

# **HSNC University, Mumbai**

**(Established by Government of Maharashtra vide notification dated 30th October,  
2019 under section 3(6) of Maharashtra Public Universities Act)**



## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System**

**For the Programmes**

**Under**

**The Faculty of Commerce & Management**

**With effect from the Academic year**

**2026-27**



## Board of Studies in the Subjects of Commerce and Management

### Board of Studies in Faculties of Commerce & Management

#### 1. Name of Chairperson/Co-Chairperson/ Coordinator:-

- a. **Prof. Dr. Rita Khatri**, Professor, Department of Commerce H. R College Mumbai- 400020, Email id: [khatririta@hrcollege.edu](mailto:khatririta@hrcollege.edu),
- b. **Prof. Dr. Kulvinder Batth**, Professor, Department of Commerce at K.C. College., Mumbai- 400020, Email id- [kulprofessional@gmail.com](mailto:kulprofessional@gmail.com)

#### 2. Two to five teachers each having minimum five years teaching experience amongst the full-time teachers of the Departments, in the relevant subject:-

- a. **Prof. Dr Jasbir Sodi** ,Vice Principal, Professor at H. R. College, Mumbai- 400020  
Email id: [jas.saj@hrcollege.edu](mailto:jas.saj@hrcollege.edu)
- b. **Dr. Navin Punjabi**, Associate Professor at H.R. College, Mumbai -400020 Email id [navin.punjabi@gmail.com](mailto:navin.punjabi@gmail.com)
- c. **Dr. Kanu Priya Sharma**, Assistant Professor, at H.R College, Mumbai – 400020  
Email id: [Kanupriya.sharma@hrcollege.edu](mailto:Kanupriya.sharma@hrcollege.edu)
- d. **Dr. Shweta Singh**, Assistant Professor at H.R College, Mumbai – 400020, Email id: [singhshweta0902@gmail.com](mailto:singhshweta0902@gmail.com)
- e. **Ms. Charvi Gada**, Assistant Professor, H R College, Mumbai- 400020 Email id: [charvigada@hrcollege.edu](mailto:charvigada@hrcollege.edu)
- f. **Ms. Dharti Narwani**, Assistant Professor, H R College, Mumbai- 400020 Email id: [dharti.narwani@hrcollege.edu](mailto:dharti.narwani@hrcollege.edu)

#### 3. One Professor / Associate Professor from other Universities or professor / Associate Professor from colleges managed by Parent Body :-

- a. **Prof. Dr Khushpat Jain** Professor at Sydenham College Mumbai Email id:

[ksjain2002@yahoo.com](mailto:ksjain2002@yahoo.com)

**4. Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body :-**

- a. **Dr Hasina Sayed** Ex- HOD of Commerce, Jai Hind College. Email id : [haseenasyd@gmail.com](mailto:haseenasyd@gmail.com)
- b. **Dr. Ketan Vira:** Director, Pillai Institute of Management Studies and Research, Rasayani Email Id [ketanvira@rediffmail.com](mailto:ketanvira@rediffmail.com)
- c. **Mr. Akhilesh Rao** , Director Operations- Ezychain Logistics Pvt limited Email id [raoakhil24@gmail.com](mailto:raoakhil24@gmail.com)
- d. **Mr. Rajiv Kalwani**, Senior Vice President- Reliance Retail Ltd Email id : [rajivkalwani0204@gmail.com](mailto:rajivkalwani0204@gmail.com)

**5. International Expert**

**Dr Conrad Coelho**, Associate Professor in Digital and AI Marketing, University College, London. (UCL) Email id : [c.coelho@ucl.ac.uk](mailto:c.coelho@ucl.ac.uk)

**6. Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of syllabus of that subject or group of subjects for one year.**

- a. **Geetika Bhatia** (Under Graduate student) H R College Email id: [geetikabhatia58@gmail.com](mailto:geetikabhatia58@gmail.com)
- b. **Jeevika Sahajwani** (Under Graduate student) H R College Email id: [jeevika.sahajwani@gmil.com](mailto:jeevika.sahajwani@gmil.com)
- c. **Sarah Vaz** (Under Graduate student) H R College Email id: [sarahvaz1@gmail.com](mailto:sarahvaz1@gmail.com)

**Special Contribution:**

- a. **Ms. Neha Galrani** - Assistant Professor, H R College, Mumbai- 400020 Email id : [neha.galrani@hrcollege.edu](mailto:neha.galrani@hrcollege.edu)



# **HSNC University, Mumbai**

(2020-2021)

Ordinances and Regulations

With Respect to

Choice Based Credit System

(CBCS)

For the Programmes Under

**The Faculty of Commerce and Management**

For the programme

**Bachelors of Commerce Honors with Research (NEP)**

**Curriculum - Fourth Year Undergraduate Programmes**

**Semester VII and Semester VIII**

**2026-27**

## INDEX

### Semester VII

Sr No	Particulars	Name of Subject	Credits
1	Major subjects (M1,M2 and M3)	Strategic Management	4+4+4
		Business Ethics and Corporate Social Responsibility	
		Cost & Management Accounting - I	
2	Minor Subjects (M3)	Applied Business Research	4
3	Research Project	Students have to submit research project for 4 credits	4
	<b>Total</b>		<b>20</b>

### Semester VIII

Sr No	Particulars	Name of Subject	Credits
1	Major subjects (M1,M2 and M3)	Entrepreneurship Management	4+4+4
		Cost & Management Accounting - II	
		Auditing	
2	Research Dissertation	Students have to submit research project for 8 credits	8
	<b>Total</b>		<b>20</b>

## **Preamble**

The Bachelor of Commerce (B.Com.) program at HSNC University is a holistic undergraduate course designed to provide students with a strong foundation in commerce while developing essential skills such as leadership, communication, problem-solving, and ethical decision-making. The curriculum encompasses key subjects including Economics, Accounting, Business Management, Human Resource Management, Taxation, Marketing, Information Technology, Business Communication, and Value Education. A unique aspect of the program is the inclusion of the Indian Knowledge System (IKS), particularly in the third year, where it is thoughtfully integrated with the students' core discipline. This subject enables learners to explore India's ancient wisdom, trade practices, and ethical philosophies, encouraging them to draw meaningful connections between traditional knowledge and contemporary challenges.

To promote practical learning and skill development, the program also includes vocational subjects that offer hands-on training in areas such as Direct and Indirect Taxation and Business law and Corporate Law. These subjects are aimed at enhancing employability by bridging the gap between theory and real-world business practices. Additionally, internships form a key component of the program, providing students with practical exposure to corporate environments. Through internships, students gain valuable industry experience, apply academic knowledge to real scenarios, and develop professional skills necessary for the workplace. The fourth year is dedicated to a rigorous research project or dissertation under faculty supervision, preparing students for doctoral studies or specialized research roles in the industry. The advantage of pursuing a 4-year bachelor's degree programme with Honours/Honours with Research is that the master's degree will be one year duration. Also, a 4-year degree programme will facilitate admission to foreign universities.

HSNC University follows the Choice Based Credit System (CBCS) under the New Education Policy (NEP), allowing students flexibility in selecting courses based on their interests and career aspirations. The CBCS framework supports multiple entry and exit options, interdisciplinary learning, and a student-centric approach to education. By combining academic rigor with vocational training, project-based learning, and cultural grounding, the B.Com. program prepares students to thrive in a rapidly changing global environment. Graduates of the program are well-equipped to pursue careers in business,

finance, administration, entrepreneurship, or higher education—both in India and Internationally.

**0. Process adopted for curriculum designing:**

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

**1. Salient features, how it has been made more relevant:**

While designing the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

**2. Input from stakeholders**

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands-on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, and short term courses could be organized.

## **Program Education Objectives**

- 1. Comprehensive Business Knowledge:** Graduates will develop a strong understanding of fundamental business concepts, including accounting, finance, economics, marketing, human resource management, taxation, and sustainability, enabling them to address various business challenges.

- 2. Analytical and Quantitative Skills:** Graduates will be proficient in applying analytical, quantitative, and technological tools (like MS Excel) for business decision-making, enhancing their ability to analyze financial, economic, and market data.
- 3. Ethical and Responsible Conduct:** Graduates will understand the importance of ethical conduct and sustainability in business practices, promoting a sense of social responsibility in all business decisions.
- 4. Communication and Leadership Skills:** Graduates will be equipped with strong communication and leadership skills, preparing them for effective participation and leadership roles in professional environments.
- 5. Lifelong Learning and Global Perspective:** Graduates will be prepared for lifelong learning, equipping themselves to adapt to the ever-changing business landscape and develop a global perspective to understand international markets and economic trends.

## **Program Outcome**

- 1. Business Knowledge Application:** To apply fundamental principles of accounting, economics, management, and other related disciplines to solve practical business problems.
- 2. Financial and Economic Analysis:** To Analyze financial and economic principles and models to develop skill set in students to face real world situation and make sound business decisions.
- 3. Technological Proficiency:** To use contemporary tools, including software like MS Excel and computer programming skills, to solve problems related to accounting, economics, and business management.
- 4. Effective Communication:** To Communicate effectively in both written and oral forms, with the ability to draft reports, presentations, and collaborate efficiently in team environments.
- 5. Ethical Decision Making and Responsibility:** To recognize ethical issues in business and adopt a responsible approach towards society, sustainability, and governance.
- 6. Marketing and Strategic Management Skills:** To Develop, implement, and evaluate marketing and business strategies to enhance organizational competitiveness.
- 7. Global and Cultural Awareness:** To understand the role of international trade, finance, and culture in shaping business decisions and adapt accordingly.
- 8. Entrepreneurial and Leadership Ability:** To Develop skills necessary for leadership, entrepreneurship, and managing human resources effectively.

- 9. Adaptability and Lifelong Learning:** To recognize the need for self-improvement and engage in lifelong learning to adapt to the changing business environment

### **Program Specific Outcomes**

- 1. Accounting and Financial Expertise:** Graduates will be able to understand and apply accounting principles and financial analysis to assess and manage financial health, including areas such as financial accounting, management accounting, and portfolio management.
- 2. Marketing and Economic Insights:** Graduates will gain in-depth knowledge of marketing concepts, advertising practices, and economic theories (both Micro, Macro, Public Finance and International Economics ) enabling them to develop effective business strategies
- 3. Human Resource and Organizational Development:** Graduates will be adept in managing human resources, understanding organizational dynamics, and fostering a positive work environment for organizational growth.
- 4. Taxation and Regulatory Knowledge:** Graduates will have a strong understanding of both direct and indirect taxes, including how to apply this knowledge in a business setting to comply with regulatory frameworks.
- 5. Technological Integration in Business:** Graduates will be able to leverage technology, such as MS Excel, computer programming, and other software tools, to solve business problems and optimize business operations.
- 6. Tourism and Environmental Awareness:** Graduates will understand the importance of sustainable tourism, climate change, and the role of the environment in business decision-making, preparing them to work in sectors related to travel, tourism, and sustainability.

## Part 2 - The Scheme of Teaching and Examination

### Semester - VII

#### Summary

<b>Sr. No.</b>	<b>Choice Based Credit System</b>	<b>Remarks</b>
<b>1</b>	<b>Major subjects (M1,M2 and M3)</b>	Strategic Management
		Business Ethics and Corporate Social Responsibility
		Cost & Management Accounting - I
<b>2</b>	<b>Minor Subjects (M3)</b>	Applied Business Research
<b>3</b>	<b>Research Project</b>	Students have to submit research project for 4 credits

### Fourth Year Semester VII Internal and External Detailed Scheme

Sr. No	Subject Title	Periods Per Week					Credits	Internals				Externals	Total Marks
		Units	SL	L	T	P		C	SLE/PA	CT	AP		
1	Strategic Management	4	20%*	4	0	0	4	15	20	5	40	60	100
2	Business Ethics and Corporate Social Responsibility	4	20%*	4	0	0	4	15	20	5	40	60	100
3	Cost & Management Accounting - I	4	20%*	4	0	0	4	15	20	5	40	60	100
4	Applied Business Research	4	20%*	4	0	0	4	15	20	5	40	60	100
5	Research Project						4						100
	<b>TOTAL</b>						<b>20</b>						<b>500</b>

SL: Self Learning, L: Lecture, T: Tutorial, P: Practical, C: Credit, SLE: Self learning evaluation, PA: Project Assessment, CT: Commutative Test, AP: Active Participation, SEE: Semester End Examination, TA: Teacher Assessment

**Fourth Year Semester - VII Units - Topics - Teaching Hours**

<b>Sr No</b>	<b>Subject Title</b>	<b>Subject Unit Title</b>		<b>Lectures</b>	<b>Total No. of hours</b>	<b>Credits</b>	<b>Total Marks</b>
<b>1</b>	<b>Strategic Management</b>	I	Introduction to Strategic Management	15	60	4	100
		II	Strategy Formulation, Implementation and Evaluation	15			
		III	Business, Corporate and Global Strategies	15			
		IV	Emerging Strategic Trends	15			
<b>2</b>	<b>Business Ethics and Corporate Social Responsibility</b>	I	Introduction to Business Ethics	15	60	4	100
		II	Indian Ethical Practices and Corporate Governance	15			
		III	Introduction to Corporate Social Responsibility	15			
		IV	Ethics, Governance, Sustainability & Global Issues	15			
<b>3</b>	<b>Cost &amp; Management Accounting - I</b>	I	Introduction to Cost Accounting	15	60	4	100
		II	Cost Sheet & Reconciliation of Cost and Financial Accounts	15			
		III	Process Costing	15			
		IV	Working Capital Management	15			
<b>4</b>	<b>Applied Business Research</b>	I	Foundations of Research Thinking and Approaches	15	60	4	100
		II	Literature Review, Reference Management and Academic Integrity	15			
		III	Research Design, Theoretical	15			

			Frameworks and Data Analysis Tools				
		IV	Research Interpretation, Publication, Indexing and Communication	15			
<b>5</b>	<b>Research Project</b>					04	100
			Total			20	500

**Note:**

\* Research Project Guidelines will be shared in separate documents.

## **COURSE OBJECTIVES**

### **STRATEGIC MANAGEMENT**

- To develop a comprehensive understanding of strategic management concepts, processes, and levels, and their application in modern business organizations.
- To enable learners to analyze internal and external business environments using contemporary strategic tools, models, and technology-driven insights.
- To enhance analytical, critical thinking, and problem-solving skills for effective strategy formulation, implementation, and evaluation.
- To familiarize learners with emerging trends, reforms, and recent developments in business, corporate, and global strategic management.

### **BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

- To develop ethical awareness and moral reasoning among learners by helping them understand values, ethical philosophies, and decision-making frameworks relevant to business situations.
- To familiarize students with Indian and global perspectives on business ethics, including Indian ethos, Gandhian principles, and contemporary ethical challenges in digital and platform economies.
- To impart comprehensive knowledge of corporate governance systems, regulatory frameworks, and best practices in India and across global contexts.
- To enable learners to understand, evaluate, and integrate Corporate Social Responsibility (CSR) and sustainability into business strategy using modern tools, standards, and reporting frameworks

### **COST & MANAGEMENT ACCOUNTING - I**

- To provide basic knowledge of cost accounting concepts, elements of cost, and cost control techniques related to materials, labour, and overheads.
- To develop an understanding of cost classification and cost concepts and to apply them in preparing cost sheets and reconciling cost and financial accounts.
- To familiarize learners with process costing methods and accounting treatment of process losses, joint products, and work-in-progress.
- To impart knowledge of working capital management and methods of estimating working capital requirements.

## **APPLIED BUSINESS RESEARCH**

- To help students understand what research is and how it is used in business and commerce.
- To teach students how to find, read and organize academic literature.
- To introduce basic research design, data collection and simple data analysis tools.
- To help students interpret data and write clear research summaries or reports.
- To make students aware of research publication processes, journal quality and ethical research practice

## **LEARNING OUTCOMES**

### **STRATEGIC MANAGEMENT**

- Explain and evaluate key concepts, processes, and levels of strategic management, including vision, mission, corporate culture, and functional strategies.
- Analyze organizational environments and competitive positions using strategic frameworks such as SWOT, BCG, GE Matrix, ETOP, and Blue Ocean Strategy.
- Formulate, implement, and evaluate business, corporate, and global strategies to address organizational growth, restructuring, diversification, and turnaround challenges.
- Apply strategic thinking and analytical skills to real-world case studies and emerging strategic trends for effective decision-making in dynamic markets.

### **BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

- Explain fundamental concepts of business ethics and ethical theories including utilitarianism, deontology, trusteeship, and emotional intelligence and apply them to real-world business dilemmas.
- Analyze ethical issues across functional areas and emerging domains, such as marketing, HR, finance, IT, corporate governance, data privacy, and AI-driven business models.
- Evaluate corporate governance practices and regulatory frameworks in India and globally, with an emphasis on stakeholder protection, board effectiveness, and ethical leadership.
- Assess and design CSR and sustainability initiatives, incorporating ESG metrics, impact assessment tools, and reporting frameworks such as BRSR and integrated reporting for responsible business performance.

### **COST & MANAGEMENT ACCOUNTING - I**

- Learners will be able to explain cost accounting concepts and prepare cost sheets and reconciliation statements.
- Learners will be able to classify costs and prepare cost sheets and reconciliation statements for business organizations.
- Learners will be able to prepare process accounts and compute equivalent production and process losses.
- Learners will be able to estimate and project working capital requirements for trading and manufacturing organizations.

### **APPLIED BUSINESS RESEARCH**

- Identify research problems and frame clear research questions based on business situations.
- Search, review and organize academic literature using proper citation styles and reference management tools.
- Design basic research frameworks and analyse data using tools like Excel, Google Sheets, SPSS or Jamovi.
- Interpret data accurately and present findings in clear, structured reports or summaries.
- Understand how research is published, evaluate journal quality using indexing systems, and follow ethical standards in academic writing.

## Part 3 - Detailed Scheme

### SEMESTER VII STRATEGIC MANAGEMENT

Units	Contents	No. of Lectures
1.	<p><b>Introduction to Strategic Management</b></p> <p><b>1.1 Concept of Strategic Management:</b> Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</p> <p><b>1.2 Levels of Strategies:</b> Corporate, Business and Operational Level Strategy</p> <p><b>1.3 Functional Strategies:</b> Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</p> <p><b>1.4 Business Environment:</b> Components of Environment- Micro and Macro and Environmental Scanning , Role of AI and Data Analytics in environmental scanning</p> <p><b>1.5 Corporate Culture</b></p> <p><b>1.6 Case Studies</b></p>	15
	<p><b>Strategy Formulation, Implementation and Evaluation</b></p> <p><b>2.1 Strategic Formulation:</b> Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</p> <p><b>2.2 Strategic Analysis and Choice:</b> Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, Strategic Management Models</p> <p><b>2.3 ETOP:</b> Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance</p> <p>Blue Ocean Strategy and Value Innovation, Red Ocean Strategy</p>	15

	<p><b>2.4 Strategic Implementation:</b> Steps, Importance and Problems, Resource Allocation- Importance &amp; Challenges</p> <p><b>2.5 Strategic Evaluation and Control:</b> Importance, Limitations and Techniques</p> <p><b>2.6 Budgetary Control:</b> Advantages, Limitations</p> <p><b>2.7 Case Studies</b></p>	
3	<p><b>Business, Corporate and Global Strategies</b></p> <p><b>3.1 Corporate Restructuring Strategies:</b> Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</p> <p><b>3.2 Strategic Alliance:</b> Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</p> <p><b>3.3 Public Private Participation:</b> Importance, Problems and Governing Strategies of PPP Model.</p> <p><b>3.4 Information Technology Driven Strategies:</b> Importance, Limitations and contribution of IT sector in Indian Business , Technology transfer, innovation hubs, and global R&amp;D networks</p> <p><b>3.5 Case Studies</b></p>	15
4	<p><b>Emerging Strategic Trends</b></p> <p><b>4.1 Business Process Outsourcing and Knowledge Process Outsourcing in India:</b> Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</p> <p><b>4.2 Reengineering Business Processes:</b> Business Reengineering, Process Reengineering and Operational Reengineering</p> <p><b>4.3 Disaster Management:</b> Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies Technology-enabled disaster preparedness and continuity planning</p> <p><b>4.4 Start-up Business Strategies and Make in India Model:</b> Process of business start ups and its Challenges, Growth</p>	15

	<p>Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness</p> <p><b>4.5 Current scenario and recent trends :</b> Digital transformation and strategic agility, Impact of technology on strategic decision-making, algorithmic strategy support</p> <p><b>4.6 Case Studies</b></p>	
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### SELF-LEARNING TOPICS

Sr. No	Unit No.	Topic
1	1.1	Introduction to Strategic Management Environment and Industry analysis
4	4.5	Current Scenario and Recent Trends

### Online Resources

<https://nptel.ac.in/courses/110/108/110108047/>

<https://www.coursera.org/learn/strategic-management>

### REFERENCES

Sr. No.	References
1	Strategic Management: A Dynamic Perspective – Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan. Published by Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson Education in South Asia.
2	Strategic Management and Competitive Advantage: Concepts – Jay B. Barney, William S. Hesterly. Published by PHI Learning Private Limited, New Delhi.
3	Globalization, Liberalization and Strategic Management – V. P. Michael.
4	Business Policy and Strategic Management – Sukul Lomash, P.K. Mishra. Vikas Publishing House Pvt. Ltd., New Delhi.
5	Strategic Management – Fred R. David. Published by Prentice Hall International.

6	Business Policy and Strategic Management – Dr. Azhar Kazmi. Published by Tata McGraw Hill Publications.
7	Business Policy and Strategic Management – Jauch Lawrence R. & William Glueck. Published by Tata McGraw Hill.
8	Public Enterprise Management and Privatisation – Laxmi Narain. Published by S. Chand & Company Ltd., New Delhi.
9	Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan. Published by International Book House Pvt. Ltd.
10	Disasters and Development – Cuny Fred C. Published by Oxford University Press, Oxford.
11	At Risk: Natural Hazards, People’s Vulnerability and Disasters – Wisner Ben, P. Blaikie, T. Cannon, I. Davis. Published by Routledge, Wiltshire.
12	Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices – Rabi Narayan Kar. Published by International Book House Pvt. Ltd., Mumbai.
13	Strategic Management: Awareness and Change – John L. Thompson. International Thomson Business Press.
14	Gaining and Sustaining Competitive Advantage – Jay B. Barney. Eastern Economy Edition, PHI Learning Pvt. Ltd., New Delhi.
15	Strategic Management – Prof. N.H. Mullick. Enkay Publishing House, New Delhi. (Public Sector Perspective – Dr. M. Veerappa Moily)
16	The Impact of Private Sector Participation in Infrastructure: Lights, Shadows and the Road Ahead – Andres, Luis; Guasch, Luis J.; Thomas, Haven; Foster. World Bank, Washington.

### Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

#### A) Formative Assessment

Sr. No.	Particulars	Marks
1	One class test / online examination to be conducted in the given semester	20 Marks

2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	<b>Total</b>	<b>40 Marks</b>

**B) Summative Assessment**

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
AND		
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
AND		
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		

Q.3) B)	Question from Module III	8
AND		
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q4) B)	Question from Module IV	8
AND		
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

### **BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

Units	Contents	No. of Lectures
<b>1</b>	<p><b>Introduction to Business Ethics</b></p> <p><b>1.1 Business Ethics</b> – Concept, Characteristics, Importance and Need for Business Ethics</p> <p><b>1.2 Indian Ethos,</b> Ethics and Values, Work Ethos, Sources of Ethics</p> <p><b>1.3 Concept of Corporate Ethics,</b> Code of Ethics – Guidelines for developing Code of Ethics, Ethics Management Programme, Ethics Committee</p>	<b>15</b>

	<p><b>1.4 Various approaches to Business Ethics</b> – Friedman’s Economic Theory, Kant’s Deontological Theory, Mill &amp; Bentham’s Utilitarianism Theory</p> <p><b>1.5 Gandhian Approach in Management and Trusteeship</b>, Importance and relevance of Trusteeship Principle in Modern Business, Gandhiji’s Doctrine of Satya and Ahimsa</p> <p><b>1.6 Ethical Dilemma and Ethical Decision-Making Models</b></p> <p><b>1.7 Emotional Intelligence in Ethical Leadership</b></p> <p><b>1.8 Advanced Ethical Reasoning Frameworks and Contemporary Ethical Challenges in Digital and Platform Economies (e.g. Data Privacy, AI &amp; Ethics)</b></p> <p><b>1.9 Global Challenges in Business Ethics</b></p>	
<b>2</b>	<p><b>Indian Ethical Practices and Corporate Governance</b></p> <p><b>2.1 Ethics in Functional Areas:</b> Marketing and Advertising, Human Resource Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <p><b>2.2 Corporate Governance :</b> Concept, Importance, Evolution and Principles of Corporate Governance,</p> <p><b>2.3 Regulatory Framework of Corporate Governance in India :</b> SEBI Guidelines, Clause 49, Audit Committee, Role of Independent Directors</p> <p><b>2.4 Protection of Stakeholders, Changing Roles of Corporate Boards, Whistle Blowing, Related Party Transactions</b></p> <p><b>2.5 Elements of Good Corporate Governance, Failure of Corporate Governance and its Consequences</b></p> <p><b>2.6 Comparative Analysis of Indian and Global Corporate Governance Models (OECD, UK, US)</b></p> <p><b>2.7 Corporate Governance in Start-ups, Family-Owned Businesses, and New-Age Enterprises</b></p>	<b>15</b>
<b>3</b>	<p><b>Introduction to Corporate Social Responsibility</b></p> <p><b>3.1 Corporate Social Responsibility :</b> Concept, Scope, Relevance, and Importance in Contemporary Society</p> <p><b>3.2 Corporate Philanthropy and Strategic CSR</b></p>	<b>15</b>

	<p><b>3.3</b> Models for Implementation of CSR and Drivers of CSR</p> <p><b>3.4</b> Schedule VII permitted activities &amp; Section 135 of the Companies Act 2013.</p> <p><b>3.5</b> Role of CSR Committee in Boards, CSR Scorecard and Reporting Practices</p> <p><b>3.6</b> Future of CSR in India</p> <p><b>3.7</b> Role of NGOs and International Agencies in CSR</p> <p><b>3.8</b> Integrating CSR into Business Strategy</p> <p><b>3.9</b> Impact Assessment, ESG Metrics, and Outcome-Based CSR Evaluation</p>	
<b>4</b>	<p><b>Ethics, Governance, Sustainability &amp; Global Issues</b></p> <p><b>4.1 CSR towards Stakeholders :</b> Shareholders, Creditors, Financial Institutions, Government, Consumers, Employees, Workers, Local Community and Society</p> <p><b>4.2</b> CSR and Environmental Concerns</p> <p><b>4.3 Designing CSR Policy :</b> Factors Influencing CSR Policy</p> <p><b>4.4</b> Role of HR Professionals in CSR Implementation</p> <p><b>4.5 Global Standards and Frameworks :</b> ISO 14000, SA 8000, AA 1000</p> <p><b>4.6</b> UN Global Compact, UNDP, Global Reporting Initiative (GRI)</p> <p><b>4.7</b> CSR and Sustainable Development</p> <p><b>4.8</b> CSR through Triple Bottom Line Approach Committee : Roles and Functions in Listed Companies</p> <p><b>4.9</b> Business Responsibility and Sustainability Reporting (BRSR) and Integrated Reporting</p>	<b>15</b>

### SELF-LEARNING TOPICS

<b>Sr. No</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Resources</b>
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1	1.7	Gandhiji's Doctrine of Satya and Ahimsa	YouTube video on teachings of Mahatma Gandhi (Satya and Ahimsa): <a href="https://www.youtube.com/watch?v=9nAUxQ8X3GQ&amp;pp=ygUkbWfoYXRtYSBnYW5kaGkgYWwhpbXNhIGFuZCBzYXR5YWdyYWwh">https://www.youtube.com/watch?v=9nAUxQ8X3GQ&amp;pp=ygUkbWfoYXRtYSBnYW5kaGkgYWwhpbXNhIGFuZCBzYXR5YWdyYWwh</a>
2	2.4	Protection of Stakeholders, Changing Roles of Corporate Boards, Whistle Blowing, Related Party Transactions	YouTube lecture explaining corporate governance concepts including stakeholder protection and whistleblowing: <a href="https://www.youtube.com/watch?v=HU7_qhITRcM">https://www.youtube.com/watch?v=HU7_qhITRcM</a>
3	3.7	Future of CSR in India	YouTube video on Corporate Social Responsibility trends and future outlook in India: <a href="https://www.youtube.com/watch?v=k_SDfE2s-ik">https://www.youtube.com/watch?v=k_SDfE2s-ik</a>
4	4.6	UN Global Compact, UNDP, Global Reporting Initiative (GRI)	YouTube video explaining global frameworks such as United Nations Global Compact, United Nations Development Programme, and Global Reporting Initiative: <a href="https://www.youtube.com/watch?v=vNI20Yg5yE4">https://www.youtube.com/watch?v=vNI20Yg5yE4</a>

## REFERENCES

Sr. No.	References
1	Subramanian, R. (2013). Professional Ethics. Oxford Higher Education.
2	Bhatia, S.K. (2002). Business Ethics. New Delhi: Deep and Deep Publications.
3	Velasquez (2004). Business Ethics: Concepts and Cases. New Delhi: PHI.
4	Crane, Andrew & Matten, Dirk (2007). Business Ethics. New Delhi: Oxford University Press.
5	Mallin, Christine A. Corporate Governance (Indian Edition). Oxford University Press, New Delhi.
6	Kotler, Philip & Lee, Nancy (2005). CSR: Doing the Most Good for Company and Your Cause. Wiley.

7	Crane, A. et al. (2008). The Oxford Handbook of Corporate Social Responsibility. New York: Oxford University Press Inc.
8	Sharma, J.P. Corporate Governance and Social Responsibility of Business. Ane Books Pvt. Ltd., New Delhi.
9	Sekhar, R.C. Ethical Choices in Business. Sage Publications, New Delhi.

**Evaluation Pattern For 100 Marks**

Summative Assessment	Formative Assessment	Total Marks
60	40	100

**Evaluation Pattern**

**A) Formative Assessment**

Sr. No.	Particulars	Marks
1	One class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	<b>Total</b>	<b>40 Marks</b>

**B) Summative Assessment**

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
<b>OR</b>		
Q.1) B)	Question from Module I	8
<b>AND</b>		
Q.1) C)	Question from Module I	7

<b>OR</b>		
<b>Q.1) D)</b>	<b>Question from Module I</b>	<b>7</b>
<b>Q.2) A)</b>	<b>Question from Module II</b>	<b>8</b>
<b>OR</b>		
<b>Q.2) B)</b>	<b>Question from Module II</b>	<b>8</b>
<b>AND</b>		
<b>Q.2) C)</b>	<b>Question from Module II</b>	<b>7</b>
<b>OR</b>		
<b>Q.2) D)</b>	<b>Question from Module II</b>	<b>7</b>
<b>Q.3) A)</b>	<b>Question from Module III</b>	<b>8</b>
<b>OR</b>		
<b>Q.3) B)</b>	<b>Question from Module III</b>	<b>8</b>
<b>AND</b>		
<b>Q.3) C)</b>	<b>Question from Module III</b>	<b>7</b>
<b>OR</b>		
<b>Q.3) D)</b>	<b>Question from Module III</b>	<b>7</b>
<b>Q.4) A)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>OR</b>		
<b>Q4) B)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>AND</b>		
<b>Q.4) C)</b>	<b>Question from Module IV</b>	<b>7</b>
<b>OR</b>		

Q.4) D)	Question from Module IV	7
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**COST & MANAGEMENT ACCOUNTING - I**

Units	Contents	No. of Lectures
1.	<b>Introduction to Cost Accounting</b> 1.1. Financial Accounting Vs. Cost Accounting; 1.2. Objectives and Scope of Cost Accounting; 1.3. Elements of Cost; 1.4. <b>Material Cost</b> : Inventory Control and Economic Order Quantity; 1.5. <b>Labour Cost</b> : Overtime, Idle time and incentives, Incentive Plans, Labour turnover, Remuneration system and incentive schemes; 1.6. <b>Overheads Cost</b> : Primary and Secondary distribution of overheads.	15
2.	<b>Cost Sheet &amp; Reconciliation of Cost and Financial Accounts</b> 2.1. Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre. 2.2. Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Practical problems on preparation of cost sheet 2.3. Reconciliation of cost and financial accounts (Practical problems)	15
3.	<b>Process Costing</b> 3.1. Essential characteristics of Process Costing, Comparison of process costing and job costing 3.2. Process Loss, Abnormal Gain and Losses, Joint products and by- products, Inter process profits, Work in progress and equivalent production (practical problems)	15
4.	<b>Working Capital Management</b> 4.1. Meaning and Importance of Working Capital 4.2. Types of Working Capital, Determinants of Working Capital, Financing of Working Capital 4.3. Operating Cycle (Working Capital Cycle) 4.4. Estimation of Working Capital Requirement in case of Trading and Manufacturing Organization including projected working capital requirements for next year. (Practical Question based on Working Capital Estimation & Projection)	15
<b>TOTAL</b>		<b>60</b>

## SELF-LEARNING TOPICS

Sr. No	Unit No.	Topic
1	1	Introduction to Cost Accounting
2	2	Cost Sheet & Reconciliation of Cost and Financial Accounts
3	3	Process Costing
4	4	Working Capital Management

Note : Selection of SLE topics will be as per the discretion of the faculty

## REFERENCES

Sr. No.	References
1	Cost Accounting: A Managerial Emphasis – Charles T. Horngren, George Foster, Srikant Datar. Prentice Hall.
2	Practical Costing – P.C. Tulsian. Vikas Publishing House, New Delhi.
3	Advanced Problems and Solutions in Cost Accounting – S.N. Maheshwari. Sultan Chand, New Delhi.
4	Cost Accounting (For B.Com 4th Sem, Delhi University) – M.N. Arora. Vikas Publishing House Pvt. Ltd.
5	A Textbook of Cost and Management Accounting (10th Ed.) – M.N. Arora. Vikas Publishing House Pvt. Ltd.
6	Cost Accounting: Principles & Practice (12th Ed.) – M.N. Arora. Vikas Publishing House Pvt. Ltd.
7	Essentials of Cost Accounting – M.N. Arora. Vikas Publishing House Pvt. Ltd.
8	(Group I) – Bhavesh N. Chandarana. Taxmann.
9	Lectures on Costing – Swaminathan. S. Chand and Company (P) Ltd., New Delhi.
10	Cost Accounting – C.S. Rayudu. Tata McGraw Hill & Co. Ltd., Mumbai.
11	Cost Accounting – Jawahar Lal, Seema Srivastava. Tata McGraw Hill & Co. Ltd., Mumbai.
12	Cost Accounting – Ravi M. Kishore. Taxmann Ltd., New Delhi.
13	Principles and Practices of Cost Accounting – N.K. Prasad. Book Syndicate Pvt. Ltd., Calcutta.
14	Cost Accounting: Theory and Practice – B.K. Bhar. Tata McGraw Hill &

	Co. Ltd., Mumbai.
15	Cost Accounting: Principles and Practice – M.N. Arora. Vikas Publishing House Pvt. Ltd., New Delhi.
16	Advanced Cost and Management Accounting: Problems and Solutions – V.K. Saxena, C.D. Vashist. S. Chand and Company (P) Ltd., New Delhi.
17	Cost Accounting – S.P. Jain, K.L. Narang. Kalyani Publishers, Ludhiana.
18	Modern Cost and Management Accounting – M. Hanif. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
19	Fundamentals of Cost Accounting – H.V. Jhamb. Ane Books Pvt. Ltd.
20	Cost Accounting – Nirmal Gupta. Ane Books Pvt. Ltd.
21	Cost Accounting – Ainapure. Manan Prakashan.
22	Advanced Cost & Management Accounting – Ainapure. Manan Prakashan.
23	<a href="https://share.google/eJ69W14q2dLIP7gnb">https://share.google/eJ69W14q2dLIP7gnb</a>
24	<a href="https://share.google/gJSqwgBHZPo8qPhup">https://share.google/gJSqwgBHZPo8qPhup</a>
25	<a href="https://share.google/W97NnGVkM6McjElGX">https://share.google/W97NnGVkM6McjElGX</a>
26	<a href="https://share.google/Uq18DwSB7msWe0pq9">https://share.google/Uq18DwSB7msWe0pq9</a>

### Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

### Evaluation Pattern

#### A) Formative Assessment

Sr. No.	Particulars	Marks
1	One class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks

3	Active participation in routine class instructional deliveries	05 Marks
	<b>Total</b>	<b>40 Marks</b>

**B) Summative Assessment**

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Practical Question	15
OR		
Q.1) B)	Practical Question	15
Q.2) A)	Practical Question	15
OR		
Q.2) B)	Practical Question	15
Q.3) A)	Practical Question	15
OR		
Q.3) B)	Practical Question	15
Q.4) A)	Practical Question	15
OR		
Q4) B)	Short Notes (Any 3/4 ) (one short note from each unit)	15 marks

Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module

**APPLIED BUSINESS RESEARCH**

Units	Contents	No. of Lectures
1.	Foundations of Research Thinking and Approaches	15

	<p>1.1 Nature and purpose of research in commerce</p> <p>1.2 Research paradigms: Positivism, Post-positivism, Interpretivism, Pragmatism</p> <p>1.3 Epistemology and ontology in research</p> <p>1.4 Formulating research questions and identifying research gaps</p> <p>1.5 Theory building and logic of inference</p> <p>1.6 Reliability, validity and triangulation in research</p> <p>1.7 Ethical foundations in research</p> <p>1.8 Responsible use of AI tools in research</p> <p>1.9 Digital data sources: government, corporate and open-access datasets</p> <p>1.10 Online data collection and web-based research methods</p>	
2.	<p><b>Literature Review, Reference Management and Academic Integrity</b></p> <p>2.1 Meaning and purpose of a literature review</p> <p>2.2 Types of literature reviews: narrative, systematic, scoping, integrative</p> <p>2.3 Sources of academic literature: journals, books, reports, thesis</p> <p>2.4 Steps in conducting a literature review: search, screen, extract, organize, synthesize</p> <p>2.5 Reading strategies for academic papers: skimming, scanning, identifying arguments</p> <p>2.6 Reference management: concept, importance, organization</p> <p>2.7 Citation styles: APA, MLA, Chicago, Harvard</p> <p>2.8 Open-source reference tools: Zotero, Mendeley, Zotero Bib</p> <p>2.9 Digital tools for literature search: Google Scholar, SSRN, ResearchGate, BASE, Connected Papers</p> <p>2.10 Academic integrity: paraphrasing, quoting, preventing plagiarism</p>	15
3.	<p><b>Research Design, Theoretical Frameworks and Data Analysis Tools</b></p> <p>3.1 Research design: concept, purpose and components</p> <p>3.2 Conceptualization and operationalization of variables</p> <p>3.3 Building theoretical and conceptual frameworks</p> <p>3.4 Linking theory to research methods</p> <p>3.5 Introduction to data preparation: data entry, cleaning, coding</p> <p>3.6 Overview of analytical tools: Excel, SPSS, Jamovi</p> <p>3.7 Descriptive statistics using software</p>	15

	<p><b>3.8</b> Pivot tables, charts and visualizations</p> <p><b>3.9</b> Correlation, simple regression and hypothesis testing (concept + output)</p> <p><b>3.10</b> Ethical and responsible use of data and analytical software tools</p>	
<b>4.</b>	<p><b>Research Interpretation, Publication, Indexing and Communication</b></p> <p><b>4.1</b> Interpreting quantitative and qualitative findings</p> <p><b>4.2</b> Identifying patterns, trends and drawing conclusions</p> <p><b>4.3</b> Writing insight briefs and analytical summaries</p> <p><b>4.4</b> Structure of a research report: introduction, literature review, methods, results, discussion</p> <p><b>4.5</b> Academic publication process and peer review</p> <p><b>4.6</b> Indexing systems: Scopus, Web of Science, UGC-CARE</p> <p><b>4.7</b> Journal quality metrics: Impact Factor, CiteScore, SJR, SNIP</p> <p><b>4.8</b> Author metrics: h-index, i10-index, citation counts, Altmetrics</p> <p><b>4.9</b> Predatory journals and ethical publication practices</p> <p><b>4.10</b> Communicating research to academic and managerial audiences</p>	<b>15</b>

## REFERENCES

Sr No.	Topics	References
<b>Online Resources</b>		
<b>1</b>	Introduction to Research	<a href="https://www.youtube.com/watch?v=W5tQYcJ8Vjs">https://www.youtube.com/watch?v=W5tQYcJ8Vjs</a>
<b>2</b>	Research Problem & Questions	<a href="https://www.youtube.com/watch?v=pn8V4aH0ZqE">https://www.youtube.com/watch?v=pn8V4aH0ZqE</a>
<b>3</b>	Research Design	<a href="https://www.youtube.com/watch?v=0fBzCydXwrA">https://www.youtube.com/watch?v=0fBzCydXwrA</a>
<b>4</b>	Reliability & Validity	<a href="https://www.youtube.com/watch?v=ej4QFgjIAyQ">https://www.youtube.com/watch?v=ej4QFgjIAyQ</a>
<b>5</b>	Research Ethics	<a href="https://www.youtube.com/watch?v=JtqSE9IVriE">https://www.youtube.com/watch?v=JtqSE9IVriE</a>
<b>6</b>	Literature Review: Meaning & Importance	<a href="https://www.youtube.com/watch?v=rWEkrPjRz9c">https://www.youtube.com/watch?v=rWEkrPjRz9c</a>
<b>7</b>	Steps in Literature Review	<a href="https://www.youtube.com/watch?v=EoIWquPntjs">https://www.youtube.com/watch?v=EoIWquPntjs</a>
<b>8</b>	Types of Literature Review	<a href="https://www.youtube.com/watch?v=cSyEcOjx15E">https://www.youtube.com/watch?v=cSyEcOjx15E</a>

9	Referencing & Citation Styles	<a href="https://www.youtube.com/watch?v=yqFqZMgYkKg">https://www.youtube.com/watch?v=yqFqZMgYkKg</a>
10	Plagiarism & Academic Integrity	<a href="https://www.youtube.com/watch?v=UecpHiYlOog">https://www.youtube.com/watch?v=UecpHiYlOog</a>
11	Quantitative Data Analysis	<a href="https://www.youtube.com/watch?v=SghGM4ZkSgI">https://www.youtube.com/watch?v=SghGM4ZkSgI</a>
12	Qualitative Research	<a href="https://www.youtube.com/watch?v=twB9LsuzBUw">https://www.youtube.com/watch?v=twB9LsuzBUw</a>
13	Hypothesis & Hypothesis Testing	<a href="https://www.youtube.com/watch?v=O6IYxX2HAde">https://www.youtube.com/watch?v=O6IYxX2HAde</a>
14	Research Report Writing	<a href="https://www.youtube.com/watch?v=IYr5yRvCNrA">https://www.youtube.com/watch?v=IYr5yRvCNrA</a>
15	Publication Process & Peer Review	<a href="https://www.youtube.com/watch?v=H-tySPLsQpM">https://www.youtube.com/watch?v=H-tySPLsQpM</a>
16	Reference Management Tools Overview	<a href="https://www.youtube.com/watch?v=iu1Lu2mOSNA">https://www.youtube.com/watch?v=iu1Lu2mOSNA</a>
17	<b>Recommended Textbooks</b>	Kothari, C. R. & Garg, G. – Research Methodology: Methods and Techniques (New Age International)
18		Creswell, John W. & Creswell, J. David – Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (SAGE)
19		Saunders, Lewis & Thornhill – Research Methods for Business Students (Pearson)
20		Sekaran, Uma & Bougie, Roger – Research Methods for Business: A Skill-Building Approach (Wiley)
21		Cooper, Donald R. & Schindler, Pamela S. – Business Research Methods (McGraw Hill)
22	<b>Books for Literature Review &amp; Referencing</b>	Machi, Lawrence A. & McEvoy, Brenda T. – The Literature Review: Six Steps to Success (Corwin)
23		Ridley, Diana – The Literature Review: A Step-by-Step Guide for Students (SAGE)
24		Lipson, Charles – Cite Right: A Quick Guide to Citation Styles (University of Chicago Press)
25	<b>Books for Data Analysis &amp; Statistics</b>	Pallant, Julie – SPSS Survival Manual (Routledge)
26		Levin, Richard I. & Rubin, David S. – Statistics for Management (Pearson)
27		Gupta, S. P. – Statistical Methods (Sultan Chand & Sons)
28		Turabian, Kate L. – A Manual for Writers of Research Papers, Theses, and Dissertations

29	<b>Books for Academic Writing &amp; Publication</b>	Wallwork, Adrian – English for Writing Research Papers (Springer)
30		Day, Robert A. & Gastel, Barbara – How to Write and Publish a Scientific Paper (Cambridge)
31	<b>Free &amp; Open Educational Resources</b>	IGNOU eGyankosh Research Methodology Material – <a href="https://egyankosh.ac.in">https://egyankosh.ac.in</a>
32		UGC ePG Pathshala Modules (Research Methodology) – <a href="https://epgp.inflibnet.ac.in">https://epgp.inflibnet.ac.in</a>

### Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

#### A) Formative Assessment

Sr. No.	Particulars	Marks
1	One class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	<b>Total</b>	<b>40 Marks</b>

#### B) Summative Assessment

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8

<b>OR</b>		
<b>Q.1) B)</b>	<b>Question from Module I</b>	<b>8</b>
<b>AND</b>		
<b>Q.1) C)</b>	<b>Question from Module I</b>	<b>7</b>
<b>OR</b>		
<b>Q.1) D)</b>	<b>Question from Module I</b>	<b>7</b>
<b>Q.2) A)</b>	<b>Question from Module II</b>	<b>8</b>
<b>OR</b>		
<b>Q.2) B)</b>	<b>Question from Module II</b>	<b>8</b>
<b>AND</b>		
<b>Q.2) C)</b>	<b>Question from Module II</b>	<b>7</b>
<b>OR</b>		
<b>Q.2) D)</b>	<b>Question from Module II</b>	<b>7</b>
<b>Q.3) A)</b>	<b>Question from Module III</b>	<b>8</b>
<b>OR</b>		
<b>Q.3) B)</b>	<b>Question from Module III</b>	<b>8</b>
<b>AND</b>		
<b>Q.3) C)</b>	<b>Question from Module III</b>	<b>7</b>
<b>OR</b>		
<b>Q.3) D)</b>	<b>Question from Module III</b>	<b>7</b>
<b>Q.4) A)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>OR</b>		

<b>Q4) B)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>AND</b>		
<b>Q.4) C)</b>	<b>Question from Module IV</b>	<b>7</b>
<b>OR</b>		
<b>Q.4) D)</b>	<b>Question from Module IV</b>	<b>7</b>

## Part 4 - The Scheme of Teaching and Examination

### Semester - VIII

#### Summary

Sr. No.	Choice Based Credit System	Remarks
1	Major subjects (M1,M2 and M3)	Entrepreneurship Management
		Cost & Management Accounting - II
		Auditing
2	Research Dissertation	Students have to submit research project for 8 credits

#### Fourth Year Semester VIII Internal and External Detailed Scheme

Sr. No	Subject Title	Periods Per Week					Credits	Internals				Externals	Total Marks
		Units	SL	L	T	P		C	SL E/ PA	CT	AP		
1	Entrepreneurship Management	4	20%*	4	0	0	4	15	20	5	40	60	100
2	Cost & Management Accounting - II	4	20%*	4	0	0	4	15	20	5	40	60	100
3	Auditing	4	20%*	4	0	0	4	15	20	5	40	60	100
4	Research Dissertation						8						200
	<b>TOTAL</b>						<b>20</b>						<b>500</b>

SL: Self Learning, L: Lecture, T: Tutorial, P: Practical, C: Credit, SLE: Self learning evaluation,  
 PA: Project Assessment, CT: Commutative Test, AP: Active Participation, SEE: Semester End  
 Examination, TA: Teacher Assessment

**Fourth Year Semester - VIII Units - Topics - Teaching Hours**

<b>Sr No</b>	<b>Subject Title</b>	<b>Subject Unit Title</b>		<b>Lectures</b>	<b>Total No. of hours</b>	<b>Credits</b>	<b>Total Marks</b>
<b>1</b>	<b>Entrepreneurship Management</b>	I	Entrepreneurship Development Perspective	15	60	4	100
		II	Creating Entrepreneurial Venture	15			
		III	Registration of Business Organization and Start Up	15			
		IV	Assistance and Incentives for Promotion and Development of Entrepreneurship	15			
<b>2</b>	<b>Cost &amp; Management Accounting - II</b>	I	Marginal Costing and Management Decisions	15	60	4	100
		II	Standard Costing	15			
		III	Budgets and Budgetary Control	15			
		IV	Capital Budgeting & Evaluation Techniques	15			
<b>3</b>	<b>Auditing</b>	I	Introduction to Auditing	15	60	4	100
		II	Standards on Quality Control (SQC) -Basic Understanding	15			
		III	Standards on Auditing (SAs)	15			
		IV	Audit Conclusions & Reporting	15			
<b>4</b>	<b>Research Dissertation</b>					8	200
			<b>Total</b>			<b>20</b>	<b>500</b>

**Note:**

\* Research Dissertation Guidelines will be shared in separate documents.

## **COURSE OBJECTIVES**

### **ENTREPRENEURSHIP MANAGEMENT**

- To develop a comprehensive understanding of the concept, role, and fundamentals of entrepreneurship, including opportunity identification and the process of establishing and registering start-up ventures.
- To enable learners to understand the entrepreneurial environment and national entrepreneurship culture, emphasizing innovation, risk-taking, and economic development.
- To familiarize learners with institutional frameworks, financial systems, and government policies supporting entrepreneurship development in India.
- To enhance entrepreneurial competencies related to innovation, strategic thinking, and technology-enabled venture creation.

### **COST & MANAGEMENT ACCOUNTING - II**

- To introduce marginal costing techniques and their application in break-even analysis and managerial decision-making.
- To provide knowledge of standard costing systems and variance analysis for cost control and performance evaluation.
- To develop an understanding of budgeting techniques and the role of budgetary control in planning and controlling business operations.
- To impart knowledge of capital budgeting decisions and investment appraisal techniques used in long-term financial planning.

### **AUDITING**

- To give an insight into the basics of Auditing Concepts and Techniques to students to gain skills needed to apply them in audit.
- To make the learners aware about Standards on Quality Control (SQC)
- To orient the learners about the New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project
- To acquaint learners about the Standards on Auditing (SAs) and real-world problems through cases and examples.
- To learn reading of Annual Reports of the companies listed on BSE with reference SA 700-799 Audit Conclusions and Reporting.

## **LEARNING OUTCOMES**

### **ENTREPRENEURSHIP MANAGEMENT**

- Analyze the entrepreneurial environment and venture feasibility using tools such as SWOC analysis, business models, and financial evaluation techniques.
- Identify and evaluate institutional, financial, and policy-based support systems available for entrepreneurship development at national and regional levels.
- Assess the impact of government initiatives and digital ecosystems on start-up growth, MSMEs, and innovation-driven enterprises.
- Apply entrepreneurial skills related to opportunity recognition, innovation, risk management, and the use of digital and emerging technologies in venture creation.

### **COST & MANAGEMENT ACCOUNTING - II**

- Learners will be able to apply marginal costing and CVP analysis to solve break-even and managerial decision-making problems.
- Learners will be able to calculate and analyze cost, material, labour, and overhead variances.
- Learners will be able to prepare functional, fixed, flexible, and cash budgets for business organizations.
- Learners will be able to evaluate capital investment proposals using various capital budgeting techniques.

### **AUDITING**

- Learners will be able to understand the basics of Auditing Concepts and Techniques and their application in Audit.
- The learner shall be able to comprehend Standards on Quality Control (SQC)s and New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project.
- Learners shall possess the knowledge of interpreting the Audit Report of the Companies through cases and examples with reference to New/Revised Standards (Auditing, Review and Others)
- Learners shall be able to read and comment on Annual Reports of the companies listed on BSE with reference SA 700-799, Audit Conclusions and Reporting

## ENTREPRENEURSHIP MANAGEMENT

Units	Contents	No. of Lectures
1.	<p><b>Entrepreneurship Development Perspective</b></p> <p><b>1.1 Entrepreneurship:</b> Concept, Factors affecting growth of Entrepreneurship, Requirements of Entrepreneurial structure.</p> <p><b>1.2 Entrepreneurial Culture:</b> Elements of culture, Steps to change Entrepreneurial culture, National Entrepreneurship Culture.</p> <p><b>1.3</b> Entrepreneurship Innovation Theory, Role of innovation, technology, and startups in economic development</p> <p><b>1.4</b> Impact of AI, automation, and digital tools on entrepreneurial opportunities</p> <p><b>1.5 Case Study:</b> successful entrepreneurs, new Gen Entrepreneurs</p>	15
2.	<p><b>Creating Entrepreneurial Venture</b></p> <p><b>2.1 Entrepreneurial Environment:</b> Significance, Analysing the Current Business scenario, SWOC Analysis, Entrepreneurial Journey from idea generation to commercialization</p> <p><b>2.2 Business canvas model</b></p> <p><b>2.3 Financial Analysis of Entrepreneurial Venture:</b> Significance, Tools of Financial Analysis, Sources of development finance</p> <p><b>2.4 Social Entrepreneurship:</b> Features, Importance, Arguments (for and against) Social Entrepreneurship, Social entrepreneurship in the digital age (tech-driven social impact)</p> <p><b>2.5 Women Entrepreneurs:</b> concept and special Government schemes for women entrepreneurs in India,</p>	15

	Increasing participation of women in technology-driven and innovation-based enterprises	
3.	<p><b>Registration of Business Organization and Start Up</b></p> <p><b>3.1</b> Registration of Business Organization: Types of Business Organization and their registration process: Sole Proprietorship, Limited Liability Partnership (LLP), Private Limited Company, One Person Company and Public Limited Company</p> <p><b>3.2</b> Advantages and Limitations of each type of Business Organization</p> <p><b>3.3</b> MSMED Act 2020, Start Up: Definition of Startup, Evolution of Start up in India, Online registration and compliance portals for startups and MSMEs</p> <p><b>3.4</b> Startup India digital ecosystem and DPIIT recognition, Role of incubators, accelerators, and innovation hubs, Unicorn startups and tech-driven business models in India</p> <p><b>3.5</b> Make in India, Leading Unicorns in India, Atmanirbhar Bharat and other Government schemes</p>	15
4.	<p><b>Assistance and Incentives for Promotion and Development of Entrepreneurship</b></p> <p><b>4.1 Incentives:</b> Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organizational, Government initiatives supporting tech startups and innovation-led enterprises</p> <p><b>4.2 NPSD:</b> National Policy for Skill Development and Entrepreneurship 2015, Digital skilling and entrepreneurship development programs,</p> <p><b>4.3 Institutions in aid of Entrepreneurship Development:</b> The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs</p>	15

**4.4 Skill development Councils: Role of Educational Institutions in promoting Entrepreneurship**

**SELF-LEARNING TOPICS**

Sr No.	Unit	Topic	Resources
1	1.2	National Entrepreneurship Culture	NPTEL Course on Entrepreneurship by Prof. C. Bhaktavatsala Rao, Department of Management Studies, IIT Madras. Available at: <a href="https://nptel.ac.in/courses/110/106/110106141/">https://nptel.ac.in/courses/110/106/110106141/</a>
2	2.1	Analysing the Current Business Scenario	NPTEL Course on Innovation, Business Models and Entrepreneurship by Prof. Rajat Agarwal and Prof. Vinay Sharma, Department of Management, IIT Roorkee. Available at: <a href="https://nptel.ac.in/courses/110/107/110107094/">https://nptel.ac.in/courses/110/107/110107094/</a>
3	3.3	Reasons for Failure of Start-ups	NPTEL Course on Entrepreneurship Essentials by Prof. Manoj Kumar Mondal, Department of Multidisciplinary, IIT Kharagpur. Available at: <a href="https://nptel.ac.in/courses/127/105/127105007/">https://nptel.ac.in/courses/127/105/127105007/</a>
4	4.2	NPSD – National Policy for Skill Development and Entrepreneurship, 2015	National Policy for Skill Development and Entrepreneurship 2015 document and related references: <a href="https://www.govrecruitment.com/national-policy-for-skill-development-and-entrepreneurship/">https://www.govrecruitment.com/national-policy-for-skill-development-and-entrepreneurship/</a> ; Economic Times articles on skill development initiatives: <a href="https://m.economictimes.com/news/economy/finance/world-bank-clears-250-million-loan-to-train-indias-job-seekers/articleshow/59320912.cms">https://m.economictimes.com/news/economy/finance/world-bank-clears-250-million-loan-to-train-indias-job-seekers/articleshow/59320912.cms</a> and <a href="https://m.economictimes.com/topic/National-">https://m.economictimes.com/topic/National-</a>

## REFERENCES

Sr. No.	References
1	Innovation and Entrepreneurship by Peter F. Drucker
2	Angels, Dragons and Vultures by Simon Acland
3	Crossing the Chasm by Geoffrey A. Moore
4	The \$100 Startup by Chris Guillebeau
5	A Dozen Lessons for Entrepreneurs by Tren Griffin
6	The SAGE Handbook of Small Business and Entrepreneurship by Robert A. Blackburn, Dirk De Clercq & Jarna Heinonen
7	Dream With Your Eyes Open by Ronnie Screwvala
8	Bhaag by Ganesh V.
9	Connect the Dots by Rashmi Bansal
10	Dhirubhai Ambani Against All Odds by A. G. Krishnamurthy
11	Steel King Lakshmi Mittal by Prateeksha M. Tiwary
12	Stay Hungry Stay Foolish by Rashmi Bansal
13	Department for Promotion of Industry and Internal Trade. <i>Evolution of Start-up India: Capturing the 5 Years Story</i> . Government of India Report
14	Department for Promotion of Industry and Internal Trade. <i>Start-up India: The Way Ahead</i> . Government of India Report

### Evaluation Pattern For 100 Marks

<b>Summative Assessment</b>	<b>Formative Assessment</b>	<b>Total Marks</b>
<b>60</b>	<b>40</b>	<b>100</b>

#### A) Formative Assessment

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
<b>1</b>	One class test / online examination to be conducted in the given semester	<b>20 Marks</b>
<b>2</b>	Self-Learning Evaluation	<b>15 Marks</b>
<b>3</b>	Active participation in routine class instructional deliveries	<b>05 Marks</b>
	<b>Total</b>	<b>40 Marks</b>

#### B) Summative Assessment

<b>Semester End Evaluation Paper Pattern</b>		<b>60 marks</b>
<b>Question Number</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q.1) A)</b>	<b>Question from Module I</b>	<b>8</b>
<b>OR</b>		
<b>Q.1) B)</b>	<b>Question from Module I</b>	<b>8</b>
<b>AND</b>		

<b>Q.1) C)</b>	<b>Question from Module I</b>	<b>7</b>
<b>OR</b>		
<b>Q.1) D)</b>	<b>Question from Module I</b>	<b>7</b>
<b>Q.2) A)</b>	<b>Question from Module II</b>	<b>8</b>
<b>OR</b>		
<b>Q.2) B)</b>	<b>Question from Module II</b>	<b>8</b>
<b>AND</b>		
<b>Q.2) C)</b>	<b>Question from Module II</b>	<b>7</b>
<b>OR</b>		
<b>Q.2) D)</b>	<b>Question from Module II</b>	<b>7</b>
<b>Q.3) A)</b>	<b>Question from Module III</b>	<b>8</b>
<b>OR</b>		
<b>Q.3) B)</b>	<b>Question from Module III</b>	<b>8</b>
<b>AND</b>		
<b>Q.3) C)</b>	<b>Question from Module III</b>	<b>7</b>
<b>OR</b>		
<b>Q.3) D)</b>	<b>Question from Module III</b>	<b>7</b>
<b>Q.4) A)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>OR</b>		
<b>Q4) B)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>AND</b>		
<b>Q.4) C)</b>	<b>Question from Module IV</b>	<b>7</b>

<b>OR</b>		
<b>Q.4) D)</b>	<b>Question from Module IV</b>	<b>7</b>

**COST & MANAGEMENT ACCOUNTING - II**

<b>Units</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>1.</b>	<p><b>Marginal Costing and Management Decisions</b></p> <p><b>1.1</b> Meaning of Marginal Costing.</p> <p><b>1.2</b> Problems on Breakeven Analysis -Cost Volume Profit Analysis - Breakeven Charts Contribution Margin and Various Decision-Making Problems</p>	15
<b>2.</b>	<p><b>Standard Costing</b></p> <p><b>2.1</b> Meaning and uses of standard costing</p> <p><b>2.2</b> procedure of setting standards</p> <p><b>2.3</b> variance analysis, one way and two way analysis of variance;</p> <p><b>2.4</b> problems based on overall cost variance, material variance; labour variance and overhead variance.</p>	15
<b>3.</b>	<p><b>Budgets and Budgetary Control</b></p> <p><b>3.1</b> State the meaning of budget and budgetary control</p> <p><b>3.2</b> Essentials of budget.</p> <p><b>3.3</b> Objectives and importance of budget and budgetary control.</p> <p><b>3.4</b> Process of preparing budgets.</p> <p><b>3.5</b> Functional Budgets Leading to the Preparation of Master Budgets</p> <p><b>3.6</b> Meaning fixed and flexible budget.</p> <p><b>3.7</b> Problems based on preparation of a fixed and flexible budget.</p> <p><b>3.8</b> Problems based on preparation of Cash Budget</p>	15
<b>4.</b>	<p><b>Capital Budgeting &amp; Evaluation Techniques</b></p> <p><b>4.1. Capital Budgeting</b> - Meaning &amp; Importance</p> <p><b>4.2. Evaluation Techniques</b> - Pay back method, Annual Rate of Return, Discounted Payback, Net Present Value, Profitability Index</p>	15

	<b>2.4. Choice of Evaluation Techniques- Uses &amp; Limitations.</b> (Practical Questions based on Capital Budgeting Techniques)	
<b>TOTAL</b>		<b>60</b>

### SELF-LEARNING TOPICS

Sr. No	Unit No.	Topic
1	1	Marginal Costing and Management Decisions
2	2	Standard Costing
3	3	Budgets and Budgetary Control
4	4	Capital Budgeting & Evaluation Techniques

Note : Selection of SLE topics will be as per the discretion of the faculty

### REFERENCES

Sr. No.	References
1	Hornigren, Charles T., Foster, George & Datar, Srikant. <i>Cost Accounting: A Managerial Emphasis</i> . Prentice Hall.
2	Tulsian, P.C. <i>Practical Costing</i> . Vikas Publishing House, New Delhi.
3	Maheshwari, S.N. <i>Advanced Problems and Solutions in Cost Accounting</i> . Sultan Chand, New Delhi.
4	Arora, M.N. <i>Cost Accounting (For B.Com 4th Semester, Delhi University)</i> . Vikas Publishing House Pvt. Ltd.
5	Arora, M.N. <i>A Textbook of Cost and Management Accounting (10th Ed.)</i> . Vikas Publishing House Pvt. Ltd.
6	Arora, M.N. <i>Cost Accounting: Principles &amp; Practice (12th Ed.)</i> . Vikas Publishing House Pvt. Ltd.
7	Arora, M.N. <i>Essentials of Cost Accounting</i> . Vikas Publishing House Pvt. Ltd.

8	Cost Accounting Group I by Bhavesh N. Chandarana. Taxmann.
9	Swaminathan. <i>Lectures on Costing</i> . S. Chand & Company (P) Ltd., New Delhi.
10	Rayudu, C.S. <i>Cost Accounting</i> . Tata McGraw Hill & Co. Ltd., Mumbai.
11	Jawahar Lal & Srivastava, Seema. <i>Cost Accounting</i> . Tata McGraw Hill & Co. Ltd., Mumbai.
12	Kishore, Ravi M. <i>Cost Accounting</i> . Taxmann Ltd., New Delhi.
13	Prasad, N.K. <i>Principles and Practices of Cost Accounting</i> . Book Syndicate Pvt. Ltd., Calcutta.
14	Bhar, B.K. <i>Cost Accounting: Theory and Practice</i> . Tata McGraw Hill & Co. Ltd., Mumbai.
15	Saxena, V.K. & Vashist, C.D. <i>Advanced Cost and Management Accounting: Problems and Solutions</i> . S. Chand & Company (P) Ltd., New Delhi.
16	Jain, S.P. & Narang, K.L. <i>Cost Accounting</i> . Kalyani Publishers, Ludhiana.
17	Hanif, M. <i>Modern Cost and Management Accounting</i> . Tata McGraw Hill Education Pvt. Ltd., New Delhi.
18	Jhamb, H.V. <i>Fundamentals of Cost Accounting</i> . Ane Books Pvt. Ltd.
19	Gupta, Nirmal. <i>Cost Accounting</i> . Ane Books Pvt. Ltd.
20	Ainapore. <i>Cost Accounting</i> . Manan Prakashan.
21	Ainapore. <i>Advanced Cost &amp; Management Accounting</i> . Manan Prakashan.
22	<a href="https://share.google/eJ69W14q2dLIP7gnb">https://share.google/eJ69W14q2dLIP7gnb</a>
23	<a href="https://share.google/gJSqwgBHZPo8qPhup">https://share.google/gJSqwgBHZPo8qPhup</a>
24	<a href="https://share.google/W97NnGVkM6McjElGX">https://share.google/W97NnGVkM6McjElGX</a>

25	<a href="https://share.google/Uq18DwSB7msWe0pq9">https://share.google/Uq18DwSB7msWe0pq9</a>
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### Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

### Evaluation Pattern

#### A) Formative Assessment

Sr. No.	Particulars	Marks
1	One class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks
	<b>Total</b>	<b>40 Marks</b>

#### B) Summative Assessment

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Practical Question	15
<b>OR</b>		
Q.1) B)	Practical Question	15

<b>Q.2) A)</b>	<b>Practical Question</b>	<b>15</b>
<b>OR</b>		
<b>Q.2) B)</b>	<b>Practical Question</b>	<b>15</b>
<b>Q.3) A)</b>	<b>Practical Question</b>	<b>15</b>
<b>OR</b>		
<b>Q.3) B)</b>	<b>Practical Question</b>	<b>15</b>
<b>Q.4) A)</b>	<b>Practical Question</b>	<b>15</b>
<b>OR</b>		
<b>Q4) B)</b>	<b>Short Notes (Any 3/4 ) (one short note from each unit)</b>	<b>15 marks</b>

Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module

### **AUDITING**

<b>Units</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>1.</b>	<p><b>Introduction to Auditing</b></p> <p><b>1.1 Basics Financial Statements</b></p> <p>Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion</p> <p><b>1.2 Errors and Frauds</b></p> <p>Detection of Frauds and Errors, Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</p> <p><b>1.3 Internal Control</b></p> <p>Meaning and Purpose, Review of Internal Control, Advantages,</p>	<b>15</b>

	<p>Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control</p> <p><b>1.4 Internal Check</b></p> <p>Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> <p><b>1.5 Audit working Papers</b></p> <p>Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p><b>1.6 Test Check</b></p> <p>Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</p>	
<p>2.</p>	<p><b>Standards on Quality Control (SQC) -Basic Understanding</b></p> <p><b>2.1 Standards on Quality Control</b></p> <p>Leadership responsibilities for quality within the firm, Ethical Requirements, Acceptance and Continuance of client relationship, Human Resources, Engagement Performance, Monitoring</p> <p><b>2.2 Use of SAs for obtaining Reasonable Assurance</b></p> <p>Ethical requirements including those pertaining to independence, relating to financial statements audit engagements, Professional Skepticism, Professional Judgment, Sufficient appropriate audit evidence and audit risk, Complying with SAs relevant to the Audit</p> <p><b>2.3 Standards on Review Engagements (SREs)</b></p> <p>Review of historical financial statements -SRE 2400, Review of interim financial statement by independent auditor -SRE 2410</p> <p><b>2.4 Standards on Assurance Engagements (SAEs)</b></p>	<p>15</p>

	<p>Examination of prospective financial information -SAE 3400, Assurance report on controls at service organization -SAE 3402, Assurance on financial information provided in prospectus -SAE 3420</p> <p><b>2.5 Standards on Related Services (SRSs)</b></p>	
<b>3.</b>	<p><b>Standards on Auditing (SAs)</b></p> <p><b>3.1 General Principles &amp; Responsibilities – SA 200 to SA 299</b> SA 200,210,220,230, 240</p> <p><b>3.2 Risk Assessment &amp; Response to the assessed risks – SA 300 to SA 499</b> SA 300,315,320,330,450</p> <p><b>3.3 Audit Evidence – SA 500 to SA 599</b> SA 500,501,505,520</p> <p><b>3.4 Using work of others – SA 600 to SA 699</b> SA 610, SA 620</p>	15
<b>4.</b>	<p><b>Audit Conclusions &amp; Reporting</b></p> <p><b>4.1 SA 700(Revised)</b> Forming an Opinion and Reporting on Financial Statements</p> <p><b>4.2 SA 701</b> Communicating Key Audit Matters in the Independent Auditor’s Report</p> <p><b>4.3 SA 705(Revised)</b> Modifications to the Opinion in the Independent Auditor’s Report</p> <p><b>4.4 SA 706(Revised)</b> Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report</p> <p><b>4.5 SA 710 Comparative Information</b> Corresponding Figures and Comparative Financial Statements</p> <p><b>4.6 SA 720(Revised)</b> The Auditor’s Responsibilities Relating to Other Information</p>	15

## **SELF-LEARNING TOPICS**

<b>Sr. No</b>	<b>Unit No.</b>	<b>Topic</b>
<b>1</b>	1	Introduction to Auditing
<b>2</b>	2	Standards on Quality Control (SQC) -Basic Understanding
<b>3</b>	3	Standards on Auditing (SAs)
<b>4</b>	4	Audit Conclusions & Reporting

Note : Selection of SLE topics will be as per the discretion of the faculty

## **REFERENCES**

Sr. No.	References
1	Arens, Alvin A., Elder, Randal J., et al. <i>Auditing and Assurance Services</i> . Pearson Publications, New Delhi.
2	Advanced Auditing and Professional Ethics by CA Surbhi Bansal. Bestword Publications Pvt. Ltd., Mumbai.
3	Tandon, B.N., Sudharsanam, S., & Sundharabahu, S. <i>Practical Auditing</i> . S. Chand & Company Ltd., New Delhi.
4	Auditing and Assurance by CA Pankaj Garg. Taxmann, New Delhi.
5	Systematic Approach to Auditing and Assurance by CA Kamal Garg. Bharat Law House Pvt. Ltd., Delhi.
6	Dixit, Dr. K.R. <i>Auditing</i> . Vishwa Publishers & Distributors, Nagpur.
7	Chopde, L.N., Choudhari, D.H., & Taywade, Dr. Baban. <i>Auditing</i> . Sheth Publishers Pvt. Ltd., Mumbai.
8	Notes on Auditing and Assurance by CA Tapan Jindal. Bharat Law House Pvt. Ltd., Delhi.
9	Institute of Chartered Accountants of India – Auditing and Assurance Standards: <a href="https://www.icai.org/post/auditing-review-and-other-standards-formerly-known-as-aas">https://www.icai.org/post/auditing-review-and-other-standards-formerly-known-as-aas</a>
10	<a href="https://share.google/8RtIitiVb5n6Yj1zT">https://share.google/8RtIitiVb5n6Yj1zT</a>

**Evaluation Pattern For 100 Marks**

Summative Assessment	Formative Assessment	Total Marks
60	40	100

**A) Formative Assessment**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
<b>1</b>	One class test / online examination to be conducted in the given semester	<b>20 Marks</b>
<b>2</b>	Self-Learning Evaluation	<b>15 Marks</b>
<b>3</b>	Active participation in routine class instructional deliveries	<b>05 Marks</b>
	<b>Total</b>	<b>40 Marks</b>

### **B) Summative Assessment**

<b>Semester End Evaluation Paper Pattern</b>		<b>60 marks</b>
<b>Question Number</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q.1) A)</b>	<b>Question from Module I</b>	<b>8</b>
<b>OR</b>		
<b>Q.1) B)</b>	<b>Question from Module I</b>	<b>8</b>
<b>AND</b>		
<b>Q.1) C)</b>	<b>Question from Module I</b>	<b>7</b>
<b>OR</b>		
<b>Q.1) D)</b>	<b>Question from Module I</b>	<b>7</b>
<b>Q.2) A)</b>	<b>Question from Module II</b>	<b>8</b>
<b>OR</b>		
<b>Q.2) B)</b>	<b>Question from Module II</b>	<b>8</b>
<b>AND</b>		
<b>Q.2) C)</b>	<b>Question from Module II</b>	<b>7</b>

<b>OR</b>		
<b>Q.2) D)</b>	<b>Question from Module II</b>	<b>7</b>
<b>Q.3) A)</b>	<b>Question from Module III</b>	<b>8</b>
<b>OR</b>		
<b>Q.3) B)</b>	<b>Question from Module III</b>	<b>8</b>
<b>AND</b>		
<b>Q.3) C)</b>	<b>Question from Module III</b>	<b>7</b>
<b>OR</b>		
<b>Q.3) D)</b>	<b>Question from Module III</b>	<b>7</b>
<b>Q.4) A)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>OR</b>		
<b>Q4) B)</b>	<b>Question from Module IV</b>	<b>8</b>
<b>AND</b>		
<b>Q.4) C)</b>	<b>Question from Module IV</b>	<b>7</b>
<b>OR</b>		
<b>Q.4) D)</b>	<b>Question from Module IV</b>	<b>7</b>

Dr Rita Khatri

Chairperson Bos (Commerce and Management )