and interesting way. The process is an integration of lecture, tutorials, practicals and experiential learnings that includes pre-specified credit points. A 'credit' is a unit

that measures coursework, based on the number of instruction hours required per week over a semester (minimum 15 weeks). The credit system includes different instructional components such as lectures, tutorials, practical work, seminars, internships, and experiential learning.

S.N.	Components	Hours/ Week	Hrs/ Sem.	Credit
1	Lecture	1 Hour	15 Hours	1
2	Tutorial	1 Hour	15 Hours	1
3	Practicum, Laboratory Work, Seminar/Group Discussion	2 Hours	30 Hours	1
4	Experiential Learning, Internship, Community Engagement & Services, Field Visit/Industrial Visit, Studio Activities, Field Practices/Projects, etc.	2 Hours	30 Hours	1

7. Assessment Methods

The assessment methods for the Four-Year Undergraduate Programme (FYUGP) as per the revised regulations effective from the 2024-2025 academic session, are structured to ensure continuous and comprehensive evaluation in line with the National Education Policy (NEP) 2020. The evaluation comprises In-Semester Assessments and End-Semester Examinations, with a 40:60-mark distribution for each course. In-Semester Assessments, accounting for 40% (40 marks) of the total marks, include four sub-components: Sessional Exam 1 (10 marks), Sessional Exam 2 (10 marks), Group Discussions (GD) or Group Activities (10 marks), Seminars/Assignments/Projects/Field Studies (10 marks), and Other Academic Activities assigned by the course teacher (10 marks). Students are required to appear for both Sessional Exams and any two of the remaining sub-components (GD/Group Activities or Seminars/Assignments/Projects/Field Studies or Other Academic Activities) to complete the In-Semester Assessment. These components utilize diverse tools like objective tests, written tests, and practical assignments to foster ongoing skill development, with mandatory participation; failure to meet these requirements bars students from End-Semester Examinations. End-Semester Examinations, contributing 60% of the total marks, are categorized into two types: for courses without practicals, the exam carries 60 marks, covering the entire syllabus through written tests emphasizing problem-solving and application-based questions; for courses with practicals, the End-Semester Exam is worth 45 marks, supplemented by a 15-mark practical component, evaluated by a Board of Examiners (internal course teacher and external examiner) to ensure impartiality.

Assessment Category	Sub-Components	Marks Allocation	Details
In-Semester Assessment (40% of total, 40 marks)	Sessional Exam 1	10 marks (Mandatory)	First written/objective test to assess ongoing learning.
	Sessional Exam 2	10 marks (Mandatory)	Second written/objective test to evaluate progress.
	GD/Group Activities	10 marks (Choose any 2 of these)	Collaborative or individual tasks fostering critical thinking, communication, and application skills.
	Seminars/Assignments/Projects/Field Studies		Collaborative/Individual tasks but individual reports/presentations
	Other Academic Activities		Flexible tasks assigned by the course teacher, e.g., quizzes, presentations, or case studies, tailored to course needs.
End-Semester Examination (60% of total)	Courses without Practicals	60 marks	Written exam covering full syllabus, emphasizing problem-solving and application-based questions (2-hour duration for 3/4-credit courses).
	Courses with Practicals	Theory: 45 marks and Practical: 15 marks	Theory exam (45 marks) tests syllabus knowledge; practical exam (15 marks) assessed by internal and external examiners, conducted before theory exams.

NB: For VAC (Value Added Course) students are required to appear 1 Sessional Exam and any 1 activity among Group Discussions (GD) or Group Activities, Seminars/Assignments/ Projects/ Field Studies, and Other Academic Activities assigned by the course teacher.

a. Duration for End-Semester Examination:

The duration of End-Semester Examinations is determined by the marks allocated to each course. For courses without practical components that carry 60 marks, the examination duration is 2 hours. Similarly, for courses with practical components, where the theory portion accounts for 45 marks, the examination also lasts 2 hours, with the 15-mark practical component assessed separately. For courses with a total of 30 marks, the examination duration is 1 hour.

Examination Type	Marks Allocation	Duration
Courses without Practicals	60 marks	2 hours
Courses with Practicals (Theory)	45 marks	2 hours
Courses with Practicals (Practical)	15 marks	Evaluated separately
Lower Weightage Courses	30 marks	1 hour

b. Letter Grades and Grade Points

Letter Grade	Description	Grade Point
O	Outstanding	10
A+	Excellent	9
A	Very Good	8
B+	Good	7
B	Above Average	6
C	Average	5
P	Pass	4
F	Fail	0
Ab	Absent	0

8. Computation of SGPA/ CGPA

The assessment framework for the Four-Year Undergraduate Programme (FYUGP) in alignment with the National Education Policy (NEP) 2020 and adapted from Dibrugarh University's guidelines, delineates a precise methodology for calculating the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) to evaluate student performance. The SGPA is computed by dividing the sum of the products of the credits and grade points earned in all courses undertaken during a semester by the total credits of those courses, using the formula $SGPA = \sum (C_i \times G_i) / \sum C_i$, where C_i denotes the credits of the i th course and G_i represents the corresponding grade point. The CGPA is calculated in a similar manner, aggregating all courses across completed semesters, with the formula $CGPA = \sum (C_i \times S_i) / \sum C_i$, where S_i signifies the SGPA of the i th semester. Both SGPA and CGPA are rounded to two decimal places for reporting in transcripts, and the CGPA can be converted to a percentage by multiplying by 10 (Percentage = CGPA \times 10), thereby providing a comprehensive assessment of a student's academic progress.

Metric	Formula	Description	Additional Notes
SGPA	$SGPA = \frac{\sum (C_i \times G_i)}{\sum C_i}$	Ratio of the sum of (credits × grade points) for all courses in a semester to total credits.	<ul style="list-style-type: none"> - C_i: Credits of the ith course - G_i: Grade point of the ith course - Rounded to 2 decimal places
CGPA	$CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$	Ratio of the sum of (credits × SGPA) for all semesters to total credits across semesters.	<ul style="list-style-type: none"> - S_i: SGPA of the ith semester - Rounded to 2 decimal places - Percentage = $CGPA \times 10$

9. Betterment and Re-scrutiny

The assessment framework for the Four-Year Undergraduate Programme (FYUGP) incorporates specific provisions for Betterment and re-scrutiny to enhance student performance and ensure the fairness of evaluations. The Betterment examination allows students to enhance their scores in a maximum of two theory papers throughout the entire program after completing either the three-year or four-year course, with the higher scores being retained. This opportunity is available only once, and students must apply within one year of passing the sixth or eighth semester, participating with the subsequent regular cohort. betterment is not permitted for practical, project, dissertation, or internship assessments, and results from betterment exams do not contribute to awards, medals, ranks, or distinctions. Regarding re-evaluation, Digboi College does not offer re-evaluation of End-Semester Examination answer scripts; however, students may apply for re-scrutiny to verify the accuracy of marking, ensuring transparency without altering the original assessment.

Provision	Details	Eligibility/Conditions	Limitations
Betterment Examination	<ul style="list-style-type: none"> - Allows improvement in a maximum of 2 theory papers across the program - Higher marks retained - Conducted with next regular batch. 	<ul style="list-style-type: none"> - Available after completing 3-year/4-year program - Apply within 1 year of passing 6th/8th semester - One-time opportunity. 	<ul style="list-style-type: none"> - Limited to 2 theory papers only - Excludes practical/project/dissertation/internship - Results not counted for prizes, medals, ranks, or distinctions.
Recheck (Re-scrutiny)	<ul style="list-style-type: none"> - Option to verify marking accuracy of End-Semester answer scripts - Ensures transparency in evaluation. 	<ul style="list-style-type: none"> - Available for all End-Semester Examinations - Application required post-result declaration. 	<ul style="list-style-type: none"> - No re-evaluation of answer scripts - Limited to checking for marking errors, not reassessment

10. Program Specific Outcomes (PSOs)

The Programme Specific Outcomes delineate the competencies, values, and capabilities students are expected to acquire upon completing the Bachelor of Commerce (Honours) degree. These outcomes ensure graduates possess comprehensive domain knowledge, transferable skills, and ethical sensibilities, enabling them to excel in a rapidly evolving global economy and contribute meaningfully to society.

The term "programme" encompasses the entire academic trajectory undertaken by students, integrating multidisciplinary coursework, experiential learning, research engagements, and co-curricular activities, culminating in the conferment of a recognized academic qualification. The programme outcomes are meticulously aligned with the transformational vision of the National Education Policy (NEP) 2020, which emphasizes holistic, flexible, and multidisciplinary education rooted in Indian values and a global outlook.

The Programme Specific Outcomes aim to achieve the following:

- i. **Comprehensive Knowledge of Commerce and Business Disciplines:** Graduates of the B. Com (Honours) programme will acquire in-depth knowledge in core and applied areas of Commerce, including Marketing, Human Resource Management, Finance, Accounting, Business and Corporate Laws, Economics, Taxation, Investment, Banking, and Insurance. This comprehensive foundation prepares students for advanced studies, competitive examinations, and career opportunities in sectors such as banking, insurance, corporate business, and entrepreneurship.
- ii. **Preparation for the World of Work and Future Careers:** Students will develop job-ready skills and competencies essential for the dynamic world of commerce and business. The curriculum is designed to provide practical exposure, ensuring students experience real-world business practices through internships, projects, and industry interactions. This readiness prepares graduates to adapt to future workplaces shaped by digital transformation and evolving business models.
- iii. **Managerial Acumen and Strategic Problem-Solving Skills:** The programme nurtures managerial knowledge and strategic thinking. Students will gain the ability to address complex business challenges through analytical reasoning, decision-making, and the formulation of innovative solutions. These skills enable them to assume leadership roles in organizations and drive organizational success in competitive environments.
- iv. **Entrepreneurial Mindset and Visionary Leadership:** Graduates will be capable of identifying business opportunities, developing entrepreneurial ventures, and providing innovative solutions to societal and business problems. The programme moulds

students into visionary leaders who balance efficiency with compassion and uphold ethical values while contributing to economic and social development.

- v. **Foundation for Teaching, Research, and Business Administration:** The B. Com (Honours) programme provides a rigorous academic foundation for students interested in pursuing careers in teaching, academic research, and business administration. It prepares them for postgraduate studies, research initiatives, and professional certifications that enhance their contributions to academia, industry, and society.

PSO1: Values for Life and Character Building: Cultivate integrity, discipline, and ethical values that form the foundation for responsible citizenship and moral leadership in the business world.

PSO2: Disciplinary Knowledge: Develop comprehensive and in-depth knowledge in core areas of commerce such as accounting, finance, management, marketing, law, taxation, and economics.

PSO3: Communication Skills: Enhance proficiency in verbal and written communication, facilitating effective business correspondence, presentations, and interpersonal interactions.

PSO4: Critical Thinking: Foster analytical abilities and logical reasoning to critically evaluate complex business problems and decision-making scenarios.

PSO5: Problem Solving: Equip students with skills to identify business challenges, analyse data, and propose innovative, practical solutions.

PSO6: Analytical Reasoning: Encourage analytical thinking by interpreting quantitative and qualitative data for effective decision-making and strategic planning.

PSO7: Research-Related Skills: Develop capabilities for academic and applied research in commerce, enabling students to undertake project work, case studies, and evidence-based investigations.

PSO8 Cooperation/Teamwork: Promote collaborative learning and teamwork, enabling students to work effectively in diverse groups and organizational settings.

PSO9: Scientific Reasoning: Apply logical reasoning and scientific methods to understand and resolve business issues, enhancing data-driven and objective decision-making.

- PSO10: Reflective Thinking:** Encourage students to engage in reflective practices, fostering continuous self-assessment and improvement in their personal and professional lives.
- PSO11: Information/Digital Literacy:** Build digital competency and literacy by leveraging technology for data management, e-commerce, accounting software, and digital communication.
- PSO12: Self-Directed Learning:** Inspire independent and lifelong learning habits that prepare students for continuous professional development and adaptability in a dynamic business environment.
- PSO13: Moral and Ethical Awareness/Reasoning:** Instil ethical reasoning skills and moral awareness, emphasizing corporate governance, social responsibility, and sustainability.
- PSO14: Leadership Readiness/Qualities:** Nurture leadership abilities, decision-making capacity, and strategic vision to lead teams and organizations effectively.
- PSO15: Lifelong Learning:** Promote the pursuit of knowledge beyond formal education, preparing students to meet the changing demands of the workplace and society.
- PSO16: Professional Skills:** Develop professional competencies such as negotiation, presentation, project management, and client relationship management, essential for business success.
- PSO17: Application Skills:** Facilitate the practical application of theoretical knowledge to real-world situations through simulations, case studies, and projects.
- PSO18: Experiential Learning:** Provide experiential learning opportunities through internships, fieldwork, industry visits, and live projects to bridge the gap between theory and practice.
- PSO19: Employability:** Enhance employability by equipping students with the skills, knowledge, and attitudes demanded by employers in diverse sectors including finance, marketing, human resources, and entrepreneurship.
- PSO20: Decision-Making Skills:** Strengthen decision-making abilities by training students to analyse alternatives, assess risks, and make informed choices in dynamic business environments.

11. Exit Options and Degree Structure for UG Program

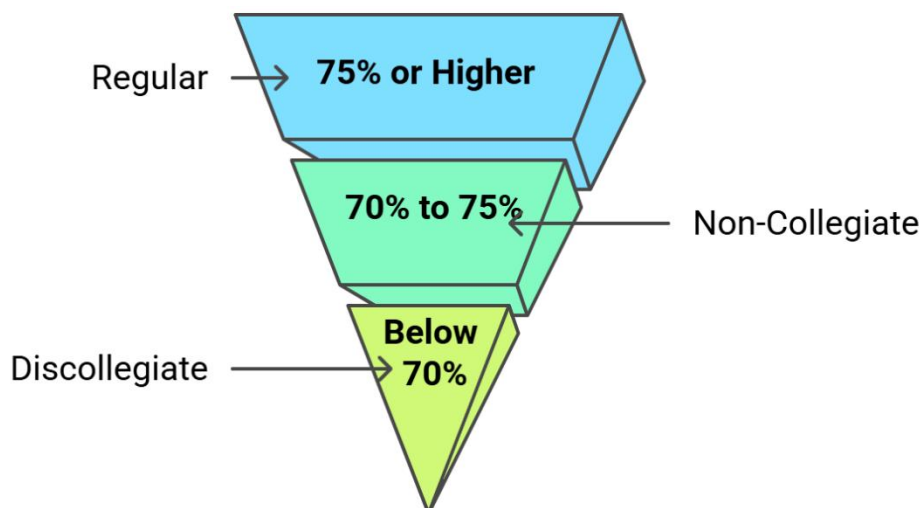
The Four-Year Undergraduate Programme (FYUGP), aligned with the NEP, 2020, offers a flexible exit option structure for its UG Commerce program, catering to diverse student needs and ensuring academic and professional mobility. Students can exit after completing one year (40 credits, including a 4-credit IAPC during the summer break) to earn an Undergraduate Certificate. After two years (80 credits, including another 4-credit IAPC), they can exit with an Undergraduate Diploma. Completing three years (120 credits) grants a 3-Year UG Degree, provided major credit requirements are met. For those pursuing the full four years (160 credits), a 4-Year UG Degree (Honours) is awarded upon satisfying major credit requirements. Additionally, students achieving a minimum of 75% marks or a CGPA of 7.5 across the first three years can opt for a 4-Year UG Degree (Honours with Research), which includes 12 research credits and a mandatory research project or dissertation. This multi-exit framework, supported by the Academic Bank of Credits (ABC), allows students to accumulate and transfer credits, facilitating lifelong learning and seamless re-entry into the program within specified timeframes, such as three years for re-entry after obtaining a certificate or diploma, and up to seven years to complete the Honours or Honours with Research degrees.

Exit Level	Duration	Credits Earned	Additional Requirement
UG Certificate	1 Year	40 Credits	1 IAPC (4 credits) in Summer Break
UG Diploma	2 Years	80 Credits	1 IAPC (4 credits) in Summer Break
3-Year UG Degree	3 Years	120 Credits	Must satisfy major credit requirements
4-Year UG Degree (Honours)	4 Years	160 Credits	Must satisfy major credit requirements
4-Year UG Degree (Honours with Research)	4 Years	160 Credits (including 12 research credits)	75%+ marks in first 3 years + Research Project

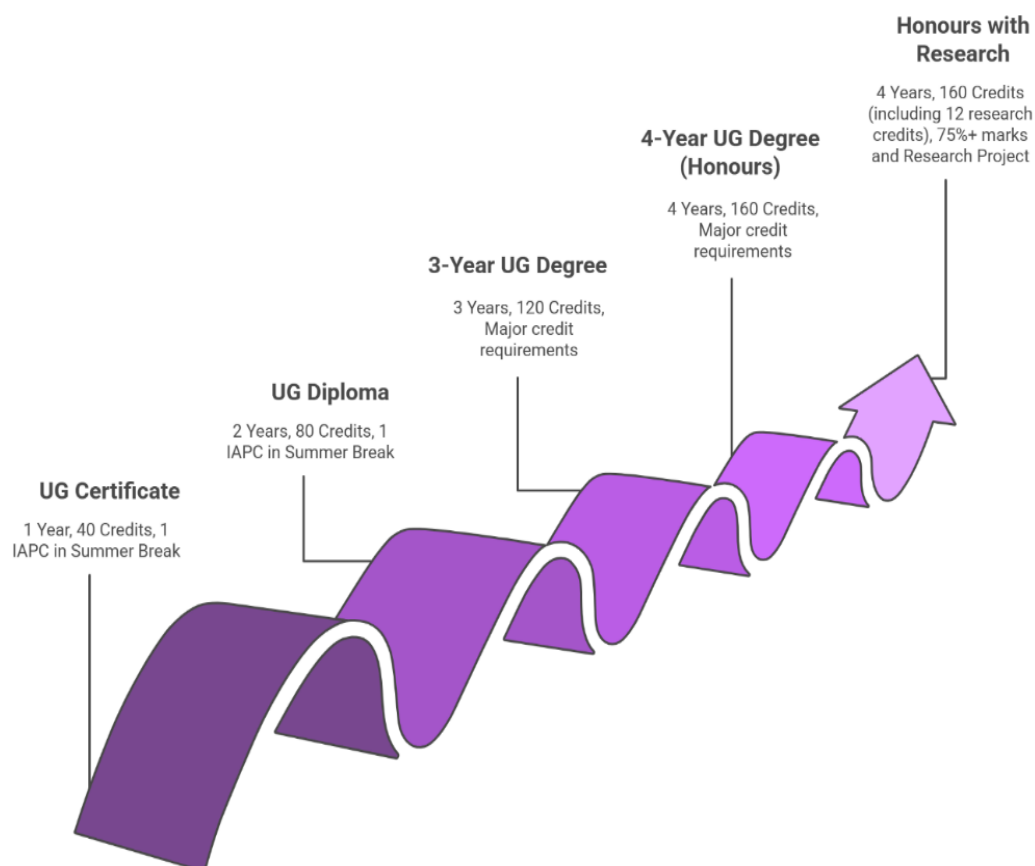
12. Minimum Attendance Requirement:

Digboi College (Autonomous) has established explicit attendance requirements for its students. Students who achieve an attendance of 75% or higher within a semester are eligible to participate in the end-semester examinations as regular candidates. Those whose attendance falls between 70% and less than 75% are designated as non-collegiate and may be granted

permission to sit for the examinations upon the principal's recommendation and the payment of a prescribed fee, contingent upon the presentation of valid reasons. Conversely, students with attendance below 70% are classified as Discollegiate and are not permitted to participate in the end-semester examinations. Such students are required to repeat the relevant course(s) when they are next offered and are prohibited from advancing to the subsequent semester until the attendance requirement is fulfilled with the following cohort.



13. Academic Progression Pathway



14. Minimum Eligibility Criteria for Multiple Entry Points in UG Programme

Below is a tabular representation of the Minimum Eligibility Criteria for Multiple Entry Points in UG Programmes for the Four-Year Undergraduate Programme (FYUGP) at Digboi College (Autonomous):

Entry Point	Eligibility Criteria	Additional Conditions	Time Limit
1st Year	- Completed Class 12 OR equivalent qualification.	- May require passing an entrance test conducted by the college, university, or national/state testing agency.	- No specific time limit for entry.
2nd Year	- Completed 1 year (2 semesters) of a UG program OR - Holds a Diploma from a Polytechnic after Class 10.	- UG certificate or diploma must be from a recognized institution.	- Admission within 3 years of obtaining UG certificate or diploma.
3rd Year	- Completed 2 years (4 semesters) of a UG program and obtained a UG diploma.	- UG diploma must be from a recognized institution.	- Admission within 3 years of obtaining UG diploma.
4th Year (Honours)	- Completed a 3-year UG program (6 semesters) and obtained a Bachelor's degree.	- Degree must be from a recognized institution.	- Must complete Honours degree within 7 years from first admission.
4th Year (Honours with Research)	- Holds a 3-year Bachelor's degree with a minimum CGPA of 7.5.	- Degree must be from a recognized institution.	- Admission within 3 years of obtaining Bachelor's degree. - Must complete Honours with Research degree within 7 years from first admission.

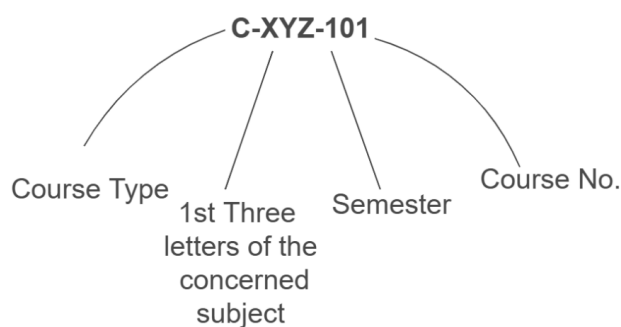
15. Course Enrolment Guidelines:

Category	Details
Credit Requirements	Students must complete the minimum and maximum credits as per the Course Structure.
Change of Major	<ul style="list-style-type: none"> ✓ Allowed at the end of Second Semester. ✓ The existing Minor becomes the new Major, ensuring earned credits remain valid. ✓ The previous Major (from the 1st and 2nd semesters) will now be considered a Minor. ✓ The Major subjects can be replaced only with the existing Minor subject. ✓ No change in major be allowed once the students pursue their 3rd Semester.
Change of Minor	<ul style="list-style-type: none"> ✓ Permitted only at the end of the Third Semester. ✓ The current Major becomes the new Minor, with all earned credits retained, and the original Minor (from the 1st and 2nd semesters) becomes the Major. ✓ Students who wish to keep their Major unchanged but switch their Minor can also do so, but only after completing the 3rd Semester. ✓ Under NEP 2020 regulations, students may also change a Minor that was previously their Major (e.g., due to an earlier change of Major or Minor) at the end of the Third Semester, subject to institutional policies and the flexibility provided by the Academic Bank of Credits (ABC). ✓ Higher Education Institutions (HEIs) may increase seats by 10% beyond the approved limit to support these changes.
MOOCs & Online Courses	<ul style="list-style-type: none"> ✓ Students can complete up to 40% of programme credits per semester through SWAYAM, Infosys Springboard, or UGC-approved online platforms. ✓ Courses will be accepted if: <ul style="list-style-type: none"> ○ They comply with UGC (Credit Framework for Online Learning Courses through SWAYAM) Regulations, 2021. ○ The course is not offered by the University. ○ Equivalent credit weightage is granted in the programme's credit structure.

16. Subject Coding

The subject coding system for the Four-Year Undergraduate Programme (FYUGP) follows a structured format to uniquely identify each course, ensuring clarity in academic administration. The code is formatted as C-XYZ-101, where C represents the course type (e.g., M for Major, N for Minor, G for Generic Elective), XYZ denotes the first three letters of the subject (e.g., PHY for Physics, HIS for History), and 101 indicates the semester and course number, with the first digit (1) representing the semester and the last two digits (01) signifying

the course number within that semester. For example, C-PHY-101 would indicate a Major course in Physics for the first semester, course number 01, while MDC-HIS-301 would represent a Multi-Disciplinary Course in History for the third semester, course number 01. This systematic coding facilitates efficient tracking and organization of the diverse multidisciplinary courses offered under the FYUGP.



17. Mapping of (POs) to (COs)

PO	C-101 (FA)	MN-101 (BMKT)	G-101 (BOM)	C-201 (MPP)	MN-201 (SP)	G-201 (NVP)	C-301 (BMST)	M-301 (POM)	G-301 (MFB)	C-401 (BENV)	C-402 (CA)	M-401 (CB)	M-402 (RM)	MN-401 (BOA)
PO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
PO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO3		✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
PO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO6	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO7		✓		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
PO8		✓	✓	✓	✓	✓		✓	✓	✓		✓	✓	✓
PO9	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO10	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
PO11	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO12	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO13	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
PO14		✓	✓	✓	✓	✓		✓	✓	✓		✓	✓	✓
PO15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO16		✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
PO17	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO18		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO19	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PO20	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

ANNEXURE - I
COURSE STRUCTURE OF FOUR YEAR UNDER GRADUATE PROGRAMMES
(FYUGP) IN DIGBOI COLLEGE (AUTONOMPUS)

Semester	Course Type	No. of Courses	Credits/Course	Total Credits
I	Core Course (Major)	1	4	4
	Minor	1	4	4
	MDC	1	3	3
	AEC	1	4	4
	SEC	1	3	3
	VAC	1	2	2
	Total	7	-	20
II	Core Course (Major)	1	4	4
	Minor	1	4	4
	MDC	1	3	3
	AEC	1	4	4
	SEC	1	3	3
	VAC	1	2	2
	Total	7	-	20
III	Core Course (Major)	2	4	8
	Minor	1	4	4
	MDC	1	3	3
	VAC	1	2	2
	SEC	1	3	3
	Total	6	-	20
IV	Core Course (Major)	4	4	16
	Minor	1	4	4
	Total	6	-	20
V	Core Course (Major)	3	4	12
	Minor	1	4	4
	IAPC	1	4	4
	Total	5	-	20
VI	Core Course (Major)	4	4	16
	Minor	1	4	4
	Total	5	-	20
VII	Core Course (Major)	3	4	12
	Minor	1	4	4
	Research Methodology	1	4	4
	Total	5	-	20
VIII	Core Course (Major)	2	4	8
	Minor	1	4	4
	RM (OR) DSE	2	4	8
	Total	5	-	20

B. Com. (Hons. in Marketing Management)

Structure

18. B. Com. (Hons. in Marketing Management) Structure

Semester-I

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-101	Financial Accounting	Core	3	0	1	4
MIN-MKT-101	Basics of Marketing	Minor	3	0	1	4
MDC-COM-101	Basics of Management	Generic	2	0	1	3
SEC-COM-101	*	SEC	3	0	0	3
AEC-101	**	AEC	3	1	0	4
VAC-101	***	VAC	2	0	0	2

Semester-II

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-201	Management Principles & Practice	Core	3	0	1	4
MIN-MKT -201	Sales Promotion	Minor	3	0	1	4
MDC-COM-201	New Venture Planning	Generic	2	0	1	3
SEC-COM-201	*	SEC	3	0	0	3
A-201	**	AEC	3	1	0	4
V-201	***	VAC	2	0	0	2

The students on exit shall be awarded Undergraduate certificate (in the Field of Study/ Discipline) after securing the requisite 40 credits in Semester 1 and 2 provided they secure 4 credits in work based vocational course offered during summer term or internship/ Apprenticeship in addition to 6 credits from skill- based courses earned during 1st and 2nd Semester.

Semester-III

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-301	Applied Business Statistics	Core	3	0	1	4
MAJ-MKT-301	Principles of Marketing	Major	3	1	0	4
MIN-MKT-301	Personal Selling	Minor	3	0	1	4
MDC-COM-301	Marketing for Beginners	Generic	2	0	1	3
A-301	*	SEC	3	0	0	3
V-301	***	VAC	2	0	0	2

*, **, *** Select from Respective Subject Basket

Semester-IV

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-401	Business Environment	Core	3	0	1	4
C-COM-402	Cost Accounting	Core	3	1	0	4
MAJ-MKT-401	Consumer Behaviour	Major	3	0	1	4
MAJ-MKT-402	Retail Management	Major	3	0	1	4
MIN-MKT-401	Basics of Advertising	Minor	3	0	1	4

Grand Total (Semester I, II, III, IV) The students on exit shall be awarded “Undergraduate Diploma in Commerce” after securing the requisite 80 credits on completion of Semester IV, provided they secure additional 4 credits in skill-based vocational courses offered during first year or second year summer time

Semester-V

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-501	Corporate Law	Core	3	1	0	4
MAJ-MKT-501	Service Marketing	Major	3	1	0	4
MAJ-MKT-502	Integrated Marketing Communication	Major	3	1	0	4
MIN-MKT-501	Consumer Behaviour	Minor	3	1	0	4
I-501	Internship	IAPC	1	0	3	4

Semester-VI

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-601	Entrepreneurship Development	Core	2	0	2	4
C-COM-602	Financial Management	Core	3	0	1	4
MAJ-MKT-601	Brand Management	Major	3	0	1	4
MAJ-MKT -602	Rural Marketing	Major	3	0	1	4
MIN-MKT-601	Retail Management	Minor	3	0	1	4

Grand Total (Semester I,II,III and IV,V, VI)The students on exit shall be awarded “Bachelor of Commerce” after securing the requisite 120 credits on completion of Semester 6

Semester-VII

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-701	Emotional intelligence and Creative Thinking	Core	3	1	0	4
MAJ-MKT-701	Customer Relationship Management	Major	3	1	0	4
MAJ-MKT-702	Sustainable Marketing	Major	3	1	0	4
MIN-MKT-701	E-Commerce	Minor	3	1	0	4
R-701	Business Research Methods	RM	3	0	1	4

Semester-VIII

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
MAJ-MKT-801	International Marketing	Major	3	1	0	4
MAJ-MKT-802	Strategic Marketing	Major	3	1	0	4
MIN-MKT-801	Digital Marketing	Minor	3	1	0	4
D-801	Dissertation	RM	0	0	8	8
MAJ-MKT-803	AI in Marketing	Major	3	1	0	4
MAJ-MKT-804	Marketing Mix Integration Specialization	Major	3	1	0	4

*Student have to select either D-801 or M-803 + M-804

Subject Baskets:

Course Type	Semester	Subjects	Credit
SEC	I	HTML & CMS Tools	
		Electrical Wiring & Maintenance	
		Computer Laboratory-I	
		Library & Information Science	
		LED Bulb Repairing Techniques	
		Basic Analytical Chemistry	
		Human Rights	
		Oral Communication in English	
		Mushroom Culture	
	III	Civil Service Foundation Course	
		A Comprehensive Guide to Small Tea Garden	
		Industrial Chemistry of Petrochemicals	
		Internet Technology & Computer Networks	
		Physics Laboratory Instrument Handling	
		NSS	
		Mathematical Logic	
		Introduction to Investing & Trading	
AEC	I	Language Paper	
	II	English	
VAC	I	Understanding India	
	II		
	III	Digital Fluency	



Financial Accounting (FA)

Course Code: C-COM-101

Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives

To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Outcome

CO1: To provide fundamental knowledge of accounting principles and concepts

LO1: Explain various accounting principles, Concepts, IAS and IFRS and its application

CO2: Recording of financial transaction and preparation of financial statements

LO2.1. Explain the concept, adjustments and format of preparation of Trial Balance, Income Statement and Balance Sheet.

LO2.2: Creating Trial Balance, Income Statement and Balance Sheet.

CO3: Demonstrating the knowledge of Accounting for Non-Profit Organisation and Partnership firm

LO3.1. Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

LO3.2: Discuss the concepts of admission, retirement, death, and dissolution of Partnership firm.

CO4: To understand various types of accounts and gain knowledge of Depreciation Accounting

LO4.1: Explain the concept and accounting process of Hire Purchase, Installment System and Lease

LO4.2: Understand and practice various methods of Depreciation Accounting

CO5: To familiarize students with modern accounting practices, including digital accounting and GST.

LO5.1: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Recording and Presentation of Financial Statements	25%	15	Cognitive & Practical
Unit 2	Accounting for Non-Trading Organizations and Partnership Firms	25%	15	Cognitive & Practical
Unit 3	Special Type of Accounting and Valuation	25%	15	Cognitive & Practical
Unit 4	Computerized Accounting System	25%	15	Cognitive & Psychomotor

Course Content

Unit I: Recording and Presentation of Financial Statements

Accounting Principles: Concepts and Conventions, Accounting Standards: Indian Accounting Standard and International Financial Reporting Standards, Accounting Process (Concepts only). Preparation of Financial Statements with important adjustments

Unit II: Accounting for Non-Trading Organizations and Partnership Firms

Accounting for Non-Profit Organizations – Receipts & Payments, Income & Expenditure Account, Preparation of Balance Sheet for Non-Profit Organizations, Partnership Accounting – Admission, Retirement, Death of a Partner (Basic Concepts)

Unit III: Special type of Accounting and Valuation

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Installment System- Concept, Accounting Treatment, Accounting for Leases: Concept, Classification of leases (Simple practical problems), Depreciation Accounting: Concept and Methods

Unit IV: Computerized Accounting System

Computerized Accounting System: Computerized accounts by using any (Tally, ERP) accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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

Basics of Marketing (BMKT)

Course Code: MIN-MKT-101

Nature of Course: MINOR

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Note: This paper will not be taken up by students whose Honours is in Marketing

Course Objectives:

This course provides a foundational understanding of marketing concepts, principles, tools, and techniques, with a focus on their application in real-world scenarios. It explores the cognitive aspects of marketing theory, fosters affective skills such as ethical decision-making and consumer empathy, and emphasizes practical skills through hands-on exercises like campaign design and market analysis. The course aims to equip students with a holistic perspective on marketing, blending traditional knowledge with emerging trends.

Learning Outcomes:

1. To develop a comprehensive understanding of marketing concepts, processes, and their relevance in business.
2. To analyse consumer behaviour and market dynamics while cultivating empathy and ethical awareness in marketing practices.
3. To apply marketing strategies, including product, pricing, distribution, and promotion decisions, through practical exercises.
4. To foster critical thinking, creativity, and ethical decision-making in designing and evaluating marketing campaigns.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to Marketing	15	25%	Cognitive
Unit 2	Consumer Behaviour & Segmentation	15	25%	Affective & Cognitive
Unit 3	Marketing Mix and Strategy	15	25%	Cognitive
Unit 4	Promotion, Ethics, and Evaluation	15	25%	Affective
Total		60	100%	

Course Content

Unit 1: Introduction to Marketing

Definition, scope, and objectives of marketing; Evolution of marketing; Role of marketing in business and society; Marketing Concepts; Marketing environment: Micro and macro factors; Basic marketing terminology and frameworks.

Unit 2: Consumer Behaviour and Segmentation

Understanding consumer decision-making process; Psychological, social, and cultural influences on behaviour; Market segmentation, targeting, and positioning (STP); Developing empathy for diverse consumer needs; Ethical considerations in targeting vulnerable segments.

Unit 3: Marketing Mix and Strategy

The 4+3 Ps: Product, Price, Place, Promotion and People, Process and Physical Evidence; Product lifecycle and branding strategies; Pricing strategies and distribution channels; Developing a basic marketing plan.

Unit 4: Promotion, Ethics, and Evaluation

Promotion tools: Advertising, sales promotion, public relations; Steps in designing a simple promotional campaign; Ethical issues in marketing (e.g., misleading ads, sustainability); Measuring marketing effectiveness (reach, recall, ROI)

Practical Exercises:

Learners will apply their knowledge through these exercises:

1. **Case Studies:** Analyse a marketing campaign (e.g., an Indian brand like Amul) for its effectiveness and ethical implications.
2. **Segmentation Exercise:** Conduct a mock segmentation analysis for a local product and present a targeting strategy.
3. **Marketing Plan Development:** Create a basic marketing mix plan for a hypothetical product.
4. **Campaign Design:** Design a promotional poster or script and discuss its ethical alignment.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
- ✓ Seminar Presentation on any of the relevant topics
- ✓ Assignment

Recommended Readings:

1. Kotler, P., & Armstrong, G. *Principles of Marketing*. Pearson Education, Latest Edition.
2. Kotler, P., Keller, K.L., Koshy, A., & Jha, M. *Marketing Management: A South Asian Perspective*. Pearson Education, Latest Edition (India-focused).
3. Lamb, C.W., Hair, J.F., & McDaniel, C. *Marketing*. Cengage Learning, Latest Edition.
4. Chunawalla, S.A. *Basics of Marketing*. Himalaya Publishing House, Latest Edition.
5. Kerin, R.A., & Hartley, S.W. *Marketing*. McGraw-Hill Education, Latest Edition.
6. Ramaswamy, V.S., & Namakumari, S. *Marketing Management: Indian Context*. Macmillan India, Latest Edition.

Note: Learners are encouraged to refer to the latest editions of these books.

Basics of Management (BOM)
Course Code: MDC-COM-101 ()
Nature of Course: Multidisciplinary Course
Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

This course offers a concise introduction to management concepts, focusing on their relevance in organizational contexts. Designed for a diverse audience, it blends cognitive understanding of management principles, affective skills like ethical awareness and teamwork, and practical applications through simple exercises. The course prepares students to apply basic management concepts in real-world scenarios while addressing ethical and contemporary issues.

Learning Outcomes:

Upon successful completion of the course, learners will be able to:

1. Explain the fundamental concepts and significance of management in organizations.
2. Apply core management functions to simple business scenarios.
3. Develop an appreciation for ethical leadership and teamwork in organizational settings.
4. Identify key contemporary challenges in management and propose basic solutions.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Management	25%	11	Cognitive
Unit 2	Core Functions of Management	25%	11	Cognitive
Unit 3	Leadership and Teamwork	25%	11	Affective
Unit 4	Ethics and Emerging Trends	25%	12	Affective & Cognitive
Total		100%	45	

Course Content

Unit 1: Introduction to Management

Definition, nature, and importance of management; Levels of management (Top, Middle, Lower); Evolution of management: Overview of Classical, Neo-Classical and Modern approaches; Management as a science and an art.

Unit 2: Functions of Management

Overview of key functions: Planning, organizing, and controlling; Basics of decision-making in management; Role of managers in achieving organizational goals.

Unit 3: Leadership and Teamwork

Introduction to leadership: Traits and styles (autocratic, democratic); Basics of motivation (Maslow's hierarchy of needs); Importance of teamwork in organizations.

Unit 3: Ethics and Emerging Trends

Ethical principles in management: Integrity and fairness; Introduction to sustainability in business; Impact of technology on management (e.g., remote working); Case studies on ethical practices in Indian organizations (e.g., Tata Group).

Practical Exercises

- a. Case Study Analysis: Analyze a simple case (e.g., a small Indian business) to identify basic management practices (Cognitive).
- b. Planning Activity: Develop a basic plan for organizing a college event (Practical).
- c. Teamwork Role-Play: Participate in a group activity to demonstrate leadership and teamwork (Affective & Practical).
- d. Ethics Discussion: Discuss a simple ethical dilemma in management (e.g., fair pricing) and propose solutions (Affective).

Suggested Readings

- Drucker, P. F. (1954). *The Practice of Management*. Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins.
- Griffin. *Management Principles and Application*. Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management*. McGraw Hill.
- Kumar, P. *Management: Principles and Applications*. JSR Publication House, Delhi.
- Mahajan, J. P., & Mahajan, A. *Management Principles and Applications*. Vikas Publications.
- Rao, V. S. P. *Management Principles and Applications*. Taxmann Publications.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.



Management Principles and Practices (MPP)
Course Code: C-201 (Core Paper)
Nature of Course: CORE
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

This course offers a comprehensive exploration of management principles and their practical applications in dynamic organizational settings. It aims to foster reflective and holistic thinking by examining core managerial functions such as planning, organizing, directing, and controlling, alongside contemporary challenges. The course integrates cognitive understanding of management theories, affective skills like ethical leadership, and practical abilities through real-world applications, equipping students to navigate modern business environments effectively.

Learning Outcomes:

By the end of this course, learners will be able to:

1. Describe the evolution, principles, and essential functions of management in organizational contexts.
2. Apply management concepts to design strategies and address business challenges.
3. Cultivate an ethical and empathetic approach to leadership and team motivation.
4. Evaluate the impact of contemporary issues such as globalization and sustainability on management practices.

Course Structure with cognitive, affective and psychomotor domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Management	20%	12	Cognitive
Unit 2	Planning and organizing	30%	18	Cognitive
Unit 3	Directing and controlling	30%	18	Affective
Unit 4	Contemporary Issues in Management	20%	12	Affective & Cognitive
Total		100%	60	

Course Content:

Unit 1: Introduction

Definition, significance, levels of management; evolution of management thoughts: Classical, Neo-classical, and modern approaches; Coordination mechanisms in organizations; Management roles and skills (Mintzberg's framework); Management as a science and art.

Unit 2: Planning and Organising

Planning: Setting goals, types of plans, decision-making in uncertain environments (micro, macro factors); Organizing: Organizational structure (formal vs. informal), delegation, decentralization; Planning and strategy: Understanding business environments (micro, meso, macro), Industry structure and business-level strategy; Delegation & decentralization; Factors influencing organizational structure

(span of control, size of the organization, technology, culture, and strategy); Departmentalization, Organizational structures (traditional vs. modern), Comparison of formal and informal organizations.

Unit 4: Directing and Controlling

Motivation: Definition, importance, and influencing factors, Motivation Theories (Maslow, Herzberg, Vroom), Leadership: Definition, significance, leadership styles (Emerging leadership styles - Transformational, Servant, Agile Leadership), and followership; Principles of controlling in organizations, Types of control (feedforward, concurrent, feedback), Performance appraisal and accountability.

Unit 5: Contemporary Issues in Management

21st-century management challenges; Impact of globalization, AI, and digital transformation on management; Corporate Social Responsibility (CSR) and Sustainable Management; Crisis management and resilience building.

Practical Exercises:

1. Role-Playing Management Levels – Simulate top, middle, and lower management roles to understand decision-making and policy application.
2. Case Study: Porter's Five Forces – Analyse companies like Amazon or Coca-Cola to assess competition, supplier power, and market threats.
3. Organizational Structure Simulation – Compare centralized vs. decentralized structures using examples like Tesla and McDonald's, with role-play on authority delegation.
4. Leadership & Motivation Role-Play – Enact different leadership styles (autocratic, democratic, laissez-faire) to explore their impact on motivation and productivity.
5. Discussion on Emerging Trends – Research and present topics like AI in management, remote work, and workplace diversity using real-world case studies.

Recommended Books:

1. Drucker, P. F. (1954). *The Practice of Management*. Harper & Row.
2. Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins.
3. Gupta, C.B. & Mathur, S. *Management Principles and Applications*. Scholar Tech Press.
4. Griffin, R. *Management Principles and Application*. Cengage.
5. Koontz, H., & Weihrich, H. (2012). *Essentials of Management*. McGraw Hill.
6. Mitra, J.K. (2018). *Principles of Management*. Oxford University Press.
7. Rao, V.S.P. *Management Principles and Applications*. Taxmann Publications.
8. Tulsian, P.C. & Pandey, V. *Business Organization & Management*. Pearson India.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

Sales Promotion (SP)
Course Code: MN 201 (Minor)
Nature of Course: MINOR
Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Note: This paper will not be taken up by students whose Honours is in Marketing

Course Objective:

The "Sales Promotion (SP)" course (MN 201, Minor) aims to equip students with a foundational understanding of sales promotion concepts, strategies, and tools, emphasizing their application in both traditional and digital contexts, while fostering ethical awareness and practical skills in designing, implementing, and evaluating promotion campaigns that align with modern marketing trends and sustainable practices.

Learning Outcomes:

Upon completing the course, learners will be able to:

1. Develop a sales promotion campaign.
2. Design various tools for sales promotion.
3. Assess the necessity of specific promotional tools.
4. Analyse public relations management strategies.
5. Make meaningful contributions to business through sales promotion.

Course Structure with cognitive, affective and psychomotor domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Sales Promotion in the Digital Age	25%	15	Cognitive
Unit 2	Types of Sales Promotion: Traditional and Digital	25%	15	Cognitive & Psychomotor
Unit 3	Modern Tools and Technologies in Sales Promotion	25%	15	Cognitive
Unit 4	Developing Sales Promotion Programs: Strategy, Ethics, and Analytics	25%	15	Affective
TOTAL		100%	60	

Course Content:

Unit 1: Introduction to Sales Promotion

Concept & Importance: Definition, nature, and role of sales promotion in marketing; Common Misconceptions: Myths and misunderstandings about sales promotion; Sales Promotion & Relationship Marketing: How sales promotion fits into integrated marketing communication.

Unit 2: Types of Sales Promotion

Consumer-Oriented Sales Promotion: Discounts, free samples, loyalty programs, etc.; Trade-Oriented Sales Promotion: Dealer incentives, trade discounts, etc; Sales Force-Oriented Sales Promotion: Incentives, bonuses, and competitions.

Unit 3: Major Tools of Sales Promotion

Common Promotional Tools: Coupons, rebates, price-offs, contests, games, and lotteries; Retail Promotions: Point-of-purchase displays, demonstrations, and fashion shows; Trade Promotions: Trade fairs, exhibitions, and special promotional events; Emerging Sales Promotion Tools: Latest trends in digital and experiential promotions; How brands use platforms like TikTok, Instagram, and YouTube for viral campaigns.

Unit 4: Developing Sales Promotion Programs

Planning & Pre-Testing: Designing and evaluating promotional strategies; Implementation: Executing promotional campaigns effectively; Evaluation & Modifications: Assessing results and refining strategies; Ethical Considerations: The role of ethics in sales promotion; Unethical Practices & Consequences: Puffery, false advertising, and misleading promotions.

Practical Exercises

1. Design a sales promotion campaign.
2. Create promotional materials such as coupons, pamphlets, or brochures.
3. Develop digital promotional messages.
4. Engage in role-playing exercises to simulate sales promotion scenarios.

Suggested Readings

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and Sales Promotion*. Excel Books, India.
- Kotler, P. & Keller, K.L. (2021). *A Framework for Marketing Management* (6th ed.). Pearson.
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. Business Expert Press.
- Mullin, R. & Cummins, J. (2010). *Sales Promotion: How to Create, Implement, and Integrate Campaigns that Really Work*.
- Neslin, Scott A., & Blattberg, Robert C. (1990). *Sales Promotion: Concepts, Methods, and Strategies*. Prentice Hall.
- Quelch, John A. (1989). *Sales Promotion Management*. Prentice Hall.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

New Venture Planning (NVP)

Course Code: MDC-COM-201

Nature of Course: Multidisciplinary course

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

To enable the students to acquire knowledge and skills necessary for planning and launching new business ventures.

Course Outcomes

Upon successful completion of the course, learners will be able to:

1. Explain the concepts, stages, and ecosystem of entrepreneurship and new venture creation.
2. Apply entrepreneurial techniques to identify opportunities, develop business plans, and mobilize resources.
3. Develop an ethical and collaborative approach to team building and resource management in new ventures.
4. Evaluate the challenges of scaling ventures and the role of analytics in improving business performance.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to New Ventures	25%	11	Cognitive
Unit 2	Business Opportunity Identification and Planning	30%	14	Cognitive
Unit 3	Resource Mobilization and Legal Aspects	25%	11	Affective
Unit 4	Managing and Scaling New Ventures	20%	9	Affective & Cognitive
Total				

Course Content:

Unit 1: Introduction to New Ventures (12 hours)

Concept of New Ventures, Stages in Promotion of New Ventures, Role of Innovation and Creativity, Entrepreneurial Ecosystem

Unit 2: Business Opportunity Identification and Evaluation (12 hours)

Sources of Business Ideas, Techniques for Idea Generation, Market Research, Risk Assessment, Developing the Business Plan: Components of a Business Plan, Marketing Plan, Financial Plan, Operational Plan

Unit 3: Resource Mobilization and Legal Aspects (12 hours)

Funding Sources, Preparing Funding Proposals, Legal Formalities: Business registration, intellectual property rights, licenses, and permits, Government Policies and Support

Unit 4: Managing and Scaling New Ventures (12 hours)

Building a Team, Scaling Strategies: Market expansion, product diversification, and strategic partnerships, Performance Monitoring: Key performance indicators (KPIs) and business analytics, Challenges in Scaling: Managing increased operations, maintaining quality, and customer satisfaction

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
8. Kumar, Arya, *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.
9. Holt, David H., *Entrepreneurship: New Venture Creation*, PHI Learning.
10. Nickels, William G; McHugh, James M, and Susan M McHugh; *Understanding Business*, Tata McGraw Hill.

Note: Latest edition of the book may be used.

SEMESTER-III



Applied Business Statistics
Course Code: C-COM-301 (Core Paper)
Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

To familiarise students with the basic concepts of statistical tools used for managerial decision-making in the face of uncertainty.

Learning Outcomes:

By the end of this course, you should be able to:

1. Apply statistical methods and techniques to solve problems related to finance, investments, and other business-related calculations.
2. Demonstrate comprehension of the fundamental theories, principles, and techniques of statistical methods in business, and apply them to real-world business scenarios.
3. Evaluate the outcomes, results, and implications of statistical analyses in business, applying critical thinking skills to assess the effectiveness and feasibility of different approaches.
4. Analyse complex business problems using mathematical models, statistical data, and other relevant tools to make informed business decisions.
5. Recall and explain key statistical concepts like probability distributions, sampling methods.
6. The students will be able to interpret and solve business related problems.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Descriptive Statistics and Data Visualization	25%	15	Cognitive
Unit 2	Probability and Mathematical Statistics with Software Applications	25%	15	Cognitive & Psychomotor
Unit 3	Index Numbers and Their Business Applications	25%	15	Cognitive
Unit 4	Time Series Analysis: Trends, Forecasting, and Ethical Considerations	25%	15	Affective
TOTAL		100%	60	

Course Content:

Unit 1 Descriptive Statistics

Measures of Central Tendency, Arithmetic mean, median, mode- definition, calculation and interpretation. Geometric mean, Harmonic mean. Measures of Dispersion- Range, quartile deviation, mean deviation. Concept of Skewness and Kurtosis.

Unit 2 Correlation and Regression

Meaning and significance of correlation: simple, multiple, linear and non-linear. Correlation and Causation; Scatter Diagram, Pearson's co-efficient of correlation, and Spearman's Rank Correlation.

Concept of Regression, Principles of least square and regression line, Regression Equations and Estimations, Properties of Regression Coefficients. Relationship between correlation and Regression coefficient.

Unit-3 Basics of Probability

Theory of probability, approaches to the calculation of probability; calculation of event probabilities. Addition and multiplication laws of probability; conditional probability and Bayes Theorem Expectation and variance of a random variable, Binomial, Poisson and Normal Distribution

Unit 4 Hypothesis Formulation and Testing

Hypothesis- Definition, Null and Alternative Hypothesis, Errors-Type I and Type II, Steps in Hypothesis Testing (Formulation, Selection of test statistic, Computation and Decision-Making), Z- Test, T-Test, Chi-square Test, One-tailed and Two-tailed test, P-Value and its interpretation

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

- a. J. Chakrabarty Business Mathematics & Statistics-II, Dey Book Concern
- b. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- c. Statistics For Business Decisions – J. K. Das (Academic Publishers)
- d. Probability and Mathematical Statistics – Prasanna Sahoo (WordPress)
- e. Sharma J. K, Business Mathematics: Theory and Applications, ANE Pub. House, Delhi,
- f. Soni R. S., Business Mathematics, Pitamber Publishing House,
- g. Kapoor V.K., Business Mathematics, Sultan Chand & Sons, Delhi.

Note: Learners are encouraged to refer to the latest editions of these books.

Principles of Marketing (POM)
Course Code: MAJ-MKT-301
Nature of Course: MAJOR
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

This course aims to provide a comprehensive understanding of modern marketing concepts, principles, tools, and techniques. It also familiarizes learners with the evolving marketing landscape in India and globally, integrating emerging digital and sustainable marketing practices.

Learning Outcomes:

Upon completing this course, learners will be able to:

- Understand fundamental marketing concepts, scope, significance, and philosophies.
- Analyse micro and macro environmental factors affecting marketing decisions.
- Evaluate consumer behaviour and the factors influencing their buying decisions.
- Develop strategic insights into market segmentation, targeting, and positioning.
- Gain proficiency in product, pricing, distribution, and promotion strategies.
- Explore emerging trends in sustainable, digital, rural, and social marketing.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Marketing and Environment Analysis	17%	15	Cognitive
Unit 2	Consumer Behaviour and Strategic Marketing	25%	15	Affective & Cognitive
Unit 3	Product, Pricing, and Distribution Strategies	33%	15	Cognitive
Unit 4	Promotion, Emerging Trends, and Ethical Marketing	25%	15	Affective & Psychomotor
TOTAL		100%	60	

Course Content:

Unit 1: Introduction to Marketing and Marketing Environment

Marketing Basics: Concept, scope, significance, and modern marketing philosophies/concepts; Marketing Mix: Overview of the 7 Ps in the context of Marketing Mix; Marketing Environment: Micro Environment: Company, suppliers, intermediaries, customers, competitors, publics and Macro Environment: Demographic, economic, natural (sustainability focus), technological (AI, big data), political-legal, socio-cultural factors.

Unit 2: Consumer Behaviour and Marketing Strategies

Consumer Behaviour: Importance, consumer buying decision process, and key influencing factors (psychological, personal, social, cultural); Developing empathy: Understanding diverse consumer needs

(e.g., accessibility, cultural sensitivity); Marketing Strategies, Market Targeting, Product Positioning (e.g., value-based positioning).

Unit 3: Product, Pricing, and Distribution Decisions

Product Concepts: Definition, classification, product mix decisions; Product Life Cycle (PLC): Stages and marketing strategies; Pricing Decisions: Objectives, influencing factors, pricing strategies; Distribution Decisions: Channels of Distribution and Logistics and Supply Chain Management

Unit 4: Promotion Decisions and Emerging Marketing Trends

Promotion Decisions: Communication process and the role of promotion, Promotion Tools: Advertising, personal selling, sales promotion, public relations, publicity, and direct marketing; Emerging Trends: Sustainable Marketing, Social Marketing, Experiential marketing, influencer marketing, and interactive promotions.

Practical Exercises:

1. Societal Marketing Analysis – Identify companies using societal marketing and evaluate their social initiatives.
2. Market Segmentation Case Study – Propose segmentation strategies for a product, service, event, or organization.
3. Product Life Cycle Study – Analyse companies with mature-stage products and their marketing approaches.
4. Rural Marketing Research – Analyse rural marketing initiatives of a selected business.

Recommended Readings:

1. Baines, P., Fill, C., & Rosengren, S. (2022). Fundamentals of Marketing. Oxford University Press.
2. Kotler, P., Armstrong, G., & Agnihotri, P. (2023). Principles of Marketing. Pearson Education (Indian Edition).
3. Kotler, P., Chernev, A., & Keller, K. L. (2023). Marketing Management. Pearson Education, UK.
4. Levy, M., & Grewal, D. (2023). Marketing. McGraw-Hill Education, USA.
5. Chaffey, D., & Smith, P. (2023). Digital Marketing: Strategy, Implementation, and Practice. Pearson.
6. Ramaswamy, N. (2022). Marketing Management. Sage Publications.
7. Sharma, K., & Aggarwal, S. (2022). Principles of Marketing. Taxmann Publications.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books

Personal Selling (POM)
Course Code: MIN-MKT-301
Nature of Course: MINOR
Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Note: This paper will not be taken up by students whose Honours is in Marketing

Course Objectives:

This course aims to equip learners with the foundational concepts, techniques, and strategies of personal selling. It emphasizes the development of practical selling skills, understanding buyer-seller dynamics, and adapting to evolving sales environments, including digital and ethical selling practices

Learning Outcomes:

Upon completing this course, learners will be able to:

- Understand the role, scope, and importance of personal selling in the marketing mix.
- Analyse buyer behaviour and the psychological factors influencing purchase decisions.
- Develop effective personal selling strategies, including prospecting, negotiation, and closing techniques.
- Demonstrate communication and relationship-building skills essential for successful sales.
- Explore emerging trends such as digital selling, ethical practices, and customer relationship management (CRM).

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Personal Selling	20%	12	Cognitive
Unit 2	Understanding Buyers and Sales Process	25%	15	Affective & Cognitive
Unit 3	Personal Selling Techniques	30%	18	Cognitive & Psychomotor
Unit 4	Relationship Management and Trends	25%	15	Affective & Psychomotor
TOTAL		100%	60	

Course Content:

Unit 1: Introduction to Personal Selling

Personal Selling Basics: Definition, scope, significance, and role in the marketing mix; Differences between personal selling and other promotion tools.; Evolution of Selling: Traditional vs. modern selling approaches; Importance of personal selling in B2B and B2C contexts; Sales Environment: Micro factors and macro factors

Unit 2: Understanding Buyers and Sales Process

Buyer Behaviour: Types of buyers (individual, organizational), buying motives, and decision-making process; Psychological Factors: Perception, motivation, attitudes, and their impact on sales interactions;

Sales Process: Steps in personal selling – prospecting, pre-approach, approach, presentation, handling objections, closing, and follow-up.

Unit 3: Personal Selling Techniques:

Prospecting and Qualifying: Identifying potential customers and assessing their needs; Sales Presentation: Techniques for effective communication, storytelling, and product demonstration; Negotiation and Closing: Strategies for overcoming objections, negotiation skills, and closing techniques (e.g., trial close, assumptive close).

Unit 4: Relationship Management and Trends

Customer Relationship Management (CRM): Building long-term relationships, customer retention strategies, and loyalty programs; Ethical Selling: Importance of ethics, transparency, and trust in sales; Avoiding manipulative tactics; Emerging Trends: Digital selling (e.g., social media, e-commerce platforms), use of technology (CRM tools, AI in sales), and sustainable selling practices.

Practical Exercises:

1. Sales Pitch Development – Create and present a sales pitch for a product or service targeting a specific customer segment.
2. Role-Play Exercise – Simulate a sales interaction, including objection handling and closing, in a classroom setting.
3. Case Study Analysis – Evaluate a real-world company's personal selling strategy (e.g., insurance, retail, or FMCG sector).
4. Digital Selling Research – Analyse how a business uses social media or online platforms for personal selling.

Recommended Readings:

1. Futrell, C. M. (2022). *Fundamentals of Selling: Customers for Life through Service*. McGraw-Hill Education.
2. Kotler, P., & Armstrong, G. (2023). *Principles of Marketing* (Chapter on Personal Selling). Pearson Education.
3. Manning, G. L., Ahearne, M., & Reece, B. L. (2023). *Selling Today: Partnering to Create Value*. Pearson Education.
4. Ingram, T. N., LaForge, R. W., & Avila, R. A. (2022). *Sales Management: Analysis and Decision Making*. Routledge.
5. Sharma, K. (2022). *Sales and Distribution Management*. Taxmann Publications.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books

Marketing for Beginners (MFB)
Course Code: MDC-COM-301 (Multidisciplinary course)
Nature of Course: CORE
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

This course aims to introduce you to the basics of marketing, including key ideas, principles, tools, and methods. It also seeks to inform you about the latest trends and changes in India's marketing landscape.

Learning Outcomes:

By the end of this course, you should be able to:

1. Grasp fundamental marketing concepts and philosophies.
2. Learn how consumers make decisions and the essentials of product choices.
3. Understand how marketing decisions about products, pricing and distribution add value.
4. Learn about various methods used to promote products.
5. **Trends:** Be aware of the latest developments and changes in the marketing field.

This course will provide you with a solid foundation in marketing, equipping you with the knowledge to navigate and adapt to the evolving marketing environment in India.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Marketing Concepts	25%	11	Cognitive
Unit 2	Consumer Behaviour and Segmentation	25%	11	Affective & Cognitive
Unit 3	Marketing Mix: The 4 Ps	25%	11	Cognitive
Unit 4	Promotion, Ethics, and Campaign Design	25%	12	Affective & Psychomotor
TOTAL		100%	45	

Course Content:

Unit 1 Introduction to Marketing

Definition, scope, and objectives of marketing; Evolution of marketing: Brief overview from traditional to digital marketing; Role of marketing in business and society; Marketing environment: Key micro and macro factors (e.g., competition, technology trends like AI).

Unit 2 Consumer Behaviour

Need for studying consumer behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions; Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3 Marketing Mix Decisions

Product Decisions: Concept and classification of products, Product Mix, Product Life Cycle; Pricing Decisions: Objectives of pricing and key influencing factors, Pricing Strategies for New Products (Penetration Pricing and Skimming Pricing);

Unit 4: Place and Promotion

Place: Channel of Distribution, Physical distribution: Warehousing, Transportation, Inventory management and Logistic Information Management; Promotion Mix: Advertising, sales promotion, personal selling, publicity; Advantages and disadvantages of each promotion mix.

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting consumer behaviour of a company marketing health products in the Indian market.
3. Suggest the suitable bases for segmentation of a product, service, event, organization of your choice.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Analyse the rural marketing strategies of a business organization.

Suggested Readings:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. Delhi, India: McGraw Hill.
2. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. (Indian edition). Delhi, India: Pearson Education.
3. Baines, P., Whitehouse, S., Rosengren, S., & Antonetti, P. (2021). *Fundamentals of Marketing* (2nd ed.). United States: Oxford University Press.
4. Kotler, P., Keller, K. L., & Chernev, A. (2022). *Marketing Management* (16th ed.). United States: Pearson.
5. Levy, M., & Grewal, D. (2022). *Marketing*. New York, United States: McGraw-Hill Education.
6. Sharma, K., & Aggarwal, S. (2024). *Principles of Marketing* (3rd ed.). Delhi, India: Taxmann Publications.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

SEMESTER-IV



Business Environment (BENV)
Course Code: C-COM-401 (Core Course)

Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

This course aims to familiarize students with the dynamic nature of the business environment, encompassing internal and external factors that influence business operations. It covers economic, social, political, legal, technological, and global dimensions of the business environment, enabling students to analyse its impact on organizational decision-making and strategy formulation.

Learning Outcome:

1. To develop understanding of the business environment's components and characteristics.
2. To analyse the interplay between internal and external factors affecting business operations.
3. To evaluate the impact of economic policies, legal frameworks, and technological advancements on businesses.
4. To enhance students' ability to assess global environmental trends and their implications for Indian businesses.
5. To foster critical thinking and decision-making skills in environmental challenges.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Weightage	Domain Focus
Unit 1	Introduction to Business Environment	10	20%	Cognitive
Unit 2	Economic Environment	10	30%	Cognitive & Affective
Unit 3	Political and Legal Environment	15	30%	Cognitive & Affective
Unit 4	Socio-Cultural and Technological Environment	15	20%	Affective & Psychomotor

Unit 1: Introduction to Business Environment

Meaning, nature, and scope of the business environment; Components: Internal and External; Importance of environmental analysis in business decision-making; Techniques of environmental scanning: SWOT analysis, PESTLE framework

Unit 2: Economic Environment

Economic systems: Capitalism, Socialism, Mixed Economy; Economic policies: Monetary policy and Fiscal policy; Industrial policy in India: Pre-1991 and post-1991 reforms (LPG model); Impact of inflation and unemployment on business

Unit 3: Political and Legal Environment

Political system: Stability, government intervention, and business implications; Legal framework: Companies Act, Consumer Protection Act; Regulatory bodies: SEBI, TRAI, and

their roles; Intellectual Property Rights (IPR): Patents, trademarks, copyrights; International trade policies: WTO and trade agreements

Unit 4: Socio-cultural and Technological Environment

Socio-cultural factors: Demographics, consumer behaviour, CSR; Influence of culture and ethics on business decisions; Technological environment: Innovation, automation, digitalization; Sustainability: Green business practices and environmental concerns

Practical Exercises:

- Case studies on economic reforms (e.g., LPG impact on Indian businesses)
- Analysis of legal disputes (e.g., IPR violations)
- Group discussions on CSR initiatives or technological disruptions
- Practical exercises: SWOT/PESTLE analysis of a real company

Suggested Readings:

1. Cherunilam, Francis. *Business Environment: Text and Cases*. Himalaya Publishing House, Latest Edition.
2. Morrison, Janet. *The International Business Environment: Global and Local Marketplaces in a Changing World*. Palgrave Macmillan, Latest Edition.
3. Misra, S.K., & Puri, V.K. *Indian Economy*. Himalaya Publishing House, Latest Edition.
4. Datt, Ruddar, & Sundharam, K.P.M. *Indian Economy*. S. Chand Publishing, Latest Edition.
5. Mankiw, N. Gregory. *Principles of Economics*. Cengage Learning, Latest Edition.
6. Aswathappa, K. *Essentials of Business Environment*. Himalaya Publishing House, Latest Edition.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

Cost Accounting (CA)
Course Code: C-COM-402
Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Des

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

Course Outcomes

COURSE OUTCOMES

CO1: Understand thoroughly the conceptual framework of Cost Accounting

LO1.1. Cost Concepts and Elements of Cost

LO1.2. Identification of differences between different financial and cost accounting;

CO2: Understand the accounting and control of material and labour cost.

LO2.1: Explain the different categories of cost and techniques of material control

LO2.2: Creating Cost Sheet, valuation of material issues and determining EOQ

LO2.3. Understanding of various techniques of calculation of Labour Cost

CO3: Understand the overhead distribution and its methods

LO3.1. Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination

LO3.2. treatment of various item of overheads

CO4: To familiarize with various methods of costing

LO4.1. Develop ability to calculate the cost of products, jobs, contracts, processes and services

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Cost Accounting	20%	12	Cognitive
Unit 2	Elements of Cost: Material and Labour	30%	18	Cognitive
Unit 3	Elements of Cost: Overheads	25%	15	Affective
Unit 4	Methods of Costing	25%	15	Affective & Cognitive

Course Content:

Unit 1: Introduction to Cost Accounting

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a

cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

Unit II: Elements of Cost: Material and Labour

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

(b) *Labour*: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit III: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.

Unit IV: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings

1. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
2. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
3. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
4. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
5. Jain S.P. & Narang K.L: Cost Accounting; Kalyani, New Delhi

Note: Learners are encouraged to refer to the latest editions of these books

6.

Consumer Behaviour (CB)
Course Code: MAJ-MKT-401
Nature of Course: MAJOR

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective

This course introduces students to consumer behaviour principles and dynamics, emphasizing their significance in marketing strategy formulation. It explores psychological, social, cultural, and situational factors influencing consumer decision-making, equipping students to analyse consumer preferences, motivations, and trends. The course bridges theory and practice, enabling students to apply consumer behaviour insights to real-world marketing challenges.

Learning Outcomes

Upon completion of the course, students will be able to:

1. Understand fundamental concepts, models, and factors shaping consumer behaviour.
2. Analyse psychological and socio-cultural influences on consumer decision-making processes.
3. Evaluate the impact of marketing strategies, digital trends, and ethical considerations on consumer behaviour.
4. Assess consumer behaviour trends and their implications for effective marketing campaigns.
5. Develop skills to apply consumer behaviour insights through case studies, market analysis, and strategic decision-making.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Marks	Domain Focus
Unit 1	Introduction to Consumer Behaviour	15	25%	Cognitive
Unit 2	Personal & Psychological Influences	15	25%	Cognitive & Affective
Unit 3	Socio-Cultural Influences	15	25%	Cognitive & Affective
Unit 4	Consumer Trends and Marketing Applications	15	25%	Affective & Psychomotor
Total		60	100%	

Unit 1: Introduction to Consumer Behaviour

Meaning, nature, and scope of consumer behaviour; Importance in marketing decision-making; Consumer decision-making process; Models of consumer behaviour: Economic, Psychological, and Sociological models; Techniques for studying consumer behaviour: Surveys, focus groups, observation.

Unit 2: Psychological Influences

Motivation: Maslow's hierarchy of needs, Herzberg's two-factor theory; Perception: Selective attention, distortion, and retention; Role of branding and advertising; Learning: Behavioural learning (classical and operant conditioning), Cognitive learning; Attitudes and personality: Attitude formation, lifestyle segmentation, personality traits (e.g., VALS framework).

Unit 3: Personal and Socio-Cultural Influences

Personal factors influencing consumer behaviour: age, income, occupation and lifestyle; Social factors: Reference groups, family, social class, and roles/status; Cultural factors: Culture, subculture, and cross-cultural influences on buying behaviour; Consumer socialization: Role of family, peers, and media in shaping preferences.

Unit 4: Consumer Trends and Marketing Applications

Emerging trends: Impact of digitalization, e-commerce, and social media on consumer behaviour; Consumer segmentation: Demographic, psychographic, geographic, and behavioural segmentation; Technological influences: Role of AI, personalization, and online reviews in shaping preferences; Marketing applications: Developing buyer personas, designing targeted campaigns, and measuring consumer satisfaction.

Practical Exercises

- Case studies on consumer behaviour (e.g., success of digital campaigns like Amazon's personalization).
- Analysis of brand perception (e.g., how Coca-Cola builds emotional connections).
- Group discussions on ethical marketing dilemmas (e.g., misleading ads).
- Practical exercises: Conducting a mini-survey or creating a consumer behaviour profile for a product.

Suggested Readings

1. Schiffman, Leon G., & Wisenblit, Joseph. *Consumer Behavior*. Pearson Education, Latest Edition.
2. Kotler, Philip, & Keller, Kevin Lane. *Marketing Management*. Pearson Education, Latest Edition.
3. Solomon, Michael R. *Consumer Behavior: Buying, Having, and Being*. Pearson Education, Latest Edition.
4. Hawkins, Del I., & Mothersbaugh, David L. *Consumer Behavior: Building Marketing Strategy*. McGraw-Hill Education, Latest Edition.
5. Malhotra, Naresh K. *Marketing Research: An Applied Orientation*. Pearson Education, Latest Edition.
6. Peter, J. Paul, & Olson, Jerry C. *Consumer Behavior and Marketing Strategy*. McGraw-Hill Education, Latest Edition.

Note: Learners are encouraged to refer to the latest editions of these books.

Retail Management (RM)
Course Code: MAJ-MKT-402
Nature of Course: MAJOR

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives

The objective of this course is to provide a detailed understanding of retail management principles with a focus on the Indian retail landscape, enabling students to explore the evolution, operations, and strategies of retailing in India. It aims to equip learners with the ability to analyse local market dynamics, consumer behaviour, technological advancements, and government policies, integrating theoretical concepts with practical applications to address the unique challenges and opportunities in the Indian retail sector.

Learning Outcomes

1. To develop an understanding of retailing evolution and structure in the Indian context.
2. To analyse store operations, merchandising, and customer engagement strategies for Indian consumers.
3. To evaluate e-commerce, technology, and government regulations' impact on Indian retail.
4. To equip students with skills to design and implement retail strategies for the Indian market.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to Retail Management	10	15	Cognitive
Unit 2	Store Planning and Merchandising	10	15	Cognitive & Practical
Unit 3	Customer Relationship Management in Retail	15	15	Affective & Cognitive
Unit 4	Technology and E-Commerce in Retail	15	15	Cognitive & Practical
	Total	60	100%	

Unit 1: Introduction to Retail Management

Definition and scope of retailing; Types of retail formats (e.g., departmental stores, supermarkets, e-tailers); Evolution of retail in India; Role of retailing in the marketing mix; Factors contributing towards retail growth in India; Retail marketing environment.

Unit 2: Store Planning and Merchandising

Store layout and design principles; Visual merchandising techniques; Inventory management and stock control; Merchandise planning and assortment strategies; Pricing strategies in retail.

Unit 3: Customer Relationship Management in Retail

Understanding customer behaviour in retail settings; Customer segmentation and targeting; Loyalty programs and customer retention strategies; Role of CRM tools in enhancing customer experience; Case studies on successful CRM in retail.

Unit 4: Technology and E-Commerce in Retail

Impact of technology on retail (e.g., POS systems, RFID); Rise of e-commerce and omnichannel retailing; Digital marketing in retail; Challenges and opportunities in online retailing; Future trends in retail technology.

Practical Exercises

- Case Studies: Analyse the retail strategy of a company (e.g., how Big Bazaar manages merchandising).
- Store Layout Design: Create a basic store layout plan for a hypothetical retail outlet.
- CRM Simulation: Design a loyalty program for a retail brand using CRM principles.
- E-Commerce Analysis: Evaluate the online presence of a retailer and suggest improvements.

Suggested Readings

1. Levy, M., & Weitz, B.A. *Retailing Management*. McGraw-Hill Education, Latest Edition.
2. Berman, B., & Evans, J.R. *Retail Management: A Strategic Approach*. Pearson Education, Latest Edition.
3. Dunne, P.M., Lusch, R.F., & Carver, J.R. *Retailing*. South-Western Cengage Learning, Latest Edition.
4. Varley, R. *Retail Product Management: Buying and Merchandising*. Routledge, Latest Edition.
5. Cox, R., & Brittain, P. *Retailing: An Introduction*. Financial Times Press, Latest Edition.
6. Bajaj, C., Tuli, R., & Srivastava, N. *Retail Management*. Oxford University Press, Latest Edition.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

Basics of Advertising (BOA)

Course Code: MIN-MKT-401

Nature of Course: MINOR

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Note: This paper will not be taken up by students whose Honours is in Marketing

Course Objectives

This course introduces students to the fundamental concepts of advertising, exploring its role in marketing and communication. It covers the evolution, types, and processes of advertising, along with media planning, creative strategies, and ethical considerations. Designed as a minor course, it provides a foundational understanding of advertising principles, preparing students to appreciate its impact on businesses and consumers while fostering practical skills in creating and evaluating advertisements.

Learning Outcomes

1. To develop a foundational understanding of advertising concepts, its history, and its role in marketing.
2. To analyse the process of advertising, from planning to execution, including media selection and creative development.
3. To evaluate the ethical and social implications of advertising in modern contexts.
4. To equip students with basic skills to design and assess advertising campaigns.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to Advertising	15	25%	Cognitive
Unit 2	Advertising Planning and Media Selection	15	25%	Cognitive & Practical
Unit 3	Creative Aspects of Advertising	15	25%	Affective & Practical
Unit 4	Ethics and Evaluation in Advertising	15	25%	Cognitive & Affective

Unit 1: Introduction to Advertising

Definition, scope, and objectives of advertising; Evolution of advertising (global and Indian context); Types of advertising (e.g., print, digital, outdoor); Role of advertising in marketing and communication; Key players in advertising (advertisers, agencies, media).

Unit 2: Advertising Planning and Media Selection

The advertising planning process: Setting objectives, target audience analysis, and budgeting; Media types: Traditional (TV, radio, newspapers) vs. digital (social media, websites); Media planning and scheduling strategies; Factors influencing media selection; Introduction to media buying and costs.

Unit 3: Creative Aspects of Advertising

Elements of an advertisement: Copywriting, visuals, and slogans; Advertising appeals (emotional, rational, humour); Creative strategies and message design; Role of branding in advertising; Case studies of iconic ad campaigns (e.g., Amul's print ads in India).

Unit 4: Ethics in Advertising

Ethical issues in advertising: Misleading claims, stereotyping, and cultural sensitivity; Social impact of advertising (e.g., consumerism, body image); Regulatory bodies (e.g., Advertising Standards Council of India - ASCI)

Practical Exercises

- Case Studies: Analyze a famous advertising campaign (e.g., Amul's topical ads) for its creativity and impact.
- Ad Creation: Design a basic print advertisement for a hypothetical product (e.g., a new soft drink).
- Media Plan: Develop a simple media plan for a local business, choosing appropriate media channels.
- Ethics Discussion: Discuss the ethical implications of a controversial advertisement (e.g., fairness cream ads in India).

Suggested Readings

1. Belch, G.E., & Belch, M.A. *Advertising and Promotion: An Integrated Marketing Communications Perspective*. McGraw-Hill Education, Latest Edition.
2. Arens, W.F., Weigold, M.F., & Arens, C. *Contemporary Advertising*. McGraw-Hill Education, Latest Edition.
3. Ogilvy, D. *Ogilvy on Advertising*. Vintage Books, Latest Edition.
4. Batra, R., Myers, J.G., & Aaker, D.A. *Advertising Management*. Pearson Education, Latest Edition.
5. Chunawalla, S.A., & Sethia, K.C. *Foundations of Advertising: Theory and Practice*. Himalaya Publishing House, Latest Edition (India-focused).
6. Moriarty, S., Mitchell, N., & Wells, W. *Advertising: Principles and Practice*. Pearson Education, Latest Edition.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

B. Com. (Hons. in Accounting & Finance) Structure

B. Com. (Hons. In Accounting & Finance) Structure

Semester-I

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-101	Financial Accounting	Core	3	0	1	4
MIN-FIN-101	Personal Finance	Minor	3	0	1	4
MDC-COM-101	Basics of Management	Generic	2	0	1	3
SEC-COM-101	*	SEC	3	0	1	3
AEC-101	**	AEC	3	1	0	4
VAC-101	***	VAC	2	0	0	2

Semester-II

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-201	Management Principles & Practice	Core	3	0	1	4
MIN-FIN-201	Fundamentals of investment	Minor	3	1	0	4
MDC-COM-201	New Venture Planning	Generic	2	0	1	3
S-201	*	SEC	3	0	0	3
A-201	**	AEC	3	1	0	4
V-201	***	VAC	2	0	0	2

The students on exit shall be awarded Undergraduate certificate (in the Field of Study/ Discipline) after securing the requisite 40 credits in Semester 1 and 2 provided they secure 4 credits in work based vocational course offered during summer term or internship/ Apprenticeship in addition to 6 credits from skill- based courses earned during 1st and 2nd Semester.

Semester-III

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-301	Applied Business Statistics	Core	3	0	1	4
MAJ-FIN-301	Income Tax Law & Practice	Major	3	1	0	4
MIN-FIN-301	Introduction to Stock Exchange	Minor	3	0	1	4
MDC-COM-301	Marketing for Beginners	Generic	3	0	0	3
A-301	*	SEC	3	0	0	3
V-301	***	VAC	2	0	0	2

*, **, *** Select from Respective Subject Basket

Semester-IV

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-401	Business Environment	Core	3	0	1	4
C-COM-402	Cost Accounting	Core	3	1	0	4
MAJ-FIN-401	Indian Financial System	Major	3	1	0	4
MAJ-FIN-402	Goods & Services Tax	Major	3	1	0	4
MIN-MKT-401	Banking- Principles and Practices	Minor	3	1	0	4

Semester-V

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-501	Corporate Law	Core	3	1	0	4
MAJ-FIN-501	Management Accounting	Major	3	1	0	4
MAJ-FIN-502	Auditing	Major	3	1	0	4
MIN-FIN -501	Insurance – Theory & Practices	Minor	3	1	0	4
I-501	Internship	IAPC	1	0	3	4

Semester-VI

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM-601	Entrepreneurship Development	Core	2	0	2	4
C-COM-602	Financial Management	Core	3	1	0	4
MAJ-FIN--601	Security Analysis & Portfolio Management	Major	3	1	0	4
MAJ-FIN--602	Financial Statement Analysis	Major	3	1	0	4
MIN-FIN -601	Direct Tax	Minor	3	0	1	4

Grand Total (Semester I, II, III and IV, V, VI): The students on exit shall be awarded “Bachelor of Commerce” after securing the requisite 120 credits on completion of Semester VI.

Semester-VII

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
C-COM -701	Emotional intelligence & Creative Thinking	Core	3	0	1	4
MAJ-FIN--701	Financial Services & Capital Market	Major	3	1	0	4
MAJ-FIN--702	Green Finance & Sustainable investment	Major	3	1	0	4
MIN-FIN -701	International Business	Minor	3	1	0	4
R-701	Business Research Methods	RM	3	0	1	4

Semester-VIII

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit
MAJ-FIN--801	Financial Markets & Institutions	Major	3	1	0	4
MAJ-FIN--802	Advance Financial Management	Major	3	1	0	4
MIN-FIN -801	Indian Financial System	Minor	3	1	0	4
D-801	Dissertation	RM	0	0	8	8
MAJ-FIN--803	Strategic Financial Management	Major	3	1	0	4
MAJ-FIN-804	Behavioural Finance	Major	3	1	0	4

*Student have to select either D-801 or M-803 + M-804

Subject Baskets:

Course Type	Semester	Subjects	Credit
SEC	I	HTML & CMS Tools	
		Electrical Wiring & Maintenance	
		Computer Laboratory-I	
		Library & Information Science	
		LED Bulb Repairing Techniques	
		Basic Analytical Chemistry	
		Human Rights	
		Oral Communication in English	
		Mushroom Culture	
	III	Civil Service Foundation Course	
		A Comprehensive Guide to Small Tea Garden	
		Industrial Chemistry of Petrochemicals	
		Internet Technology & Computer Networks	
		Physics Laboratory Instrument Handling	
		NSS	
		Mathematical Logic	
		Introduction to Investing & Trading	
AEC	I	Language Paper	
	II	English	
VAC	I	Understanding India	
	II		
	III	Digital Fluency	



Financial Accounting (FA)

Course Code: C-COM-101

Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives

To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Outcome

CO1: To provide fundamental knowledge of accounting principles and concepts

LO1: Explain various accounting principles, Concepts, IAS and IFRS and its application

CO2: Recording of financial transaction and preparation of financial statements

LO2.1. Explain the concept, adjustments and format of preparation of Trial Balance, Income Statement and Balance Sheet.

LO2.2: Creating Trial Balance, Income Statement and Balance Sheet.

CO3: Demonstrating the knowledge of Accounting for Non-Profit Organisation and Partnership firm

LO3.1. Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

LO3.2: Discuss the concepts of admission, retirement, death, and dissolution of Partnership firm.

CO4: To understand various types of accounts and gain knowledge of Depreciation Accounting

LO4.1: Explain the concept and accounting process of Hire Purchase, Installment System and Lease

LO4.2: Understand and practice various methods of Depreciation Accounting

CO5: To familiarize students with modern accounting practices, including digital accounting and GST.

LO5.1: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Recording and Presentation of Financial Statements	25%	15	Cognitive & Practical
Unit 2	Accounting for Non-Trading Organizations and Partnership Firms	25%	15	Cognitive& Practical
Unit 3	Special Type of Accounting and Valuation	25%	15	Cognitive & Practical
Unit 4	Computerized Accounting System	25%	15	Cognitive & Psychomotor

Course Content

Unit I: Recording and Presentation of Financial Statements

Accounting Principles: Concepts and Conventions, Accounting Standards: Indian Accounting Standard and International Financial Reporting Standards, Accounting Process (Concepts only). Preparation of Financial Statements with important adjustments

Unit II: Accounting for Non-Trading Organizations and Partnership Firms

Accounting for Non-Profit Organizations – Receipts & Payments, Income & Expenditure Account, Preparation of Balance Sheet for Non-Profit Organizations, Partnership Accounting – Admission, Retirement, Death of a Partner (Basic Concepts)

Unit III: Special type of Accounting and Valuation

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Installment System- Concept, Accounting Treatment, Accounting for Leases: Concept, Classification of leases (Simple practical problems), Depreciation Accounting: Concept and Methods

Unit IV: Computerized Accounting System

Computerized Accounting System: Computerized accounts by using any (Tally, ERP) accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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

Personal Finance (PF)
Course Code: MIN-FIN-101
Nature of Course: MINOR
Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Note: This paper will not be taken up by students whose Honours is in A&F

Course Objectives

To provide students with foundational knowledge of financial concepts and services and enabling them to make informed financial decisions. The course will cover financial literacy, banking services, financial planning, insurance, and postal financial services.

Course Outcomes

- **CO1:** Understand fundamental financial concepts and the importance of financial literacy.
 - **LO1.1:** Explain the meaning, scope, and prerequisites of financial literacy.
 - **LO1.2:** Identify and evaluate different financial institutions and their roles in financial decision-making.
- **CO2:** Develop skills in financial planning and budgeting.
 - **LO2.1:** Describe the importance and need for financial planning.
 - **LO2.2:** Create and analyze personal, family, business, and national budgets.
- **CO3:** Gain knowledge of banking services and their applications.
 - **LO3.1:** Explain different types of banks, banking products, and services.
 - **LO3.2:** Discuss various types of bank deposits, loans, digital banking, and cashless transactions.
- **CO4:** Understand financial services provided by the Indian Post Office.
 - **LO4.1:** Explain different post office savings schemes and their benefits.
 - **LO4.2:** Analyze money transfer services offered by the post office.
- **CO5:** Explore different types of insurance services and policies.
 - **LO5.1:** Compare life insurance, health insurance, and property insurance policies.
 - **LO5.2:** Explain post office life insurance schemes and their significance.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction, Financial Planning and Budgeting	25%	15	Cognitive & Psychomotor
Unit 2	Banking Services	25%	15	Cognitive & Psychomotor
Unit 3	Financial Services from India Post Office	25%	15	Cognitive & Psychomotor
Unit 4	Insurance Services	25%	15	Cognitive & affective

Course Content

Unit 1: Introduction, Financial Planning and Budgeting

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy Meaning, importance and need for financial planning; Personal budget, family budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit,

Unit 2: Banking Services

Types of banks; Banking products and services – various types of deposits and loans, e-banking, CIBIL, ATM, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system; banking complaints and ombudsman. (Concepts only)

Unit 3: Financial Services from India Post Office

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme , sukanya samriddhi yojana ; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order. (Concepts only)

Unit 4: Insurance Services

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings

- V.A. Avadhani (2022). Investment Management. Himalaya Publishing House Pvt. Ltd., Mumbai.
- J.K. Batra (2018). Accounting and Finance for Non-Finance Managers. Sage Textbook.
- Bhattacharya (2021). Indian Financial System. Oxford University Press.
- P. Chandra (2018). Investment Game: How to Win. Tata McGraw Hill Education, New Delhi.
- R. Kothari (2010). Financial Services in India – Concept and Application. Sage Publications India Pvt. Ltd., New Delhi.

- B.E. Milling (2001). The Basics of Finance: Financial Tools for Non-Financial Managers. Universe Company, Indiana.
- S. Mitra, S.K. Rai, A.P. Sahu, & H.J. Starn (2020). Financial Planning. Sage Publications India Pvt. Ltd., New Delhi.
- R. Sofat & P. Hiro (2016, 3rd Edition). Basic Accounting. PHI Learning.
- Zokaityte (2017). Financial Literacy Education. Palgrave Macmillan, London

Note: Learners are encouraged to refer to the latest editions of these books

Basics of Management (BOM)
Course Code: MDC-COM-101 ()
Nature of Course: Multidisciplinary Course
Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

This course offers a concise introduction to management concepts, focusing on their relevance in organizational contexts. Designed for a diverse audience, it blends cognitive understanding of management principles, affective skills like ethical awareness and teamwork, and practical applications through simple exercises. The course prepares students to apply basic management concepts in real-world scenarios while addressing ethical and contemporary issues.

Learning Outcomes:

Upon successful completion of the course, learners will be able to:

1. Explain the fundamental concepts and significance of management in organizations.
2. Apply core management functions to simple business scenarios.
3. Develop an appreciation for ethical leadership and teamwork in organizational settings.
4. Identify key contemporary challenges in management and propose basic solutions.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Management	25%	11	Cognitive
Unit 2	Core Functions of Management	25%	11	Cognitive
Unit 3	Leadership and Teamwork	25%	11	Affective
Unit 4	Ethics and Emerging Trends	25%	12	Affective & Cognitive
Total		100%	45	

Course Content

Unit 1: Introduction to Management

Definition, nature, and importance of management; Levels of management (Top, Middle, Lower); Evolution of management: Overview of Classical, Neo-Classical and Modern approaches; Management as a science and an art.

Unit 2: Functions of Management

Overview of key functions: Planning, organizing, and controlling; Basics of decision-making in management; Role of managers in achieving organizational goals.

Unit 3: Leadership and Teamwork

Introduction to leadership: Traits and styles (autocratic, democratic); Basics of motivation (Maslow's hierarchy of needs); Importance of teamwork in organizations.

Unit 3: Ethics and Emerging Trends

Ethical principles in management: Integrity and fairness; Introduction to sustainability in business; Impact of technology on management (e.g., remote working); Case studies on ethical practices in Indian organizations (e.g., Tata Group).

Practical Exercises

- a. Case Study Analysis: Analyze a simple case (e.g., a small Indian business) to identify basic management practices (Cognitive).
- b. Planning Activity: Develop a basic plan for organizing a college event (Practical).
- c. Teamwork Role-Play: Participate in a group activity to demonstrate leadership and teamwork (Affective & Practical).
- d. Ethics Discussion: Discuss a simple ethical dilemma in management (e.g., fair pricing) and propose solutions (Affective).

Suggested Readings

- Drucker, P. F. (1954). *The Practice of Management*. Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins.
- Griffin. *Management Principles and Application*. Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management*. McGraw Hill.
- Kumar, P. *Management: Principles and Applications*. JSR Publication House, Delhi.
- Mahajan, J. P., & Mahajan, A. *Management Principles and Applications*. Vikas Publications.
- Rao, V. S. P. *Management Principles and Applications*. Taxmann Publications.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

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Management Principles and Practices (MPP)

Course Code: C-201 (Core Paper)

Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

This course offers a comprehensive exploration of management principles and their practical applications in dynamic organizational settings. It aims to foster reflective and holistic thinking by examining core managerial functions such as planning, organizing, directing, and controlling, alongside contemporary challenges. The course integrates cognitive understanding of management theories, affective skills like ethical leadership, and practical abilities through real-world applications, equipping students to navigate modern business environments effectively.

Learning Outcomes:

By the end of this course, learners will be able to:

1. Describe the evolution, principles, and essential functions of management in organizational contexts.
2. Apply management concepts to design strategies and address business challenges.
3. Cultivate an ethical and empathetic approach to leadership and team motivation.
4. Evaluate the impact of contemporary issues such as globalization and sustainability on management practices.

Course Structure with cognitive, affective and psychomotor domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Management	20%	12	Cognitive
Unit 2	Planning and organizing	30%	18	Cognitive
Unit 3	Directing and controlling	30%	18	Affective
Unit 4	Contemporary Issues in Management	20%	12	Affective & Cognitive
Total		100%	60	

Course Content:

Unit 1: Introduction

Definition, significance, levels of management; evolution of management thoughts: Classical, Neo-classical, and modern approaches; Coordination mechanisms in organizations; Management roles and skills (Mintzberg's framework); Management as a science and art.

Unit 2: Planning and Organising

Planning: Setting goals, types of plans, decision-making in uncertain environments (micro, macro factors); Organizing: Organizational structure (formal vs. informal), delegation, decentralization; Planning and strategy: Understanding business environments (micro, meso, macro), Industry structure and business-level strategy; Delegation & decentralization; Factors influencing organizational structure

(span of control, size of the organization, technology, culture, and strategy); Departmentalization, Organizational structures (traditional vs. modern), Comparison of formal and informal organizations.

Unit 4: Directing and Controlling

Motivation: Definition, importance, and influencing factors, Motivation Theories (Maslow, Herzberg, Vroom), Leadership: Definition, significance, leadership styles (Emerging leadership styles - Transformational, Servant, Agile Leadership), and followership; Principles of controlling in organizations, Types of control (feedforward, concurrent, feedback), Performance appraisal and accountability.

Unit 5: Contemporary Issues in Management

21st-century management challenges; Impact of globalization, AI, and digital transformation on management; Corporate Social Responsibility (CSR) and Sustainable Management; Crisis management and resilience building.

Practical Exercises:

1. Role-Playing Management Levels – Simulate top, middle, and lower management roles to understand decision-making and policy application.
2. Case Study: Porter's Five Forces – Analyse companies like Amazon or Coca-Cola to assess competition, supplier power, and market threats.
3. Organizational Structure Simulation – Compare centralized vs. decentralized structures using examples like Tesla and McDonald's, with role-play on authority delegation.
4. Leadership & Motivation Role-Play – Enact different leadership styles (autocratic, democratic, laissez-faire) to explore their impact on motivation and productivity.
5. Discussion on Emerging Trends – Research and present topics like AI in management, remote work, and workplace diversity using real-world case studies.

Recommended Books:

9. Drucker, P. F. (1954). *The Practice of Management*. Harper & Row.
10. Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins.
11. Gupta, C.B. & Mathur, S. *Management Principles and Applications*. Scholar Tech Press.
12. Griffin, R. *Management Principles and Application*. Cengage.
13. Koontz, H., & Weihrich, H. (2012). *Essentials of Management*. McGraw Hill.
14. Mitra, J.K. (2018). *Principles of Management*. Oxford University Press.
15. Rao, V.S.P. *Management Principles and Applications*. Taxmann Publications.
16. Tulsian, P.C. & Pandey, V. *Business Organization & Management*. Pearson India.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

SEMESTER-II
Course Title: FUNDAMENTALS OF INVESTMENT
Course Code: MIN-FIN-201
Nature of Course: MINOR
Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Note: This paper will not be taken up by students whose Honours is in A&F

Course Outcomes:

By the end of this course, students will be able to:

CO1: Understand types of investments and market participants.

- CO1.1. Differentiate equity, debt, mutual funds, real estate, and commodities.
- CO1.2. Identify the role of brokers, FIIs, depositories, and regulators.
- CO1.3. Understand Financial Market

CO2: Evaluate financial instruments using analytical models.

- CO2.1. Apply bond pricing and yield estimation techniques.
- CO2.2. Analyze equity using fundamental, technical, and P/E approaches.

CO3: Understand portfolios and derivatives

- CO3.1. Understand types of risks and portfolio theories
- CO3.2. Explore mutual fund schemes and derivatives basics.

CO4: Demonstrate knowledge of Investor Protection and Grievance Mechanism

- CO4.1. Identify redressal mechanisms for grievances.
- CO4.2. Understand insider trading and role of SEBI and stock exchange

COURSE CONTENT

Unit-I: Introduction to Investment Environment

Investment-Concept, types- Real estate, Commodities, Equity, Mutual Funds, Debt, Investment Decision Process, Participants: Stock Exchange, Brokers, FIIs, DIIs, Depositories, Trading-Process, Concepts of Risk, Return, Inflation & Tax Impact, Financial Markets, Investment vs. Speculation vs. Gambling

Unit-II: Analysis of Equity and Debt

Bonds: Features, Types, Yield Estimation, Pricing, Credit Rating, Equity: Fundamental & Technical Analysis, Price-Earnings Ratio, Intrinsic Value

Unit III: Portfolio & Derivatives

Concepts, Systematic vs. Unsystematic Risks, Portfolio Theories (concepts only), Diversification, Mutual fund schemes, Basics of Financial Derivatives & Market Instruments.

Unit-IV: Investor Protection and Grievance Mechanism

Role of SEBI and stock exchanges in investor protection, Investor Grievances and their redressal system, Insider Trading, Investors' Education and Awareness

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings

- Jones, C.P., *Investment Analysis and Management*. Wiley.
- Mayo., *An Introduction to Investment*. Cengage Learning.
- Rustagi, R.P., *Investment Management*. Sultan Chand, New Delhi.
- Sharma, S.K. and Kaur, Gurmeet, *Fundamentals of Investments*, Sultan Chand & Sons.
- Singh, Y.P. "*Fundamentals of Investment Management*". Galgotia Publications
- Tripathi, Vanita (2019), *Fundamentals of Investments*. Taxmann. Publications.

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

New Venture Planning (NVP)
Course Code: MDC-COM-201
Nature of Course: Multidisciplinary Course
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

To enable the students to acquire knowledge and skills necessary for planning and launching new business ventures.

Course Outcomes:

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

CO1: Identify and evaluate business opportunities for new ventures.

- LO1.1: Explain the concept of new ventures and the various stages in their promotion.
- LO1.2: Evaluate the role of innovation and creativity in entrepreneurial success.
- LO1.3: Analyze the entrepreneurial ecosystem and its impact on new business ventures.

CO2: Develop comprehensive business plans, including marketing, financial, and operational components.

- LO2.1: Recognize and assess various sources of business ideas and techniques for idea generation.
- LO2.2: Conduct market research and risk assessment for evaluating business feasibility.
- LO2.3: Develop a structured business plan including marketing, financial, and operational strategies.

CO3: Assess various funding options and strategies for resource mobilization

- LO3.1: Evaluate different funding sources available for startups, including angel investors, venture capital, and government grants.
- LO3.2: Learn how to prepare funding proposals effectively to attract investors.

CO4: Understand the legal and regulatory requirements for starting a new business.

- LO4.1: Understand the legal requirements for business registration, including intellectual property rights, licensing, and permits.

CO5: Analyse the challenges in managing and scaling new ventures.

- LO5.1: Develop strategies for team building.
- LO5.2: Implement various scaling strategies, including market expansion and product diversification.
- LO5.3: Use KPIs and business analytics to measure and improve business performance.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to New Ventures	25%	15	Cognitive
Unit 2	Business Opportunity Identification and Planning	30%	15	Cognitive
Unit 3	Resource Mobilization and Legal Aspects	25%	15	Affective
Unit 4	Managing and Scaling New Ventures	20%	15	Affective & Cognitive

Course Content:

Unit 1: Introduction to New Ventures (12 hours)

Concept of New Ventures, Stages in Promotion of New Ventures, Role of Innovation and Creativity, Entrepreneurial Ecosystem

Unit 2: Business Opportunity Identification and Evaluation (12 hours)

Sources of Business Ideas, Techniques for Idea Generation, Market Research, Risk Assessment, Developing the Business Plan: Components of a Business Plan, Marketing Plan, Financial Plan, Operational Plan

Unit 3: Resource Mobilization and Legal Aspects (12 hours)

Funding Sources, Preparing Funding Proposals, Legal Formalities: Business registration, intellectual property rights, licenses, and permits, Government Policies and Support

Unit 4: Managing and Scaling New Ventures (12 hours)

Building a Team, Scaling Strategies: Market expansion, product diversification, and strategic partnerships, Performance Monitoring: Key performance indicators (KPIs) and business analytics, Challenges in Scaling: Managing increased operations, maintaining quality, and customer satisfaction

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
8. Kumar, Arya, *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.
9. Holt, David H., *Entrepreneurship: New Venture Creation*, PHI Learning.
10. Nickels, William G; McHugh, James M, and Susan M McHugh; *Understanding Business*, Tata McGraw Hill.

Note: Latest edition of the book may be used.

SEMESTER-III



Applied Business Statistics
Course Code: C-COM-301 (Core Paper)
Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

To familiarise students with the basic concepts of statistical tools used for managerial decision-making in the face of uncertainty.

Learning Outcomes:

By the end of this course, you should be able to:

1. Apply statistical methods and techniques to solve problems related to finance, investments, and other business-related calculations.
2. Demonstrate comprehension of the fundamental theories, principles, and techniques of statistical methods in business, and apply them to real-world business scenarios.
3. Evaluate the outcomes, results, and implications of statistical analyses in business, applying critical thinking skills to assess the effectiveness and feasibility of different approaches.
4. Analyse complex business problems using mathematical models, statistical data, and other relevant tools to make informed business decisions.
5. Recall and explain key statistical concepts like probability distributions, sampling methods.
6. The students will be able to interpret and solve business related problems.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Descriptive Statistics and Data Visualization	25%	15	Cognitive
Unit 2	Probability and Mathematical Statistics with Software Applications	25%	15	Cognitive & Psychomotor
Unit 3	Index Numbers and Their Business Applications	25%	15	Cognitive
Unit 4	Time Series Analysis: Trends, Forecasting, and Ethical Considerations	25%	15	Affective
TOTAL		100%	60	

Course Content:

Unit 1 Descriptive Statistics

Measures of Central Tendency, Arithmetic mean, median, mode- definition, calculation and interpretation. Geometric mean, Harmonic mean. Measures of Dispersion- Range, quartile deviation, mean deviation. Concept of Skewness and Kurtosis.

Unit 2 Correlation and Regression

Meaning and significance of correlation: simple, multiple, linear and non-linear. Correlation and Causation; Scatter Diagram, Pearson's co-efficient of correlation, and Spearman's Rank Correlation.

Concept of Regression, Principles of least square and regression line, Regression Equations and Estimations, Properties of Regression Coefficients. Relationship between correlation and Regression coefficient.

Unit-3 Basics of Probability

Theory of probability, approaches to the calculation of probability; calculation of event probabilities. Addition and multiplication laws of probability; conditional probability and Bayes Theorem Expectation and variance of a random variable, Binomial, Poisson and Normal Distribution

Unit 4 Hypothesis Formulation and Testing

Hypothesis- Definition, Null and Alternative Hypothesis, Errors-Type I and Type II, Steps in Hypothesis Testing (Formulation, Selection of test statistic, Computation and Decision-Making), Z- Test, T-Test, Chi-square Test, One-tailed and Two-tailed test, P-Value and its interpretation

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

1. J. Chakrabarty Business Mathematics & Statistics-II, Dey Book Concern
2. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
3. Statistics For Business Decisions – J. K. Das (Academic Publishers)
4. Probability and Mathematical Statistics – Prasanna Sahoo (WordPress)
5. Sharma J. K, Business Mathematics: Theory and Applications, ANE Pub. House, Delhi,
6. Soni R. S., Business Mathematics, Pitamber Publishing House,
7. Kapoor V.K., Business Mathematics, Sultan Chand & Sons, Delhi.

Note: Learners are encouraged to refer to the latest editions of these books.

INCOME TAX LAW & PRACTICE (ITLP)
Course Code: MAJ-FIN- 302
Nature of Course: MAJOR
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES: -

- To provide the basic information on taxation policies in regard to different heads of income of an individual.
- To give the basic idea on computation of total income and tax liabilities as per the Income Tax Act, 1961.

Course Outcomes: -

CO1: Understand the basic concept of direct tax and its related terms like assessee, assessment year, previous year, residential status and tax incidents.

LO1.1: Explain the process of determining the residential status and tax incidence.

LO1.2: explain which incidents are exempted from tax and idea to identify them.

CO2: Understand various heads of income on which income tax will be imposed.

LO2.1: Explain the concept of salary, perquisites, allowances, house property, and unrealized rent, income from business & profession and income from other sources.

LO2.2: Explain the steps involved for calculation of income under various heads with practical examples and numerical.

LO2.3: explain about those incomes which come under income from other sources when they are not treated by other heads.

CO3: Understand the concept of income from capital gain and their tax incidents.

LO3.1: Explain the difference between short term and long term capital gain provisions for calculating both.

CO4: Create income tax return by applying the concept of tax deducted at source, advance tax, set-off and carry forwards.

LO4.1: Explain the steps and formalities that should be kept in mind when we will deal with advance tax, TDS, set off and carry forward.

CO5: Apply the concept of gross total income, slabs of income or taxation along with various deduction schemes offered by Income tax act 1961.

LO5.1: Explain the steps of calculating gross total income.

LO5.2: Explain the conditions and limits offered under various deduction schemes.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Income Tax	20%	12	Cognitive
Unit 2	Computation of Income under Different Heads – 1	30%	18	Cognitive & Practical
Unit 3	Computation of Income under Different Heads – 2	30%	18	Cognitive & Practical
Unit 4	Computation of Total Income & Tax Liability	20%	12	Cognitive & Psychomotor

Course Content

Unit-I: Introduction

Basic Concepts and Terms- Types of Tax; Basic Terms- Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax; Structure to compute tax liability.

Unit-II: Computation of Income under different heads-1

Heads of Income-Computation of income from salary, various allowances and perquisites; house property (self-occupied and let out property); unrealised rent; computation of income from profits and gains of business or profession

Unit-III: Computation of Income under different heads-2

Income Under the capital gain and income from other sources- Meaning of capital assets, long term and short-term capital gains; computation of capital gains. Computation of taxable income from other sources.

Unit-IV: Computation of Total Income and Tax Liability

Computation of Total Income and Tax Liability of an Individual: -Tax Deducted at Source; Income tax authorities; advance payment of tax; clubbing of income; set off and carry forward of losses, permissible deductions under section 80C, 80CCC, 80CCB, 80CCA, 80D, 80DD, 80E, 80TTA, 80TTB, 80U; computation of taxable income and tax liability of an individual.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

SUGGESTED READINGS

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Pagare, Dinkar. *Law and Practice of Income Tax*. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. *Income Tax Law and Practice*. Konark Publications, New Delhi.

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

Marketing for Beginners (MFB)
Course Code: MDC-COM-301 (Multidisciplinary course)
Nature of Course: CORE
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

This course aims to introduce you to the basics of marketing, including key ideas, principles, tools, and methods. It also seeks to inform you about the latest trends and changes in India's marketing landscape.

Learning Outcomes:

By the end of this course, you should be able to:

1. Grasp fundamental marketing concepts and philosophies.
2. Learn how consumers make decisions and the essentials of product choices.
3. Understand how marketing decisions about products, pricing and distribution add value.
4. Learn about various methods used to promote products.
5. **Trends:** Be aware of the latest developments and changes in the marketing field.

This course will provide you with a solid foundation in marketing, equipping you with the knowledge to navigate and adapt to the evolving marketing environment in India.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Marketing	25%	11	Cognitive
Unit 2	Consumer Behaviour	25%	11	Affective & Cognitive
Unit 3	Marketing Mix Decisions	25%	11	Cognitive
Unit 4	Place and Promotion	25%	12	Affective & Psychomotor
TOTAL		100%	45	

Course Content:

Unit 1 Introduction to Marketing

Definition, scope, and objectives of marketing; Evolution of marketing: Brief overview from traditional to digital marketing; Role of marketing in business and society; Marketing environment: Key micro and macro factors (e.g., competition, technology trends like AI).

Unit 2 Consumer Behaviour

Need for studying consumer behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions; Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3 Marketing Mix Decisions

Product Decisions: Concept and classification of products, Product Mix, Product Life Cycle; Pricing Decisions: Objectives of pricing and key influencing factors, Pricing Strategies for New Products (Penetration Pricing and Skimming Pricing);

Unit 4: Place and Promotion

Place: Channel of Distribution, Physical distribution: Warehousing, Transportation, Inventory management and Logistic Information Management; Promotion Mix: Advertising, sales promotion, personal selling, publicity; Advantages and disadvantages of each promotion mix.

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting consumer behaviour of a company marketing health products in the Indian market.
3. Suggest the suitable bases for segmentation of a product, service, event, organization of your choice.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Analyse the rural marketing strategies of a business organization.

Suggested Readings:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. Delhi, India: McGraw Hill.
2. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. (Indian edition). Delhi, India: Pearson Education.
3. Baines, P., Whitehouse, S., Rosengren, S., & Antonetti, P. (2021). *Fundamentals of Marketing* (2nd ed.). United States: Oxford University Press.
4. Kotler, P., Keller, K. L., & Chernev, A. (2022). *Marketing Management* (16th ed.). United States: Pearson.
5. Levy, M., & Grewal, D. (2022). Marketing. New York, United States: McGraw-Hill Education.
6. Sharma, K., & Aggarwal, S. (2024). *Principles of Marketing* (3rd ed.). Delhi, India: Taxmann Publications.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

SEMESTER-IV



Business Environment (BENV)
Course Code: C-COM-401 (Core Course)
Nature of Course: CORE

Total Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

This course aims to familiarize students with the dynamic nature of the business environment, encompassing internal and external factors that influence business operations. It covers economic, social, political, legal, technological, and global dimensions of the business environment, enabling students to analyse its impact on organizational decision-making and strategy formulation.

Learning Outcome:

6. To develop understanding of the business environment's components and characteristics.
7. To analyse the interplay between internal and external factors affecting business operations.
8. To evaluate the impact of economic policies, legal frameworks, and technological advancements on businesses.
9. To enhance students' ability to assess global environmental trends and their implications for Indian businesses.
10. To foster critical thinking and decision-making skills in environmental challenges.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Weightage	Domain Focus
Unit 1	Introduction to Business Environment	10	20%	Cognitive
Unit 2	Economic Environment	10	30%	Cognitive & Affective
Unit 3	Political and Legal Environment	15	30%	Cognitive & Affective
Unit 4	Socio-Cultural and Technological Environment	15	20%	Affective & Psychomotor

Unit 1: Introduction to Business Environment

Meaning, nature, and scope of the business environment; Components: Internal and External; Importance of environmental analysis in business decision-making; Techniques of environmental scanning: SWOT analysis, PESTLE framework

Unit 2: Economic Environment

Economic systems: Capitalism, Socialism, Mixed Economy; Economic policies: Monetary policy and Fiscal policy; Industrial policy in India: Pre-1991 and post-1991 reforms (LPG model); Impact of inflation and unemployment on business

Unit 3: Political and Legal Environment

Political system: Stability, government intervention, and business implications; Legal framework: Companies Act, Consumer Protection Act; Regulatory bodies: SEBI, TRAI, and their roles; Intellectual Property Rights (IPR): Patents, trademarks, copyrights; International trade policies: WTO and trade agreements

Unit 4: Socio-cultural and Technological Environment

Socio-cultural factors: Demographics, consumer behaviour, CSR; Influence of culture and ethics on business decisions; Technological environment: Innovation, automation, digitalization; Sustainability: Green business practices and environmental concerns

Practical Exercises:

- Case studies on economic reforms (e.g., LPG impact on Indian businesses)
- Analysis of legal disputes (e.g., IPR violations)
- Group discussions on CSR initiatives or technological disruptions
- Practical exercises: SWOT/PESTLE analysis of a real company

Suggested Readings:

7. Cherunilam, Francis. *Business Environment: Text and Cases*. Himalaya Publishing House, Latest Edition.
8. Morrison, Janet. *The International Business Environment: Global and Local Marketplaces in a Changing World*. Palgrave Macmillan, Latest Edition.
9. Misra, S.K., & Puri, V.K. *Indian Economy*. Himalaya Publishing House, Latest Edition.
10. Datt, Ruddar, & Sundharam, K.P.M. *Indian Economy*. S. Chand Publishing, Latest Edition.
11. Mankiw, N. Gregory. *Principles of Economics*. Cengage Learning, Latest Edition.
12. Aswathappa, K. *Essentials of Business Environment*. Himalaya Publishing House, Latest Edition.

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Note: Learners are encouraged to refer to the latest editions of these books.

Cost Accounting (CA)
Course Code: C-COM-402
Nature of Course: CORE
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Des

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

Course Outcomes

COURSE OUTCOMES

CO1: Understand thoroughly the conceptual framework of Cost Accounting

LO1.1. Cost Concepts and Elements of Cost

LO1.2. Identification of differences between different financial and cost accounting;

CO2: Understand the accounting and control of material and labour cost.

LO2.1: Explain the different categories of cost and techniques of material control

LO2.2: Creating Cost Sheet, valuation of material issues and determining EOQ

LO2.3. Understanding of various techniques of calculation of Labour Cost

CO3: Understand the overhead distribution and its methods

LO3.1. Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination

LO3.2. treatment of various item of overheads

CO4: To familiarize with various methods of costing

LO4.1. Develop ability to calculate the cost of products, jobs, contracts, processes and services

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to Cost Accounting	20%	12	Cognitive
Unit 2	Elements of Cost: Material and Labour	30%	18	Cognitive
Unit 3	Elements of Cost: Overheads	25%	15	Affective
Unit 4	Methods of Costing	25%	15	Affective & Cognitive

Course Content:

Unit 1: Introduction to Cost Accounting

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a

cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

Unit II: Elements of Cost: Material and Labour

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

(b) *Labour*: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit III: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.

Unit IV: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings

7. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
8. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
9. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
10. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
11. Jain S.P. & Narang K.L: Cost Accounting; Kalyani, New Delhi

Note: Learners are encouraged to refer to the latest editions of these books

Indian Financial System (IFS)
Course Code: MAJ-FIN-403 (Major)
Nature of Course: MAJOR
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives

To provide students with an in-depth understanding of the structure and functions of the Indian financial system, including financial institutions, markets, regulatory frameworks, and recent trends in financial services. The course will also help students understand the role of financial intermediaries and their impact on economic development.

Course Outcome

CO1: Understand the structure and components of the Indian financial system.

LO1.1: Explain the role and importance of financial institutions, markets, and instruments.

LO1.2: Analyze the role of the financial system in economic development.

CO2: Analyze financial markets and their operations.

LO3.1: Differentiate between money markets and capital markets.

LO3.2: Examine the role of stock exchanges, SEBI, and financial instruments.

CO3: Gain knowledge of financial institutions and their functioning.

LO2.1: Discuss the role and functions of commercial banks, NBFCs, and cooperative banks.

LO2.2: Explain the functioning of development banks and microfinance institutions.

CO4: Understand financial regulatory bodies and policies in India.

LO4.1: Describe the role of RBI, SEBI, IRDAI, and PFRDA.

LO4.2: Explain monetary and fiscal policies and their impact on the financial system.

CO5: Explore emerging trends and innovations in the financial sector.

LO5.1: Discuss financial inclusion, digital banking, and fintech developments.

LO5.2: Analyze the impact of globalization on the Indian financial system.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to the Financial System	20%	12	Cognitive
Unit 2	Financial Markets and Instruments	20%	12	Cognitive & Psychomotor
Unit 3	Financial Regulators and Monetary Policy	20%	12	Cognitive & Affective
Unit 4	Banking and Non-Banking Financial Institutions	20%	12	Cognitive & Psychomotor
Unit 5	Emerging Trends in Financial Services	20%	12	Cognitive & Affective

Course Content

Unit 1: Overview of the Indian Financial System

Meaning, structure, and functions of the financial system, Role of financial institutions in economic development, Components of the financial system, Challenges and recent developments in the Indian financial system

Unit 2: Financial Markets and Instruments

Classification of Financial Markets: Money market: Features, participants, and instruments, Capital market: Primary and secondary markets, Functions, Stock exchanges in India (NSE, BSE) and their role, financial instruments: Concepts, Money market instruments, capital market instruments.

Unit 3: Financial Institutions and Services:

Financial institutions- meaning and role; Banking and Non-Banking Financial Companies (NBFCs); commercial banks, cooperative banks, and regional rural banks; Development banks: SIDBI, NABARD, EXIM Bank, and their roles; Microfinance institutions. Financial Services-Characteristics, Emerging Financial services – leasing, Hire-purchase, merchant banking, depository, credit rating, mutual fund.

Unit 4: Financial Regulation and Emerging Trends

Overview of regulatory framework of financial system, Role of RBI, SEBI, IRDAI, , and PFRDA in financial regulation, SEBI regulations and investor protection, Securities Contract (Regulation) Act 1956

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings:

1. Financial Institutions and Markets- L.M. Bhole & Mahakud J., The McGraw Hill Companies
2. Indian Financial System- M.Y Khan, The McGraw Hill Companies
3. The Indian Financial System-Bharati V. Pathak, Pearson Education
4. Banking Theory and Practices- K.C.Shekhar, Lakshmy Shekhar, Vikash Publishing House

Note: Learners are encouraged to refer to the latest editions of these books

GST LAW & PRACTICE
Course Code: MAJ-FIN-404 (Major)
Nature of Course: MAJOR
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective: This course introduces students to the Goods and Services Tax (GST) regime in India, with a special focus on provisions of the Assam GST Act 2017 alongside the national GST laws. The syllabus is designed in line with NEP 2020, emphasizing conceptual understanding, practical skills (such as GST return filing), and local/regional relevance. Students will learn the legal framework and develop the competence to apply GST laws in real business scenarios, preparing them for industry and professional roles in accounting and taxation.

Course Outcome

By the end of this course, students will be able to:

CO1: Explain the framework of GST in India

LO1.1. Clear understanding of GST terminology and concepts

CO2: Interpret key provisions of GST law

LO2.1. Understand CGST, SGST/Assam GST, IGST Acts) and apply them to business scenarios

CO3: Identify taxable events and compute tax liability

CO4: Demonstrate GST compliance procedures

LO4.1. Learn to Successfully register a business under GST (knowing the threshold limits applicable, including Assam-specific thresholds

LO4.2. Prepare GST-compliant invoices, file GST returns (such as GSTR-1 and GSTR-3B) on the GSTN portal, and process GST payments.

CO5: Utilize technology for GST

LO5.1. Navigate the GST Network portal for various taxpayer services (registration, return filing, payment)

CO6: Evaluate the practical impact of GST:

LO6.1. Assess how GST implementation affects pricing, cash flow, and decision-making in businesses, and critically examine issues faced by industry

CO7: Engage in problem-solving and case analysis:

LO7.1. Tackle case studies or scenarios involving GST disputes, audits, or compliance errors (such as an input credit mismatch or an e-way bill issue)

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction to GST	25%	12	Cognitive
Unit 2	GST Registration and Compliance	25%	12	Cognitive & Affective & Psychomotor
Unit 3	GST Tax Structure and Liability	25%	12	Cognitive
Unit 4	GST Returns, Audit, and Assessment	25%	12	Cognitive & Psychomotor

Course Content

Unit 1: Introduction to GST

Concept and Evolution of GST, Need for GST in India, GST as a Concept, Constitutional Provisions, Structure of GST Legislation, Brief introduction to the central laws- GST Act 2017, IGST Act 2017, UTGST Act – and corresponding State GST Acts. Assam GST Act 2017 Overview

Unit 2: GST Mechanism – Taxable Event, Supply & Charge of Tax

Taxable Event – “Supply” under GST-Definition, concept, Composite and Mixed Supply, Charge of GST and Levy, Time of Supply, Place of Supply, Valuation of Supply, Transaction Value, Input Tax Credit, Reverse Charge Mechanism

Unit 3: GST Registration, Documentation & Compliance

GST Registration (Importance, threshold limits, registration process, composite scheme), GST invoicing, GST return filling, GST Payment, GST Portal (GSTN) and Online Compliance

Unit 4: GST in Practice – E-way Bills, Audits, Offences, and Assam Perspective

E-way bill system, GST Audit and Inspection, Offences and Penalties, Appeals and Revision, GST's Impact on Assam's Economy and Business Environment, Sectoral Impacts, Challenges for SMEs and Traders

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. ,*GST- How to meet your obligations (April 2017)*, Taxmann Publications
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
- Singhanian V. K ,*GST & Customs Lax*, Taxmann Publication.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.
- R.G. Saha, S.K. Podder, Shruthi Prabhakar – “GST Law and Practice”
- Arpit Haldia & Mohd. Salim – “Taxmann’s GST Law & Practice”
- V.S. Datey – “GST Ready Reckoner”
- Dr. Ravi M.N., Dr. Suman Shetty N., Mr. Bhanu Prakash BE – “GST Law and Practice

Note: Learners are encouraged to refer to the latest editions of these books.

Banking - Principles and Practices (BPP)
Course Code: MIN-FIN-401 (Minor)
Nature of Course: MINOR
Total Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives

To provide students a comprehensive understanding of the principles and practices of banking covering the structure, operations, regulatory environment, and technological advancements in the banking sector. The course will also develop an understanding of financial instruments and risk management strategies in banking.

Course Outcome

CO1: Understand the evolution and structure of the Indian banking system.

LO1.1: Explain the origin, meaning, and definition of banking.

LO1.2: Analyze the structure and evolution of the Indian banking system.

CO2: Gain knowledge of the primary and secondary functions of banks.

LO2.1: Explain the process of accepting deposits and granting loans and advances.

LO2.2: Discuss agency and general utility functions of banks.

CO3: Understand banking operations and account management.

LO3.1: Describe the types of bank accounts and their operational procedures.

LO3.2: Explain the norms and importance of Know Your Customer (KYC).

CO4: Learn about modern banking practices and technological advancements.

LO4.1: Explain various remittance methods and their significance.

LO4.2: Evaluate the role of technology in banking, including e-banking and digital banking services.

Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Weightage	Hours	Domain
Unit 1	Introduction: Evolution and Structure	25%	12	Cognitive & Affective
Unit 2	Functions of Banks	25%	12	Cognitive & Psychomotor
Unit 3	Banking operations	25%	12	Cognitive
Unit 4	Modern Banking	25%	12	Cognitive & Psychomotor

Unit 1: Introduction

Evolution of banking: Origin, Meaning and Definition of 'Bank', Evolution of banking in India.
Structure of Indian Banking System

Unit 2: Functions of Bank

Functions of Bank: **Primary functions:** A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Term Deposit, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Other types of loan. **Secondary functions:** A) Agency Functions Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as an Authorised Person in foreign exchange.

Unit 3 Banking Operations

Opening and operation of Bank account, Types of Account; Procedure for Opening of Bank Account: Know Your Customer (KYC) - Needs and Norms. Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit. Closure of accounts b) Transfer of accounts to other branches/Banks

Unit 4: Emerging Trends in Banking

Methods of Remittances Demand drafts, bankers' Cheques and Truncated Cheques, Electronic Funds Transfer- RTGS, NEFT and SWIFT

Technology in Banking: Need and importance of technology in banking, E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, Core Banking Solution- Concept and Benefits, LOC, Bank Credit

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- ✓ Two Sessional Examination - **10 marks each**
- ✓ Other (any two) **10 x 2= 20 marks**
 - Seminar Presentation
 - Assignment
 - Group Discussion
 - Project work
 - Viva-Voce

Suggested Readings

- M.L. Tannan – Banking Law and Practice
- S. Gurusamy – Banking Theory, Law, and Practice
- Indian Institute of Banking and Finance (IIBF) – Principles and Practices of Banking
- K.C. Shekhar & Lekshmy Shekhar – Banking Theory and Practice

Note: Learners are encouraged to refer to the latest editions of these books.