

**M.E.S GARWARE COLLEGE OF COMMERCE (AUTONOMOUS)**  
**T.Y.B.COM (NEP 2024 PATTERN), SEMESTER – V**  
**From Academic Year 2026-27**  
**COURSE CURRICULUM**

Sr. No	Course Title	Course Code	Credits	Page No.
<b>MAJOR CORE (Optional)</b>				
1	<a href="#">Cost &amp; Works Accounting - V</a>	<a href="#">24BC5-A303</a>	4	1
	<a href="#">Business Administration - V</a>	<a href="#">24BC5-A304</a>	4	3
	<a href="#">Banking &amp; Finance - V</a>	<a href="#">24BC5-A305</a>	4	5
	<a href="#">Marketing Management - V</a>	<a href="#">24BC5-A307</a>	4	7
	<a href="#">Business Entrepreneurship - V</a>	<a href="#">24BC5-A306</a>	4	9
	<a href="#">Business Laws &amp; Practice - V</a>	<a href="#">24BC5-A308</a>	4	11
<b>MAJOR CORE (Compulsory)</b>				
2	<a href="#">Advanced Accounting - V</a>	<a href="#">24BC5-A301</a>	4	13
<b>MAJOR CORE (Optional)</b>				
3	<a href="#">Auditing &amp; Taxation - I</a>	<a href="#">24BC5-A313</a>	4	15
	<a href="#">Elements of Company Law - I</a>	<a href="#">24BC5-A314</a>	4	17
<b>MAJOR ELECTIVE (Optional)</b>				
4	<a href="#">Cost &amp; Works Accounting (ME) - I</a>	<a href="#">24BC5-B303</a>	4	19
	<a href="#">Business Administration (ME) - I</a>	<a href="#">24BC5-B304</a>	4	21
	<a href="#">Banking &amp; Finance (ME) - I</a>	<a href="#">24BC5-B305</a>	4	23
	<a href="#">Marketing Management (ME) - I</a>	<a href="#">24BC5-B307</a>	4	25
	<a href="#">Business Entrepreneurship (ME) - I</a>	<a href="#">24BC5-B306</a>	4	27
	<a href="#">Business Laws &amp; Practice (ME) - I</a>	<a href="#">24BC5-B308</a>	4	29
<b>VSC - VOCATIONAL SKILL COURSE (Optional)</b>				
5	<a href="#">Business Management</a>	<a href="#">24BC5-C311</a>	2	31
	<a href="#">Business Communication</a>	<a href="#">24BC5-C312</a>	2	32
<b>FP - FIELD PROJECT (Optional-Based on Major Core)</b>				
6	<a href="#">Cost &amp; Works Accounting (FP) - II</a>	<a href="#">24BC5-E303</a>	2	33
	<a href="#">Business Administration (FP) - II</a>	<a href="#">24BC5-E304</a>	2	33
	<a href="#">Banking &amp; Finance (FP) - II</a>	<a href="#">24BC5-E305</a>	2	33
	<a href="#">Marketing Management (FP) - II</a>	<a href="#">24BC5-E307</a>	2	33
	<a href="#">Business Entrepreneurship (FP) - II</a>	<a href="#">24BC5-E306</a>	2	33
	<a href="#">Business Laws &amp; Practice (FP) - II</a>	<a href="#">24BC5-E308</a>	2	33
<b>MINOR (Optional)</b>				
7	<a href="#">Indian &amp; Global Economic Development (MI)</a>	<a href="#">24BC5-F302</a>	2	36
	<a href="#">Cost &amp; Works Accounting (MI) - III</a>	<a href="#">24BC5-F303</a>	2	38
	<a href="#">Business Administration (MI) - III</a>	<a href="#">24BC5-F304</a>	2	39
	<a href="#">Marketing Management (MI) - III</a>	<a href="#">24BC5-F307</a>	2	40
<b>Total Credits</b>			<b>22</b>	

**Note: Click on the Course Title or Course Code to access the link to course details.**

## T.Y.B.COM SEMESTER-V (NEP 2024) SUBJECT GROUP (Grant-in-Aid)

DIV.	SUB. GROUP	Subjects & Credits							
		MAJOR CORE			MAJOR ELECTIVE	VSC	FP	MINOR	Total Credits
A	<i>A</i>	CWA (4)	A/C (4)	A&T (4)	CWA (4)	BM (2)	FP (2)	ECO (2)	22
	<i>B</i>	CWA (4)	A/C (4)	A&T (4)	CWA (4)	BM (2)	FP (2)	ECO (2)	22
	<i>C</i>	BA (4)	A/C (4)	A&T (4)	BA (4)	BM (2)	FP (2)	Mktg (2)	22
	<i>D</i>	BA (4)	A/C (4)	A&T (4)	BA (4)	BM (2)	FP (2)	Mktg (2)	22
B	<i>E</i>	B&F (4)	A/C (4)	A&T (4)	B&F (4)	BM (2)	FP (2)	ECO (2)	22
	<i>F</i>	B&F (4)	A/C (4)	A&T (4)	B&F (4)	BM (2)	FP (2)	ECO (2)	22
C	<i>G</i>	BE (4)	A/C (4)	A&T (4)	BE (4)	BM (2)	FP (2)	ECO (2)	22
	<i>H</i>	BE (4)	A/C (4)	A&T (4)	BE (4)	BM (2)	FP (2)	ECO (2)	22
	<i>I</i>	Mktg (4)	A/C (4)	C.Law (4)	Mktg (4)	BC (2)	FP (2)	BA (2)	22
	<i>J</i>	Mktg (4)	A/C (4)	C.Law (4)	Mktg (4)	BC (2)	FP (2)	BA (2)	22
D	<i>K</i>	CWA (4)	A/C (4)	C.Law (4)	CWA (4)	BC (2)	FP (2)	ECO (2)	22
	<i>L</i>	CWA (4)	A/C (4)	C.Law (4)	CWA (4)	BC (2)	FP (2)	ECO (2)	22
E	<i>M</i>	B&F (4)	A/C (4)	C.Law (4)	B&F (4)	BC (2)	FP (2)	ECO (2)	22
	<i>N</i>	B&F (4)	A/C (4)	C.Law (4)	B&F (4)	BC (2)	FP (2)	ECO (2)	22
	<i>O</i>	BLP (4)	A/C (4)	C.Law (4)	BLP (4)	BC (2)	FP (2)	CWA (2)	22
	<i>P</i>	BLP (4)	A/C (4)	C.Law (4)	BLP (4)	BC (2)	FP (2)	CWA (2)	22

### See below expansion of above-mentioned verticals and subject name with subject code

<b>MAJOR CORE</b>	<b>CWA (4)</b>	Cost & Works Accounting - V (24BC5-A303)	<b>BLP (4)</b>	Business Laws & Practice - V (24BC5-A308)
	<b>BA (4)</b>	Business Administration - V (24BC5-A304)	<b>A/C (4)</b>	Advanced Accounting - V (24BC5-A301)
	<b>B &amp; F (4)</b>	Banking & Finance - V (24BC5-A305)	<b>A&amp;T (4)</b>	Auditing & Taxation - I (24BC5-A313)
	<b>Mktg (4)</b>	Marketing Management - V (24BC5-A307)	<b>C.Law (4)</b>	Elements of Company Law - I (24BC5-A314)
	<b>BE (4)</b>	Business Entrepreneurship - V (24BC5-A306)		
<b>MAJOR ELECTIVE</b>	<b>CWA (4)</b>	Cost & Works Accounting (ME) - I (24BC5-B303)	<b>Mktg (4)</b>	Marketing Management (ME) - I (24BC5-B307)
	<b>BA (4)</b>	Business Administration (ME) - I (24BC5-B304)	<b>BE (4)</b>	Business Entrepreneurship (ME) - I (24BC5-B306)
	<b>B &amp; F (4)</b>	Banking & Finance (ME) - I (24BC5-B305)	<b>BLP (4)</b>	Business Laws & Practice (ME) - I (24BC5-B308)
<b>VSC - VOCATIONAL SKILL COURSE</b>	<b>BM (2)</b>	Business Management (24BC5-C311)	<b>BC (2)</b>	Business Communication (24BC5-C312)
<b>FP - FIELD PROJECT</b>	<b>FP (2)</b>	Cost & Works Accounting (FP) - II (24BC5-E303)	<b>FP (2)</b>	Marketing Management (FP) - II (24BC5-E307)
		Business Administration (FP) - II (24BC5-E304)		Business Entrepreneurship (FP) - II (24BC5-E306)
		Banking & Finance (FP) - II (24BC5-E305)		Business Laws & Practice (FP) - II (24BC5-E308)
<b>MINOR</b>	<b>Eco (2)</b>	Indian & Global Economic Development (MI) (24BC5-F302)	<b>B.A. (2)</b>	Business Administration (MI) - III (24BC5-F304)
	<b>Costing (2)</b>	Cost & Works Accounting (MI) - III (24BC5-F303)	<b>Mktg. (2)</b>	Marketing Management (MI) - III (24BC5-F307)

## MAJOR CORE (Optional)

<b>Course Code:</b> <b>24BC5-A303</b>	<b>Course: Cost &amp; Works Accounting - V</b> <b>(Service Costing and Recent Trends in Costing)</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1) To introduce the students to concept of Service Costing. 2) To cultivate an understanding about the application of Service Costing. 3) To develop the knowledge on concept of Uniform Costing. 4) To create awareness among the students with concept of Emerging Trends in Cost Accounting.		
<b>Course Outcomes:</b>		
<b>After completing the Course, the students shall be able to:</b>		
<b>CO1:</b> Understand the concept of Service Costing.		
<b>CO2:</b> Get acquainted with the application of Service Costing.		
<b>CO3:</b> Understand the concept of Uniform Costing.		
<b>CO4:</b> Understand the concept of Emerging Trends in Cost Accounting.		

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Service Costing-I</b>	1.1 Meaning, Features and Application of Service Costing 1.2 Cost Unit-Simple and Composite, Cost of service cost center 1.3 Cost Statement for hotel and hospital organisation 1.4 Critical aspects for preparation of cost statements for education sector	<b>16</b>
<b>II</b>	<b>Service Costing-II</b>	2.1 Cost statement for all transport services and power house sector 2.2 Study of banking sector services	<b>18</b>
<b>III</b>	<b>Uniform Costing and Inter-firm Comparison</b>	3.1 Meaning, Objectives, Advantages, Disadvantage of uniform costing 3.2 Uniform Cost Manual 3.3 Meaning, Prerequisite, advantages of limitations of intern firm Comparison (Theory Only)	<b>14</b>
<b>IV</b>	<b>Emerging Trends in Cost Accounting</b>	4.1 Lean Systems 4.2 Back flush costing 4.3 Synchronous manufacturing 4.4 Pareto Analysis 4.5 Socio Economic costing	<b>12</b>
<b>Total</b>			<b>60</b>

**Note:**

**1. Weightage to Theory and Problems:**

40% of marks for Theory and 60 % of marks for Practical Problems.

**2. Area of Practical Problems:**

- a) Computation of Service Costing Problem on Lodge hotel, Restaurant, hospitals organization
- b) Computation of Service Costing Problem on Power house, Road, Air, Water, Rail transport

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd., New Delhi
2	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.
3	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd., New Delhi.
4	Cost Accounting, Theory and Problems	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot, New Delhi
5	Cost Accounting Principles and Practice	Jain and Narang	Kalyani Publishers, Kolkata
6	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd., Kolkata
7	Generally Accepted Cost Accounting Standards	The Institute of Cost Accountants of India, Kolkata	The Institute of Cost Accountants of India, Kolkata

**E – Learning Resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)</b>	<b>Journals/ Articles/ Case Studies</b>
1	Service Costing-I	<a href="https://icmai.in">https://icmai.in</a>	The Management Accountant
2	Service Costing-II	<a href="http://www.globalcma.in">www.globalcma.in</a>	The Management Accountant
3	Uniform Costing		
4	Emerging Trends in Cost Accounting		<a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_160824.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_160824.pdf</a>

<b>Course Code:</b> <b>24BC5-A304</b>	<b>Course: Business Administration - V</b> <b>(Supply Chain Management)</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To understand the basic concepts of Supply Chain Management. 2. To study the business scenarios through the concepts of various elements of a Supply Chain. 3. To know the role of Logistics Management and Information Technology in Supply Chain. 4. To comprehend the key operational aspects of a Supply Chain.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to CO1: Interpret the basic concepts of Supply Chain Management. CO2: Analyze the business scenarios through the concepts of various elements of a Supply Chain. CO3: Comprehend the roles of Logistics Management and Information Technology in Supply Chain. CO4: Evaluate the key operational aspects of a Supply Chain.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Supply Chain Management (SCM)</b>	1.1. Concept and Objectives. 1.2. Functions of Supply. 1.3. Supply Chain Strategy. 1.4. Global Supply Chain Management. 1.5. Value Chain and Value Delivery Systems for Supply Chain Management 1.6. Bull-Whip Effect. 1.7. oncept, Importance and Objectives of Green Supply Chain Management 1.8 Limitations	<b>15</b>
<b>II</b>	<b>Elements of Supply Chain</b>	2.1 Procurement 2.2 Warehousing 2.3 Transportation 2.4 Order Processing 2.5 Materials Handling 2.6 Facility 2.7 Customer Service 2.8 Information System 2.9 Reverse Logistics	<b>15</b>
<b>III</b>	<b>Logistics Management and IT in Supply Chain Management</b>	3.1 Concepts & objectives of Logistics Management 3.2 Integrated Logistics Management 3.3 Logistics Planning and Strategy 3.4 Information and Communication Technology in Supply Chain Management 3.5 Role of IT in Supply Chain Management 3.6 Retail Supply Chain Management, Problems and Prospects (System Integration Concept)	<b>15</b>
<b>IV</b>	<b>Key Operational Aspects in Supply Chain</b>	4.1 Supply Chain Network Design 4.2 Pull and Push view of Supply Chain 4.3 Distribution Management – Definition, functions, Channels and Strategies of Distribution 4.4 Distribution Network in Supply Chains 4.5 Channel Design 4.6 Factors Influencing Design 4.7 Role and Importance of Intermediaries in Supply Chain Management 4.8 Demand Forecasting	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr No</b>	<b>Name of the Book</b>	<b>Author</b>	<b>Publication</b>	<b>Place</b>
<b>1</b>	Supply Chain Management	Shridhar Bhat	Himalaya	Mumbai
<b>2</b>	Supply Chain Management	Chopra, Meindl and Kalra	Pearson	UK
<b>3</b>	Supply Chain Management	V. Sople	Pearson	UK
<b>4</b>	Logistics Management	Shridhar Bhat	Himalaya	Mumbai
<b>5</b>	Designing and Managing the Supply Chain	David Simchi, Levi	Tata McGraw Hill	Mumbai
<b>6</b>	Supply Chain Management for Global Competitiveness	B.S. Sahay	McMillan India	New Delhi

<b>Course Code:</b> 24BC5-A305	<b>Course: Banking &amp; Finance - V</b> <b>(Financial Markets and Institutions in India)</b>	<b>Total Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To acquaint the students with the Indian Financial System and its role in economic development. 2. To make the students aware about the Indian Money Market and its significance. 3. To make the students aware about the Indian Capital Market and explore the opportunities. 4. To enable the students to know the concept of foreign exchange and its functioning of foreign exchange market.		
<b>Course Outcome:</b>		
After completing the Course, the student will be able to CO1: Explain the role of the Indian Financial System for economic development. CO2: Analyse the growth of the Indian Money market over a period of time. CO3: Compare the Indian Money Market and Indian capital Market and its performance in the capital market. CO4: Assess the factors affecting foreign exchange rate and its volatility.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Indian Financial System</b>	1.1 Meaning and Definition of Financial System in India. 1.2 Role of Financial System in Economic Development 1.3 Structure and Components of Indian Financial System 1.4 Functions of financial system in India 1.5. Financial Sector Reforms since Liberalisation 1.6 Introduction to financial technology (FinTech)	<b>15</b>
<b>II</b>	<b>Indian Money Market</b>	2.1 Meaning and definition of Indian Money Market 2.2 Instruments and Participants in Indian Money Market 2.3 Functions of Indian Money Market 2.4 The role of Central Bank in the context of Money Market 2.5 Recent Developments in Indian Money Market 2.6 Limitations of Indian Money Market 2.7 Introduction to Direct Benefit Transfer (DBT)	<b>15</b>
<b>III</b>	<b>Indian Capital Market</b>	3.1 Meaning, definition and role of Indian Capital Market in Economic Development 3.2 Credit Instruments and Participants in Indian Capital Market 3.3 Functions of Indian Capital Market 3.4 Limitations of Indian Capital Market. 3.5 Recent Developments in Indian Capital Market	<b>15</b>
<b>IV</b>	<b>Foreign Exchange Market</b>	4.1 Foreign Exchange Market: Meaning and definition 4.2 Foreign Exchange Rate: The determination (Equilibrium) 4.3 Functions of Foreign Exchange Market 4.4 Participants in Foreign Exchange Market 4.5 Recent Developments in Foreign Exchange Market: Spot and Forward Rates 4.6 Forex Act 1999.	<b>15</b>
<b>Total</b>			<b>60</b>

## **References:**

### **Mandatory Reading**

1. Avadhani V.A. (2019), 'Investment and Securities Markets in India', Himalaya Publishing House
2. Bhole L.M. (2004), 'Financial Institution and Markets' McGraw Hill Education
3. Khan M.Y. (2019), 'Indian Financial System 11th Edition, McGraw Hill Education

### **Suggested Readings**

1. Kohok Mukund, 'Business Finance and Financial Services'
2. Kumar, Gupta and Kaur (2021), 'Financial Markets and Institutions' Taxmann
3. Meir Kohn (2000), ' Financial Institutions and Markets', Tata MC Graw-Hill Publication 102
4. Michael Brandl (2016), 'Money, Banking, Financial Markets and Institutions', CENGAGE Learning Custom
5. Mittal Anand (2003), 'Economic Reforms and Capital Markets in India', Galgotia Publishing Company, New Delhi.
6. Pathak Bharti V. (2018), "The Indian Financial System", Pearson Education [India] Ltd.
7. [www.rbi.org](http://www.rbi.org)
8. [www.sebi.gov.in](http://www.sebi.gov.in)

<b>Course Code:</b> <b>24BC5-A307</b>	<b>Course: Marketing Management - V</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To understand the conceptual framework of marketing demand and forecasting and its applications in decision making under various environmental constraints.		
2. To study the important role of marketing in Non-Profit Organization.		
3. To Know the changing role of effective marketing management.		
4. To understand various marketing opportunities and developing marketing strategies and implementation plans		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to -		
<b>CO 1:</b> Develop the knowledge of the conceptual framework of marketing demand and forecasting and its applications in decision making under various environmental constraints.		
<b>CO 2:</b> Understand the important role of marketing in Nonprofit Organizations.		
<b>CO 3:</b> Get acquainted with the changing role of marketing management.		
<b>CO4:</b> Understand the various marketing opportunities and developing marketing strategies and implementation plans.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Marketing Demand and Sales Forecasting</b>	1.1 Introduction, Definitions, Meaning, 1.2 Determinants 1.3 Understanding Needs, Wants and Demands in Marketing. 1.4 Types of Demands in Marketing 1.5 Meaning of Sales Forecast, Sales Budget and Sales Quota 1.6 Sales Forecasting Methods	<b>15</b>
<b>II</b>	<b>Marketing of Non-Profit Organization</b>	2.1 Non-Profit Organization-Concept 2.2 Characteristics, Types, Problems Marketing of Non-Profit Organization 3.3 Need of Non-Profit Organization in India	<b>15</b>
<b>III</b>	<b>Changing Role of Marketing Organizations</b>	3.1 Meaning of Marketing Organization Types of Marketing Organizations 3.2 Factors Affecting on Marketing Organization 3.3 Essentials of an effective Marketing Organizations 3.4 The changing role of marketing and marketers	<b>15</b>
<b>IV</b>	<b>Brand Building Strategy</b>	4.1 Concept of Brand Strategy 4.2 Importance of Building a Brand Strategy 4.3 Brand Building Strategy key concepts and Steps various types of Brand Building Strategies 4.4 Reviewing Brand Building Strategies 4.5 Brand building strategy for New Product	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management,	Rajan Saxena	McGraw Hill Education
3	Marketing Management,	V. S. Ramaswamy & S.Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5	Marketing Management,	Dr.K.Karunakaran	Himalaya Publishing House
6	Agriculture Marketing,	J.W.Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications
8	A framework for marketing management	Philip Kotler	Pearson Publication New Delhi
9	Marketing Management	Rajan Saxena	McGraw Hill Education New Delhi
10	Principles of Marketing	Philip Kotler	Pearson Publication New Delhi
11	Advertising Management	Rajiv Batra	Pearson Publication New Delhi
12	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication Noida

<b>Course Code: 24BC5-A306</b>	<b>Course: Business Entrepreneurship - V</b>	<b>Marks: 100 Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand the role of individual behaviour and personality in entrepreneurship.</li> <li>2. To acquaint students with the concepts of Organization and Organizational behaviour required for entrepreneurship</li> <li>3. To understand the procedure for developing a business proposal.</li> <li>4. To study the journey of the Impactful Indian Entrepreneurs.</li> </ol>		
<b>Course Outcomes:</b>		
<p>After completing the course, Students will be able to -</p> <ol style="list-style-type: none"> <li>1. Understand the concept of the individual behaviour and essential personality traits for entrepreneurship.</li> <li>2. Understand concepts of Organization and Organizational behavior required for entrepreneurship</li> <li>3. Get equipped with the knowledge and skills required to develop a structured and effective business proposal.</li> <li>4. Examine and draw inspiration from the experiences, challenges, and strategies of renowned entrepreneurs.</li> </ol>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Individual Behaviour and Personality for Entrepreneurship</b>	1.1 Individual Behaviour for Entrepreneurship: Characteristics, Determinants of individual behaviour, Requisites for Individual Behaviour in Entrepreneurship. 1.2 Personality for Entrepreneurship: 1.2.1 Meaning, Definitions, Characteristics, Determinants of Personality for Entrepreneurship. 1.2.2 Personality Traits, Personality Development, 1.2.3 Emotional Intelligence for Entrepreneurship, Entrepreneurial Personality. 1.2.4 Individual Behaviour and Group Behaviour in Entrepreneurship. 1.2.5 Factors, Role, and Theories of Personalities	<b>15</b>
<b>II</b>	<b>Organizational Behaviour for Entrepreneurship</b>	2.1 Organization: Meaning, Definition, Goals, Approaches. 2.2 Organizational Behaviour for Entrepreneurship: Meaning, Definitions, Need, Nature, Importance & Scope, Characteristics, Types, Objectives, Merits and Demerits of Organizational Behaviour for Entrepreneurship, Organizational Behaviour Models. Developing Entrepreneurial Behaviour in the Organization: Opportunity Identification, Opportunity Facilitation, Organizational Competencies and Individual Competencies	<b>14</b>
<b>III</b>	<b>Developing Business proposal</b>	3.1 Introduction, Meaning and Importance 3.2 Elements of Business Proposal 3.3 Common recipients of a Business Proposal Investors Financial Institutions Government Agencies Potential Partners or Collaborators Business Competitions and Accelerator Programs 3.4 Preliminaries for preparations of Business Proposal - SWOC Analysis Market Research Customer Profiling Competitors Analysis Vision, Mission, Goals and Objectives, etc. 3.5 Possible Traps in Business Proposals.	<b>16</b>

<b>IV</b>	<b>A study of Impactful Indian Entrepreneurs</b>	4.1 Impactful Indian Entrepreneurs: 4.1.1 Mr. Anand Mahindra (Chairman, Mahindra & Mahindra) 4.1.2 Mr. Baba Kalyani (MD, Bharat Forge) 4.1.3 Mr. Nikhil Kamath ( Co Founder Zeroda) 4.1.4 Mr. Indraneel Chitale (Managing Partner, Chitale group of Industries) 4.1.5 Mr. Adar Poonawala (CEO, Serum Institute of India, India’s Vaccine King) 4.1.6 Women Entrepreneur: Falguni Nayar (The founder of Nykaa)	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author(s)	Publication, Place
1	Dynamics of Entrepreneurial Development and Management	Vasanta Desai	Himalaya Publications
2	Entrepreneurship Development	Khanna S.S	Chand, New Delhi.
3	A Complete Guide to Successful Entrepreneurship	Pandey G.N.	Vikas Publishing House PvtL Ltd.
4	A Roadmap to Entrepreneur	Dr. Jyoti Gogte	Vishwakarma Publications
5	A Beginner's Guide for Business Proposal Management	Gaurav Sinha	

<b>Course Code:</b> <b>24BC5-A308</b>	<b>Course: Business Laws &amp; Practice - V</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To understand the provisions relating to the Custom Law 2. To gain knowledge of the constitutional background, introduction, and key definitions related to the Goods and Services Tax (GST) in India 3. To understand the applicability, exemptions, registration procedures, and the role of the GST Council in the administration of GST 4. To acquire knowledge of GST return filing, audit requirements, accounting, and compliance with penalties and offences under GST laws		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Comprehend the fundamental concepts of Custom Law and apply them in understanding import/export procedures and compliance requirements.		
<b>CO2:</b> Explain the structure, objectives, and legal framework of GST, including its types and key provisions.		
<b>CO3:</b> Know the process of GST registration, recognize exemptions, and explain the administrative framework of GST.		
<b>CO4:</b> Be familiar with GST returns, audit applicability, penal provisions under GST laws, and compliance regarding record-keeping.		

Unit	Unit Title	Contents	No of lectures
I	Custom Law	1.1. Meaning object and scope, Definitions - Customs Area, Customs Port/AirPort/Station /Water - Prohibited goods - smuggling - Shipping Bill - Entry Bill of Entry-Bill of Export - Coastal Goods. 1.2. Types of Custom Duties. 1.3. Levy and exemption from Custom duty - Valuation of goods for the purpose of assessment. 1.4. Clearance of Imported and Exported goods - Confiscations of goods and conveyances and imposition of penalty	15
II	GST In India- An Introduction	2.1 Constitutional Background & Introduction of Goods & Service tax in India (CGST Act, 2017 & IGST Act, 2017) 2.2 Important definitions & concepts under CGST Act, 2017 2.3 Types of GST	15
III	GST - Applicability, Registration Procedure & Administration of GST	3.1. Applicability & Exemption under GST 3.2. Registration procedure under GST 3.3. Administration of GST & Role of GST Council	15
IV	GST- Returns & Audit	4.1. Various Returns and their due dates under GST Laws 4.2. Applicability of Audit under GST 4.3. Accounting & Books to be maintained under GST 4.4. Offences & Penal Provisions under GST Laws	15
<b>Total</b>			<b>60</b>

#### Web References:

Sr. No.	Website Address	Institution
1	<a href="https://www.mca.gov.in">https://www.mca.gov.in</a>	Ministry of Corporate Affairs
2	<a href="https://www.cbic.gov.in">https://www.cbic.gov.in</a>	Central Board of Indirect Taxes & Customs (CBIC)
3	<a href="https://www.icaai.org">https://www.icaai.org</a>	ICAI - The Institute of Chartered Accountants of India
4	<a href="https://www.icsi.edu">https://www.icsi.edu</a>	ICSI - Institute of Company Secretaries of India
5	<a href="https://www.icmai.in">https://www.icmai.in</a>	ICMAI - Institute of Cost Accountants of India

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Guide to The Customs Act: Law, Practice, and Procedures	B.N. Gururaj	LexisNexis
2	The Customs Act 1962 Bare Act with Amendments	Government of India	Educreation Publishing
3	Taxmann's GST and Customs Law	CA K.M. Bansal	Taxmann Publication Pvt. Ltd.
4	Taxmann's GST Practice Manual	Aditya Singhania	Taxmann Publication Pvt. Ltd.
5	Goods and Services Tax (GST)	H.C. Mehrotra, V.P. Agarwal	Sahitya Bhawan Publication
6	GST Made Simple	Awdhesh Singh	Centax Publication
7	Handbook on Customs Law	R.K. Jain	Centax Publications
8	Indirect Taxes: GST & Customs Law	V.S. Datey	Taxmann Publication Pvt. Ltd.
9	GST Law & Practice	S.S. Gupta	Taxmann Publication Pvt. Ltd.
10	GST Law & Analysis with Conceptual Procedures	B.D. Chatterjee	Bloomsbury India
11	Customs Law Manual	R.K. Jain	Centax Publications
12	Practical Approach to GST	CA Rajat Mohan	Bharat Law House

## MAJOR CORE (Compulsory)

<b>Course Code:</b> 24BC5-A301	<b>Course: Advanced Accounting-I</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1) To develop understanding about Accounting Standards and International Financial Reporting Standards 2) To provide knowledge about accounting for capital restructuring in the form of internal reconstruction 3) To understand the legal provisions & the procedure regarding preparation of final accounts of Banking Companies 4) To develop the knowledge and skills regarding investment accounting.		
<b>Course Outcomes:</b>		
<b>After completing the Course, the students shall be able to:</b>		
<b>CO1:</b> Gain conceptual knowledge regarding Accounting Standards and International Financial Reporting Standards.		
<b>CO2:</b> Understand the procedure of internal reconstruction adopted by the companies.		
<b>CO3:</b> Understand the legal provisions & the procedure regarding preparation of final accounts of Banking Companies.		
<b>CO4:</b> Develop knowledge and skills regarding investment accounting.		

Unit	Unit Title	Contents	No of lectures
I	<b>Accounting Standards &amp; Financial Reporting</b>	1.1 Introduction to AS- 3, AS-12 and AS 20 with simple numerical. 1.2 Introduction to IFRS - Fair Value Accounting 1.3 Distinction between Indian Accounting Standards & IFRS.	14
II	<b>Final Accounts of Banking Companies</b>	2.1 Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts 2.2 Problems on Preparation of Profit & Loss A/c and Balance Sheet in vertical form as per Banking Regulation Act, 1949.	18
III	<b>Accounting for Capital Restructuring (Internal Reconstruction)</b>	3.1 Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning of Internal Reconstruction 3.2 Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. 3.3 Preparation of Balance Sheet after Internal Reconstruction	16
IV	<b>Investment Accounting</b>	4.1 Introduction and Classification of Investments. 4.2 Introduction to Acquisition Cost & Carrying Cost of Investment. 4.3 Calculation of Profit/loss on disposal of investments with problems.	12
<b>Total</b>			<b>60</b>

### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Advanced Accounts	Shukla & Grewal	S. Chand & Co. Ltd., New Delhi
2	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers
3	Advanced Accountancy	R.L. Gupta & Radhaswamy	Sultan Chand & Sons, New Delhi
4	Company Accounts	S.P. Jain & K.L. Narang	Kalyani Publishers
5	Corporate Accounting	Dr. S. N. Maheshwari & S.K. Maheshwari	Vikas Publication
6	Accounting Standards	As issued by Institute of Chartered Accountants of India	ICAI

**E – Learning Resources:**

<b>Sr No</b>	<b>Topic</b>	<b>Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)</b>	<b>Journals/ Articles/ Case Studies</b>
1	Accounting Standards & Financial Reporting	<a href="https://resource.cdn.icai.org/57428indas46512.pdf">https://resource.cdn.icai.org/57428indas46512.pdf</a>	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2	Final Accounts of Banking Companies	<a href="https://resource.cdn.icai.org/38658bos28174-mod3-c6.pdf">https://resource.cdn.icai.org/38658bos28174-mod3-c6.pdf</a>	Journal of Accounting & Finance,
		<a href="https://resource.cdn.icai.org/38646bos28176cp6.pdf">https://resource.cdn.icai.org/38646bos28176cp6.pdf</a>	Accounting Research Association of Jaipur
3	Accounting for Capital Restructuring (Internal Reconstruction)	<a href="https://resource.cdn.icai.org/38484bos28154-mod1-cp5.pdf">https://resource.cdn.icai.org/38484bos28154-mod1-cp5.pdf</a>	The Accounting World-ICFAI
4	Investment Accounting	<a href="https://resource.cdn.icai.org/38491bos28154-mod2-cp12.pdf">https://resource.cdn.icai.org/38491bos28154-mod2-cp12.pdf</a>	-
		<a href="https://resource.cdn.icai.org/38509bos28155cp12.pdf">https://resource.cdn.icai.org/38509bos28155cp12.pdf</a>	

## MAJOR CORE (Optional)

<b>Course Code:</b> 24BC5-A313	<b>Course: Auditing &amp; Taxation- I</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1) To gain conceptual understanding of various important definitions and concepts of Auditing</li> <li>2) To have better understanding of Checking, Vouching, Verification, Audit Report and Auditing and Assurance Standards.</li> <li>3) To get acquainted with provisions of statutory audit of Company, Forensic Audit and audit under Computerized Information System.</li> <li>4) To gain conceptual understanding of various important definitions and concepts under Income Tax Act, 2025.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to:		
<ol style="list-style-type: none"> <li>1. Get acquainted with conceptual understanding of various important definitions and concepts of Auditing</li> <li>2. Understand the importance of Checking, Vouching, Verification, Types of Audit Report and Auditing Assurance Standards.</li> <li>3. Gain insight into Statutory Audit of Company, Forensic audit and audit under Computerized Information System</li> <li>4. Get acquainted with Conceptual understanding of various important definitions and concepts under Income Tax Act, 2025.</li> </ol>		

Unit	Unit Title	Contents	No of lectures
I	<b>Introduction to Audit and important definitions/concepts of Auditing</b>	Important Definition, Features, Objectives-Advantages and Limitation of Auditing, basic principles –Types of errors and frauds, Various types of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control, Internal Check and Internal Audit.	15
II	<b>Checking, Vouching, Verification and Audit Report etc.</b>	Test checking-Vouching of Cash Book, Verification and Valuation of Assets and Liabilities. Types of Audit Report, Audit Certificate, Difference between Audit Report and Audit Certificate. Introduction to Auditing and Assurance Standards.	15
III	<b>Company Audit, Forensic Audit, Audit of Computerized information Systems</b>	<b>Company Audit</b> Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor. <b>Forensic Audit</b> Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit, Techniques and Forensic Audit Report <b>Auditing in an EDP Environment</b> General EDP Control – EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	14
IV	<b>Introduction to Definitions and important concepts under Income Tax Act, 2025</b>	Tax and different types of taxes, important concepts, Important definitions-Tax Year u/s 3(1), Person u/s 2(77), Income u/s 2(49), Assessee 2(11), Total Income 2(108), Assessment 2(13) Exempted Income (Schedule), Residential Status u/s 6 and its impact on chargeability.	16
<b>Total</b>			<b>60</b>

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication, Place</b>
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
3	Taxmann's Auditing and Corporate Governance	Aruna Jha	Taxmann Publication
4	Padhuka's Student's Referencer on Standards on Auditing	CA G. Sekar, CA B. S. Prasath	Commercial Law Publishers (India) Pvt. Ltd.
5	Fundamentals of Auditing	S. K. Basu	Pearson
6	Indian Income Tax	Dr.Vinod Singhania	Taxmann Publication
7	Income Tax	Dr. Girish Ahuja Dr.Ravi Gupta	Wolters kluwer

**Web References:**

<b>Sr. No.</b>	<b>Website Address</b>	<b>Institution</b>
1	<a href="https://www.mca.gov.in">https://www.mca.gov.in</a>	Ministry of Corporate Affairs
2	<a href="https://www.icai.org">https://www.icai.org</a>	ICAI - The Institute of Chartered Accountants of India
3	<a href="https://www.icsi.edu">https://www.icsi.edu</a>	ICSI - Institute of Company Secretaries of India

<b>Course Code:</b> 24BC5-A314	<b>Course: Elements of Company Law - I</b>	<b>Marks: 100</b> <b>Credits: 04</b>
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**Course Objectives:**

- 1) To introduce the concept of a Company as a business form under the Companies Act, 2013.
- 2) To get acquainted with the provisions of the Companies Act, 2013 regarding the formation and incorporation of a company.
- 3) To understand the principal documents required for the formation of a company.
- 4) To know the various modes for raising capital for the company.

**Course Outcome:**

After completing the course, the student shall be able to:

**CO1:** Understand the meaning, nature, and kinds of Company.

**CO2:** Summarize the provisions relating to formation of a new company in India.

**CO3:** Identify the principal documents required for formation of the company.

**CO4:** Identify the provisions and explain the various modes for raising capital for the company.

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>The Companies Act, 2013: Introduction and Concept</b>	1.1 History and Background of Company Law 1.2 Introduction to the Companies Act, 2013: Meaning, Definitions, Key Concepts, Nature, Applicability, and Features of a Company; Comparison of Company as a form of business organization vis-à-vis the other forms of business entities like Sole Proprietorship, Partnership, and LLP. 1.3 Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. 1.4 Other kinds of Companies: One Person company, Section 8/Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company, Associate Company, Producer Company, Nidhi Company, Government Company, etc.	<b>15</b>
<b>II</b>	<b>Formation and Incorporation of a Company</b>	2.1 Stages in the Formation and Incorporation. 2.1.1 Promotion: Meaning of the term 'Promoter' / Promoter Group, their legal Position, Rights & Liabilities of Promoters, Pre-incorporation contracts. 2.1.2 Registration/ Incorporation of a Company: - Procedure, Documents to be filed with ROC, Certificate of Incorporation, Compliances related to Public Company, Effects of Certificate of Registration. 2.1.3 Capital Subscription 2.1.4 Commencement of Business	<b>15</b>

<b>III</b>	<b>Principal Documents</b>	<p>3.1 Documents relating to Incorporation</p> <p>3.1.1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.</p> <p>3.1.2 Articles of Association: Meaning- Contents and form of Articles- Alteration of articles</p> <p>3.1.3 Principles in Company law: Doctrine of Ultra Vires, Doctrine of constructive notice, Doctrine of Indoor Management, Lifting or piercing the corporate veil.</p> <p>3.2 Documents relating to Raising of Capital</p> <p>3.2.1 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus, Types of Prospectus: Red Herring Prospectus; Abridged Form of Prospectus; Deemed Prospectus; Shelf prospectus; Statement in lieu of prospectus, Misstatement in a prospectus and Liabilities for Mis-statement.</p>	<b>15</b>
<b>IV</b>	<b>Capital of the Company</b>	<p>4.1 Various Modes for Raising of Capital</p> <p>4.1.1 Owned Capital: including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of Shares (By an offer for sale)</p> <p>4.1.2 Debt/Borrowed Capital; Concept of Securities</p> <p>4.2 Share Capital: Meaning, Structure, Definition, Nature, and Kinds of Shares.</p> <p>4.3 Allotment of Shares: Meaning- Statutory provisions for allotment, improper and irregular allotment Consequences of irregular allotment.</p> <p>4.4 Other relevant concepts: Meaning- Requisites of a valid call, calls in advance, Share Certificates: Meaning, Provisions regarding the issue of share certificates Forfeiture, Surrender, Transfer, and Transmission of Shares.</p>	<b>15</b>
<b>Total</b>			<b>60</b>

#### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
<b>1</b>	The Companies Act with Rules	Taxmann	Taxmann
<b>2</b>	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.
<b>3</b>	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. Sanjay Dhamija,	Taxmann
<b>4</b>	Company Law	Dr S R Meyani	Asia Law House,
<b>5</b>	Guide to Memorandum, Articles & Incorporation of Company	Bhandari & Makhija	LexisNexis
<b>6</b>	Company Law	Avtar Singh	Eastern Book Company
<b>7</b>	Elements of Company Law	N D Kapoor	Sultan Chand and Sons
<b>8</b>	Law Dictionary	-	-
<b>9</b>	Guide to the Companies Act	Ramaiya	LexisNexis

#### Web References:

Sr. No.	Website Address	Institution
<b>1</b>	<a href="https://www.mca.gov.in">https://www.mca.gov.in</a>	Ministry of Corporate Affairs
<b>2</b>	<a href="https://www.icai.org">https://www.icai.org</a>	ICAI - The Institute of Chartered Accountants of India
<b>3</b>	<a href="https://www.icsi.edu">https://www.icsi.edu</a>	ICSI - Institute of Company Secretaries of India
<b>4</b>	<a href="https://www.icmai.in">https://www.icmai.in</a>	ICMAI - Institute of Cost Accountants of India

**MAJOR ELECTIVE (Optional)**

<b>Course Code: 24BC5-B303</b>	<b>Course: Cost &amp; Works Accounting (ME) - I (Techniques of Cost Accounting and Cost Audit)</b>	<b>Marks: 100 Credits: 4</b>
<b>Course Objectives:</b>		
1. To impart knowledge of Standard Costing and Variance Analysis 2. To develop the knowledge on Budgetary Control & various types of Budgets. 3. To develop understanding on concept of Cost Audit for Social Organization. 4. To create awareness among the students regarding Cost Audit for Different Service Organization.		
<b>Course Outcome:</b>		
<b>After completing the Course, the students will be able to:</b>		
CO1: Get knowledge of Standard Costing and Variance Analysis		
CO2 :Understand concept of Budget, Budgetary Control and various types of Budgets		
CO3: Get Exposure to details of Cost Audit and Role of a Cost Auditor		
CO4: Understand the conceptual understanding of Cost Audit for Different Service Organization.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Standard Costing</b>	1.1 Definition and meaning of standard Cost, Standard Costing and Variance Analysis 1.2 Types of Standards, setting up of Material, Labour Standards 1.3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of Standard Costing 1.5 Application of Standard Costing and Variance Analysis	<b>18</b>
<b>II</b>	<b>Budgetary Control</b>	2.1 Definition and Meaning of Budget & Budgetary Control 2.2 Objectives, essentials, and procedure of Budgetary control 2.3 Advantages and Limitations of Budgetary control 2.4 Types of Budgets 2.5 Zero Base Budgeting 2.6 Simple practical problems based on: a. Cash Budget b. Fixed Budget c. Flexible Budget d. Functional Budget-Sales and Purchase Budget	<b>18</b>
<b>III</b>	<b>Cost Audit and Cost Accounting Record Rules</b>	3.1 Introduction to cost accounting record u/s 148 of the Companies Act 2013. 3.2 Cost records and Verification of Cost Records 3.3 Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit 3.4 Cost auditor – Qualification, disqualification, Rights, and duties. 3.5 Preparation and Submission (XBRL) Cost Audit Report.	<b>14</b>
<b>IV</b>	<b>Cost Audit for Different Service Organization</b>	4.1 Cost Audit of Hospitals 4.2 Cost Audit of Hotels 4.3 Cost Audit of Educational Institutions 4.4 Cost Audit of Transport	<b>10</b>
<b>Total</b>			<b>60</b>

**Note:****1. Weightage to Theory and Problems:**

40% of marks for Theory and 60 % of marks for Practical Problems.

**2. Area of Practical Problems:**

- a) Computation of Material, Labour and Overhead Variance
- b) Computation of various Budgets-Cash, Fixed, Flexible, Sales, Purchase Budget

**Suggested Readings:**

Sr. No	Title of the Book	Author/s	Publication
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing
2	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication
4	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal
5	Cost Accounting, Theory and Problems	S.N. Maheshwari and S.N. Mittal	Mahavir book Depo
6	Cost Accounting Principles and Practice	Jain and Narang	Kalyani Publishers

**E – Learning Resources:**

Sr. No	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Standard Costing	<a href="https://icmai.in">https://icmai.in</a>	Articles from the Professional Journals such as, The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India
2	Budgetary Control	<a href="http://www.globalcma.in">www.globalcma.in</a>	
3	Cost Accounting Record Rules & Cost Audit	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management	
4	Cost Audit for Different Service Organization	<a href="https://icmai.in/upload/Students/Syllabus2022/Financial_Stdy_Mtrl/Paper17_Syll-2022_Rev.pdf">https://icmai.in/upload/Students/Syllabus2022/Financial_Stdy_Mtrl/Paper17_Syll-2022_Rev.pdf</a>	

<b>Course Code:</b> <b>24BC5-B304</b>	<b>Course: Business Administration (ME) - I</b> <b>(Finance)</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To acquaint with the knowledge about Corporate Finance and the Structure of the Indian Financial System 2. To develop the Financial Planning Skills among the students 3. To study the concept of Capitalization and Optimum Capital Structure. 4. To create awareness regarding various sources of Finance available for raising Corporate Capital		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to -		
<b>CO 1:</b> Understand the concept of Corporate Finance and structure of the Indian Financial System.		
<b>CO 2:</b> Develop & Apply the understanding of Financial Planning Skills		
<b>CO 3:</b> Get acquainted with the concept of Capitalization and optimum Capital Structure.		
<b>CO 4:</b> Evaluate the various sources of Finance available for raising Corporate Capital		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Corporate Finance and Indian Financial System</b>	1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions) 1.2 Meaning, Objectives, Scope of Financial Management 1.3 Indian Financial Market – Meaning and Structure 1.3.1 Money & Capital Market 1.3.2 Primary & Secondary Market 1.3.4 Stock Exchange – Meaning, Features, Functions. 1.3.5 Stock Exchanges: Bombay Stock Exchange, National Stock Exchange of India, Dematerialization of Securities 1.4 Securities Exchange Board of India – Objectives, Powers and Functions 1.5 Credit Rating Agencies – Functions and Advantages. 1.5.1 Credit Rating Information Services of India Limited (CRISIL) 1.5.2 Credit Analysis and Research (CARE) Limited.	<b>16</b>
<b>II</b>	<b>Financial Planning</b>	2.1 Financial Planning – Meaning, Nature and Characteristics, Scope, Importance, Advantages and Limitations 2.2 Steps in Financial Planning 2.3 Factors Influencing Financial Plan Formulation 2.4 Methods of Estimating Financial Requirement	<b>12</b>
<b>III</b>	<b>Capitalization and Capital Structure</b>	3.1 Capitalization and Capital Structure 3.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization. 3.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure.	<b>16</b>
<b>IV</b>	<b>Sources of Corporate Finance</b>	4.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term, Medium Term and Long Term 4.2 Sources of Capital – Bank Overdraft, Trade Credit, Accrual Accounts, Financial Lease, Operating Lease, Hire Purchase, Bank Loan, Merchant loan, Debentures, Equity Shares, Preference Shares, Stock Dilution and Flotation 4.3 Concept Cost of Capital and Concept of Risk and Return	<b>16</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
1	Capital Market and Financial System in India	Asheesh Pandey	Ingram short title
2	Capital Market	S Gurusamy	McGraw Hill Education
3	Indian Financial System: Financial Markets, Institutions and Services	Siddhartha Sankar Saha	McGraw Hill
4	Capital Marketing and Securities Law	Kumar Rajnish	Commercial law Publication
5	Investment Analysis and Portfolio Management	Chandra Prosanna	Tata McGraw-Hill Education Private Limited
6	An Introduction to International Capital Markets: Products, Strategies, Participants	Andrew M. Chisholm	wiley
7	Capital Markets in India	Rajesh Chakrabarti	SAGE Response
8	Case studies in Business Administration	Deverell, C.S.	Macmillan Press, 1972
9	Essentials of Business Administration	Aswathappa K	Bombay, Himalaya Publishing House, 1985
10	Handbook of Business Administration	Maynard H.B.	Mcgraw-hill, 1967
11	Fundamentals Of Financial Management	Vyuptakesh Sharan	Dorling
12	Financial Accounting for Management	N Ramchandra	Tata Mcgraw Hill

**E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures (available on YouTube/Swayam/MOOCs, etc.)</b>
1	All Topics (National Digital Library of India)	<a href="https://ndl.iitkgp.ac.in/ndl_he">https://ndl.iitkgp.ac.in/ndl_he</a>

<b>Course Code: 24BC5-B305</b>	<b>Course: Banking &amp; Finance (ME) - I (Banking Law and Practices in India)</b>	<b>Total Marks: 100 Credits: 4</b>
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.</li> <li>2. To understand the legalities of Negotiable Instruments.</li> <li>3. To enable the students to know the Banking Ombudsman Scheme.</li> <li>4. To unfold the Insolvency and Bankruptcy Code, 2016</li> </ol>		
<p><b>Course Outcome:</b></p> <p>After completing the Course, the student will be able to</p> <p>CO1: Describe the legal framework of the Indian Banking System.</p> <p>CO2: Illustrate the appropriate use of Negotiable Instruments.</p> <p>CO3: Apply the knowledge of Banking Ombudsman Scheme 2006.</p> <p>CO4: Analyse the Insolvency and Bankruptcy Code, 2016</p>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Banking Regulation Act, 1949: Introduction, Objectives and Selective Provisions</b>	1.1 Definition of Banking (Section 5B) and Bank (Section 5C) 1.2 Objectives of Banking Regulation Act (BRA), 1949 1.3 Management (Section. 10, 10A, 10B, 10BB), Capital (Section 11)- Reserve Fund (Section 17) - Bank Licensing (Section 22) - Branch Licensing (Section 23) - Liquid Assets (Section 24) , Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R), 1.4 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30). 1.5 Powers of Reserve Bank of India- (Section 35, 35A and 36) 1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.	<b>15</b>
<b>II</b>	<b>Negotiable Instruments Act, 1881</b>	2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments. 2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque 2.3 Parties in Negotiable Instruments 2.4 Negotiation-Presentment 2.4.1 Concepts of Dishonour of Negotiable Instruments 2.5 Noting and Protesting	<b>15</b>
<b>III</b>	<b>Integrated Banking Ombudsman Scheme (2021)</b>	3.1 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat 3.2 Objectives of Banking Ombudsman Scheme- 2006 3.3 Appointment and Tenure of Ombudsman 3.4 Power and Duties of Ombudsman 3.5 Procedure for Redressal of Grievance 3.6 Integrated Ombudsman Scheme, 2021	<b>15</b>

<b>IV</b>	<b>Insolvency and Bankruptcy Code, 2016</b>	4.1 Objectives and importance of IBC, 2016 4.2 Applicability 4.3 Important definitions: (Section 3) Board, Corporate Person, Corporate Debtor, Creditor, Defaulter, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy. 4.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14) 4.5 Liquidation Process (Section 33, 34, 35) 4.6 Voluntary Liquidation of Corporate Person (Section 59) 4.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57) 4.8 Offence and Penalty regarding Corporates (Section 68 to 71) 4.9 Bankruptcy Order for Individual and Partnership Firm (Section 121, 125, 126,128, 138, 139) 4.10 Offence and Penalties regarding Individual (Section 184 to 187) 4.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)	<b>15</b>
<b>Total</b>			<b>60</b>

**References:**

**Mandatory Reading**

1. Varshney P.N. (2014), ‘Banking Law and Practices’, Sultan Chand and Sons
2. Insolvency and Bankruptcy Code, 2016- The Gazette of India, New Delhi.
3. Kandasami K.P. (2010), ‘Banking Law and Practice’, S. Chand Publication
4. www.rbi.org.in

**Recommended Readings**

1. Bangia R.K. (2015), ‘Banking Law and Negotiable Instruments’, Allahabad Law Agency 2. Banking Regulation Act-1949, Universal Law Publishing
3. Banking Ombudsman Scheme, 2006 Reserve Bank of India, Mumbai.
4. K. Natarajan , Yefim Gordon, (2007), ‘Banking: Theory, Law and Practice’ Himalaya Publishing House
5. Kothari Vinod (2017), ‘Tannan’s Banking Law and Practice in India’ Lexix Nexis Publisher

<b>Course Code:</b> 24BC5-B307	<b>Course: Marketing Management (ME) - I</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To introduce the conceptual understanding of advertising and advertising media.</li> <li>2. To provide the knowledge of various appeals and approaches in advertisement.</li> <li>3. To make aware of the economic, social and regulatory aspects of advertising.</li> <li>4. To understand the role of Brand Management in marketing.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to -		
<b>CO1:</b> Develop conceptual understanding of advertising and advertising media.		
<b>CO2:</b> Understand the knowledge of various appeals and approaches in advertisements.		
<b>CO3:</b> Get acquainted with the economic, social and regulatory aspects of advertising.		
<b>CO4:</b> Get knowledge about the role of Brand Management in marketing.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Advertising</b>	1.1 Fundamentals of Advertising: Definition of Advertising, Objectives of Advertising, Functions of Advertising. 1.2 Types of Advertising, Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix. 1.3 Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media, Factors affecting 1.4 Selection of Advertising Media, Media Mix, E-Advertising	<b>15</b>
<b>II</b>	<b>Appeals and Approaches in Advertisement</b>	2.1 Appeals: Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeal 2.2 Relation between Advertising Appeal and Buying Motive 2.3 Approaches: Positive and Negative Emotional Approaches to Advertisement	<b>15</b>
<b>III</b>	<b>Economic, Social and Regulatory Aspects of Advertising</b>	3.1 Economic Aspects-Effects of Advertising on Production Cost 3.2 Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly 3.3 Wastes in Advertising, Social Aspects - Ethics in Advertising, “Truth” in Advertising 3.4 Regulatory Aspects-Role of Advertising Standards Council of India (ASCI).	<b>15</b>
<b>IV</b>	<b>Brands and Brand Management</b>	4.1 Meaning & definitions of brand, Characteristics of brands 4.2 Types of brands, Advertising and Branding, Brand Extension 4.3 Brand identity, Identity Sources – symbols, logos, trademarks, Brand loyalty 4.4 Brand Management Process, Challenges in New Branding	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management,	Rajan Saxena	McGraw Hill Education
3	Marketing Management,	V. S. Ramaswamy & S.Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5	Marketing Management,	Dr.K.Karunakaran	Himalaya Publishing House
6	Agriculture Marketing,	J.W.Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications
9	A framework for marketing management	Philip Kotler	Pearson Publication New Delhi
10	Marketing Management	Rajan Saxena	McGraw Hill Education New Delhi
11	Principles of Marketing	Philip Kotler	Pearson Publication New Delhi
12	Advertising Management	Rajiv Batra	Pearson Publication New Delhi
13	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication Noida

<b>Course Code:</b> 24BC5-B306	<b>Course: Business Entrepreneurship (ME) - I</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To gain knowledge about the MSME and government schemes related to MSME</li> <li>2. To understand the procedure of the formation of MSME</li> <li>3. To equip with the concepts of a Business Plan and Project Report</li> <li>4. To provide insights into the role of different institutions in providing project assistance</li> </ol>		
<b>Course Outcomes:</b>		
<b>After completing the Course, the students will be able to:</b>		
CO1: Understand the concept of MSME and government schemes related to MSME		
CO2: Know the procedure of forming the MSME		
CO3: Gain the knowledge on preparation of Business Plan and Project Report		
CO4: Analyze the role of various institutions in providing project assistance		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Micro, Small and Medium Enterprises (MSME) Policy</b>	1.1 Introduction 1.2 Definition- MSME 1.3 Investment and Annual Turnover 1.4 Key Announcements of Atma Nirbhar Bharat Abhiyan 1.5 Criteria and Classification of Enterprises 1.6 Government Schemes for MSME in India	<b>15</b>
<b>II</b>	<b>Formation of MSME</b>	2.1 Identification of Business opportunities 2.2 Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. 2.3 Registration under MSME & Udyam Registration Portal 2.4 MSME Development and Service covered under MSME 2.5 Eligibility for MSME & Limits of MSME	<b>15</b>
<b>III</b>	<b>Business Plan Preparation and Project Report</b>	3.1 Meaning and Importance of Business Plan, Objectives, Selection of suitable form of organization 3.2 Precautions to be taken by an entrepreneur while preparing Business Plan 3.3 Meaning, Concept and classification of Projects 3.4 Project for Retail store, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project 3.5. Project Appraisal, Break-Even Analysis and Ratio Analysis: Debt-Equity Ratio, Service Coverage Ratio, Gross Profit Ratio, Net Profit Ratio and Return on Investment (ROI), 3.6 Project Audit	<b>15</b>

<b>IV</b>	<b>Institutional Assistance for MSME Projects</b>	<p>4.1 Financial assistance- through</p> <ul style="list-style-type: none"> <li>• State Financial Corporation's (SFC's,)</li> <li>• District Industries Centre (DIC)</li> <li>• Maharashtra Industrial Development Corporation (MIDC)</li> <li>• National Institute for Entrepreneurship and Small Business Development (NIESBUD)</li> <li>• National Institute of Small Industry Extension Training (NISIET)</li> <li>• Small Industries Development Organization (SIDO)</li> <li>• Small Industrial Development Bank of India (SIDBI)</li> <li>• Technical Consultancy Organization (TCO)</li> <li>• Commercial Banks, Industrial Finance Corporation of India (IFCI)</li> </ul> <p>4.2 Non-financial assistance through-</p> <ul style="list-style-type: none"> <li>• District Industries Centre (DIC)</li> <li>• Small Industries Service Institute (SISI)</li> <li>• Khadi and Village Industries Commission (KVIC)</li> <li>• Financial incentives for Small Scale Industries (SSI's) and Tax Concessions</li> </ul> <p>4.3 Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance</p> <p>4.4 MUDRA Loans</p>	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author(s)	Publication, Place
1	'A Complete Guide to Successful Entrepreneurship'	Pandey G. N	Vikas Publishing House Pvt Ltd.
2	Small Business and Entrepreneurship	Dr. Venkataramanappa	International Publishers
3	Entrepreneurship Development	Gaurav Sinha	
4	Entrepreneurship - Strategies and Resources	Mark. J. Dollinger	Pearson Edition
5	A Roadmap to Entrepreneur	Dr. Jyoti Gogte	Vishwakarma Publications
6	Entrepreneurship Development	Khanna S.S	Chand, New Delhi
7	Dynamics of Entrepreneurial Development and Management	Vasanta Desai	Himalaya Publications

<b>Course Code:</b> <b>24BC5-B308</b>	<b>Course: Business Laws &amp; Practice (ME) - I</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To gain knowledge of the structure of the financial market, its regulatory framework in India and aspects of the primary capital market 2. To develop an understanding about the secondary market and its functioning 3. To understand the relevant provisions of Securities Contract (Regulations) Act 1956 4. To understand the aspects relating to the Securities and Exchange Board of India		
<b>Course Outcomes:</b>		
After completing the course, the student shall be able to- CO1: Get acquainted with the structure and governance of Capital markets in India. CO2: Get an insight of the functioning of the secondary market in India. CO3: Get an overview of the relevant provisions of Securities Contract (Regulations) Act 1956. CO4: Understand the relevant aspects of Securities and Exchange Board of India.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Financial Markets</b>	1.1 The structure of financial market in India 1.2 The regulatory framework for securities market in India 1.3 Capital Market and its types (Primary & Secondary) 1.3.1 Capital Market Investment Institutions- Domestic Financial Institutions (DFI), Qualified Institutional Buyers (QIB), Foreign Portfolio Investors (FPI), Private Equity, Angel Funds, HNIs, Venture Capital, Pension Funds, Alternative Investment Funds 1.3.2 Capital Market Instruments	<b>14</b>
<b>II</b>	<b>Capital Market- Secondary</b>	2.1 Evolution of Stock Market in India 2.2 Functioning of Stock Market in India 2.3 Regulatory Framework of Secondary Market- Overview 2.4 Stock Exchanges and their Trading Mechanism 2.5 Introduction to Sensex, Nifty and other types of Indexes 2.6 Types of Securities- Equities, Preference Shares, Corporate Debt, Debentures, Bonds, Indian Depository Receipts (IDR), Derivatives, Warrants, etc.	<b>14</b>
<b>III</b>	<b>Securities Contract (Regulations) Act 1956</b>	3.1 Meaning & Important Definitions 3.2 Historical perspective of Indian Stock Exchange 3.3 Recognition of Stock Exchanges 3.3.1 Application for recognition of Stock Exchanges 3.3.2 Grant of Recognition to Stock Exchange 3.3.3 Withdrawal of Recognition 3.4 Powers of Recognized Stock Exchange 3.5 Conditions precedent to submission of application for listing by Stock Exchange 3.6 Listing & Delisting of Securities 3.7 Clearing Corporation- Meaning & Role of Clearing Corporation 3.8 Stock Holding Corporation of India	<b>16</b>
<b>IV</b>	<b>Securities and Exchange Board of India</b>	4.1 Introduction 4.2 Historical Background of SEBI Act, 1992 4.3 Objective of SEBI 4.4 Establishment of the SEBI (Section 3 to 9) 4.5 Functions and Powers of SEBI- 4.6 Settlement of Administrative and Civil Proceedings 4.6.1 Establishment of Securities Appellate Tribunal 4.6.2 Appeal to Securities Appellate Tribunal and its procedure 4.6.3 Powers of Securities Appellate Tribunal 4.6.4 Appeal to Supreme Court	<b>16</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

1. ICAI, Self-Paced Online Modules- Set C Paper 9- Financial Services and Capital Markets.
2. ICSI, Study Material Executive Programme- Group 2, Paper 5 Capital Market & Securities Laws
3. E. Gordon & K. Natarajan: Capital Market in India; Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Girgaon, Mumbai - 400004.
4. Sanjeev Aggarwal: Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034.
5. V.L. Iyer: SEBI Practice Manual; Taxmann Allied Service (P) Ltd., 59/32, New Rohtak Road, New Delhi-110005.
6. M.Y. Khan: Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi – 110 002.
7. S. Suryanarayanan & V. Varadarajan: SEBI – Law, Practice & Procedure; Commercial Law Publishers (India) Pvt. Ltd., 151, Rajindra Market, Opp. Tis Hazari Court, Delhi - 110054
8. Mamta Bhargava: Compliances and Procedures under SEBI Law; Shreeji Publishers, 8/ 294, Sunder Vihar, New Delhi – 110 087
9. Taxmann: SEBI Manual

**OTHER REFERENCES (Including Websites/Video Links)**

1. [www.mca.gov.in](http://www.mca.gov.in)
2. [www.sebi.gov.in](http://www.sebi.gov.in)
3. [www.icsi.edu](http://www.icsi.edu)
4. [www.nseindia.com](http://www.nseindia.com)
5. [www.bseindia.com](http://www.bseindia.com)
6. [www.nsdl.co.in](http://www.nsdl.co.in)
7. [www.cdslindia.com](http://www.cdslindia.com)

## VSC - VOCATIONAL SKILL COURSE (Optional)

<b>Course Code:</b> 24BC5-C311	<b>Course: Business Management</b> <b>(Organizational and Managerial Skills)</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To study various techniques of Coordination & Control.		
2. To acquaint students with the emerging trends in Business Management.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
CO1: Recognize and apply various techniques of Coordination & Control.		
CO2: Get to know the emerging trends in Business Management.		

Unit	Unit Title	Contents	No of lectures
I	<b>Coordination and Control</b>	1.1 Coordination: 1.1.1 Meaning, Need and Limitations of Coordination 1.1.2 Techniques of Coordination 1.2 Control: 1.2.1 Meaning and Importance 1.2.2 Relationship between Planning & Control 1.2.3 Resistance to Control, Ways to Overcome Resistance to Control 1.2.4 Control Process 1.3 Case studies	18
II	<b>Emerging Trends in Business Management</b>	2.1 Corporate Social Responsibility. 2.2 Corporate Governance and Corporate Citizenship. 2.3 Management of Change. 2.4 Recent technological advancement in business. 2.4.1 Cloud Computing. 2.4.2 Big Data. 2.4.3 Artificial Intelligence. 2.4.4 Automated Process.	12
<b>Total</b>			<b>30</b>

### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Essentials of Management	Horol Koontz and Iteinz Weibrich	McGrawhills International
2	Management Theory & Practice	J.N.Chandan	N/A
3	Principles & Practice of Management	Dr. L.M.Prasad	Sultan Chand & Sons
4	Business Organization & Management	Dr. Y.K. Bhushan	N/A
5	Business Environment and Policy– A Book on Strategic Management	Francis Cherunilam	Himalaya Publishing House
6	Principles of Management	Tripathi, Reddy	Tata McGraw Hill

<b>Course Code:</b> 24BC5-C312	<b>Course: Business Communication - III</b>	<b>Marks: 50</b> <b>Credits:02</b>
<b>Course Objectives:</b>		
1. To learn importance of Interpersonal, presentation, Interview, problem solving and soft skills.		
2. To gain knowledge of recent trends and technologies implemented for business communication.		
<b>Course Outcome:</b>		
After completing the course,		
<b>CO1:</b> Students' Interpersonal, presentation, Interview, problem solving and soft skills will be enhanced.		
<b>CO2:</b> Students will summaries recent trends and technologies of business communication.		

Unit	Unit Title	Contents	No of lectures
I	Soft Skills	1.1 Meaning, Need and Importance of soft skills. 1.2 Elements of soft skills. Grooming, Manners & Etiquettes, Effective Listening & Speaking Interview Skills, Resume Writing and Job Application Letter. Oral Presentation Group Discussion. Problem-solving skills Time management abilities	14
II	Recent Trends and Technologies in Business Communication	2.1 Technologies used in Business Communication – Blog writing Websites Social Media Network: LinkedIn, WhatsApp, Twitter, Facebook, Instagram, YouTube Video Conferencing Email Short messaging Services (SMS) 2.2 Etiquette in Social Media Communication.	16
<b>Total</b>			<b>30</b>

#### Suggested Readings:

Sr. No.	Title of the Book	Authors/s	Publication
1	Business Communication	Sehgal, M. K. Khetarpal, Vandana	Excel Books, New Delhi
2	Business Communication	Dr. Asha Kaul	PHI Learning Pvt. Ltd.
3	Modern Business Communication (Principles And Techniques )	Jain, J. N.,Singh, P. P. B .Tia, S. K.	New Delhi : Regal Publications
4	Basic Business Communication Skills For Empowering The Internet Generation	Lesikar, Raymond V. Flatley, Marie E	Tata Mc Hill Publishing Company Limited
5	Business Communication	Alurkar,Sudhir Joshi,V.A.	Narendra Publication
6	Business Communication	Dr.,Rhoda.A. , Dr. Aspi.H	Seth Publishers
7	Business Communication	H. Pradhan, D. S. Bhende & V. Thakur	Himalaya Pub. House
8	Business Communication	Natu, V G , Shetty, R. V.	Vipul Prakashan ,Bombay

## **FP - FIELD PROJECT (Optional-Based on Major Core)**

### **1. Introduction**

MES Garware College of Commerce (Autonomous) emphasizes experiential learning and industry exposure through Field Projects. As per the National Education Policy (NEP) 2020, students are required to undertake Field-Based Projects in their specialization (Major Core) subjects to enhance research skills, problem-solving abilities, and practical knowledge.

### **2. Course Objectives of the Field Project**

**CO1:** To provide students with hands-on experience in real-world business environments.

**CO2:** To develop analytical thinking, research capabilities, and decision-making skills.

**CO3:** To enhance student interaction with industry professionals and subject matter experts.

**CO4:** To enhance communication and teamwork abilities.

### **3. Course Outcomes of Field Project**

After completing the course, the student shall be able to...

**CO1:** Gain practical experience by working in real-world business environments.

**CO2:** Develop analytical, research, and decision-making skills.

**CO3:** Engage with industry professionals and subject matter experts for knowledge enhancement.

**CO4:** Improve communication, collaboration, and teamwork abilities.

### **Field Project (FP) Guidelines**

#### **4. Program Scope and Structure**

Each student must undertake a Field Project related to their Specialized (Major Core Subject), which should be Industry-Based or Community-Based. The Project must be socially impactful, research-oriented, and involve practical business applications through active fieldwork.

##### **4.1 Specialized (Major Core) Course**

**A. Cost & Works Accounting**

**B. Business Administration**

**C. Banking & Finance**

**D. Marketing Management**

**E. Business Entrepreneurship**

**F. Business Laws & Practice**

#### **5. Project Guidelines**

##### **5.1 Credit & Evaluation**

The Field Project (FP)/Community Engagement Program (CEP) will have **2 Credits (50 marks):**

**20 marks** for Project Report

**30 marks** for Viva/Oral Exam

## **5.2 Report Format & Submission**

- i. **The Project Report** (Field Project or Community Engagement Project) must be submitted in **handwritten format only**.
- ii. Students may undertake the project **Individually or in a Group**, with a **maximum of Five Members** per group.
- iii. In case of a group project, **each student must submit an Individual Report**. A collective group report will **not be accepted**.
- iv. For group projects, it is **mandatory to mention the specific Roles and Responsibilities** of each student involved in the project.
- v. A **list of Project Topics** will be provided by the **Respective Subject Teacher**, who will also share further **Instructions and Guidelines** for the preparation of the report.
- vi. Students are expected to **dedicate a minimum of 60 hours** to the successful completion of the project.
- vii. Students are encouraged to enhance their report using **Charts, Graphs, Photographs**, and other visual elements as necessary.
- viii. Upon completion, the report must be **verified and signed** by the Subject Teacher. Students must then obtain the **final signature of the concerned Head of Department / Principal** on the Certificate attached to the report.
- ix. After submission, a **Project Viva/Oral Examination** will be conducted in the presence of **Internal and External Examiners**, according to the official Exam Schedule.

## **5.3 Probable Index**

<b>Sr. No.</b>	<b>Sub Point</b>	<b>Particulars</b>
		<b>Chapter I: Introduction</b>
	1.1	Introduction of the Specialization Subject
<b>1</b>	1.2	Introduction of the Topic
	1.3	Objectives (Minimum 3 objectives should be framed based on Theoretical Aspect, Practical Applicability and Conclusion.)
		<b>Chapter II: Literature Review</b>
<b>2</b>	2.1	Summary of the Reference Material (In this point students are supposed to refer to any relevant Reference Books, Articles, Journals, Web Content etc. and are supposed to write the summary of what has been referred to. Minimum 2 References should be added)
		<b>Chapter III: Information of the Place/Organisation</b>
<b>3</b>	3.1	Organization Profile (Mention the details about the Place or Organization like Name, Address, Operations, details of the Owners etc.)
		<b>Chapter IV: Data Collection &amp; Analysis</b>
<b>4</b>	4.1	(Students are expected to mention the description of the activities conducted for the purpose of the Field Work)
<b>5</b>		<b>Chapter V: Observations, Findings and Conclusion</b>
		<b>Chapter VI: Suggestions and Limitations (If Any)</b>
<b>6</b>	6.1	(Students are expected to mention the Suggestions and Difficulties/Problems faced by them during the Field Work.)
		<b>Chapter VII: Bibliography</b>
<b>7</b>	7.1	(Students are expected to mention the list of Books/Journals, Web Reference etc.)

## **6. Presentation & Viva Guidelines**

- i. Student should submit FP/CEP report at the time of oral exam.
- ii. Oral presentation should be followed by a **Q&A Session**.
- iii. Evaluation will be based on **the Relevance of the Topic, Clarity, Confidence, Research, and Practical Implications**.

## **7. Roles & Responsibilities**

### **A. Students**

- a. Identify and confirm the Field Project Organization in consultation with Faculty.
- b. Adhere to professional conduct and complete assigned tasks.
- c. Submit all required reports and participate in Evaluations.

### **B. Faculty Coordinators**

- a. Guide students in selecting an appropriate Field Project Domain.
- b. Monitor student progress and provide Academic Supervision.
- c. Evaluate reports and presentations.

## MINOR (Optional)

<b>Course Code:</b> 24BC5-F302	<b>Course: Indian &amp; Global Economic Development</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
CO1: To develop the ability to apply theoretical knowledge of economic theories to compare and analyze the economic development process of India.		
CO2: To make aware about the inevitable importance and relevance of the agricultural sector in the modern world.		
CO3: To make students perceive industrial development as an 'engine of growth'.		
CO4: To unfold the importance of infrastructural development and the service sector as a prerequisite for overall development of Indian and Global Economies		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
CO1: Apply economic theories and acquire skills of comparison among economies.		
CO2: Analyse the significance of the agricultural sector in the modern economy.		
CO3: Examine the importance of industrial development for faster economic growth.		
CO4: Evaluate the role of infrastructural development and service sector for impressive economic development.		

Unit	Unit Title	Contents	No of lectures
I	<b>Indian and Global Economy</b>	1.1 Introduction to Indian Economy 1.2 Characteristics of Indian Economy as an Emerging Economy 1.3 Economic Growth and Economic Development. 1.4 Developed and Developing Countries: Meaning 1.5 Comparison of the Indian Economy with Global Economy with reference to: Agriculture, Industry, Service Sector, National Income, Per Capita Income and Population	<b>10</b>
II	<b>Agricultural Development in India</b>	2.1 Indian Agriculture: Role 2.2 Productivity issues of Indian Agriculture: Causes of low productivity and enhancement measures 2.3 Agricultural Finance: Need and Sources 2.4 Minimum Support Price (MSP) 2.5 Agricultural Marketing: Problems and Measures 2.6 Organic Farming and Contract Farming.	<b>10</b>
III	<b>Industrial and Infrastructure Development in India</b>	3.1 Industrialisation - Meaning, Definition, Role of Industrialization in Indian Economic Development 3.2 New Industrial Policy 1991. 3.3 Micro, Small and Medium Scale Enterprises (MSMEs) in India. 3.4 New Schemes for Industrial Development: Make in India, Start-up India, Stand up India and Skill India, Production Linked Incentives (PLI) and 'Atmanibhar Bharat' Abhiyan. 3.5 Role of Infrastructure in Economic Development of India. 3.6 social infrastructure 3.7 Public Private Partnership model. 3.8 Importance and growth of the Service Sector in India. 3.9.Challenges in Infrastructure Development in India	<b>10</b>
<b>Total</b>			<b>30</b>

## Refernces:

### Mandatory Readings:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Gaurav Datt and Mahajan Ashwani , Indian Economy, S. Chand and Co., New Delhi.
3. Jhingan M.L., International Economics, Vrinda Publications, Delhi.

### Suggested Readings:

1. Sundaram and Black, The International Business Environment, Prentice Hall India.
2. Tayebmonis H.,The Global Business Environment, Sage Publication, New Delhi.
3. Charles Hill, International Business, Competing in the Global Marketplace, Arunkumar Jain, Tata McGraw Hill.
4. Gupta K.R, Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributors (P) Ltd.
5. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams.
6. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
7. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
8. Kayndepatil,G.V, Agricultural Economies: Theory & Policy, ChaitanyaPubli. Nasik
9. BajpaiA.D.N., Caubey S.K. et al, Leading Issues of Indian Economy, Atlantic Publishers and Distributers.
10. Brics development bank launched, first president to be from India, Times of India July 16,2014
11. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
12. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
13. World Bank, World Development Report
14. Magazines / Journals Reports,
15. Webliography: • [www.,mospi.gov.in/national-sample-survey-office-nssso](http://www.mospi.gov.in/national-sample-survey-office-nssso)- (Ministry of Statistics and Programme Implementation, GoI)  
•<https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>  
•<https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development> • <https://www.iedunote.com/foreign-trade>  
•<https://www.vedantu.com/commerce/liberalization>

<b>Course Code:</b> 24BC5-F303	<b>Course: Cost &amp; Works Accounting (MI) - III</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To acquaint the student's concept of Job and Batch Costing. 2. To aware the students with the basic concept and application of service costing.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand the concept of Job and Batch Costing.		
<b>CO2:</b> Understand the application of service costing.		

Unit	Unit Title	Contents	No of lectures
I	Job and Batch Costing	1.1 Introduction to Methods of Costing-Need & Classification, Difference between Job and Batch Costing. 1.2 Job Costing-Meaning, Features, Applicability, Advantages, Disadvantages 1.3 Preparation of Job Cost Sheet 1.4 Batch Costing, Meaning, Features, Applicability, Advantages, Disadvantages, Calculation of Batch Cost and Unit Cost 1.5 Economic Batch Quantity	14
II	Service Costing	2.1 Meaning, Features and Applications of service costing 2.2 Cost Unit-Simple and Composite 2.3 Cost Statement for Transportation service, Hotel Organization. 2.4 Cost Statement for Power House	16
<b>Total</b>			<b>30</b>

**Note:**

**1. Weight age to Theory and Problems:**

50% of marks for Theory and 50% of marks for practical problems.

**2. Area of practical Problems:**

- Job Costing
- Service Costing

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material, ICAI, Kolkata	Institute of Cost Accountants of India, Kolkata
2	Cost and Management Accounting	Study Material, ICAI, New Delhi	Institute of Chartered Accountants of India, New Delhi
3	Cost Accounting Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4	Advanced Cost Accounting	Jainand Narang	Kalyani Publication, New Delhi
5	Principles and Practice of Cost Accounting	N.K.Prasad	Book syndicate Private Ltd, Kolkata
6	Advanced Cost Accounting	Jainand Narang	Kalyani Publication, New Delhi
7	Purchasing and Inventory Control	K. S.Manon	Shroff Publications
8	Cost Accounting Principles & Practices	Dr.M.N. Arora	Vikas Publishing

**E-Learning Resources:**

Sr. No.	Topic	Lectures (available on YouTube/ Swayam / MOOCs, etc.)	Journals/Articles/Case Studies
1	Job & Batch Costing	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8- New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8- New.pdf</a>	The Management Accountant
2	Service Costing	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a>	The Management Accountant

<b>Course Code:</b> 24BC5-F304	<b>Course: Business Administration (MI) -III</b> <b>(Production and Operations Management)</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To acquaint with the concepts of Production Management Functions 2. To understand the importance of Plant Location & Layout in effective Production Management		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand the concept of Production Management Functions.		
<b>CO2:</b> Analyse the role of Plant Location & Layout in effective Production Management		

Unit	Unit Title	Contents	No of lectures
I	<b>Production Management Functions</b>	1.1 Meaning, Definition, Functions of Production Management, 1.2 Responsibilities of Production Manager. 1.3 Production Planning - Objectives, Importance, levels of planning. 1.4 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. 1.5 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	15
II	<b>Plant Location and Plant Layout</b>	1.1 Introduction, importance, factors responsible for plant location. 1.2 Plant Layout- Meaning, Definition, Importance of good layout 1.3 factors relevant for choice of layout, Types of LayoutLine, Process and Product layout. 1.4 Plant Layout - Advantages, disadvantages and techniques.	15
<b>Total</b>			<b>30</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Modern Production and Operation Management	Buffa Elwood S	Wiley India Ltd
2	Production and Operation Management	Sexena J.P	Tata McGraw-Hill Education Private Limited
3	Production and Operation Management	Madan Pankaj	Global Vision Publishing House
4	Production and Operation Management	Nair N.G	Tata McGraw-Hill Education Private Limited
5	Production (Operation) Management	Jhamb L.C	Everest Publishing House
6	Production and Operations Management	Adam and Ebert	Prentice-Hall
7	Operations Management: Theory and Practice	B Mahadevan	Pearson
8	Production and Operations Management	Panneerselvam	Prentice Hall India Learning Private Limited
9	Production, Operations Management	Dr.B.S. Goel	Pragati Prakashan Meerut

<b>Course Code:</b> 24BC5-C311	<b>Course: Marketing Management (MI) - III</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To understand the concept of Marketing Management, and to get the basic knowledge of Marketing Management.		
2. To acquaint the students with the various marketing management strategies and the concept of Consumer Behavior theories.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand the conceptual framework of Marketing Management.		
<b>CO2:</b> Analyze and use the Marketing Management strategies and theories.		

Unit	Unit Title	Contents	No of lectures
I	Elements of Marketing Management	1.1 Introduction and Meaning of Marketing Management. 1.2 Nature & Scope of Marketing Management 1.3 Features of Marketing Management 1.4 Functions of Marketing Management 1.5 Components of Marketing Management 1.6 Problems of Marketing Management 1.7 Marketing Management Philosophy 1.8 Marketing Characteristics in the Indian Context 1.9 Marketing Management Process	15
II	Marketing Strategy and Consumer Behaviour	2.1 Marketing Strategy 2.1.1 Introduction 2.1.2 Concept of Strategy 2.1.3 Meaning of Marketing Strategy 2.1.4 Significance of Marketing Strategy 2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation 2.1.7 Bases of Formulating Marketing Strategy 2.1.8 Types of Marketing Strategy 2.2 Consumer Behaviour 2.2.1 Introduction 2.2.2 Meaning of Consumer Behaviour 2.2.3 Definition of Consumer 2.2.4 Scope of Consumer Behaviour 2.2.5 Determinants of Consumer Behaviour 2.2.6 Concept of Motivation 2.2.7 Theories of Motivation 2.2.8 Multivariable Models of Consumer Behaviour 2.2.9 Buying Motives & Consumer Importance of Buying Motives 2.2.10 Monadic Models of Consumer Behavior	15
<b>Total</b>			<b>30</b>

#### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication
4	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books
5	Consumer Behaviour: Insight from Indian Market	Ramanuj Muzumdar	McGraw Hill Publication
6	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication