

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

2025-26



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,
- b. **Prof. Dr. Kulvinder Batth**, Professor, Department of Commerce at K.C. College., Mumbai- 400020, Email id- 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
- b. **Dr. Navin Punjabi**, Associate Professor at H.R. College, Mumbai -400020 Email id navin.punjabi@gmail.com
- c. **Dr. Kanu Priya Sharma**, Assistant Professor, at H.R College, Mumbai – 400020
Email id: Kanupriya.sharma@hrcollege.edu
- d. **Dr. Shweta Singh**, Assistant Professor at H.R College, Mumbai – 400020, Email id: singhshweta0902@gmail.com
- e. **Ms. Charvi Gada**, Assistant Professor, H R College, Mumbai- 400020 Email id: charvigada@hrcollege.edu
- f. **Ms. Dharti Narwani**, Assistant Professor, H R College, Mumbai- 400020 Email id: 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

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
- b. **Dr. Ketan Vira:** Director, Pillai Institute of Management Studies and Research, Rasayani Email Id ketanvira@rediffmail.com
- c. **Mr. Akhilesh Rao** , Director Operations- Ezychain Logistics Pvt limited Email id raoakhil24@gmail.com
- d. **Mr. Rajiv Kalwani**, Senior Vice President- Reliance Retail Ltd Email id : rajivkalwani0204@gmail.com

5. 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
- b. **Jeevika Sahajwani** (Under Graduate student) H R College Email id: jeevika.sahajwani@gmail.com
- c. **Sarah Vaz** (Under Graduate student) H R College Email id: sarahvaz1@gmail.com

Special Contribution:

- a. **Ms. Neha Galrani** - Assistant Professor, H R College, Mumbai- 400020 Email id : 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 (NEP)

Curriculum - Third Year Undergraduate Programmes

Semester-V and Semester-VI

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Semester V

Sr No	Particulars	Name of Subject	Credits
1	Major subjects (M1 and M2)	Corporate Accounting I Commerce V – Marketing	4+4
2	Minor Subjects(M3)	Indian Economy	2
3	Discipline Specific Elective (Choose Any One)	Export Marketing I Marketing Research I Computer Systems and Application I Investment Analysis and Portfolio Management I	4
4	Vocational Course	Direct Tax I OR Business Law	2
5	Indian Knowledge System	Ancient Management & Accounting : Principles & Practices	2
6	Internship	Students have to complete 120 hours of internship and submit the report to college.	4
	Total		22

Semester VI

Sr No	Particulars	Name of Subject	Credits
1	Major subjects (M1 and M2)	Corporate Accounting II Commerce VI – Human Resource Management	4+4
2	Minor Subjects(M3)	International Economics	2
3	Discipline Specific Elective (Choose Any One)	Export Marketing II Marketing Research II Computer Systems and Application II Investment Analysis and Portfolio Management II	4
4	Vocational Course	Direct Tax II Indirect Tax I OR Corporate Law I Corporate Law II	2+2
5	Research Project	Students have to submit research project for 4 credits	4
	Total		22

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.

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.

1. 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.

2. 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.

3. 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 - V

Summary

Sr. No.	Choice Based Credit System	Remarks
1	Major Subjects	Corporate Accounting I
		Commerce V – Marketing
2	Minor Subjects	Indian Economy
3	Discipline Specific Elective (Choose Any One)	Export Marketing I
		Marketing Research I
		Computer Systems and Application I
		Investment Analysis and Portfolio Management I
3	Vocational Course	Direct Tax I
		Business Law
4	Indian Knowledge System	Ancient Management & Accounting : Principles & Practices
5	Internship	Students have to complete 120 hours of internship and submit the report to college.

Third Year Semester V 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	T	SEE	
1	Corporate Accounting I	4	20%*	4	0	0	4	15	20	5	40	60	100
2	Commerce V – Marketing	4	20%*	4	0	0	4	15	20	5	40	60	100
3	Indian Economy	2	20%*	2	0	0	2	-	20	5	20	30	50
4	Export Marketing I	4	20%*	4	0	0	4	15	20	5	40	60	100
5	Marketing Research I	4	20%*	4	0	0	4	15	20	5	40	60	100
6	Computer Systems and Application I	4	20%*	3	0	1	4	10	25	5	40	60	100
7	Investment Analysis and Portfolio Management I	4	20%*	4	0	0	4	15	20	5	40	60	100
8	Direct Tax I	2	20%*	2	0	0	2	15	-	5	20	30	50
9	Business Law	2	20%*	2	0	0	2	15	-	5	20	30	50
10	IKS- Ancient Management & Accounting : Principles & Practices	2	20%*	2	0	0	2	15	0	5	20	30	50
11	Internship*						4						100
	TOTAL						22						550

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

From Sr No 4 5 6,7 students have to choose any one option and from Sr No 8 and 9 students

Third Year Semester – V Units – Topics – Teaching Hours

Sr No	Subject Unit Title		Lectures	Total No. of hours	Credits	otal Marks
1	I	Preparation of Final Accounts of Companies	15	60	4	100
	II	Internal Reconstruction	15			
	III	Buyback of Equity Shares	15			
	IV	Preparation & Presentation of Financial Statements I	15			
2	I	Introduction to Marketing	15	60	4	100
	II	Marketing Mix Decisions I	15			
	III	Marketing Mix Decisions II	15			
	IV	Key Marketing Dimensions and AI & Technological Innovations	15			
3	I	Conceptual and Structural Framework of the Indian Economy	15	30	2	50
	II	Sectoral Developments and Emerging Issues in the Indian Economy	15			
4	I	Introduction to Export Marketing	15	60	4	100
	II	Global Framework for Export Marketing	15			
	III	India's Foreign Trade Policy	15			
	IV	Export Incentives and Assistance	15			
5	I	Introduction to Marketing Research	15	60	4	100
	II	Planning Research	15			
	III	Data Collection	15			
	IV	Data Processing, Analysis, Reporting	15			
6	I	Introduction to Digital Marketing	15	60	4	100

	II	DBMS and MySQL Basics	15			
	III	Advanced MySQL	15			
	IV	Practical	15			
7	I	Introduction to Investing	15			
	II	Investing Principles and Bond Valuation	15	60	4	100
	III	Constructing a Portfolio	15			
	IV	Basics of Fundamental Analysis	15			
8	I	Basic Terms, Scope of Total Income & Residential Status	15			
	II	Heads of Income, Deductions & e- Filing of ITR – 1	30 (Practical)	30	2	50
8	I	Indian Contract Act, 1872 General Principles	15			
	II	Indian Contract Act ,1872 Special Contracts, Introduction to Drafting and Case Laws	30 (Practical)	30	2	50
8	I	Indian Ethos in Management	15	30		
	II	Indian Traditional Accounting	15		2	50
9		Internship*			4	100
		Total			22	550

Note:

* Internship Guidelines will be shared in separate document.

COURSE OBJECTIVES

CORPORATE ACCOUNTING I

- To make the Learners aware about Provisions of Companies Act, 2013 with reference to the preparation of Final Accounts of a Corporate Entity.
- To enable learners to understand the fundamentals of Accounting for Corporate Restructuring (internal).
- To familiarise learners with the concepts of fundamentals of Accounting for Buy-back of shares.
- To develop analytical skills in students through vertical presentation of financial statements and computation of various ratios—Balance Sheet Ratios, Revenue Statement Ratios, Combined Ratios, and Reverse Ratios—to evaluate financial performance and interpret the health of a business.

COMMERCE V - MARKETING

- To introduce fundamental concepts, strategies, and scope of marketing in a modern business environment.
- To develop the ability to analyze consumer behavior and market segmentation techniques.
- To equip with knowledge of key marketing decisions involving product, price, place, and promotion.
- To familiarize with the use of technology and data-driven tools in marketing research and decision-making.
- To sensitize towards ethical practices, social responsibility, and evolving marketing trends including digital and green marketing.

INDIAN ECONOMY

- To Understand the structural changes and economic reforms in India post-2000.
- To Analyze the impact of social infrastructure—education, health, and welfare—on inclusive economic development.
- To Evaluate sectoral developments in agriculture, industry and services in the Indian economy.
- To understand the economic theories and models to assess policies and emerging issues within India's development framework.

EXPORT MARKETING I

- To introduce students to the foundational concepts of export marketing and highlight its significance for national economic development and business expansion.
- To develop awareness of global trade frameworks, including trade barriers and international economic groupings, and their impact on India's export performance.
- To familiarize students with India's Foreign Trade Policy (FTP), its key features, and its implications for ease of doing export business.
- To enhance understanding of export incentives and institutional support, including financial assistance schemes and the role of export promotion bodies and institutions.
- To enable students to analyze India's import-export trends, including major commodities, service exports, and top import-export destinations.

MARKETING RESEARCH I

- To introduce the fundamental concepts, significance, and scope of marketing research in business decision-making.
- To equip students with knowledge of planning a research study, including research design, hypothesis, and questionnaire development.
- To develop understanding of various data collection methods using both traditional and digital platforms.
- To familiarize students with the techniques of sampling, data processing, analysis, and interpretation using statistical tools.
- To enable students to understand the structure and process of writing research reports with the use of visual aids.

COMPUTER SYSTEMS & APPLICATIONS – I

- To recall basic concepts of Digital Marketing and Social Media Marketing.
- To understand fundamentals of Database Management Systems and MySQL operations.
- To apply MySQL commands to create, insert, update, and delete data.
- To analyze different social media platforms for marketing effectiveness.
- To evaluate the role of influencers in marketing strategies.
- To develop basic social media marketing campaigns and simple databases

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT - I

- To enlighten the students with theoretical as well as practical aspects of investing.
- To train youth in multiple methods of analysing various financial assets fundamentally & technically.

- To equip youth with adequate financial knowledge to avoid losses while investing.
- To prepare students to make a career in Stock Market and related Industries.

DIRECT TAX I

- To develop a conceptual understanding of the fundamental provisions of the Income Tax Act.
- To enable students to compute income under various heads of income and to understand and apply relevant deductions under Chapter VI-A.
- To impart practical knowledge and skills related to filing Income Tax Return (ITR-1).

BUSINESS LAW

- To impart foundational knowledge of essential legal principles governing business transactions, contracts, and corporate entities in India.
- To Provide students with the skills necessary to identify and analyze legal issues commonly encountered in business Settings.
- To cultivate legal awareness and practical decision-making skills for resolving disputes, and ensuring lawful business practices.
- To Equip Students with the knowledge and tools to navigate business transactions, including Contract Drafting, Negotiation, and Interpretation.

IKS : ANCIENT MANAGEMENT AND ACCOUNTING: PRINCIPLES AND PRACTICES

- To introduce students to ancient Indian accounting principles and their historical evolution.
- To explore Indian ethos and their role in managerial practices, leadership, and strategic planning.
- To acquaint learners about the historical journey of Indian accounting practices from ancient to modern times and the accounting principles highlighted in ancient texts like Kautilya's Arthashastra.
- To make learners understand the features and structure of traditional Indian accounting systems such as Deshi Nama and Parta systems along with concept, types, and usage of Khata Vahi and Bahi Khata in traditional bookkeeping.

LEARNING OUTCOMES

CORPORATE ACCOUNTING I

- Learners will be able to prepare Financial Statements in accordance with Provisions of Companies Act, 2013.
- The learner shall be able to account for Internal Restructuring of a Corporate Entity.
- Learners shall possess the knowledge of understanding the significance of buy back of shares by the company and account for buy back of shares by a Corporate Entity.
- Learners shall be conversant with the meaning of Ratios, its different types and be able to calculate the ratios if the Balance Sheet and Profit Statements are given.

COMMERCE V - MARKETING

- Students will be able to explain and critically differentiate between traditional and strategic marketing approaches, assessing their relevance in dynamic business environments.
- Students will be able to design and apply integrated marketing mix strategies tailored to diverse product categories, customer segments, and evolving market conditions.
- Students will be able to analyze, interpret, and forecast consumer behavior patterns using segmentation, targeting, and positioning (STP) models to drive decision-making.
- Students will be able to utilize and integrate modern marketing technologies such as AI, CRM systems, analytics platforms, and digital ecosystems for strategic marketing initiatives.
- Students will be able to evaluate ethical considerations, sustainability practices, and emerging marketing trends, proposing innovative solutions to contemporary marketing challenges.

INDIAN ECONOMY

- Students will be able to explain and interpret the structural changes and major economic reforms in India since 2000, identifying their impact on growth and development.
- Students will be able to critically analyze how education, health, and welfare contribute to inclusive economic development in the Indian context.
- Students will be able to evaluate sectoral trends in agriculture, industry, and services using relevant economic theories and models to assess policy implications and emerging issues.

EXPORT MARKETING I

- Students will be able to define, compare, and critically analyze the concepts, features, and significance of export marketing versus domestic marketing in a dynamic global environment.

- Students will be able to explain and evaluate the global framework affecting exports, including the impact of trade barriers, economic groupings, and international trade agreements.
- Students will be able to interpret and critically assess India's Foreign Trade Policies, and examine the role of key national and international institutions that facilitate and regulate export trade.
- Students will be able to apply and synthesize knowledge of government-provided export incentives, schemes, and support systems to enhance export business strategies.
- Students will be able to analyze, interpret, and evaluate India's export performance across products, services, and destination markets using contemporary trade statistics and insights.

MARKETING RESEARCH I

- Students will be able to recall and critically apply key applications of marketing research in product development, branding, and pricing strategies.
- Students will be able to evaluate the strategic importance and effectiveness of research in distribution, advertising, consumer behavior, and promotional decision-making.
- Students will be able to analyze and propose strategies for rural, sales, and global marketing research, while identifying key challenges, innovations, and best practices.
- Students will be able to understand, differentiate, and assess the roles and structures of professional research agencies and in-house research departments.
- Students will be able to apply research methodologies to design, plan, and manage comprehensive marketing research projects using appropriate tools and techniques.

COMPUTER SYSTEMS & APPLICATIONS – I

- Students will be able to define and describe Digital Marketing and Social Media Marketing concepts.
- Students will be able to explain relational and non-relational databases and MySQL structure.
- Students will be able to perform MySQL operations for table creation and data management.
- Students will be able to analyze multi-table queries and nested queries for database handling.
- Students will be able to evaluate different platforms for targeted marketing strategies.
- Students will be able to create Facebook/LinkedIn business pages, influencer plans, and database projects.

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT– I

- Students will be able to be financially literate and independent citizens.
- Students will be able to paradigm shift in mindset from ‘Savings’ to ‘Investments’.
- Students will be able to focus on safe, long-term and stable investing practices.

DIRECT TAX I

- Learners will be able to define and explain key tax concepts such as Assessee, Assessment Year, Residential Status, and Scope of Total Income, and identify incomes exempt under Section 10.
- Learners will be able to compute taxable income under the heads of Salary, House Property, and Other Sources, and accurately apply deductions under Chapter VI-A for an individual assessee.
- Learners will gain practical skills to file Income Tax Return (ITR-1) by determining tax liability under both old and new tax regimes and will also gain knowledge of e-filing process using the Income Tax portal.

BUSINESS LAW

- Students will be able to understand and critically analyze the framework of Indian Business Laws and their significance in the business environment.
- Students will be able to apply legal knowledge to evaluate and solve real-world business transactions, ensuring compliance with statutory requirements.
- Students will be able to communicate effectively using standard business and legal terminology in drafting documents, contracts, and business correspondence.
- Students will be able to interpret and assess business law principles through the study and analysis of landmark case laws.
- Students will be able to critically analyze the underlying principles and evolving doctrines embedded in business laws affecting modern commerce.

IKS : ANCIENT MANAGEMENT AND ACCOUNTING PRINCIPLES AND PRACTICES

- Students will be able to understand the foundations of Indian accounting systems and their relevance in modern financial practices.
- Students will be able to apply management principles from ancient texts like the Arthashastra and Mahabharata in organizational strategy and leadership.

- Students will be able to recognize and describe the major phases in the evolution of accounting practices in India and interpret the ancient accounting concepts mentioned in the Arthashastra and their application.
- Students will be able to gain knowledge about the working and relevance of traditional Indian systems such as Deshi Nama and Parta systems along with the concept, types, and usage of Khata Vahi and Bahi Khata in traditional bookkeeping.

Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course: Corporate Accounting I

Units	Course Content	No. of Lectures
1	<p>Preparation of Final Accounts of Companies</p> <p>1.1 Relevant provisions of Companies Act related to the preparation of Final Account (excluding cash flow statement);</p> <p>1.2 Preparation of financial statements as per Companies Act. (excluding cash flow statement);</p> <p>1.3 AS 1 in relation to final accounts of Companies (disclosure of accounting policies);</p> <p>1.4 Adjustment for –</p> <ul style="list-style-type: none">i. Closing Stockii. Depreciationiii. Outstanding expenses and incomeiv. Prepaid expenses and Pre received incomev. Proposed Dividend and Unclaimed Dividendvi. Provision for Tax and Advance Taxvii. Bill of exchange (Endorsement, Honour, Dishonour)viii. Capital Expenditure included in Revenue expenditure and vice versa e.g.- purchase of furniture included in purchasesix. Unrecorded Sales and Purchasesx. Good sold on sale or return basisxi. Managerial remuneration on Net Profit before taxxii. Transfer to Reservesxiii. Bad debt and Provision for bad debtsxiv. Calls in Arrearsxv. Loss by fire (Partly and fully insured goods)xvi. Goods distributed as free samples.xvii. Any other adjustments as per the prevailing accounting	15

	standard.	
2	Internal Reconstruction 2.1 Need for Reconstruction and Company Law Provisions; 2.2 Distinction between Internal and External Reconstructions; 2.3 Methods including alteration of Share Capital, Variation of Shareholder Rights, Sub-division, Consolidation, Surrender and Reissue/Cancellation, Reduction of Share Capital with relevant Legal Provisions, and Accounting treatment for the same.	15
3	Buyback of Equity Shares 3.1 Company Law / Legal provisions (including Related Restrictions, Power, Transfer to Capital Redemption Reserve Account, and Prohibitions); 3.2 Compliance of conditions including Sources, Maximum Limits, and Debt- Equity Ratio; 3.3 Cancellation of Shares Bought back (Excluding Buy Back of Minority Shareholding).	15
4	Preparation & Presentation of Financial Statements I 4.1 Conversion of Balance sheet and Trading & Profit & Loss Account (Income statement / Revenue statements) in a vertical form suitable for analysis. 4.2 Meaning, Objectives, Advantages, and Limitations of Ratio Analysis. 4.3 Balance Sheet Ratios: <ul style="list-style-type: none"> i. Current Ratio ii. Liquid Ratio iii. Stock to Working Capital Ratio iv. Debt Equity Ratio v. Capital Gearing Ratio vi. Proprietary Ratio 	15

	4.4 Revenue Statement Ratios: <ul style="list-style-type: none"> i. Gross Profit Ratio ii. Operating Ratio (Operating Cost Ratio) iii. Operating Profit Ratio iv. Net Profit Ratio v. Stock Turnover Ratio vi. Debt Service Ratio 4.5 Combined Ratio: <ul style="list-style-type: none"> i. Return on capital employed ii. Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii. Return on Equity Capital (Equity Shareholder's Funds) iv. Earnings Per Share v. Price Earnings Ratio vi. Dividend Payout Ratio vii. Debtors Turnover Ratio (Average Collection Period) viii. Creditors Turnover Ratio (Average Payments Period) 4.6 Reverse Ratios (Only based on Balance Sheet Ratios) (Practical Questions based on Ratio Analysis & Reverse Ratios)	
TOTAL		60

Self-Learning Topics (Unit wise)

Module 4	Preparation & Presentation of Final Accounts
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Note : Selection of SLE topics will be as per the discretion of the faculty

Reference Books

1. Financial Accounting” by M. Mukherjee.M.Hanif, Tata McGraw Hill Education Private Ltd; New Delhi
2. Grewal’s Accountancy” by M.P. Gupta and B.M.Agarwal; S.Chand Publisher
3. “Advanced Accounts” by T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition

4. "Financial Accounting" by P. C. Tulsian, Pearson Publications, New Delhi
5. "Financial Accounting for Business Managers" by Ashish K. Bhattacharyya, Prentice Hall of India Pvt. Ltd.
6. "Accounting Principles" by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. "Financial Accounting" by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paperback
8. "Compendium of Statement & Standard of Accounting", ICAI
9. "Indian Accounting Standards" by Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
10. "Company Accounting Standards" by Shrinivasan Anand, Taxman.
11. "Financial Accounting" by V. Rajasekaran, Pearson Publications, New Delhi
12. "Introduction to Accountancy" by T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
13. "Introduction to Financial Accounting" by Horngren, Pearson Publications.
14. "Advanced Accountancy" by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
15. "Financial Accounting" by R. Narayanaswamy, Prentice Hall of India, New Delhi
16. "Contemporary Issues in Accounting" by Shashi K. Gupta, Kalyani Publishers.
17. "Fundamentals of Financial Accounting" by Ashok Sehgal, Taxmann's Publishers
18. "Financial Accounting Reporting" by Barry Elliot and Jamie Elliot, Prentice Hall, 14th Edition
19. "Financial Accounting" by Dr. Varsha Ainapure and Mukund Ainapure, Manan Prakashan.

Online Resources

https://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf
http://kb.icai.org/pdfs/PDFFile5b277ee88fc1b0.09627304.pdf
https://www.mca.gov.in/Ministry/pdf/ShareCapitalRules_16082019.pdf
https://boslive.icai.org/sm_unit_details.php?c_id=39
https://icai.org/post/19142

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
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60	40	100
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Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

Q. 1	A. Practical Question OR B. Practical Question	15 Marks
Q. 2	A. Practical Question OR B. Practical Question	15 Marks
Q. 3	A. Practical Question OR B. Practical Question	15 Marks
Q. 4	A. Practical Question OR B. Short Notes (Any 3 / 4) (one short note from each module)	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

Course : Commerce V - Marketing

Units	Course Content	No. of Lectures
1	<p>Introduction to Marketing</p> <p>1.1 Introduction to Marketing - Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</p> <p>1.2 Marketing Information System - Concept, Components Data Mining- Concept, Importance</p> <p>1.3 Consumer Behaviour - Concept, Factors influencing Consumer Behaviour, Customer Relationship Management - Concept, Techniques. Market Segmentation - Concept, Benefits, Bases of market segmentation. Market Targeting - Concept, Five patterns of Target market Selection, Recent trends in hyper-targeting consumers.</p>	15
2	<p>Marketing Mix Decisions I</p> <p>2.1 Product Decisions- Concept, Product Decision Areas, Product Life Cycle- Concept, Managing stages of PLC. Product Innovations & Sustainability in Product Design.</p> <p>2.2 Branding & Packaging Decisions - Concept, Components, Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples, Brand Equity- Concept, Factors influencing Brand Equity, Packaging- Concept, Essentials of a good package, Eco-friendly Packaging Innovations.</p> <p>2.3 Product Positioning & Pricing Decisions - Product Positioning Concept & Strategies, Service Positioning- Importance & Challenges, Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies, Dynamic Pricing & Real-time Price Adjustments, Online Price Discrimination.</p>	15

3	<p>Marketing Mix Decisions II</p> <p>3.1 Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels). Recent Trends, Omnichannel Marketing – Merging Offline and Online Strategies. Distinguish between Multichannel & Omnichannel Marketing. Supply Chain Management-Concept, Components of SCM</p> <p>3.2 Promotion Decision- Concept, Importance, Elements of Promotion mix, Integrated Marketing Communication (IMC) - Concept, Importance</p> <p>3.3 Sales Management & Personal Selling - Concept, Components, Scope of Affiliate Marketing, Influencer Marketing and Its Role in Modern Selling,</p> <p>3.4 Competitive strategies & Marketing Ethics-Concept, Unethical practices in marketing, Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher.</p>	15
4	<p>Key Marketing Dimensions and AI & Technological Innovations</p> <p>4.1 Marketing in 21st Century - Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing.</p> <p>4.2 Consumer Driven Marketing Strategies -</p> <p>Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing.</p> <p>Green Marketing- concept, importance, trends Digital Marketing- Concept, trends in Digital Marketing. Social Commerce and Interactive Marketing, Addressing Data Privacy Issues in Digital Marketing</p> <p>4.3 Role of AI & Technological Innovations in Marketing - Role of AI, Big Data and Blockchain in understanding consumer behavior</p>	15

	and Supply Chain Optimization, Technology used in Sales Management, Role of Chatbots and Automation in Marketing.	
TOTAL		60

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing.
2	2.3	Positioning- Importance & Challenges
3	3.1	Integrated Marketing Communication (IMC) - Concept, Scope, Importance
4	4.2	Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance

Online resources

https://onlinecourses.swayam2.ac.in/cec20_mg06/preview
https://onlinecourses.swayam2.ac.in/cec22_mg08/preview
https://onlinecourses.swayam2.ac.in/cec22_mg04/preview

Reference Books

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. Richard M. S Wilson, Colin gilligam, Strategic Marketing Management, Viva BooksPvt. Ltd.,2003.
3. Walker –Boyd, Larreche, Marketing Strategies –Planning Implementations, TataMacgraw Hill.2004.
4. Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.
6. Gandhi, J.C. Marketing a Managerial Introduction TataMcGrawHill.
7. Maheshwari, R.P., Jindal, Lokesh, (2015). Marketing Management Theory and Practice.
8. Sherlekar, S.A. Marketing Management. Himalaya Publishing House.

9. Saxena, Rajan. Marketing Management Ramaswamy & Kumari Nama. Marketing Management

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern: -

- There shall be four questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be subdivided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Indian Economy

Units	Course Content	No. of Lectures
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1	Conceptual and Structural Framework of the Indian Economy 1.1 Economic reforms in India post- 2000: rationale, review & reflections. 1.2 Role of social infrastructure in economic development: Education, Health, & Family welfare. 1.3 Inclusive growth in India ;Sustainable development goals (SDGs): The Indian experience.	15
2	Sectoral Developments and Emerging Issues in the Indian Economy 2.1 Changing sectoral composition. 2.2 Agriculture : National Agricultural policy 2000 , Recent trends in Agricultural pricing , marketing and finance. 2.3 Industry : Significance and recent policy measures in micro, small, and medium enterprises (MSMEs); rationale and evaluation of disinvestment policy. 2.4 Services: Recent trends in service- led growth , Post GATS scenario. Technology in financial services.	15
TOTAL		30

Evaluation Pattern For 50 Marks

Summative Assessment	Formative Assessment	Total Marks
30	20	50

Evaluation Pattern

A) Formative Assessment

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

B) Summative Assessment

30 Marks

1) Duration – These examinations shall be of 1 hour duration.

2) Question Paper Pattern: -

- There shall be two questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be subdivided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Export Marketing - I

Units	Course Content	No. of Lectures
1	Introduction to Export Marketing 1.1 Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing. 1.2 Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector 1.3 Composition of Import and export of goods and service Direction of Indian merchandise import & export Top 10 products for import & export Top 10 markets for import & export	15
2	Global Framework for Export Marketing 2.1 Trade Barriers: Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers 2.2 WTO and Economic Groupings: Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings Impact of New Economic of Grouping ASEAN, SAARC, EU, USMCA, IMEC, IPEF Global summit with India- G20, Agreements of World Trade Organisation (WTO), Role of WTO in developing International Trade	15

	2.3 Market Research and Selection: Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	
3	India's Foreign Trade Policy 3.1 Foreign Trade Policy and its implications: Foreign Trade Policy (FTP) 2023 - Highlights and Implications, Export Trade facilitations 3.2 Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, deemed Exports 3.3 Benefits to exporters: Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	15
4	Export Incentives and Assistance 4.1 Financial Incentives available to Indian Exporters: Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC),RoSCTL Scheme, PLI Scheme 4.2 Institutional Assistance to Indian Exporters: Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP), 4.4 Schemes: Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters	15
TOTAL		60

Self - Learning topics (uit wise)

Sr No.	Unit	Topic
1	2.3	Special Economic Zone
2	2.2	Major Economic Groupings of the World
3	3.1	Foreign Trade Policy (FTP)
4	4.2	Institutional Assistance available to Indian Exporters

Online Resources:

Sez: SEZs: The key to boost India's exports - YouTube (Trade Promotion Council of India)
Major Economic Groupings of the World : Lecture 49: Regional Economic Integration - YouTube (IIT Roorkee)
India's Foreign Trade Policy: Lecture 15: Non-Tariff Barriers, India's Foreign Trade Policy, Make in India, Trade Protectionism - YouTube (IIT Roorkee)

Reference Books:

1. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
2. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
3. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th · Edition, 2017
4. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], · Centax Publication, 2017
5. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
6. International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, · Pearson Publications, 8th Edition, June 2016
7. International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
8. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi, · New Import Export Policy - Nabhi Publications, 2017
9. Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
10. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, SouthWestern, 10th Edition, 2012
11. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
12. International Marketing Management, M.V. Kulkarni, Everest Publishing House

13. Export Policy Procedures& Documentation– M. I. Mahajan, Snow White Publications Pvt.
Ltd, 26th Edition

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern: -

- There shall be four questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Marketing Research - I

Units	Course Content	No. of Lectures
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1.	<p>Introduction to Marketing Research</p> <p>1.1 Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</p> <p>1.2 Steps in Marketing Research - Ethics in Marketing Research, Ethical Dilemmas and Privacy/Importance of anonymity/ Career options in Marketing Research, Qualities of a good Marketing Research professional</p> <p>1.3 Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components, importance Data Mining- concept, importance</p>	15
2.	<p>Planning Research</p> <p>2.1 Research Design- concept, importance, types Hypothesis- concept, types, importance, Steps of hypothesis testing, Use of AI in Research (Data Analysis, ROL)</p> <p>2.2 Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</p> <p>2.3 Sampling- concept, techniques of sampling, essentials of good sampling</p>	15
3.	<p>Data Collection</p> <p>3.1 Primary data-concept, merits, demerits, methods</p> <p>3.2 Secondary data- concept, merits, demerits, sources, plagiarism testing and maintaining data accuracy. Techniques of Secondary Data Collection in the Digital Era</p> <p>3.3 Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</p>	15
4.	<p>Data Processing, Analysis, Reporting</p> <p>4.1 Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods</p>	

	4.2 Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, MS EXCEL, Google Sheets) Data Interpretation- meaning, importance, stages 4.3 Report Writing- concept, types, contents, essentials, use of visual aids in research report, Basic Interpretation of Graphs & Charts, Careers in Data Analysis	
TOTAL		60

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	MIS - Definition, components and essential of a good MIS
2	I	Sampling and techniques of Sampling
3	III	Data collection techniques

Online Resources

https://onlinecourses.swayam2.ac.in/imb21_mg50/preview
https://www.coursera.org/articles/data-analyst-career-paths
https://www.managementstudyguide.com/hypothesis-testing.htm

Reference Books

1. Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
2. Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
3. Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2015
4. Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
5. Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
6. Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
7. Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012

8. Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern: -

- There shall be four questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course: Computer Systems and Applications - I

Units	Course Content	No. of Lectures
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I	<p>Introduction to Digital Marketing</p> <p>1.1 Introduction to Social Media Marketing</p> <p>Definition and purpose of Social Media Marketing (SMM)</p> <p>Importance of SMM in the digital landscape. Overview of different social media platforms and their significance</p> <p>1.2 Facebook Marketing</p> <p>Creating and managing Facebook business page Strategies for engaging with the audience on Facebook</p> <p>Utilizing Facebook advertising tools and creating effective ad campaigns</p> <p>1.3 LinkedIn Marketing</p> <p>Leveraging LinkedIn for business marketing and networking</p> <p>Crafting a LinkedIn marketing strategy to reach the target audience</p> <p>Lead generation techniques and content strategy on LinkedIn</p> <p>1.4 Influencer Marketing</p> <p>Understanding the role of influencers in social media marketing</p> <p>Identifying and collaborating with influencers to amplify brand reach and engagement</p> <p>1.5 X Marketing (formerly Twitter Marketing)</p> <p>Developing content strategies for X (replace X with any emerging platform) Utilizing X advertising tools for promoting businesses</p> <p>Engaging with the audience and building brand presence on X</p>	15
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II	DBMS and MySQL Basics 2.1 Introduction of DBMS Databases, Relational and Non-Relational Database Management System, MySQL as a Non-procedural Language 2.2 MySQL Basics Statements (Schema Statements, Data statements, Transaction statements) Names (table & column names) Data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time, Creating Database, Inserting data, Updating data, Deleting data Expressions, Built-in functions, Missing data(NULL and NOT NULL DEFAULT values) 2.3 Row & Column Operations CREATE,USE, ALTER (Add, Remove, Change columns) RENAME,SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES) DROP (TABLE, COLUMN, DATABASES statements) PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.	15
III	Advanced MySQL 3.1 MySQL queries The SELECT statement (From, Where, Group By, Having, Order By, Distinct), Filtering Data by using conditions, Simple and complex conditions using logical, arithmetic and relational operators(=, !=, <, >, <>, AND, OR, NOT, LIKE, BETWEEN). 3.2 Multi-table queries Table joins, SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins). 3.3 Nested Queries (Only up to two levels) Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub-queries in the	15

	HAVING clause, Simple Transaction illustrating START, COMMIT, and ROLLBACK.	
	Practicals	15
TOTAL		60

Self-Learning Topics

Sr. No	Unit	Topic
1	I	Introduction to Social Media Marketing - Definition and purpose of Social Media Marketing (SMM) Importance of SMM in the digital landscape Overview of different social media platforms and their significance
2	II	Introduction of DBMS Databases, Relational and Non-Relational Database Management System

Online Resources

Unit	Link
I	Basics of Digital Marketing by Dr. Lalit Engle, Devi Ahilya Vishwavidyalaya, Indore https://onlinecourses.swayam2.ac.in/cec19_mg23/preview
II	Database Management System by Prof. Parth Pratim Das, IITK https://archive.nptel.ac.in/courses/106/105/106105175/#

Practical

Sr. No.	Practical Topic
1.	Create a Facebook business page for fictional business and design a sample ad campaign

2.	Optimize your LinkedIn profiles and develop a sample content strategy for a professional networking scenario
3.	Identify potential influencers for a given scenario and create a collaboration plan
4.	Create sample tweets and design a mock X ad campaign targeting a specific audience
5.	Website Design – a case study
6.	MySQL Basics
7.	MySQL Row & Column Operations
8.	MySQL Queries
9.	Sub-queries and Multi-table queries
10.	Nested Queries and Transactions

Course : Investment Analysis and Portfolio Management - I

Units	Course Content	No. of Lectures
1.	<p>Introduction To Investing</p> <p>1.1 What are Investments? (Understanding how inflation is calculated)</p> <p>1.2 Why does one need to invest?</p> <p>1.3 When does one become rich by investing in an asset class? (Rate & reasons why your investments should appreciate).</p> <p>1.4 Advantages & Disadvantages of the major asset classes (viz debt, gold, property, MFs, equity)</p>	15
2.	<p>Investing Principles & Bond Valuation</p> <p>2.1 Investing principles by Warren Buffet, Peter Lynch.</p> <p>2.2 Multiple ways successful investors choose to create wealth</p>	15

	2.3 Sums on calculation of bonds.	
3.	Constructing A Portfolio 3.1 The famous Thumb Rule. 3.2 Different ways of constructing a portfolio as per risk appetite. 3.3 Various Insurances to be bought. Life, Medical, Accidental, Home Insurance. 3.4 How to manage risk in the stock market. 3.5 Various case studies.	15
4.	Basics Of Fundamental Analysis 4.1 Economy Analysis: Meaning & Framework of Economy. 4.2 Industry Analysis: Study of industry life cycle, structure & characteristics of industry. 4.3 Company Analysis, Financial Statement Analysis: (P&L, Balance Sheet, Cash Flow and various ratios)	15

Self-Learning Topics (Unit wise)

Sr. No	Unit	Topic
1	I	Introduction to investing
2	II	Calculations of BONDS
3	III	How will you Construct of Portfolio
4	IV	Company analysis financial statement analysis (pnl balance sheet cash flow) various ratios

Online resources

https://youtu.be/Y3kzzE9Elns?si=eZeBIN9JPksxi8WI
https://youtu.be/qIw-yFC-HNU?si=z7C_QARZoIOj3_iJ
https://youtu.be/qIw-yFC-HNU?si=uQ6LguQ3QUOffcm-

Reference Books

1. Fundamental Analysis For Investors by Raghu Palat
2. The Warren Buffett Way by Robert G. Hagstrom
3. Peter Lynch & John Rothchild Learn to Earn.
4. The Intelligent Investor by Benjamin Graham
5. Secrets to investing Like Warren Buffett by Mary & Sean Seah
6. Fundamental Analysis of shares by Ankit Gala & Khushboo Gala

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern:

Q. 1	A. Practical /Theory /Case study Questions OR B. Practical /Theory /Case study Questions	15 Marks
Q. 2	A. Practical /Theory /Case study Questions OR	15 Marks

	B. Practical /Theory /Case study Questions	
Q. 3	A. Practical /Theory /Case study Questions OR B. Practical /Theory /Case study Questions	15 Marks
Q. 4	A. Practical /Theory /Case study Questions OR B. Practical /Theory /Case study Questions	15 Marks

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Direct Tax - I

Units	Course Content	No. of Lectures
1	Basic Terms, Scope of Total Income & Residential Status 1.1. Assessee, Assessment, Assessment Year, Annual value. 1.2. Scope of Total Income (Section: 5) Residential Status (Section: 6) for Individual assessee 1.3. Exclusions From Total Income (Section: 10) Exclusion related to specified heads to be covered with relevant head	15
2	Heads of Income & Deductions 2.1. Salary (Section: 15 to 17) 2.2. Income from House Properties (Section: 22 to 27) 2.3. Income from Other Sources (Section: 56 to 59) 2.4. Deductions under chapter VI A (S 80 A, S 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80CCH, 80D, 80DD, 80E, 80 U, 80 TTA) e- Filing of ITR - 1 2.5. Who can and cannot file ITR - 1 2.6. Steps to register for e- Filing (Tax payer except companies) 2.7. Steps to e- File ITR -1 2.8. Computation of Tax Liability under ITR -1 (as per old and new	30

	regime)	
TOTAL		45

Online Resources

https://www.incometaxindia.gov.in/tutorials/12.%20income-from-house-property.pdf
https://tax2win.in/guide/house-property
https://www.incometaxindia.gov.in/Documents/Left%20Menu/Company-income-from-other-sources.htm
https://www.indiafilings.com/learn/what-is-income-from-other-sources/
https://www.incometax.gov.in/iec/foportal/help/how-to-register-e-filing
https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj
https://icmai.in/upload/Taxation/New-e-Filing1006-21.pdf
https://cdn.taxmann.com/BookshopFiles/bookfiles/1723101980310_9789357784115_sample.pdf
https://www.icaai.org/post/19154

Reference Books

1. Students guide to Income Tax (simplified version) by V.K.Singhanian and Monica Singhanian, Taxmann
2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
3. Income Tax by T.M. Manorahan, Snow White
4. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
5. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
6. Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhanian Dr. Vinod K Singhanian, Taxmann
7. Direct & Indirect Taxation by Aina Pure, Manan Prakashan
8. Direct & Indirect Taxation, Sheth Publication.

Evaluation Pattern:

A) Formative Assessment

20 marks

E- Filing of ITR - 1	Presentation/Project/Class Test/Practical Test	20 Marks
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B) Summative Assessment

Semester End Examination- 60 %

30 Marks

Q. 1	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks
Q. 2	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks

Note:

1. Each of the questions (Q.1 A/B & Q.2 A/B) should be from different module
2. Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks.

Course : Business Law - I

Units	Course Content	No. of Lectures
1.	Indian Contract Act 1872 – Part I (General Principles) 1.1 Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. Offer and Acceptance – Rules of Valid Offer and Acceptance, Counter Offer, Standing or Open Offer, distinguish between Offer and Invitation to offer. Concept of Communication and Revocation of Offer and Acceptance (Ss. 3 – 5) 1.2 Capacity to Contract, Consideration (Ss. 2 & 25) – Concept and Importance of Consideration, Legal rules of	15

	<p>Consideration, Exceptions to the Rule, ‘No Consideration No Contract’ (S. 25) Unlawful Consideration (S. 23).</p> <p>1.3 Consent (Ss.13, 14-18, 39, 53, 55, 66)- Agreements in which consent is not free – Coercion, Undue Influence Misrepresentation Fraud, Mistake.</p> <p>1.4 Void Agreements (Ss. 24-30) – Concept, Void Agreements under Indian Contract Act. Modes of Discharge of Contract, Remedies on Breach of Contract (S.73 - 75).</p>	
2.	<p>Indian Contract Act 1872 – Part II (Special Contracts)</p> <p>2.1 Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essential Elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <p>2.2 Law of Bailment (Ss. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee.</p> <p>2.3 Law of Pledge – Concept, Essentials of Valid Pledge, Lien - concept, Difference between Pledge and Lien.</p> <p>2.4 Introduction to Agency, Creation of Agency</p> <p>2.5 Introduction to Drafting of Agreements, and Case Laws on Indian Contract Act (Illustrative List is given below)</p> <ul style="list-style-type: none"> i. Specimen of Sale of House Property ii. Specimen of an Agency Contract iii. Specimen Joint Venture Agreement(Could also be JV With Foreign Co) iv. Specimen Deed of Guarantee for the Performance of a Contract v. Specimen Agreement of Employment of Manager of a Business Concern vi. A Specimen of Leave and License Agreement <p>Case Laws Writing:</p> <ul style="list-style-type: none"> i. Mobiribibee vs Dharmodas Ghose ii. Lalman Shukla vs Guari Dutt 	30

	iii. Balfour vs Balfour iv. Carlill vs Carbolic Smoke Ball Co. v. Harvey vs Facey	
TOTAL		45

Self-Learning Topics (Unit wise)

Sr. No	Unit	Topic
1	I	1.4 - Void Agreements (Ss. 24-30) – Concept, Void Agreements under Indian Contract Act. Modes of Discharge of Contract, Remedies on Breach of Contract (S.73 - 75).
2	II	2.3 - Law of Pledge – Concept, Essentials of Valid Pledge, Lien - concept, Difference between Pledge and Lien. 2.4 - Introduction to Agency, Creation of Agency

Online Resources

<https://nptel.ac.in/courses/129106006>
<https://archive.nptel.ac.in/courses/129/106/129106006/>
https://boslive.icai.org/sm_unit_details.php?c_id=23
<https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
<https://icmai.in/upload/Students/Syllabus2016/Archive/Foundation/Paper-3New.pdf>
<https://wbconsumers.gov.in/writereaddata/ACT%20&%20RULES/Relevant%20Act%20&%20Rules/the-indian-contract-act-1872.pdf>
<https://www.iitk.ac.in/dosa/Contract%20document.pdf>

https://www.nicdc.in/phocadownload/315stenfile_Part-2-DraftFormofContract.pdf

<https://www.youtube.com/watch?v=qYIbvZkSTNk>

Reference Books

1. Ansons, Law of Contract, (OUP UK)
2. Bajaj Puneet, Law of Contract (Macmillan)
3. Bangia, R.K, Contract I: With Specific Relief Act (LexisNexis)
4. Bhatt Sairam, Law Of Business Contract s In India Sage Publications
5. Chopras D.S, Cases And Materials On Contract Law & Specific Relief (Thomson Reuters)
6. Charles Fox, Working with Contracts, What they don't teach you at Law Schools
7. Cracknell, D.G, Obligations: Contract Law, (Old Baily Press London)
8. Fifoot, Law of Contract (Butterworth).
9. Gupta Ritu, Law of Contract: Includes the Specific Relief Act 1963, (LexisNexis Haryana)
10. Shetty Krishna, Simplest Book on Contract Law, Naveen Publications. 47
11. Kapoor S.k, " Law of Contracts I Section 1 to 75 of the Indian Contract Act, 1872 and the Specific Relief Act 1963, (Central Law Agency)
12. Mitra S.C, Law of Contracts, (Orient Publishing)
13. Mulla Dinshaw F, Indian Contract Act, (LexisNexis)
14. Muray, Rayan, Contract Law: The Fundamentals, (Sweet & Maxwell)
15. Pathak Akhileshwar, Contract Law, (Oxford)
16. Pollock & Mulla "Indian Contract Act and Specific Relief Act" (LexisNexis)
17. Ramaswamy, B.S, Contracts and their Management, (Lexis Nexis).
18. Singh Avatar, (EBC)
19. Singh R. K, Law Relating to Electronic Contracts (LexisNexis).

Evaluation Pattern:

A) Formative Assessment

20 marks

Introduction to Drafting of Agreements, and Case Laws on Indian Contract Act (Illustrative List is given below)	Presentation / Project / Class Test / Practical Test	20 Marks
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B) Summative Assessment

Semester End Examination- 60 %

30 Marks

Q. 1	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks
Q. 2	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks

Note:

1. Each of the questions (Q.1 A/B & Q.2 A/B) should be from different module
2. Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks.

Course : IKS - Ancient Management and Accounting: Principles and Practices

Units	Course Content	No. of Lectures
1	Indian Ethos in Management 1.1 Conceptual Understanding of Ancient Management - Indian Ethos - Concept, Features, Role of Indian Ethos in Managerial Practices. Karma Yoga - Concept and its application in work ethics.	15

	<p>1.2 Indian Integrated Knowledge - Management lessons from Ancient Scriptures, Principles of Kautilya's Arthashastra and Mahabharata to management principles and strategic planning</p> <p>1.3 Management by Values (MBV) - Principles of Shanti (Peace) and Samabhava (Equanimity) in conflict resolution. Chanakya's teachings on conflict resolution and building alliances. Swadharma (Individual Responsibility) for professional growth.</p>	
2	<p>Indian Traditional Accounting:</p> <p>2.1 Introduction to Indian Accounting - Kautilya's Arthashastra and early accounting references</p> <p>2.2 Phases in Indian Accounting History - Ancient period, Colonial period, Post-independence reforms, Modern developments</p> <p>2.3 Traditional Indian Accounting Systems - Deshi Nama / Vahi Khata System, Marwari / Parta System, Key features and terminology (Practical sums based on Deshi Nama system)</p> <p>2.4 Indian Bookkeeping Methods - Khatavahi types: Saadi, Bethi, Sama Daskatni, Mahajani System and Bahi-Khata</p>	15
TOTAL		30

References Books

1. R Nandagopal, Ajith Sankar R.N.: Indian Ethics and Values in Management, Tata McGraw Hill
2. Bhatta, S.K.: Business Ethics & Managerial Values
3. Dave, Nalini V.: Vedanta and Management
4. Chakraborty, S.K.: Foundation of Managerial Work - Contributions from Indian Thought, Himalaya Publishing House
5. Chakraborty, S.K.: Managerial Effectiveness and Quality of Work Life – Indian Insights, Tata McGraw Hill
6. Chakraborty, S.K.: Management by Values, Oxford University Press
7. Nandagopal, Ajith Sankar: Indian Ethos and Values in Management, Tata McGraw Hill
8. Khandelwal: Indian Ethos and Values for Managers, Himalaya Publishing House

Evaluation Pattern For 50 Marks

Summative Assessment	Formative Assessment	Total Marks
30	20	50

Evaluation Pattern

A) Formative Assessment

20 marks

Sr. No.	Particulars	Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks

B) Summative Assessment

Semester End Examination- 60 %

30 Marks

1) Duration – These examinations shall be of 1 hour duration.

2) Question Paper Pattern: -

- There shall be two questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Part 4 - The Scheme of Teaching and Examination

Semester - VI

Summary

Sr. No.	Choice Based Credit System	Remarks
1	Major Subjects	Corporate Accounting II
		Commerce VI – Human Resource Management
2	Minor Subjects	International Economics
3	Discipline Specific Elective (Choose Any One)	Export Marketing II
		Marketing Research II
		Computer Systems and Application II
		Investment Analysis and Portfolio Management II
3	Vocational Course	Direct Tax II Indirect Tax II
		Corporate Law I Corporate Law II
4	Research Project	Students have to submit research project for 4 credits

Third Year Semester VI 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	T	SEE	
1	Corporate Accounting II	4	20%*	4	0	0	4	15	20	5	40	60	100
2	Commerce VI – Human Resource Management	4	20%*	4	0	0	4	15	20	5	40	60	100
3	International Economics	2	20%*	2	0	0	2	-	20	5	20	30	50
4	Export Marketing II	4	20%*	4	0	0	4	15	20	5	40	60	100
5	Marketing Research II	4	20%*	4	0	0	4	15	20	5	40	60	100
6	Computer Systems and Application II	4	20%*	3	0	1	4	10	25	5	40	60	100
7	Investment Analysis and Portfolio Management II	4	20%*	4	0	0	4	15	20	5	40	60	100
8	Direct Tax II	2	20%*	2	0	0	2	15		5	20	30	50
9	Indirect Tax II	2	20%*	2	0	0	2	15		5	20	30	50
10	Corporate Law I	2	20%*	2	0	0	2	15		5	20	30	50
11	Corporate Law II	2	20%*	2	0	0	2	15		5	20	30	50
12	Research Project						4						100
	Total						22						550

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

Third Year Semester – VI Units – Topics – Teaching Hours

Sr No	Subject Unit Title		Lectures	Total No. of hours	Credits	Total Marks
1	I	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	15	60	4	100
	II	Accounting of Transactions of Foreign Currency	15			
	III	Liquidation of Companies	15			
	IV	Preparation & Presentation of Financial Statements II	15			
2	I	Human Resource Management	15	60	4	100
	II	Human Resource Development	15			
	III	Human Relations	15			
	IV	Trends In Human Resource Management and AI & Technological Innovations	15			
3	I	Theories of International Trade and Balance of Payments	15	30	2	50
	II	Foreign Exchange Market	15			
4	I	Product Planning and Pricing Decisions for Export Marketing	15	60	4	100
	II	Export Distribution and Promotion	15			

	III	Export Finance	15			
	IV	Export Procedure and Documentation	15			
5	I	Applications of Marketing Research-I	15	60	4	100
	II	Applications of Marketing Research-II	15			
	III	Applications of Marketing Research-III	15			
	IV	Managing Marketing Research	15			
6	I	Advanced Digital Marketing Techniques	15	60	4	100
	II	Data Analysis Using Google Sheets	15			
	III	Power BI Fundamentals	15			
7	I	Evaluation Of Management	15	60	4	100
	II	Learning The Methods Of Valuation	15			
	III	Technical Analysis	15			
	IV	Art Of Buying & Selling A Stock	15			
8	I	Income under Business & Capital Gains	15	30	2	50

	II	Computation of Tax and Practical Aspects of Tax Compliance	30			
9	I	Introduction to GST	15	30	2	50
	II	Levy & Collection of GST, Input Tax Credit, Tax Liability, Registration and GST Portal	30			
10	I	Introduction to Companies Act 2013	15	30	2	50
	II	Companies Act 2013: Prospectus, Meetings & Membership	30			
11	I	Companies Act 2013: Directors	15	30	2	50
	II	Advanced Company law & Practices	30			
12		Research Project*			4	100
		Total			22	550

- **Lecture Duration – 1 hr**

One credit = 15 hours of lectures and 30 hours of practicals

TYBCOM SEMESTER VI - COURSE OBJECTIVES

CORPORATE ACCOUNTING II

- To familiarize learners with the concepts of amalgamations in the nature of mergers and acquisitions and their accounting as per AS-14 and also to understand the difference between Mergers and Acquisitions.
- To make the learners understand the meaning of foreign currency transactions, the need for conversion of foreign currency transactions in the reporting currency, recognition of exchange fluctuation, and its accounting.
- To acquaint learners about the significance of winding up of companies, their types and its accounting treatment.
- To develop the ability to analyze financial statements using common size, comparative, and trend analysis, and to prepare cash flow statements as per AS-3 (Indirect Method).

COMMERCE VI – HUMAN RESOURCE MANAGEMENT

- To provide foundational knowledge of human resource management and its relevance in organizational success.
- To develop understanding of training, development, and performance appraisal techniques in HR.
- To explore psychological and behavioral aspects influencing workplace relations and employee engagement.
- To examine emerging HR trends, tools, and digital platforms shaping the future of work.
- To enhance awareness of contemporary challenges in HR, including diversity, well-being, and hybrid work models.

INTERNATIONAL ECONOMICS

- To Understand and explain classical and modern theories of international trade.
- To analyze the structure and trends of India's Balance of Payments (BOP) and related policy measures.
- To evaluate causes and solutions for BOP disequilibrium using economic models.
- To Understand the structure and functions of the foreign exchange market.

EXPORT MARKETING II

- To equip students with practical knowledge of product planning and pricing in the export context, including the use of INCO terms and export pricing strategies.
- To understand export distribution channels and logistics, and the role of promotional techniques in international markets.
- To explain export financing methods and institutions, focusing on pre-shipment and post-shipment finance, letter of credit, and the role of organizations like EXIM Bank, ECGC, and SIDBI.
- To provide step-by-step knowledge of import-export procedures and documentation, from registration to realization of export proceeds, including the use of e-documentation platforms.
- To develop an understanding of export-related formalities, such as shipping, customs, quality control, and the preparation of essential export documents.

MARKETING RESEARCH II

- To explain the various applications of marketing research in areas such as product, brand, pricing, and promotion decisions.
- To explore the use of marketing research in understanding distribution, consumer behavior, and rural markets.
- To examine the role of marketing research in sales forecasting, global markets, and digital platforms.
- To familiarize students with the functioning of professional marketing research agencies and in-house research departments.
- To promote understanding of the procedures involved in managing and organizing marketing research for new businesses.

COMPUTER SYSTEMS & APPLICATIONS – II

- To recall key principles of advanced digital marketing techniques like YouTube, Email, SEO.
- To understand features of Google Sheets and Power BI interfaces.
- To apply data cleaning, pivot tables, and visualization techniques in Google Sheets.
- To analyze marketing campaigns and large datasets for trends and insights.
- To evaluate digital marketing performance and data reporting strategies.
- To create interactive dashboards and advanced reports using Power BI.

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT II

- To deepen student understanding of management evaluation, with a focus on interpreting corporate actions and institutional investor signals.
- To equip students with advanced valuation methods, enabling informed investment decisions based on financial metrics and historical performance.
- To train students in the application of technical analysis tools, fostering data-driven approaches to market timing and trend identification.
- To cultivate strategic thinking in stock trading, including risk management, behavioral biases, and long-term wealth preservation strategies

DIRECT TAX II

- To provide a comprehensive understanding of business income, capital gains, and exclusions from total income under Income Tax Act.
- To equip students with the knowledge and skills to compute total income and tax liability under both old and new tax regimes.
- To develop practical competence in tax compliance procedures such as TDS, TCS, advance tax, and steps in e-filing.

INDIRECT TAX I

- To make the students aware about the provisions under the GST Act.
- To acquaint learners about the Time, Place & Value of Supply concepts under GST.
- To orient the learners with the process Registration, calculation of liability and payments under GST.
- To make students learn about various steps on GST portal.

CORPORATE LAW I

- To understand basic principles of Company Law.
- To acquaint learners about incorporation procedures, types of Companies under company law.
- To enable students to understand and evaluate company structures and compliance obligations under the Companies Act, 2013.
- To provide students better understanding about the corporate decision-making process.
- To Learn practical inputs with respect to corporate drafting and case laws.

CORPORATE LAW II

- To understand concept of share capital, IPO process, Bonus and Right issues
- To understand corporate management process with respect to board composition , board meetings etc.
- To acquaint learners regarding provision on merger and amalgamation.
- To Learn practical aspect with respect to corporate drafting and judgement writing.

LEARNING OUTCOMES

CORPORATE ACCOUNTING II

- Learners shall be able to understand the concepts of amalgamations in the nature of mergers and acquisitions and practice the accounting of amalgamations in the nature of mergers and acquisitions with reference to AS-14.
- The learner shall be conversant with the meaning of foreign currency transactions, its need for conversion in the reporting currency, recognition of exchange fluctuation and accounting thereof.
- Learners shall possess the knowledge of understanding the significance of winding up of the company, its types and practice the accounting treatment thereof.
- Learners shall be able to apply financial analysis techniques and prepare cash flow statements to assess the financial performance and position of a company effectively.

COMMERCE VI – HUMAN RESOURCE MANAGEMENT

- Students will be able to explain and critically evaluate core HR functions, including human resource planning, recruitment strategies, talent acquisition, and shaping organizational culture to enhance organizational effectiveness.
- Students will be able to integrate modern HR tools and technologies, such as AI-driven platforms, gamification methods, and predictive analytics, into workforce planning, recruitment, and employee engagement practices.
- Students will be able to design and implement strategic approaches for employee development, performance management, and wellbeing initiatives, with a focus on hybrid and remote working environments.
- Students will be able to analyze and interpret emerging global trends and challenges in HRM, including diversity, equity, inclusion (DEI), hybrid workforce management, and agile employment models.

- Students will be able to evaluate, innovate, and apply ethical and sustainable HR practices using advanced tools such as competency mapping, digital leadership frameworks, and HRIS for organizational growth and compliance.

INTERNATIONAL ECONOMICS

- Students will be able to understand and explain classical and modern theories of international trade.
- Students will be able to analyze the structure and trends of India's Balance of Payments (BOP) and evaluate related policy measures.
- Students will be able to evaluate the causes of BOP disequilibrium and suggest appropriate solutions using economic models.
- Students will be able to understand the structure, functions, and operations of the foreign exchange market.

EXPORT MARKETING II

- Students will be able to describe, differentiate, and critically analyze the components of product planning, pricing strategies, and INCO terms applied in contemporary export marketing practices.
- Students will be able to illustrate and evaluate export distribution and logistics strategies, and differentiate between direct and indirect export channels based on market dynamics.
- Students will be able to apply and assess appropriate methods of export financing, while analyzing the role and effectiveness of various financial institutions in supporting exports.
- Students will be able to demonstrate and critically examine the step-by-step import-export procedures, including registration, documentation, digital platforms, and government portals.
- Students will be able to evaluate, interpret, and recommend improvements in the usage of various export documents to ensure efficiency, legal compliance, and commercial accuracy in the export process.

MARKETING RESEARCH II

- Students will be able to define, explain, and critically assess the scope, features, and role of marketing research in modern marketing practices.
- Students will be able to apply systematic steps in planning and designing a research study, including hypothesis formulation, questionnaire design, and sampling techniques.

- Students will be able to differentiate between primary and secondary data sources and strategically select suitable methods for accurate data collection.
- Students will be able to analyze, interpret, and evaluate marketing data using basic statistical tools to generate meaningful insights and support decision-making.
- Students will be able to prepare a well-structured, professional research report incorporating appropriate charts, graphs, visualizations, and data-driven conclusions.

COMPUTER SYSTEMS & APPLICATIONS – II

- Students will be able to list types of emails, YouTube ads, and SEO basics.
- Students will be able to summarize Google Sheets and Power BI capabilities for business data.
- Students will be able to apply Google Sheets formulas and Power BI visuals for real-world cases.
- Students will be able to analyze sales or marketing data using pivot tables, slicers, and drill-downs.
- Students will be able to evaluate YouTube analytics, email campaign results, and mobile marketing ROI.
- Students will be able to design professional dashboards, KPI indicators, and project reports.

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT– II

- Evaluate corporate management quality using indicators like FII/DII activity and pledging of shares.
- Apply multiple valuation techniques, including PE, PB, PEG, and DCF, and analyze them with historical benchmarks.
- Interpret technical analysis tools such as candlestick patterns, moving averages, indicators, and chart patterns.
- Develop strategies for stock buying and selling, particularly during market volatility and crashes.
- Recognise psychological biases in investing, such as holding losers for too long or panic selling, and adopt disciplined decision-making techniques.

DIRECT TAX II

- Learners will be able to compute taxable income under business and capital gains, and apply relevant deductions and exemptions effectively.
- Learners will demonstrate the ability to calculate total income and tax liability under both the old and new tax regimes.
- Learners will gain practical knowledge in tax compliance, including registration, generation of challans, and e-payment of taxes through official portals.

INDIRECT TAX I

- Learners will be able to understand the basic concepts, definitions and the scope of the Act.
- Learners shall be able to understand various schemes and exemptions available under the Act.
- Learners shall be acquainted with the process of Registration, calculation and payment under GST.
- Learners will demonstrate the ability to perform key GST compliance function using the GST portal.

CORPORATE LAW I

- Students will be able to understand and compare the fundamental principles of corporate law and distinguish between various forms of business entities.
- Students will be able to apply knowledge of incorporation processes by drafting incorporation documents and selecting appropriate business structures.
- Students will be able to analyze the framework of corporate democracy, including the rights, roles, and responsibilities of stakeholders.
- Students will be able to demonstrate practical skills in drafting key corporate documents, ensuring compliance with statutory requirements.

CORPORATE LAW II

- Students will be able to understand and evaluate the processes of corporate fundraising, including Initial Public Offerings (IPO) and Rights Issues, and assess their strategic implications.
- Students will be able to analyze corporate management structures and critically assess board decision-making processes within organizations.
- Students will be able to apply principles of corporate law to draft essential corporate documents and develop judgment writing skills relevant to business law contexts.

Part 4 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course: CORPORATE ACCOUNTING II

Units	Course Content	No. of Lectures
1	AS-14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings) 1.1 In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively 1.2 Meaning and computation of purchase consideration; 1.3 Problems based on purchase method only.	15
2	Accounting of Transactions of Foreign Currency 2.1 In relation to purchase and sale of goods, services and assets and loan and credit transactions; 2.2 Computation and treatment of exchange rate differences.	15
3	Liquidation of Companies 3.1 Meaning of liquidation or winding up; 3.2 Preferential payments; 3.3 Overriding preferential payments; 3.4 Preparation of statement of affairs, deficit / surplus account; 3.5 Liquidator's final statement of account.	15
4	Preparation & Presentation of Financial Statements II 4.1 Common Size Statement - Needs, Objectives, Advantages & Limitations 4.2 Comparative Statement - Needs, Objectives, Advantages & Limitations 4.3 Trend Analysis - Needs, Objectives, Advantages & Limitations 4.4 Analysing & Interpreting Financial Statements and offering comments on them based on the above three techniques. 4.5 Cash Flow Statements- Need, Objectives & Importance 4.6 Preparation of Cash Flow Statement based on Indirect Method as per AS-3 (Practical Question based on Indirect Method)	15
TOTAL		60

Self-Learning Topics (Unit wise)

Module 4	Preparation & Presentation of Financial Statements II
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Note : Selection of SLE topics will be as per the discretion of the faculty

Reference Books

1. "Financial Accounting" by M. Mukherjee.M.Hanif, Tata McGraw Hill Education Private Ltd; New Delhi
2. "Grewal's Accountancy" by M.P. Gupta and B.M.Agarwal; S.Chand Publisher
3. "Advanced Accounts" by T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition
4. "Financial Accounting" by P. C. Tulsian, Pearson Publications, New Delhi
5. "Financial Accounting for Business Managers" by Ashish K. Bhattacharyya, Prentice Hall of India Pvt. Ltd.
6. "Accounting Principles" by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. "Financial Accounting" by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paperback
8. "Compendium of Statement & Standard of Accounting", ICAI
9. "Indian Accounting Standards" by Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
10. "Company Accounting Standards" by Shrinivasan Anand, Taxman.
11. "Financial Accounting" by V. Rajasekaran, Pearson Publications, New Delhi
12. "Introduction to Accountancy" by T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
13. "Introduction to Financial Accounting" by Horngren, Pearson Publications.
14. "Advanced Accountancy" by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
15. "Financial Accounting" by R. Narayanaswamy, Prentice Hall of India, New Delhi
16. "Contemporary Issues in Accounting" by Shashi K. Gupta, Kalyani Publishers.
17. "Fundamentals of Financial Accounting" by Ashok Sehgal, Taxmann's Publishers
18. "Financial Accounting Reporting" by Barry Elliot and Jamie Elliot, Prentice Hall, 14th Edition
19. "Financial Accounting" by Dr. Varsha Ainapure and Mukund Ainapure, Manan Prakashan.

Online Resources

https://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf
http://kb.icai.org/pdfs/PDFFile5b277ee88fc1b0.09627304.pdf
https://www.mca.gov.in/Ministry/pdf/ShareCapitalRules_16082019.pdf
https://boslive.icai.org/sm_unit_details.php?c_id=39
https://icai.org/post/19142

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

Q. 1	A. Practical Question OR B. Practical Question	15 Marks
Q. 2	A. Practical Question OR B. Practical Question	15 Marks

Q. 3	A. Practical Question OR B. Practical Question	15 Marks
Q. 4	A. Practical Question OR B. Short Notes (Any 3 / 4) (one short note from each module)	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

Course : Commerce VI - Human Resource Management

Units	Course Content	No. of Lectures
1	Human Resource Management 1.1 Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management. Talent Management - concept & features. 1.2 Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design - Concept, Techniques. Workforce Analytics and Predictive Tools in HR Planning. 1.3 Recruitment- Concept, Sources of Recruitment Selection - Concept , process, Techniques of E-selections.	15
2	Human Resource Development 2.1 Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing,sensitivity training, In, basket, management games), Evaluating training effectiveness- Concept, Methods 2.2 Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance, 360° feedback, Job enrichment, Job enlargement.	15

	2.3 Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Career Development in the Gig Economy and Hybrid Work Environments.	
3	Human Relations 3.1 Human Relations- Concept, Significance, Leadership – Concept, Transactional & Transformational Leadership, Adaptive Leadership in a D-VUCA-D (Disruption, Volatile, Uncertain, Complex, Ambiguous, Diversity) Environment. Motivation- Concept, Theories of Motivation, (Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) 3.2 Employees Morale - Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient (EQ) and Spiritual Quotient (SQ) - Concept, Factors affecting EQ & SQ 3.3 Employee Grievance - Causes, Procedure for Grievance redressal, Employee welfare measures and Health & Safety Measures. Addressing Remote Work Challenges and Employee Wellbeing Programs.	15
4	Trends In Human Resource Management and AI & Technological Innovations 4.1 HR in a changing environment - Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. 4.2 Trends in Human Resource Management - Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment, Remote Workforce Management. 4.3 Challenges in Human Resource Management - Employee Empowerment, Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Addressing DEI (Diversity, Equity, Inclusion) in HRM.	15

	4.4 Role of AI & Technological Innovations in HRM - Role of AI based recruitment tools, Use of Gamification in HRM, Use of Digital Learning Platforms (LMS) and Virtual Training Simulations in HRM, Role of AI and Data Analytics in Competency Mapping, HR Tech (Use of AI, ML, and Blockchain in HR).	
TOTAL		60

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Recruitment- Concept, Sources of Recruitment Selection - Concept, process, Techniques of E,selection,
2	2.3	Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance
3	3.1	Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	4.2	Trends in Human Resource Management: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.

Online resources

https://onlinecourses.swayam2.ac.in/nou21_hs19/preview
https://nptel.ac.in/courses/150105137

Reference Books

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.

5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
7. Aswathappa. K, Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter, HRM and Human Relations.
10. M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House – NewDelhi, 1998
11. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
12. Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
13. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
14. Aswathappa K., Human Resource Management, Tata McGraw, Hill, New Delhi.
15. F. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent, 1984
16. George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: Business Publications, 1998.
17. Lepak, David & Gowan, Mary. Human Resource Management. Dorling Kindersley (India).
18. Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
19. Sadri.J, Sadri.S, Nayak.N, A Strategic Approach to Human Resource Management, JAICO Publishing House.
20. Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
21. Robbins, Stephen P. Organisational Behaviour. Pearsons Education, New Delhi

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern: -

- There shall be four questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be subdivided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : International Economics

Units	Course Content	No. of Lectures
1	Theories Of International Trade And Balance Of Payments 1.1 Classical Theory - Absolute and Comparative Cost advantage theories - Hecksher – Ohlin Theory and Paul Krugman trade theory. 1.2 Balance of payments - Structure of balance of payments, Equilibrium and disequilibrium in Balance of payments and Measures to correct Balance of payments disequilibrium. 1.3 India's Balance of payments - since in 2010 onwards and recent trends in Commercial Trade Policy,	15
2	Foreign Exchange Market	15

	2.1 Foreign exchange market - functions of foreign exchange, types of exchange rate - Spot and forward rates. Determination of exchange rate. 2.2 Foreign exchange theory and systems - Purchasing Power Parity Theory - fixed and flexible exchange rate and Managed float. 2.3 RBIs Management in foreign exchange market	
TOTAL		30

Evaluation Pattern For 50 Marks

Summative Assessment	Formative Assessment	Total Marks
30	20	50

EVALUATION PATTERN

A. Formative Assessment

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

B. Summative Assessment

30 Marks

- 1) Duration – These examinations shall be of 1 hour duration.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Export Marketing – II

Units	Course Content	No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing 1.1 Product Planning: Planning for Export Marketing with regards to Product, Branding, Packaging 1.2 Labelling Requirements in export marketing: Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing	15

	1.3 INCO Terms: International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	
2	Export Distribution and Promotion 2.1 Distribution Channels: Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels 2.2 Logistics in export marketing: Components of Logistics, Warehouse management - technology in warehouse management, Importance of warehouse management, Contribution of Warehouse in export development in India; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing 2.3 Promotional techniques in export marketing: Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing.	15
3	Export Finance 3.1 Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade 3.2 Types of finance: Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance, features and benefits of digital platforms for export finance 3.3 Role of export financial institutions: Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	15
4	Export Procedure and Documentation 4.1 Registration Formalities: Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; Import Procedure 4.2 Shipping and Custom Formalities: Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure	15

	of Export under Bond and Letter of Undertaking. (LUT) Role of E-Documentation system in Import-Export through Icegate, ICES and EDI 4.3 Documentation: Importance of Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export & Bill of Entry, Consular Invoice, Certificate of Origin.	
TOTAL		60

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Product Planning and Pricing Decisions for Export Marketing
2	2.3	Distribution Channels and Logistics
3	3.1	Export Finance
4	4.2	Export Procedure

Online Resources:

Product Pricing- Lecture 25 Pricing Products and Services Part 1 - YouTube (IIT ROORKEE Lecture)
Logistics and Marketing Channels- (67) Lecture 38 : Channel Systems, Channel Management, Logistics and Marketing Channels: Part I - YouTube (NEPTEL-SWAYAM:IIT KHARAGPUR)
Export finance - https://www.youtube.com/watch?v=ZqRwMzQ_wCg
Export procedure https://nptel.ac.in/courses/150105157

Reference Books:

1. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
2. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th · Edition, 2017
3. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], · Centax Publication, 2017
4. EXIM Policy & Handbook of EXIM Procedure – VOL I & II

5. International Marketing and Export Management, Gerald Albaumb, Edwin Duerr, Alexander Josiassen, · Pearson Publications, 8th Edition, June 2016
6. International Marketing Strategy, IsobelDoole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
7. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi, · New Import Export Policy - Nabhi Publications, 2017 Export Management, T.A.S.Balagopal , Himalaya Publishing House, Mumbai, 2014
8. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, SouthWestern, 10th Edition, 2012
9. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
10. International Marketing Management, M.V. Kulkarni, Everest Publishing House
11. Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern: -

- There shall be four questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.

- The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Marketing Research – II

Units	Course Content	No. of Lectures
1	Applications of Marketing Research-I 1.1 Product Research - Concept, areas, steps in new product development Product Testing & Test Marketing- concept, unsuccessful product and market research failure. 1.2 Brand Research - Concept, components of a Brand, importance of brand research Packaging Research- concept, importance 1.3 Price Research - Concept, factors influencing pricing, importance of price research, methods of price research	15
2	Applications of Marketing Research-II 2.1 Physical Distribution research - Concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research 2.2 Promotion Research - Concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness, 2.3 Consumer Research - Concept, objectives, methods Motivation Research concept, importance. Role of Digital Platforms in Promotion Research	15
3	Applications of Marketing Research-III 3.1 Sales Research- Concept, significance, scope/areas 3.2 Rural Marketing Research - Concept, features of Indian rural market, sources of data, research tools, Challenges and Innovations in Rural Market Research	15

	3.3 Global Marketing Research - Concept, factors affecting Global Marketing, need and scope of Global Marketing Research	
4	Managing Marketing Research 4.1 Organizing Marketing Research Activity - factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department - structure, merits, demerits, steps for conducting marketing research activity for newly established businesses 4.2 Professional Marketing Research agencies - structure, merits, demerits, professional standards, Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	
TOTAL		60

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	Brand research strategies
2	I	Advertising research
3	III	Global marketing research

Online Resources

https://www.ibm.com/topics/social-media-analytics
https://www.researchgate.net/publication/264159967_Analyzing_the_Impact_of_Internet_in_Rural_India
https://digitalagencynetwork.com/how-to-do-market-research-for-a-startup/

Reference Books

1. Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
2. Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
3. Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2015
4. Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012

5. Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
6. Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
7. Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
8. Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern: -

- There shall be four questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Computer Systems and Applications – II

Units	Course Content	No. of Lectures
1	<p>Advanced Digital Marketing Techniques</p> <p>1. YouTube Marketing</p> <ul style="list-style-type: none">a. Optimizing video content for YouTubeb. Promoting businesses through YouTube ads and sponsored content Monetization strategies and leveraging YouTube analytics for insights <p>2. Email Marketing</p> <ul style="list-style-type: none">a. Understanding different types of emails and email marketing tools Building and managing mailing lists for effective email campaignsb. Implementing email marketing automation and analyzing email deliverability <p>3. Content Marketing and SEO</p> <ul style="list-style-type: none">a. Introduction to content marketing and its importance in SMM Creating and optimizing content for social media platformsb. Overview of SEO techniques for improving website visibility and Google rankings <p>4. Mobile Marketing</p> <ul style="list-style-type: none">a. Exploring the role of mobile devices in marketing strategies Understanding mobile advertising and engagement techniquesb. Developing mobile-specific campaigns and measuring mobile marketing ROI	15

2	<p>Data Analysis Using Google Sheets</p> <p>1. Introduction to Google Sheets</p> <ul style="list-style-type: none"> a. Overview of Google Sheets <ul style="list-style-type: none"> i. Features and benefits of using Google Sheets for data analysis. ii. Differences between Google Sheets and other spreadsheet software (e.g., Microsoft Excel). b. Getting Started <ul style="list-style-type: none"> i. Creating a new Google Sheet. ii. Understanding the interface: menus, toolbars, and functions. iii. Basic spreadsheet operations: entering data, formatting cells, and using basic formulas. <p>2. Data Importing and Cleaning</p> <ul style="list-style-type: none"> a. Importing Data <ul style="list-style-type: none"> i. Importing data from various sources (CSV files, Google Forms, other Google Sheets). ii. Using the IMPORTDATA, IMPORTRANGE, and IMPORTXML functions. b. Data Cleaning Techniques <ul style="list-style-type: none"> i. Identifying and handling missing or duplicate data. ii. Using functions like TRIM, CLEAN, and UNIQUE to clean data. iii. Sorting and filtering data for better analysis. <p>3. Data Manipulation and Analysis</p> <ul style="list-style-type: none"> a. Using Functions for Analysis <ul style="list-style-type: none"> i. Basic functions: SUM, AVERAGE, COUNT, COUNTA, MAX, MIN. ii. Conditional functions: IF, SUMIF, COUNTIF, AVERAGEIF. iii. Lookup functions: VLOOKUP, HLOOKUP, and INDEX-MATCH. b. Creating Pivot Tables <ul style="list-style-type: none"> i. Understanding the purpose of pivot tables in data analysis. ii. Creating and customizing pivot tables to summarize data. 	15
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	<ul style="list-style-type: none"> iii. Analyzing data trends and patterns using pivot tables. <p>4. Data Visualization</p> <ul style="list-style-type: none"> a. Creating Charts and Graphs <ul style="list-style-type: none"> i. Types of charts available in Google Sheets (bar, line, pie, scatter). ii. Choosing the right chart for your data. iii. Customizing charts: titles, labels, colors, and legends. b. Dashboard Creation <ul style="list-style-type: none"> i. Combining multiple charts and tables into a single dashboard. ii. Using data validation and slicers for interactive dashboards. iii. Best practices for presenting data visually. <p>5. Advanced Data Analysis Techniques</p> <ul style="list-style-type: none"> a. Using Add-ons for Enhanced Analysis <ul style="list-style-type: none"> i. Exploring Google Sheets add-ons for data analysis (e.g., Supermetrics, Solver). ii. Integrating Google Sheets with Google Data Studio for advanced reporting. b. Scenario Analysis and Forecasting <ul style="list-style-type: none"> i. Using the GOAL SEEK function for scenario analysis. ii. Basic forecasting techniques using historical data. <p>6. Collaborative Data Analysis and Project Presentation</p> <ul style="list-style-type: none"> a. Collaboration Features <ul style="list-style-type: none"> i. Sharing Google Sheets with others for collaborative analysis. ii. Using comments and suggestions for feedback. iii. Version history and restoring previous versions. 	
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3	Power BI Fundamentals <ol style="list-style-type: none"> 1. Introduction to Power BI Desktop <ol style="list-style-type: none"> a. Installation of Power BI Desktop b. Getting Familiar with Power BI Interface c. Overview of the Rhyme Interface 2. Data Preparation & Transformation in Power Query <ol style="list-style-type: none"> a. Importing Data using Power Query b. Fixing Column Names using Power Query c. Transforming the Data 3. Data Visualization & Reporting <ol style="list-style-type: none"> a. Creating Reports in Power BI b. Power BI Charts (Reports) c. Stacked Bar Chart, Stacked Column Chart d. Clustered Bar Chart, Clustered Column Chart e. Adding Report Titles & Formatting Options f. Creating Power BI Reports with AutoFilters g. Hierarchies and Drill Down Reports h. Hierarchies and Drill Down Options 4. KPI Indicators & Dashboard Creation <ol style="list-style-type: none"> a. Power BI KPI Indicators <ol style="list-style-type: none"> i. Importance and Benefits ii. Implementation in Reports b. Creating Interactive Dashboards in Power BI 5. Advanced Reporting & Data Integration <ol style="list-style-type: none"> a. Report Design with Legacy & DAT File b. Report Design with Database Tables c. “Get Data” Option & Report Verification in Cloud d. Aggregate with Bottom-Up Navigation Rules e. Automated Records Selection with Tabular Data f. Parameter for Column Data & Table/Query Filters 	15
	Practicals	15
TOTAL		60

Self-Learning Topics

Sr. No	Unit	Topic
1	I	2. Email Marketing a. Understanding different types of emails and email marketing tools Building and managing mailing lists for effective email campaigns 3. Content Marketing and SEO b. Introduction to content marketing and its importance in SMM Creating and optimizing content for social media platforms
2	II	1. Introduction to Google Sheets a. Overview of Google Sheets i. Features and benefits of using Google Sheets for data analysis. ii. Differences between Google Sheets and other spreadsheet software (e.g., Microsoft Excel). b. Getting Started i. Creating a new Google Sheet. ii. Understanding the interface: menus, toolbars, and functions. iii. Basic spreadsheet operations: entering data, formatting cells, and using basic formulas.

Online Resources

Unit	Link
I	Basics of Digital Marketing by Dr. Lalit Engle, Devi Ahilya Vishwavidyalaya, Indore https://onlinecourses.swayam2.ac.in/cec19_mg23/preview
II	Google Sheets Tutorial https://www.w3schools.com/googlesheets/

Practical

Sr. No.	Practical Topic
1.	Create and upload a sample promotional video on YouTube and analyze its performance using YouTube analytics
2.	Design and send out a sample email campaign using an email marketing platform and analyze the campaign metrics
3.	Create sample social media posts and develop a content calendar for a content marketing campaign, with a focus on SEO
4.	Design a mobile-friendly ad campaign for a fictional product or service and assess its performance metrics

5.	Data importing, cleaning and manipulation in Google Sheets
6.	Data Visualization using Google Sheets
7.	Data Analysis Techniques using Google Sheets
8.	Collaborative Data Analysis and Project Presentation using Google Sheets
9.	Data Preparation & Transformation in Power Query in PowerBI
10.	Data Visualization (Charts and Tables) in PowerBI
11.	Charts formatting, Slicers, Filters, Drill-down etc. in PowerBI
12.	KPI Indicators & Dashboard making in PowerBI

Course : Investment Analysis and Portfolio Management – II

Units	Course Content	No. of Lectures
1	Evaluation Of Management - 1.1 Difficulties in evaluating management. 1.2 Easiest method for management evaluation. 1.3 How FII & DII investments help in understanding management. 1.4 Pledging of shares: risk by management	15
2	Learning The Methods of Valuation - 2.1 Importance of valuation. 2.2 PE Ratio. 2.3 Price to Cash Flow Ratio. 2.4 Peg Ratio & Discounted cash flow ratio. 2.5 PB Ratio. 2.6 Comparing Valuation with its own historical averages. 2.7 Advantages & Disadvantages of the above ratio. 2.8 Comparing valuation with previous historical data.	15

3	Technical Analysis - 3.1 Dow Theory. 3.2 Candle Sticks. 3.3 Moving Averages. 3.4 Indicators. 3.5 Patterns	15
4	Art Of Buying & Selling A Stock - 4.1 Do's & don'ts to avoid losses in stock market steps to picking stocks while reducing risk substantially, 4.2 Understanding diversification of a portfolio. 4.3 Steps during a market crash. 4.4 The concept of moat. 4.5 Changes in fundamentals. 4.6 Stretched valuations. 4.7 Holding losers too long & selling winners too early. 4.8 Selling to buy at lower levels	15

Self-Learning Topics (Unit wise)

Sr. No	Unit	Topic
1	I	Pledging of shares: risk by management
2	II	Comparing valuation with previous historical data.
3	III	Dow Theory.
4	IV	Holding losers too long & selling winners too early.

Online resources

https://youtu.be/Y3kzzE9Elns?si=eZeBIN9JPksxi8WI
https://youtu.be/qIw-yFC-HNU?si=z7C_QARZoIOj3_iJ
https://youtu.be/qIw-yFC-HNU?si=uQ6LguQ3QUOffcm-

Reference Books

1. Fundamentals of Management by Dr..R.C Bhatia
2. Basics of stock Market by Arvind Arora
3. Guide to Technical Analysis & Candelsticks by Ravi Patel
4. Profits with Technical Analysis by D.P.Sharma
5. Balance Sheet Analysis by Raj Kumar Sharma
6. Fundamental Analysis of shares by Ankit Gala & Khushboo Gala

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

A) Formative Assessment

40 marks

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) Summative Assessment

Semester End Examination- 60 %

60 Marks

1) Duration – These examinations shall be of 2 hours duration.

2) Question Paper Pattern:

Q. 1	A. Practical /Theory /Case study Questions OR B Practical /Theory /Case study Questions	15 Marks
Q. 2	A. Practical /Theory /Case study Questions	15 Marks

	OR B. Practical /Theory /Case study Questions	
Q. 3	A. Practical /Theory /Case study Questions OR B. Practical /Theory /Case study Questions	15 Marks
Q. 4	A. Practical /Theory /Case study Questions OR B. Practical /Theory /Case study Questions	15 Marks

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.

Course : Direct Tax - II

Units	Course Content	No. of Lectures
1	Income under Business & Capital Gains 1.1 Business, Capital Assets, Income, Person, Previous Year, Transfer 1.2 Profit and Gain from Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A, 43B. 1.3 Capital Gains (S: 45, 48, 49, 50, 54, 54 EC, 111, 112) restricted to computation of Capital gain on transfer of residential house property only 1.4 Exclusions from Total Income (S:10) Exclusion related to specified heads to be covered with relevant head	15
2	Computation of Tax 2.1 Clubbing of Income 2.2 Set off and carry forward of losses 2.3 Deductions from Gross Total Income. 2.4 Calculation of Net Taxable Income & Tax liability as per New and old Regime Practical Aspects of Tax Compliance 2.5 Tax Deducted at Source 2.6 Tax Collected at Source 2.7 Advance Tax 2.8 Steps to register for e- Filing (Tax deductor & Collector) 2.9 Procedure of filing return with Form 16 and salary data	30
TOTAL		45

Online Resources

https://www.incometax.gov.in/iec/foportal/help/register-for-efiling-tax-deductor-and-collector
https://www.incometax.gov.in/iec/foportal/help/create-challan-form-crn
https://www.incometax.gov.in/iec/foportal/tax-payment-through-payment-gateway
https://cdn.taxmann.com/BookshopFiles/bookfiles/1723101980310_9789357784115_sample.pdf
https://www.icai.org/post/19154

Reference Books

1. Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
3. Income Tax by T.M. Manorahan, Snow White
4. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
5. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
6. Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with
7. Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania,
8. Taxmann
9. Direct & Indirect Taxation by Ainapure, Manan Prakashan
10. Direct & Indirect Taxation, Sheth Publication.

Evaluation Pattern:

A) Formative Assessment

20 marks

Practical Aspects of Tax Compliance	Presentation/Project/Class Test/Practical Test	20 Marks
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B) Summative Assessment

Semester End Examination- 60 %

30 Marks

Q. 1	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks
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Q. 2	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks
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Note:

1. Each of the questions (Q.1 A/B & Q.2 A/B) should be from different module
2. Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks.

Course: Indirect Tax - I

Units	Course Content	No. of Lectures
1	Introduction to GST 1.1 What is GST 1.2 Need for GST 1.3 Dual GST Model 1.4 Goods & Services Tax Network (GSTN) 1.5 Time of Supply 1.6 Place of Supply 1.7 Value of Supply	15
2	Levy & Collection of GST and Input Tax Credit 2.1 Scope of Supply 2.2 Non taxable Supplies 2.3 Exemption from tax 2.4 Eligibility for taking Input Tax Credit 2.5 Input Tax Credit in Special Circumstances Tax Liability, Registration and GST Portal 2.6 Computation of Tax Liability and payment of tax 2.7 Registration under GST 2.8 Steps for a new Tax payer to login first time on GST Portal with Provisional ID/GSTIN and password 2.9 Steps to view filed Returns/Statements on GST Portal 2.10 Steps to track return status	30
TOTAL		45

Online Resources

https://taxguru.in/goods-and-service-tax/taxable-supply-vis-vis-activities-taxable-supply.html
https://tax2win.in/guide/gst-exemption
https://cbic-gst.gov.in/faq.html
https://tutorial.gst.gov.in/userguide/registration/#t=Manual_Locking_Managing_Username_Password.htm
https://tutorial.gst.gov.in/userguide/returns/index.htm#t=View_e-filed_Returns_Manual.htm
https://www.icaai.org/post/19155

Reference Books

1. Direct & Indirect Taxation by Ainapure, Manan Prakashan
2. Direct & Indirect Taxation(Goods & Service Tax), Sheth Publication
3. GST Bare Act 2017
4. GST Law & Practice - V.S Datey
5. GST Laws – National Academy of Customs, Indirect Tax

Evaluation Pattern:

A) Formative Assessment

20 marks

Tax Liability, Registration and GST Portal	Presentation/Project/Class Test/Practical Test	20 Marks
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B) Summative Assessment

Semester End Examination- 60 %

30 Marks

Q. 1	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks
Q. 2	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks

Note:

1. Each of the questions (Q.1 A/B & Q.2 A/B) should be from different module
2. Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks.

Course : Corporate Law - I

Units	Course Content	No. of Lectures
1	Introduction to Companies Act 2013 1.1 Introduction - Historical Development of Concept of Corporate Law in India, 1.2 Company – Definition, Meaning, Nature and its Characteristics, Nature and Forms of Business, Company vis-à-vis other Forms of Business, Concept of Corporate Personality, Corporate Veil, Limited Liability and Citizenship 1.3 Incorporation and its Consequences– Types of Companies and their incorporation, Promoters – Meaning, Position, Duties, Rights, Responsibilities and Liabilities, Formation of Companies – Procedural Aspects, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice.	15
2	Companies Act 2013 : Prospectus, Meetings & Membership 2.1 Prospectus– Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents of Prospectus. 2.2 Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members 2.3 Meetings: Various types of meeting of shareholders and board, Convening and Conduct of meetings, Postal Ballot, Meetings through Video Conferencing, e-voting 2.4 Introduction to Drafting of Agreements, and Case Laws under Company Law. (Illustrative List is given below) 1.Format of AOA & MOA	30

	2.Specimen Notice of Annual General Meeting 3.Specimen Notice of Extra-Ordinary General Meeting 4.Drafting Explanatory Statement u/s102 of CA 2013 5. Specimen Minutes of Annual General Meeting 6. Specimen Minutes of Extra-Ordinary General Meeting 7.Different form under companies Act with respect to incorporation Case Laws under Company Law 1.Solomon vs Solomon and Co Ltd 2.Ashbury Railway Carriage Company vs Richie 3.Re. Dinshaw Manekjee Petit Case 4.Gilford Motors Ltd vs Horne 5.Royal British Bank vs Turquand(Turquand Rule)	
TOTAL		45

Self-Learning Topics (Unit wise)

Sr. No	Unit	Topic
1	I	1.3 - Promoters – Meaning, Position, Duties, Rights, Responsibilities and Liabilities
2	II	2.2 - Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members

Online Resources

https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/332
<https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
<https://archive.nptel.ac.in/courses/110/105/110105159/>
<https://resource.cdn.icai.org/74597bos60476-fnd-p2-nset-cp6.pdf>
<https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>

Reference Books

1. A.K. Mujumdar, Dr. G.K. Kapoor, Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005.
2. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603, Nai Sarak, Delhi-110 006.
3. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Study Material Executive Programme - Company Law- Paper One , 2018, by ICSI 5.
<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
5. Gower L. C. B., "Principles of Modern Company Law", Steven & Sons, London.
6. Bagriyal A. K., "Company Law", Vikas Publishing House, New Delhi.
7. Singh Avtar, "Company Law", Eastern Book Co., Lucknow.
8. "EBC's Company Law" by Avtar Singh
9. (ALE)A Reference Book On COMPANY LAW-Dr. Sharvari Vaidya (Madiwale)
10. Company Law Dr Ashok Kumar Jain
11. Taxman Company Law and Practice
12. Company Law By G K Kapoor and Sanjay Dhamija
13. Company Law for NEP 2020 S Chand Publishing
14. Company Law ICSI Module
15. Company Law ICAI Module
16. Company Law Taxman

Evaluation Pattern:

A) Formative Assessment

20 marks

Introduction to Drafting of Agreements, and Case Laws under Company Law.	Presentation/Project/Class Test/Practical Test	20 Marks
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B) Summative Assessment

Semester End Examination- 60 %

30 Marks

Q. 1	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks
Q. 2	A. Practical/Theory Question OR B. Practical/Theory Question	15 Marks

Note:

1. Each of the questions (Q.1 A/B & Q.2 A/B) should be from different module
2. Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks.

Course : Corporate Law - II

Units	Course Content	No. of Lectures
1	Companies Act 2013 : Shares and Share Capital 1.1 Shares and Share Capital -Concepts: Meaning and Types of Capital , Issue and Allotment , Issue of Share Certificates, Further Issue of Share Capital, IPO Process, Issue of shares on Private and Preferential basis, Rights issue and Bonus Shares , Issue and Redemption of Preference Shares, Transfer and Transmission of Securities , Registers and Records.	15
2	Advanced Company law & Practices 2.1 Directors - DIN requirement ,Types of Directors, Appointment / Reappointment, Disqualifications, Vacation of Office, Retirement Resignation and Removal ,Duties of Directors, Rights of Directors. 2.2 Board Composition and Powers of the Board - Board composition , Powers of Board ,Restrictions on Powers of Board 2.3 Meetings of Board and its Committees - Frequency, Convening and Proceedings of Board and Committee meetings, Agenda Management & Meeting Management: Notice, Quorum, Minutes, Types of Resolutions: Board Resolutions, Unanimous Resolutions,	30

	<p>Virtual Board Meetings</p> <p>2.4 Compromise, Arrangements and Amalgamations under Companies Act 2013</p> <p>2.5 Introduction to Drafting of Agreements, and Case Laws under Company Law. (Illustrative List is given below)</p> <ol style="list-style-type: none"> 1.Specimen Notice of Board Meeting 2.Specimen Minutes of First Board Meeting and Subsequent Board Meeting 3.Drafting Scheme of Mergers and Amalgamations(Basic Clauses only) 4.Drafting Shareholders Agreement 5. Case Studies Based on Companies Act and Contract Act. 	
TOTAL		45

Self-Learning Topics (Unit wise)

Sr. No	Unit	Topic
1	I	1.3 - Rights issue and Bonus Shares, Issue and Redemption of Preference Shares, Transfer and Transmission of Securities, Registers and Records
2	II	2.2 - Board Composition and Powers of the Board: Board composition, Powers of Board, Restrictions on Powers of Board

Online Resources

https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/332
<https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
<https://archive.nptel.ac.in/courses/110/105/110105159/>
<https://resource.cdn.icai.org/74597bos60476-fnd-p2-nset-cp6.pdf>
<https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>
<https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Feb-21.pdf>

Reference Books

1. A.K. Mujumdar, Dr. G.K. Kapoor, Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005.
2. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603, Nai Sarak, Delhi-110 006.
3. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Study Material Executive Programme - Company Law- Paper One , 2018, by ICSI 5.
<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
5. Gower L. C. B., "Principles of Modern Company Law", Steven & Sons, London.
6. Bagriyal A. K., "Company Law", Vikas Publishing House, New Delhi.
7. Singh Avtar, "Company Law", Eastern Book Co., Lucknow.
8. "EBC's Company Law" by Avtar Singh
9. (ALE)A Reference Book On COMPANY LAW-Dr. Sharvari Vaidya (Madiwale)
10. Company Law Dr Ashok Kumar Jain
11. Taxman Company Law and Practice
12. Company Law By G K Kapoor and Sanjay Dhamija
13. Company Law for NEP 2020 S Chand Publishing
14. Company Law ICSI Module
15. Company Law ICAI Module
16. Company Law Taxman

Evaluation Pattern:

A) Formative Assessment

20 marks

Introduction to Drafting of Agreements, and Case Laws under Company Law.	Presentation / Project / ClassTest / Practical Test	20 Marks
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B) Summative Assessment

Semester End Examination- 60 %

30 Marks

Q. 1	A. Practical/Theory Question	15 Marks
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	<p>OR</p> <p>B. Practical/Theory Question</p>	
Q. 2	<p>A. Practical/Theory Question</p> <p>OR</p> <p>B. Practical/Theory Question</p>	15 Marks

Note:

1. Each of the questions (Q.1 A/B & Q.2 A/B) should be from different module
2. Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks.



Dr Rita Khatri

Chairperson BOS(Commerce and Management)

Introduction

In the sixth semester, TY B.Com students will undertake a project work component. The primary objective of this inclusion is to instill research aptitude in students by encouraging inquiry and fostering their ability to analyze and interpret a specific subject area in their own words. This project is designed to challenge the learner's potential and promote independent thought.

It is expected that the guiding teacher will conduct counselling sessions with their students to familiarize them with the methodology for formulating, preparing, and evaluating the project work. The topics for the project should be selected based on suggestions and approval from the teacher guide, and must incorporate appropriate research methodology relevant to the chosen area of study. Students are encouraged to conduct their research using **primary data collection methods**.

General Guidelines for preparation of project work based on

Project Topics approved by Teacher Guide

- The project topic may be undertaken in any area of Elective Courses.
- Each learner has to undertake a Project individually under the supervision of a teacher-guide.
 - The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
 - University/College shall allot a guiding teacher for guidance to the students based on her /his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space: 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin: in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.

- The Project Report should be 90 to 100 pages

Format

1st page (Main Page)

Title of the problem of the Project

**A Project Submitted to
HSNC University, Mumbai for partial completion
of the degree of Third year of
Bachelor of Commerce
Under the Faculty of Management**

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year

2nd Page

This page to be repeated on 2nd page (i.e. inside after main

Table of Contents

Sr No.	Contents	Page Nos
1	Declaration Certificate Acknowledgment Preface List of Tables List of Figures List of Abbreviations	
2	Chapter 1: Introduction	
3	Chapter II- Literature Review	
4	Chapter III – Secondary Data (Conceptual framework)	
5	Chapter IV: Research Methodology	
6	Chapter V: Data Analysis	
7	Chapter VI: Findings /Suggestions and Conclusion	
	Bibliography	
	Appendices : Questionnaire , Interview Schedule	

Declaration by Learner

I the undersigned Miss / Mr. _____ Name of the learner (Roll No & Class) _____ here by, declare that the work embodied in this project work titled “ _____ Title of the Project _____ ”,

forms my own contribution to the research work carried out under the guidance of _____ Name of the Guiding Teacher _____ is a result of my own research work and has not been previously submitted to any other University for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

The learner has complied to the provisions of the UGC(Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institution)Regulation 2018.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and Signature of the Guiding Teacher

Name and Address of the college

Certificate

This is to certify that Ms/Mr _____ (Roll No & Class) has worked and duly completed her/his Project work for the degree of Master of Commerce under the Faculty of Commerce in the subject of _____ and her/his project is entitled, “ _____ under my supervision. I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any degree or diploma of any University. It is her/his own work and facts reported by her/his personal findings and investigations

Seal of the College
Teacher

Signature of Guiding

Date of Submission:

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **HSNC University** for giving me chance to do this project.

I would like to thank my **Principal**, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.

PREFACE

It is the summary of your Research work undertaken by the learner on the topics under study. The learner has to introduced the topic ,significant and methodology undertaken to complete the research work.

Name of the Learner

List of Tables

Sr No	Particulars	Page Nos

List of Figures

Sr No	Particulars	Page nos

Structure to be followed for Presentation of Project Work

- ***Chapter No. 1: Introduction and Conceptual framework***

In this chapter students have to provide the summary of the research comprising of selection & relevance of the problem, significance of the study, scope of the study, Limitation of the study, objectives and hypothesis of the study.

- ***Chapter No. 2: Literature Review***

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- ***Chapter NO 3: Secondary Data (Conceptual Framework)***

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- ***Chapter No. 3: Research Methodology***

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques, and tools to be used, etc can be incorporated by the learner

- ***Chapter No. 4: Data Analysis, Interpretation and Presentation***

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- ***Chapter No. 5: Findings Suggestions and Conclusion***

In this chapter of project work, findings of work will be covered and

suggestion will be enlisted to validate the objectives and hypotheses.

(Note: If required more chapters of data analysis can be added.)

Bibliography: In this the learner has to write all the references of books, journals, research paper, research reports, newspaper articles referred for completing the research work. The reference should be in APA format. You are required to refer this link for understanding APA style of referencing

<https://www.mendeley.com/guides/apa-citation-guide>

Appendices: An appendix contains supplementary material that is not an essential part of the text itself but which may be helpful in providing a more comprehensive understanding of the research problem or it is information that is too cumbersome to be included in the body of the paper.

List of appendices if any

- Supporting evidence [e.g. raw data]
- Contributory facts or specialized data [raw data appear in the appendix, but with summarized data appearing in the body of the text].
- Sample calculations
- Technical figures, graphs, tables, statistics
- Detailed description of research instruments
- Maps, charts, photographs, drawings
- Letters, emails, and other copies of correspondence
- Questionnaire/survey instruments, with the results appearing in the text
- Complete transcripts of interviews
- Complete field notes from observations
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 90 to 100 pages

Pattern of Evaluation of the Project work

The Project Report shall be evaluated in two stages viz.	
• Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• Conduct of Viva-voce	40 Marks
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

Note:

The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern

Passing Standard

- Minimum of Grade D in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- **Absence of student for viva voce:** If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, only along with students of the next batch.



Dr Rita Khatri

Chairperson BOS (Commerce and Management)