

**M.E.S GARWARE COLLEGE OF COMMERCE (AUTONOMOUS)**  
**T.Y.B.COM (NEP PATTERN 2023-24) SEMESTER – VI**  
**From Academic Year 2026-27**  
**COURSE CURRICULUM**

Sr. No	Course Name	Course Code	Credits	Page No.
	<b>MAJOR CORE (Optional)</b>			
1	<a href="#">Cost &amp; Works Accounting - VI</a>	<a href="#">24BC6-A303</a>	4	1
	<a href="#">Business Administration - VI</a>	<a href="#">24BC6-A304</a>	4	3
	<a href="#">Banking &amp; Finance - VI</a>	<a href="#">24BC6-A305</a>	4	5
	<a href="#">Marketing Management - VI</a>	<a href="#">24BC6-A307</a>	4	7
	<a href="#">Business Entrepreneurship - VI</a>	<a href="#">24BC6-A306</a>	4	9
	<a href="#">Business Laws &amp; Practice - VI</a>	<a href="#">24BC6-A308</a>	4	11
		<b>MAJOR CORE (Compulsory)</b>		
2	<a href="#">Advanced Accounting - VI</a>	<a href="#">24BC6-A301</a>	4	13
	<b>MAJOR CORE (Optional)</b>			
3	<a href="#">Auditing &amp; Taxation - II</a>	<a href="#">24BC6-A313</a>	4	15
	<a href="#">Elements of Company Law - II</a>	<a href="#">24BC6-A314</a>	4	17
	<b>MAJOR ELECTIVE (Optional)</b>			
4	<a href="#">Cost &amp; Works Accounting (ME) - II</a>	<a href="#">24BC6-B303</a>	4	19
	<a href="#">Business Administration (ME) - II</a>	<a href="#">24BC6-B304</a>	4	21
	<a href="#">Banking &amp; Finance (ME) - II</a>	<a href="#">24BC6-B305</a>	4	23
	<a href="#">Marketing Management (ME) - II</a>	<a href="#">24BC6-B307</a>	4	25
	<a href="#">Business Entrepreneurship (ME) - II</a>	<a href="#">24BC6-B306</a>	4	26
	<a href="#">Business Laws &amp; Practice (ME) - II</a>	<a href="#">24BC6-B308</a>	4	28
		<b>VSC - VOCATIONAL SKILL COURSE (Optional)</b>		
5	<a href="#">Business Management</a>	<a href="#">24BC6-C311</a>	2	30
	<a href="#">Business Communication</a>	<a href="#">24BC6-C312</a>	2	31
	<b>OJT - ON-THE-JOB TRAINING (Optional-Based on Major Core)</b>			
6	<a href="#">Cost &amp; Works Accounting (OJT)</a>	<a href="#">24BC6-E303</a>	4	32
	<a href="#">Business Administration (OJT)</a>	<a href="#">24BC6-E304</a>	4	32
	<a href="#">Banking &amp; Finance (OJT)</a>	<a href="#">24BC6-E305</a>	4	32
	<a href="#">Marketing Management (OJT)</a>	<a href="#">24BC6-E307</a>	4	32
	<a href="#">Business Entrepreneurship (OJT)</a>	<a href="#">24BC6-E306</a>	4	32
	<a href="#">Business Laws &amp; Practice (OJT)</a>	<a href="#">24BC6-E308</a>	4	32
	<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-VI (NEP 2024) SUBJECT GROUP (Grant-in-Aid)

DIV.	SUB. GROUP	Subjects & Credits						
		MAJOR CORE			MAJOR ELECTIVE	VSC	OJT	Total Credits
A	A	CWA (4)	A/C (4)	A&T (4)	CWA (4)	BM (2)	OJT (4)	22
	B	CWA (4)	A/C (4)	A&T (4)	CWA (4)	BM (2)	OJT (4)	22
	C	BA (4)	A/C (4)	A&T (4)	BA (4)	BM (2)	OJT (4)	22
	D	BA (4)	A/C (4)	A&T (4)	BA (4)	BM (2)	OJT (4)	22
B	E	B&F (4)	A/C (4)	A&T (4)	B&F (4)	BM (2)	OJT (4)	22
	F	B&F (4)	A/C (4)	A&T (4)	B&F (4)	BM (2)	OJT (4)	22
C	G	BE (4)	A/C (4)	A&T (4)	BE (4)	BM (2)	OJT (4)	22
	H	BE (4)	A/C (4)	A&T (4)	BE (4)	BM (2)	OJT (4)	22
	I	Mktg (4)	A/C (4)	C.Law (4)	Mktg (4)	BC (2)	OJT (4)	22
	J	Mktg (4)	A/C (4)	C.Law (4)	Mktg (4)	BC (2)	OJT (4)	22
D	K	CWA (4)	A/C (4)	C.Law (4)	CWA (4)	BC (2)	OJT (4)	22
	L	CWA (4)	A/C (4)	C.Law (4)	CWA (4)	BC (2)	OJT (4)	22
E	M	B&F (4)	A/C (4)	C.Law (4)	B&F (4)	BC (2)	OJT (4)	22
	N	B&F (4)	A/C (4)	C.Law (4)	B&F (4)	BC (2)	OJT (4)	22
	O	BLP (4)	A/C (4)	C.Law (4)	BLP (4)	BC (2)	OJT (4)	22
	P	BLP (4)	A/C (4)	C.Law (4)	BLP (4)	BC (2)	OJT (4)	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 - VI (24BC6-A303)	<b>BLP (4)</b>	Business Laws & Practice - VI (24BC6-A308)
	<b>BA (4)</b>	Business Administration - VI (24BC6-A304)	<b>A/C (4)</b>	Advanced Accounting - VI (24BC6-A301)
	<b>B &amp; F (4)</b>	Banking & Finance - VI (24BC6-A305)	<b>A&amp;T (4)</b>	Auditing & Taxation - II (24BC6-A313)
	<b>Mktg (4)</b>	Marketing Management - VI (24BC6-A307)	<b>C.Law (4)</b>	Elements of Company Law - II (24BC6-A314)
	<b>BE (4)</b>	Business Entrepreneurship - VI (24BC6-A306)		
<b>MAJOR ELECTIVE</b>	<b>CWA (4)</b>	Cost & Works Accounting (ME) - II (24BC6-B303)	<b>Mktg (4)</b>	Marketing Management (ME) - II (24BC6-B307)
	<b>BA (4)</b>	Business Administration (ME) - II (24BC6-B304)	<b>BE (4)</b>	Business Entrepreneurship (ME) - II (24BC6-B306)
	<b>B &amp; F (4)</b>	Banking & Finance (ME) - II (24BC6-B305)	<b>BLP (4)</b>	Business Laws & Practice (ME) - II (24BC6-B308)
<b>VSC - VOCATIONAL SKILL COURSE</b>	<b>BM (2)</b>	Business Management (24BC6-C311)	<b>BC (2)</b>	Business Communication (24BC6-C312)
<b>OJT ON-THE-JOB TRAINING</b>	<b>OJT (4)</b>	Cost & Works Accounting (OJT) (24BC6-E303)	<b>OJT (4)</b>	Marketing Management (OJT) (24BC6-E307)
		Business Administration (OJT) (24BC6-E304)		Business Entrepreneurship (OJT) (24BC6-E306)
		Banking & Finance (OJT) (24BC6-E305)		Business Laws & Practice (OJT) (24BC6-E308)

## MAJOR CORE (Optional)

<b>Course Code:</b> 24BC6-A303	<b>Course: Cost &amp; Works Accounting - VI</b> <b>(Service Costing and Recent Trends in Costing)</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To acquaint the students with basic concepts of Marginal Costing 2. To acquaint the students with application of Marginal Costing Techniques 3. To develop the knowledge on Relevant Costing for Decision making. 4. To aware the students with the basic concept of Cost Management for Agriculture sector.		
<b>Course Outcome: After completing the Course, the students will be able to</b>		
CO1: Understand concepts of Marginal Costing		
CO2: Apply Cost Analysis for Decision Making Techniques		
CO3: Understand concept and application of Relevant Costing for Decision making.		
CO4: Understand the concept of Cost Management for Agriculture sector.		

Unit	Unit Title	Contents	No of lectures
I	<b>Basic of Marginal Costing</b>	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety and Angle of Incidence. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis	12
II	<b>Cost Analysis for Decision Making</b>	2.1 Application of Marginal Costing Technique:- Profit Planning, Make or buy decision, Optimizing product mix, Alternative use of production facilities, 2.2 Evaluation of performance, Acceptance of export order & Limiting factors. 2.3 Case-lets based on decision making	18
III	<b>Relevant Costing for Decision making</b>	3.1 Meaning of Relevant Cost and Categories of Relevant Cost 3.2 Meaning of Irrelevant cost and Categories of Irrelevant cost 3.3 Problems on Relevant Costing in Decision Making	18
IV	<b>Cost Management for Agriculture sector</b>	4.1 Basics and Features of Cost Management for Agriculture sector 4.2 Role for CMA in Agri-Sector <ul style="list-style-type: none"> <li>• Pricing</li> <li>• Minimum support Price</li> <li>• Revenue Management &amp; Cost Control</li> <li>• Cost Benefit Analysis</li> <li>• Inventory Management</li> <li>• Roadmap for CMAs</li> </ul>	12
<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 Profit-volume ratio, Break-Even Point, Angle of Incidence
- b) Computation of Cost analysis on various parameters of Decision making Such as Profit Planning, Make or buy decision, Optimizing product mix, Alternative use of production facilities, Acceptance of export order
- c) Computation of Relevant cost and Cost statement for Relevant costing for Decision Making

**Suggested Readings:**

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

**E – Learning Resources:**

<b>Sr. No</b>	<b>Topic</b>	<b>Lectures (YouTube/ Swayam/ MOOCs/ etc.)</b>	<b>Study Material/ Journals/ Articles/ Case Studies</b>
1	Basic of Marginal Costing	<a href="https://icmai.in">https://icmai.in</a> <a href="http://www.globalcma.in">www.globalcma.in</a> <a href="http://eclm.unpune.ac.in">eclm.unpune.ac.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	Cost Analysis for Decision Making	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants	
3	Relevant Costing for Decision making	<a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf</a>	
4	Cost Management for Agriculture sector		

<b>Course Code:</b> 24BC6-A304	<b>Course: Business Administration - VI</b> <b>(E-Commerce)</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To understand the concept, importance, role, and various activities of E-Commerce. 2. To understand the role of IT infrastructure and the concept of digital currencies. 3. To understand the concept of digital payment systems, E-Marketing, and its tools in E-Commerce. 4. To Understand the concept of Cyber Space and Cyber Security in E-Commerce.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand the concept and role of E-Commerce business. To understand the idea of various business models used in E-Commerce.		
<b>CO2:</b> Understand the role of IT infrastructure in E-commerce development and understand the concept of digital currencies.		
<b>CO3:</b> Understand various modern digital payment systems used in E-commerce, e-marketing, and multiple tools used in E-Commerce.		
<b>CO4:</b> Understand the concept of cyberspace and the importance of cyber security in E-Commerce.		

Unit	Unit Title	Contents	No of lectures
I	Elements of E-Commerce	1.1. Introduction to E-Commerce, Meaning, nature, concepts, Advantages, disadvantages, and reasons for transacting online, types of E-commerce -B2C, B2B, C2C, P2P, M-Commerce, Issues in E-Commerce, Rise and Collapse of the Dotcom Bubble and the lessons for future. 1.2. Technology Infrastructure for E-Commerce. The internet, technology and standards, Marketing for E-Commerce. Promoting the products and services, Internet marketing technologies,	15
II	Security and Encryption in E-Commerce	2.1 E-commerce security environment: Need and Importance (dimension, definition and Scope of e-security) 2.2 Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, vandalism, etc.), 2.3 Technology solutions (Encryption, security channels of communication, protecting networks, and protecting servers and clients 2.4 Online Services and Internet Service Providers	15
III	IT Acts and E-Payment systems.	3.1 E-payment System: Models and methods of e-payments (Debit Card, Credit Card, UPI, Digital Wallets, Smart Cards, e-money), Digital signatures (procedure, working and legal position). 3.2 Payment gateways, Online banking (meaning, concepts, importance, electronic fund transfer), Risks involved in e-payments, 3.3 IT Act 2000: Definitions, Digital signature and electronic governance, Databases, Data mining Data warehousing, Data analysis, mailings and spam Digital copyrights and electronic publishing.	15
IV	Online Business Transactions	4.1 Meaning, purpose, advantages, and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), 4.2 Online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.). 4.3 Business Models in E Commerce, Emerging legal framework of E Commerce, Ethical Political and social Issues of E Commerce.	15
<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>Edition</b>	<b>Place</b>
<b>1</b>	E-Commerce	Kenneth C. Laudon and Carlo Guercio Traver	Pearson Education	2009	New Delhi
<b>2</b>	E-commerce: Strategy, Technology and Applications	David Whiteley	McGraw Hill Education	2015	New Delhi
<b>3</b>	Electronic Commerce: Framework, Technology and Application.	Bharat Bhaskar	McGraw Hill Education (4 <sup>th</sup> Edition )	2008	New Delhi
<b>4</b>	E-Commerce: An Indian Perspective	PT Joseph	PHI Learning	2012	New Delhi
<b>5</b>	E-commerce	KK bajaj and Debjani Nag	McGraw Hill Education	2011	New Delhi
<b>6</b>	E-Commerce	TN Chhabra	Dhanpat Rai and Co	2013	New Delhi
<b>7</b>	E-Commerce	Sushila Madan	Taxmann	2013	New Delhi
<b>8</b>	An Introduction to HTML	TN Chhabra, Hemchand Jain, Aruna Jain	Dhanpat Rai and Co	2016	New Delhi

<b>Course Code:</b> 24BC6-A305	<b>Course: Banking &amp; Finance - VI</b> <b>(Financial Markets and Institutions in India)</b>	<b>Total Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To familiarize students about various basic concepts of the stock market. 2. To gain the knowledge of stock trading. 3. To enable the students to understand the different avenues of Non -Banking Financial Institutions in India. 4. To make the students aware about the relevant knowledge of various Regulatory Bodies in India.		
<b>Course Outcome:</b>		
<b>After completing the Course, the student will be able to</b>		
CO1: Explain the various basic concepts of the stock market.		
CO2: analyze and implement the process of Stock and trading Stock Investing.		
CO3: Apply the know-how of Non -Banking Financial Institutions in real economic life.		
CO4: Evaluate the various Regulatory bodies.		

Unit	Unit Title	Contents	No of lectures
I	<b>Stock Market and its indices</b>	1.1 Basic Concepts of Stock Market 1.2 Primary Market : Process of Initial Public Offering, Offer for Sale (OFS) 1.3 Financial Intermediaries: Merchant Banking, Introduction of Investment Banking, Underwriters, Broker and sub-brokers: Demat Account, Zeroda, Up-stock, Grow. Depository (National Securities Depository Ltd., Central Depository Securities Ltd.) 1.4 Secondary Market: Follow Public Offering (FPO), Small Cap, Mid Cap, & Large Cap Companies 1.5 Linkages and Differences between Primary & Secondary Markets 1.6 Selective Stock Exchanges: BSE - (Bombay Stock Exchange), NSE (National Stock Exchange), NASDAQ (National Association of Securities Dealers Automated Quotations)	15
II	<b>Stock Trading</b>	2.1 Cash Market, Futures & Options Market, Commodity Market; Concept of Systematic Investment Plan (SIP), Concept of Systematic Withdrawal Plan (SWP) 2.2 Types of Stock Trading and Stock Investing: Intra.day Trading, Delivery Trading, Futures & Options Trading, Introduction to Candlestick Pattern, Top Down and Bottom Approaches 2.3 Types of Orders: Buy, Sell, Stop loss 2.4 Premium amount, Lot size 2.5. Lower & Upper Circuit. 2.6 Trade Settlement, Psychology of Trader and Investor 2.7 Career Opportunities in Stock Market	15
III	<b>Non -Banking Financial Institutions (NBFIs)</b>	3.1 Concept of NBFIs 3.2 Distinction between Bank and NBFIs 3.3 Functions and workings of i) Lease Financing ii) Mutual Funds iii) Housing Finance Companies iv) Life Insurance Companies v) General Insurance Companies 3.4 Career Opportunities in the Insurance Sector	15
IV	<b>Regulatory Bodies</b>	4.1 SEBI - Security Exchange Board of India 4.2 IRDA - Insurance Regulatory & Development Authority. 4.3 PFRDA - Pension Fund Regulatory Development Authority (OPS, NPS and UPS)	15
<b>Total</b>			<b>60</b>

**References:****Mandatory Readings:**

- 1 . Financial Institution and Market: L .M .Bhole
- 2 . Prasanna Chandra, “Investment analysis & Portfolio Management”, New Delhi, The McGraw Hill Company Ltd.
3. V. K. Bhalla, “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons Publication.

**Suggested Readings:**

4. Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New- Delhi, Vikash Publishing House Pvt. Ltd.
5. M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio Management”. Pearson Education [India]
- 6 . Indian Financial System: Dr .M .Y .Khan
- 7 . Investment and Securities Markets in India: V . A .Avadhani
- 8 . Economic Reforms and Capital Markets in India: Anand Mittal
9. Financial Market and Institutions in India: Dr . Sunil Shete, Success Publication.
10. [www.rbi.org](http://www.rbi.org)
11. [www.sebi.gov.in](http://www.sebi.gov.in)

<b>Course Code:</b> 24BC6-A307	<b>Course: Marketing Management - VI</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To study the importance of marketing systems in Agricultural Products. 2. To know the various acts and regulations which are relevant to marketing management. 3. To impart knowledge about global marketing along with its issues and strategies. 4. To acquaint the students with the emerging importance of cyber security in marketing management.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to -		
<b>CO1:</b> Understand the important role of the marketing system in agricultural products.		
<b>CO2:</b> Get to know about various acts and regulations which are relevant to marketing management.		
<b>CO3:</b> Get acquainted with the various issues and strategies of global marketing.		
<b>CO4:</b> Develop the knowledge and awareness about cyber security in marketing management.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Agricultural Marketing</b>	1.1 Meaning of Agricultural Marketing 1.2 Types of Agri-Products 1.3 Features of Agri-Products 1.4 Various Functions in Agricultural Marketing System 1.5 Problems of Agriculture Marketing and its Solutions	<b>15</b>
<b>II</b>	<b>Marketing Regulations</b>	2.1 Importance of Marketing Regulations in Marketing 2.2 Relevance and importance of following acts in the context of Marketing Regulations: Consumer Protection Act.1986 Trade Mark Acts,1999 Competition Act,2002 Indian Patent (Amendment) Acts.2005 Bureau of Indian Standard Act	<b>15</b>
<b>III</b>	<b>Global Marketing</b>	3.1 Meaning and Definition of Global Marketing 3.2 Features of Global Market 3.3 Elements of the Global Marketing 3.4 Factors Affecting Global Marketing 3.5 Global Marketing Strategies Issues, Examples Global Vs. International Marketing	<b>15</b>
<b>IV</b>	<b>Cyber Security Marketing</b>	4.1 Meaning of Cyber Security Marketing 4.2 Emergence of Cyber Security Marketing 4.3 Essentials to develop cyber security marketing strategy 4.4 Need and Importance of Cyber Security Marketing 4.5 Various Tactics used by Cyber Security y Marketers 4.6 Advantages and Challenges	<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: 24BC6-A306</b>	<b>Course: Business Entrepreneurship - VI</b>	<b>Marks: 100 Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To acquaint with the fundamentals of Team Building in Entrepreneurship</li> <li>2. To study the aspects relating to Stress and Conflict Management for Entrepreneurs.</li> <li>3. To explore various motivational aspects and their application in entrepreneurship.</li> <li>4. To develop an understanding of digital marketing in Entrepreneurship.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, Students will be able to -		
<ol style="list-style-type: none"> <li>1. Understand the fundamentals of team building, virtual learning, and corporate training in entrepreneurship.</li> <li>2. Analyse the aspects relating to stress and conflict management for entrepreneurs to enhance workplace efficiency.</li> <li>3. Evaluate different motivational aspects and their application in entrepreneurship.</li> <li>4. Get acquainted with the concept of digital marketing in Entrepreneurship.</li> </ol>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Team Building in Entrepreneurship</b>	1.1 Team in Entrepreneurship: Meaning, Definition, Activities and Skills 1.2 Virtual Learning 1.3 Corporate Training 1.4 Digital Team, Challenges and Application to Team Building. 1.5 Team V/s Group 1.6 Types of Team 1.7 Creating High Performance Team 1.8 Managing Team	<b>15</b>
<b>II</b>	<b>Stress and Conflict Management in Entrepreneurship</b>	2.1 Stress in Entrepreneurship: Introduction, Meaning, Definition, Nature, Characteristics, Types, Causes of Stress in Entrepreneurship. Sources and Consequences of Stress, Stress Management- Personal and Organizational Approach to Entrepreneurship. Measures to reduce stress in the workplace. 2.2 Conflict Management in Entrepreneurship: Meaning, Definition, Nature, Characteristics, Types, Causes, Stress Factors, Strategies, Theories of Conflict Management.	<b>15</b>
<b>III</b>	<b>Motivation for Entrepreneurs</b>	3.1 Motivation: Motivation at Workplace- Meaning, Definition, Need and Types of Motivation for Entrepreneurs, Techniques of Motivation 3.2 Motivational Theories. 3.3 Job Description, Job Analysis, Management by Objectives (MBO), Job Rotation, Job Enrichment, Job Enlargement 3.4 Employee Involvement Programme in Entrepreneurship.	<b>15</b>
<b>IV</b>	<b>Digital Marketing for Entrepreneurship</b>	4.1 Digital Marketing: Concept, Meaning, Definition, Significance for Entrepreneurs 4.2 Types of Digital Marketing 4.3 Role of Digital Marketing in Entrepreneurship 4.4 Issues in Digital Marketing 4.5 The New 4 P's of Digital Marketing 4.6 Key Elements of Digital Marketing 4.7 Ways to become 'The Best Digital Marketer' 4.8 Future scope for Digital Marketing	<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, Place</b>
<b>1</b>	Dynamics of Entrepreneurial Development and Management	Vasanta Desai	Himalaya Publications
<b>2</b>	Entrepreneurship Development	Khanna S.S	Chand, New Delhi.
<b>3</b>	A Complete Guide to Successful Entrepreneurship	Pandey G.N.	Vikas Publishing House PvtL Ltd.
<b>4</b>	The Beginner Entrepreneur	Angela Jenkins	Innovative Thinking Publishing
<b>5</b>	The Entrepreneur Mind	Kevin D. Johnson	Johnson Media Inc.
<b>6</b>	Vyawasaya Udyojagata	Dr. S. L. Shiragave	Success Publication, Pune

<b>Course Code:</b> 24BC6-A308	<b>Course: Business Laws &amp; Practice - VI</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand the fundamental principles of income tax, including objectives, key definitions, and exempt incomes</li> <li>2. To compute taxable income from salary and house property, considering allowances, deductions, and valuation rules</li> <li>3. To apply taxation provisions related to business income, capital gains, and income from other sources for accurate tax computation</li> <li>4. To determine total taxable income, apply clubbing provisions, and ensure compliance with tax laws</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Explain the objectives of taxation, key definitions, and identify incomes that do not form part of total income.		
<b>CO2:</b> Calculate taxable salary and house property income by applying allowances, perquisites, deductions, and valuation methods.		
<b>CO3:</b> Compute taxable income from business, capital gains, and other sources by applying relevant provisions and deductions.		
<b>CO4:</b> Determine total taxable income, apply clubbing provisions, and follow tax compliance procedures such as TDS, advance tax, and return filing.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Basic Concept of Income Tax</b>	1.1 Direct Tax at a Glance: An Introduction, Characteristics of Taxes, Objectives of Taxation, Background of Taxation system of India. 1.2 An overview of Finance Bill, Important Definitions, Capital and Revenue Receipts and Expenditure, Residential Status. 1.3 Incomes which do not form part of Total Income.	<b>12</b>
<b>II</b>	<b>Income under the Head Salary &amp; House Property</b>	2.1 Income from Salary - Basis of Chargeability of Salary, Allowances and Tax Liability- Perquisites and their Valuation, Treatment of provident fund, Deductions from salary, etc. (Theory and Problems) 2.2 Income from House Property - Basis of Chargeability, Types of property, Annual Value, Permissible Deductions (Theory and Problems)	<b>15</b>
<b>III</b>	<b>Income under the Head Profits and Gains of Business or Professions, Capital Gains &amp; Income from Other Sources</b>	3.1 Income from Profits and Gains of Business or Professions –Basis of Charge, Important Definitions, Methods of Accounting, and Deductions expressly allowed and disallowed, Presumptive Scheme, Tax Audit and relevant provisions. 3.2 Income from Capital Gains – Meaning, Chargeability-definitions- Capital Assets, Transfer, Cost of Acquisition, Cost of Improvement, Short Term and Long-Term Capital Assets and Capital Gains, Cost Inflation Index, Permissible Deductions. 3.3 Income from other sources- Chargeability, Method of Accounting, Permissible Deductions	<b>20</b>
<b>IV</b>	<b>Taxation Essentials: Clubbing, Deductions, Computation, and Compliance</b>	4.1 Clubbing provisions and Set Off and/or Carry Forward of Losses 4.2 Deductions 4.3 Computation of Total Income and Tax Liability of various entities 4.4 Procedural Compliance: PAN, TAN, TDS & TCS, Advance Tax & Self-Assessment, Filing of Returns, Fee and interest for default in furnishing return of Income	<b>13</b>
<b>Total</b>			<b>60</b>

**Note: -**

**I. Finance Act before the commencement of Academic Year is applicable**

**II. Recent Amendment made as applicable as per Income Tax Act.**

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author(s)</b>	<b>Publication, Place</b>
1	Income Tax Act 1961 (Bare Act)	Government Publication	Government Publication
2	Indian Income Tax	Dr. Vinod Singhania	Taxmann Publication
3	Income Tax	Dr. Girish Ahuja, Dr. Ravi Gupta	Wolters Kluwer
4	Income Tax Act	Shri R. N. Lakhota	Vision Books
5	Indian Income Tax Act	Dr. H.C. Mehrotra, Dr. S.P. Goyal	Sahitya Bhawan Publication
6	Income Tax	T.N. Manoharan, G.R. Hari	Snow White
7	Student Guide to Income Tax	Dr. Vinod Singhania	Taxmann Publication
8	Systematic Approach to Income Tax	Dr. Girish Ahuja, Dr. Ravi Gupta	Wolters Kluwer
9	Direct Taxes Ready Reckoner	Dr. V.K. Singhania	Taxmann Publication
10	Direct Taxes Law & Practice	Dr. Vinod Singhania	Taxmann Publication
11	Elements of Income Tax	Mehrotra & Goyal	Sahitya Bhawan Publications
12	Fundamentals of Income Tax	B.B. Lal	Pearson Education

**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://incometaxindia.gov.in">https://incometaxindia.gov.in</a>	Income Tax Department, Government of India
3	<a href="https://www.icai.org">https://www.icai.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

## MAJOR CORE (Compulsory)

<b>Course Code:</b> 24BC6-A301	<b>Course: Advanced Accounting - II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b> 1. To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies 2. To develop conceptual and analytical understanding about accounting for branches. 3. To create awareness about corporate social responsibility, capital markets and artificial intelligence in accounting. 4. To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements.		
<b>Course Outcomes:</b> <b>After completing the Course, the students shall be able to:</b> <b>CO1:</b> Imbibe the skill for preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies <b>CO2:</b> Develop conceptual and analytical understanding about accounting for branches. <b>CO3:</b> Understand about corporate social responsibility, capital markets and artificial intelligence in accounting. <b>CO4:</b> Judge the profitability, liquidity & solvency position of business organizations.		

Unit	Unit Title	Contents	No of lectures
I	<b>Final Accounts of Co-operative Societies</b>	1.1 Meaning and Introduction of Co-operative Societies 1.2 Allocation of Profit as per Maharashtra State Co- operative Societies Act 1.3 Preparation of Final Accounts of Credit Co-op Societies & Consumer Co-op. Societies	15
II	<b>Branch Accounting</b>	2.1 Concept of Branches & their Classification from accounting point of view 2.2 Accounting treatment of dependent branches & independent branches 2.3 Methods of charging goods to branches	17
III	<b>Recent Trends in Accounting</b>	3.1 Accounting for Corporate Social Responsibility with simple numerical. 3.2 Introduction to Capital Markets 3.3 Artificial Intelligence in Accounting	13
IV	<b>Analysis of Financial Statements</b>	4.1 Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, RoI, ROC Leverage etc. 4.2 Simple Problems on following Ratios: - Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Current Ratio, Liquid Ratio, Debt-Equity Ratio, Working Capital to Net worth Ratio, Assets Turnover Ratio.	15
<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	Final Accounts of Co-operative Societies	<a href="https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf">https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf</a>	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2	Branch Accounting	<a href="https://resource.cdn.icai.org/66505bos53751-cp13.pdf">https://resource.cdn.icai.org/66505bos53751-cp13.pdf</a>	The Accounting World- ICFAI
3	Recent Trends in Accounting		Journal of Accounting & Finance, Accounting Research Association of Jaipur
4	Analysis of Financial Statements	<a href="https://resource.cdn.icai.org/66669bos53808-cp3.pdf">https://resource.cdn.icai.org/66669bos53808-cp3.pdf</a>	

**MAJOR CORE (Optional)**

<b>Course Code:</b> 24BC6-A313	<b>Course: Auditing &amp; Taxation- II</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand the provisions of computation of income from Salary &amp; House Property</li> <li>2. To understand the provisions of Computation of Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</li> <li>3. To understand the Computation of Total Taxable Income and tax liability for Individual Assessee</li> <li>4. To have an understanding relating to Income Tax Returns, Assessment, TDS etc.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to :		
<ol style="list-style-type: none"> <li>1. Compute income from Salary &amp; House Property</li> <li>2. Compute Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</li> <li>3. Compute Gross Total Income, Taxable Income and Tax Liability for Individual Assessee</li> <li>4. Get acquainted with the provisions relating to Income Tax Returns, Assessment, TDS etc.</li> </ol>		

Unit	Unit Title	Contents	No of lectures
I	<b>Computation of Income from Salary &amp; House Property</b>	<b>1.1 Income from Salary</b> – Meaning of Salary u/s 16, Basis of Chargeability of Salary u/s 15, Perquisites and their Valuation u/s 17, Treatment of provident fund, Deductions from salary u/s 19, etc. <b>(Theory and Problems)</b> <b>1.2 Income from House Property</b> -Basis of Chargeability u/s 20, Types of property, Annual Value u/s 21, Permissible Deductions u/s 22 <b>(Theory and Problems)</b>	18
II	<b>Computation of Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</b>	<b>2.1. Income from Profits and Gains of Business or Professions</b> –Basis of Charge u/s 26, Important Definitions, Methods of Accounting u/s 276, Deductions expressly allowed and disallowed u/s 28-36, Presumptive Scheme u/s 58, Tax Audit u/s 63 and relevant provisions. <b>(Theory And Problems)</b> <b>2.2. Income from Capital Gains</b> – Meaning, Chargeability u/s 67, definitions- Capital Assets, Transfer, Cost of Acquisition, Cost of Improvement, Short Term and Long Term Capital Assets and Capital Gains, Cost Inflation Index, Permissible Deductions. <b>(Theory and Problems)</b> <b>2.3. Income from other sources-</b> Chargeability u/s 92, Deductions u/s 93, Amounts not deductible u/s 94 <b>(Theory And Problems)</b>	20
III	<b>Computation of Total Taxable Income and tax liability</b>	<b>Gross total Income-</b> Deductions u/s 122-152 Total Taxable Income, Tax Liability of Individual - (Rates applicable for respective Tax Year), (Calculation of tax payable as per old regime and new regime) Rebate u/s 155 & 156.	12
IV	<b>Procedural Part under Income Tax Act, 2025</b>	Income Tax Return u/s 263, Due Date for filing Income Tax Return, Types of Assessment, Permanent Account Number (PAN) u/s 262, Tax Deduction Account Number (TAN), Tax Deducted at Source (TDS) u/s 393, Advance Tax u/s 408, Interest u/s 423-430 & Penalty u/s 439-470, E-filing of income tax return.	10
<b>Total</b>			<b>60</b>

**Note:-**

1. Finance Act before the commencement of Academic Year is applicable
2. Recent Amendment made as applicable as per Income Tax Act 1961.

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication, Place</b>
1	Income Tax Act 2025 (Bare Act)		Government Publication
2	Indian Income Tax	Dr. Vinod Singhania	Taxmann Publication
3	Income Tax	Dr. Girish Ahuja Dr. Ravi Gupta	Wolters kluwer
4	Income Tax Act	Shri. R.N. Lakhota	Vision books
5	Indian Income Tax Act	Dr. H.C. Melhrotra, Dr. S.P Goyal	Sahitya Bhavan publication
6	Income Tax	T.N. Manoharn, G R. Hari	Snow white
7	Student guide to Income Tax	Dr. Vinod Singhania	Taxmann Publication

**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> <b>24BC6-A314</b>	<b>Course: Elements of Company Law - II</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To provide insight into the provisions related to the Management of the Company.</li> <li>2. To know about the provisions of Key Managerial Personnel and introduce the concept of CSR.</li> <li>3. To understand the various types of meetings of a company and their statutory provisions.</li> <li>4. To acquaint the students with the concept of E-governance, E-filing, Oppression &amp; Mismanagement, and Winding up Company.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to :		
<b>CO1:</b> Develop general awareness about the management of the company.		
<b>CO2:</b> Explain about the company's key managing personnel, their role in administration of the company and about the CSR concept.		
<b>CO3:</b> Distinguish between various types of meetings of a company and their statutory provisions		
<b>CO4:</b> Discuss the concepts of E-governance, E-filing, Oppression & Mismanagement, and Winding up Company.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Management of Company</b>	<p><b>1.1 Board of Directors:</b> Definition, Powers, Restrictions, Prohibition on Board.</p> <p><b>1.2 Director:</b> Meaning and Legal position of Directors, Types of Directors.</p> <p><b>1.3 Appointment of Directors:</b> Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors</p> <p><b>1.4 Vacation of office by Directors, Number of Directors, Number of Directorship, Related Party transaction.</b></p>	<b>14</b>
<b>II</b>	<b>Key Managerial Personnel (KMP) &amp; CSR</b>	<p><b>2.1 Key Managerial Personnel (KMP)</b></p> <p>2.1.1 Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CEO, CFO etc.</p> <p>2.1.2 Company Secretary (CS)- Appointment, Term of office/ Tenure of appointment, Role of Company secretary.</p> <p>2.1.3 Distinction between Managing Director, Manager and Whole Time Director - Roles, Powers, Functions of above KMP.</p> <p><b>2.2 Corporate Social Responsibility (CSR) [U/S 135] – Concept, Applicability, CSR Committee, Activities under CSR - Sch VII of Companies Act, 2013</b></p>	<b>14</b>
<b>III</b>	<b>Company Meetings</b>	<p><b>3.1 Board Meeting – Meaning and Kinds</b></p> <p><b>3.2 Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]</b></p> <p><b>3.3 Meeting of Shareholders - General Body Meetings, Types of Meetings</b></p> <p>3.3.1 Annual General Meeting (AGM),</p> <p>3.3.2 Extraordinary General Meeting (EOGM).</p> <p>3.3.3 Class Meeting</p> <p><b>3.4 Creditor's Meeting-</b> Meeting of The Debenture Holders, Meeting of Creditors for the Purpose other than Winding Up, Meeting of the Creditors for Winding Up</p> <p><b>3.5 Provisions</b> regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114</p>	<b>16</b>

<b>IV</b>	<b>E-Governance, Oppression &amp; Mismanagement and Winding up Company, IBC (Insolvency and Bankruptcy Code), 2016.</b>	<p><b>4.1 E-Governance</b>  <b>4.1.1 E-Governance</b> –Meaning, Importance of E- Governance  <b>4.1.2 E Filing</b> – Basic concept of MCA &amp; MCA Portal, E- Filing  <b>4.2 Prevention of Oppression &amp; Mismanagement-</b> Concept, provisions under the Companies Act, 2013, landmark case laws, Prevention of Oppression &amp; mismanagement.  4.3 Removal/strike off of name of the Company under Companies Act, 2013 and its procedure.  <b>4.4 Winding up of a Company</b>  4.4.1 Meaning of winding-up, Types of winding- up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal.  4.4.2 Overview of IBC (Insolvency and Bankruptcy Code), 2016, Institutional Framework under IBC, Corporate Insolvency Resolution Process (CIRP), Liquidation Process under IBC, Case Law &amp; Practical Applications.</p>	<b>16</b>
<b>Total</b>			<b>60</b>

#### Suggested Readings:

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

#### 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.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
4	<a href="https://www.icmai.in">https://www.icmai.in</a>	ICMAI - Institute of Cost Accountants of India

## MAJOR ELECTIVE (Optional)

<b>Course Code:</b> 24BC6-B303	<b>Course: Cost &amp; Works Accounting (ME) - II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b> 1) To introduce the students to the concept of Assignment. 2) To acquaint the students with concepts of Simulation 3) To develop an understanding about the concept and application of CPM & PERT. 4) To introduce the students about basics of project life cycle costing.		
<b>Course Outcomes:</b> <b>After completing the Course, the students shall be able to:</b> <b>CO1:</b> Understand procedure & application in Assignment Problems. <b>CO2:</b> Get acquainted with application of Simulation Model. <b>CO3:</b> Understand the basics & application of CPM & PERT. <b>CO4:</b> Understand the basics of project life cycle costing.		

Unit	Unit Title	Contents	No of lectures
I	Assignment	1.1 Basic Concepts of Assignment 1.2 Optimal Assignment Rules 1.3 Unbalanced Problems 1.4 Maximization Problem in Assignment	18
II	Simulation	2.1 Introduction to Simulation 2.2 Monte Carlo Simulation 2.3 Application of Simulation 2.4 Steps in Simulation & Limitation of Simulation 2.5 Problems on Simulation	16
III	CPM & PERT	3.1 Basic Concepts of CPM & PERT 3.2 Benefit of PERT 3.3 Difference Between CPM & PERT 3.4 Basic Numerical on CPM	14
IV	Project Life Cycle Costing	4.1 Meaning of Life Cycle costing of Project 4.2 Elements and Categories of Life Cycle Costs 4.3 Hidden Costs and Cost Management in Life Cycle 4.4 Practical Applications and Benefits of Life Cycle Costing 4.5 Technology Life Cycle and Industry Life Cycle	12
<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) Assignment problems on Optimal solution, Alignment, Minimization, Airline Crew or Load
- b) Simulation problems on Random Numbers, Application of Random Numbers in specific situations
- c) CPM & PERT problems on Network with Conditions, Network Cost to Complete, Optimal duration and Associated Cost

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Advanced Management Accounting (Operation Research)	Dr. J. B. Gupta	Taxman's Publication Pvt. Ltd., New Delhi
2	Advanced Management Accounting (Problem & Solution) (Operation Research)	CA Sanjay Aggarwal	Pooja Law Publishing Co.
3	Operation Research & Quantitative Techniques	D. P. Apte	Excel Books Publication
4	Strategic Cost Management (CMA Final Level) – Paper 16	The Institute of Cost Accountants of India, Kolkata	The Institute of Cost Accountants of India, Kolkata
5	Project Life Cycle Costing	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	Assignment	<a href="https://icmai.in">https://icmai.in</a>	<a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf</a>
2	Simulation	<a href="https://globalcma.in/">https://globalcma.in/</a>	<a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf</a>
3	CPM & PERT	<a href="https://globalcma.in/">https://globalcma.in/</a>	The Management Accountant
4	Project Life Cycle Costing	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management	The Management Accountant

<b>Course Code: 24BC6-B304</b>	<b>Course: Business Administration (ME) - II (Production and Operations Management)</b>	<b>Marks: 100 Credits: 4</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 3. To equip with the knowledge for efficient Inventory Management and the recent development in the area of Inventory Management 4. To understand the concepts & Techniques of efficient Quality Management & Quality Control.		
<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		
<b>CO3:</b> Develop the understanding of efficient Inventory Management and the recent development in the area of Inventory Management		
<b>CO4:</b> Comprehend the concepts & Techniques of efficient Quality Management & Quality Control.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<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	<b>16</b>
<b>II</b>	<b>Plant Location and Plant Layout</b>	2.1 Introduction, importance, factors responsible for plant location. 2.2 Plant Layout- Meaning, Definition, Importance of good layout 2.3 factors relevant for choice of layout, Types of LayoutLine, Process and Product layout. 2.4 Plant Layout - Advantages, disadvantages and techniques.	<b>12</b>
<b>III</b>	<b>Inventory management</b>	3.1 Inventory management -Introduction and methods. 3.2 Economic Order Quantity. 3.3 ABC Analysis 3.4 Material Requisition Planning (MRP). 3.5 Just in Time (JIT). 3.6 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) , Distributed inventory management, Cloud-based solutions,Predictive picking	<b>16</b>
<b>IV</b>	<b>Quality Management</b>	4.1 Quality Management – Introduction, Features, Importance 4.2 Techniques of Quality Control 4.3 Total Quality Management 4.4 Six Sigma 4.5 International Organization for Standardization (ISO)	<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	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

**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:</b> 24BC6-B305	<b>Course: Banking &amp; Finance (ME) - II</b> <b>(Banking Law and Practices in India)</b>	<b>Total Marks:</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To understand the banker and customer relationship. 2. To grasp the mechanism of paying and collecting banker. 3. To enable students to apply the legal and practical aspects of bank advances. 4. To familiarize students about concepts and types of cyber-crimes in banking.		
<b>Course Outcome:</b>		
After completing the Course, the student will be able to CO1: Explain the various relationships between banker and customer. CO2: Understand the modalities and duties of paying and collecting banker. CO3: Apply the legal and practical knowledge of bank advances. CO4: Interpret the various types and measures of cyber-crimes in banking.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Banker and Customer Relationship</b>	1.1 Definition of Banker and Customer - Relationship as Debtor and Creditor 1.2 Banker as a Trustee and banker as an Agent 1.3 Banker's Obligation of Secrecy of Customer's Accounts 1.4 Banker's Lien, Right of Set-off 1.5 Garnishee Order 1.5.1 Attachment order issued by tax collecting authority 1.6 Termination of Relationship between banker and customer	<b>15</b>
<b>II</b>	<b>Paying and Collecting Banker</b>	2.1 Meaning and Definition of Paying Banker 2.2 Precautions to be taken while doing payment of cheque 2.3 Duties and Rights of Paying Bankers 2.4 Meaning and Definition of Collecting Bankers 2.5 Precautions to be taken while collecting payment of cheques 2.6 Duties and Rights of Collecting Banker	<b>15</b>
<b>III</b>	<b>Bank Loans and Advances</b>	3.1 Secured and Unsecured loans 3.2 Types of loan schemes in Banks 3.3 Securities for Loans - Types 3.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage 3.5 Loan recovery problems 3.6 Recovery Measures: a) Legal measures b) Non- legal measures	<b>15</b>
<b>IV</b>	<b>Cyber Crimes in Banking</b>	4.1 Meaning and Definition of Cyber Crimes 4.2 Types of Cyber Crimes in Banking- a) Virus attack b) Hacking c) Phishing d) Vising e) Spamming f) ATM skimming g) E-mail spoofing 4.3 RBI Cyber Security Framework. 4.4 Reasons of Cyber Crimes in Banking 4.5 Impact of Cyber Crimes on Banking 4.6 Measures to control Cyber Crimes in Banking: a) Legal Measures: i) IPC-420 ii) IT Act (2000) SEC 66C,66D b) Non-legal Measures	<b>15</b>
<b>Total</b>			<b>60</b>

**References:****Mandatory Readings :**

1. Kothari Vinod (2017), 'Tanna's Banking Law and Practice in India' Lexis Nexis Publisher
2. Varshney P.N. (2014), "Banking Law and Practices", Sultan Chand and Sons
3. Prevention of cyber - crime and fraud Management, Indian Institution of Banking and Finance.
4. [www.rbi.org.in](http://www.rbi.org.in)

**Suggested Readings :**

1. Bangia R.K. (2015), 'Banking Law and Negotiable Instruments', Allahabad Law Agency
2. Banking Regulation Act- 1949, Universal Law Publishing
3. Kandasami K.P. (2010), 'Banking Law and Practice', S. Chand Publication
4. K. Natarajan , Yefim Gordon, (2007), 'Banking: Theory, Law and Practice' Himalaya Publishing House
5. N C Mujumdar, Fundamentals of Modern Banking (2010), New Central Book Agency (P) Ltd.
6. Ravindra Kumar Manish Deshpande, E - banking, Pacific Books International (2012)

<b>Course Code:</b> <b>24BC6-B307</b>	<b>Course: Marketing Management (ME) - II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
1. To introduce the concept of Marketing of Service. 2. To provide the knowledge of Creative Advertisements. 3. To acquaint the students with various social media marketing. 4. To understand the techniques and process of Marketing Control and Audit.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to - <b>CO1:</b> Know the concept of Marketing Management. <b>CO2:</b> Understand certain skills and systems of creative advertising. <b>CO3:</b> Get acquainted with the social media marketing and characteristics. <b>CO4:</b> Understand the techniques and system marketing control and audit.		

Unit	Unit Title	Contents	No of lectures
I	Service Marketing	1.1 Introduction - Meaning, Definition, Characteristics, 1.2 Components, B2B Services and B2C Services, Importance of Services 1.3 7 P's concept of Service Marketing, Challenges of Service Marketing.	15
II	Creative Advertisements	1.1 Introduction to Typography, Principles of Design Setting Advertising, Developing Advertising Strategy 1.2 Introduction to copywriting, Message Making Radio Commercials, Television Advertising	15
III	Introduction to Social Media Marketing	1.1 Introduction -Meaning, Importance of social media marketing, Myths about Social Media Marketing 1.2 Brief History, Characteristics of Social Media Marketer 1.3 Various Social Media Marketing Careers in Social media marketing	15
IV	Marketing Control and Audit	1.1 Marketing Control-Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control 1.2 Essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control 1.3 Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit.	15
<b>Total</b>			<b>60</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	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	Global Marketing	Carlyle Farrell	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> 24BC6-B306	<b>Course: Business Entrepreneurship (ME) - II</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To equip with the knowledge of various aspects of Business Plan and its Implementation 2. To acquire the knowledge of MSME Management 3. To create an awareness about the Business Crisis and Sickness 4. To understand the concept of Startup India scheme		
<b>Course Outcome:</b>		
After completing the Course, the students will be able to:		
<b>CO1:</b> Understand aspects of business plan and its implementation		
<b>CO2:</b> Get acquainted with the management of MSME		
<b>CO3:</b> Analyze the various types of Business Crises and Revival Schemes for overcoming sickness		
<b>CO4:</b> Explore the Significance of Startup and Eligibility for Startup in India		

Unit	Unit Title	Contents	No of lectures
I	<b>Business Plan Implementation</b>	1.1 Aspects of Business Plan- Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects 1.2 Common pitfalls to be avoided in preparation of a Business Plan. 1.3 Steps in Business Plan & Implementation 1.4 Guidelines in Business Plan	15
II	<b>MSME Management</b>	2.1 Various Approaches of MSME Management: Functional v/s Integrated, Structured v/s Flexible, Logical v/s Creative 2.2 Startup Phase Management, Growth Phase Management, Stability Phase Management 2.3 Enterprise Risk Management (ERM)- Meaning and Challenges in implementation of Enterprise Risk Management (ERM)	15
III	<b>Business Crisis and Sickness</b>	3.1 Meaning and Types of Business Crisis-Starting crisis, Cash Crisis, Delegation, Leadership Crisis, Financial Crisis, Prosperity Crisis, Succession Crisis 3.2 Crisis Management and Business Continuity 3.3 Sickness: Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness	15
IV	<b>Introduction to Start up India scheme</b>	4.1 Aim of Startup, Significance of Startup 4.2 Eligibility for Startup in India, Do's and Don'ts for Startup 4.3 Real Life Cases of Startup- Swiggy, JustDial, RedBus, Paytm, Vedantu, Dailyhunt	15
<b>Total</b>			<b>60</b>

#### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	A Complete Guide to Successful Entrepreneurship	Pandey G. N	Vikas Publishing House Pvt Ltd.
2	Developing Entrepreneurship, Issues and Problems	S.V.S. Sharma, Udai Pareek and T.V. Rao,	Tata McGraw Hill, New Delhi.
3	A Roadmap to Entrepreneur	Dr. Jyoti Gogte	Vishwakarma
4	Small Business and Entrepreneurship	Anil Kumar	International Publishers
5	Entrepreneurship - Strategies and Resources	Mark. J. Dollinger	Pearson Edition
6	Entrepreneurship Development	Khanna S.S	Chand, New Delhi

**E – Learning Resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures (YouTube / Swayam / MOOCs / etc.)</b>	<b>Study Material / Journals / Articles / Case Studies</b>
1	Government Schemes for Business   Startup Scheme of Govt of India   MSME TRAINING PROGRAM	<a href="https://youtu.be/gZJtWDe4aOs?feature=shared">https://youtu.be/gZJtWDe4aOs?feature=shared</a>	<a href="https://www.startupindia.gov.in/">https://www.startupindia.gov.in/</a>
2	Strengthening the MSME sector...	<a href="https://youtu.be/912QdBXaigs?feature=shared">https://youtu.be/912QdBXaigs?feature=shared</a>	<a href="https://msme.gov.in/">https://msme.gov.in/</a>

<b>Course Code: 24BC6-B308</b>	<b>Course: Business Laws &amp; Practice (ME) - II</b>	<b>Marks: 100 Credits: 04</b>
<b>Course Objectives:</b>		
1. To get acquainted with the functioning of depositories and its constituents 2. To develop an understanding about the various types of intermediaries operating in Capital Market and their roles & responsibilities 3. To get an insight of the different types of issues and concepts relating to the Secondary market 4. To know the regulations prohibiting insider trading and regulations prohibiting fraudulent, unfair trade practices relating to securities		
<b>Course Outcomes:</b>		
After completing the course, the student shall be able to-		
<b>CO1:</b> Get an overview of the depository system in India and its functioning.		
<b>CO2:</b> Identify the intermediaries operating in the securities market and their roles and responsibilities		
<b>CO3:</b> Recognise the different types of issues of securities and concepts relating to the Secondary market.		
<b>CO4:</b> Understand the provisions relating to prohibition of insider trading and fraudulent and Unfair trade practices.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Depositories and Depository Participants</b>	1.1 Depository System- An Overview 1.2 Need & Benefits of Depository System 1.3 Depository- Types & Functions 1.4 Depository Participants 1.5 Depository Process 1.6 Admission of Securities 1.7 Difference between Dematerialization & Rematerialisation	<b>14</b>
<b>II</b>	<b>Securities Market Intermediaries</b>	2.1 Primary Market and Secondary Market Intermediaries: Meaning, Roles and Functions of Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists.	<b>14</b>
<b>III</b>	<b>Issue of Securities</b>	3.1 Different types of issues- IPO, FPO, Bonus Issue, Rights Issue, preferential issue, qualified Institutions Placements, etc. 3.2 Lock-in Requirements for different types of issues 3.3 Secondary Market: Various concepts: Trading, Investment, Circuits, Squaring Off Position, Stop Loss, Profit Booking, Options (Derivatives), etc. 3.4 Promoters' Contribution 3.5 Exit Opportunity to Dissenting Shareholders 3.6 Innovators Growth Platform	<b>16</b>
<b>IV</b>	<b>Overview of regulations on Insider Trading and Unfair Trade Practices</b>	4.1 Prohibition of Insider Trading Regulations, 2015- 4.1.1 Important definitions i.e., Connected person, Person deemed to be connected person, Insider and Unpublished price sensitive information 4.1.2 Restriction on communication or procurement of unpublished price sensitive information (UPSI) 4.1.3 Concept of trading plans, Disclosures requirements, Codes of conduct and fair disclosure and Penalty provisions in case of violations. 4.2 Prohibition of Fraudulent and Unfair Trade Practices in relation to the Securities Market) Regulations, 2003- 4.2.1 Important definitions 4.2.2 Prohibition of certain dealings in securities 4.2.3 Prohibition of manipulative, fraudulent and unfair trade practices 4.2.4 Power of Board to order investigation 4.2.5 Powers of Investigating authority 4.2.6 Suspension and Cancellation of registration. 4.3 Related case laws and case studies.	<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> 24BC6-C311	<b>Course: Business Management</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To learn and understand various Motivational Theories.		
2. To study various Leadership Styles and Theories.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Compare and analyze various motivational theories with the help of Case studies		
<b>CO2:</b> Students will study various Leadership Styles and Theories and analyze the various leaders' leadership style through case studies		

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Motivation</b>	1.1 Meaning, Importance 1.2 Theories of motivation: 1.2.1 Maslow's Need Hierarchy Theory 1.2.2 Herzberg's Two Factor Theory 1.2.3 Douglas McGregor's Theory of X and Y 1.3 Case Studies (Min 2)	<b>15</b>
<b>II</b>	<b>Leadership</b>	2.1 Meaning and Importance of Leadership 2.2 Qualities and Functions of a Leader 2.3 Leadership Styles and Managerial Grid. 2.4 Theories of Leadership: 2.4.1 Based on Trait 2.4.2 Based on Behavior 2.4.3 Based on Situation/Contingency 2.5 Case Studies (Min 2)	<b>15</b>
<b>Total</b>			<b>30</b>

### Suggested Readings:

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

<b>Course Code:</b> 24BC6-C312	<b>Course: Business Communication</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b> 1. To equip with the required skills for Internal Correspondence. 2. To know the various aspects of report & its writing skills.		
<b>Course Outcome:</b> After completing the course, the student shall be able to <b>CO1:</b> Get familiar with the Internal Correspondence. <b>CO2:</b> Understand the various aspects of report & its writing skills.		

Unit	Unit Title	Contents	No of lectures
I	Internal Correspondence	1.1 Internal Correspondence 1.1.1 Office Memo (Memorandums) 1.1.2 Office Orders 1.1.3 Office Circulars 1.1.4 Press Release 1.2 Interpretation of Internal Correspondence	15
II	Report Writing	2.1 Meaning and Significance of Reports 2.2 Structure of Reports; Negative, Persuasive and Special Reporting 2.3 Types of Reports 2.3.1 Informal Report – Proposals; 2.3.2 Formal Reports; 2.3.3 Project Report 2.4 Interpretation of Reports	15
<b>Total</b>			<b>30</b>

#### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Business Communication	Sehgal, M. K. Khetarpal, Vandana	Excel Books, New Delhi
2	Business Communication	Dr.AshaKaul	PHI Learning Pvt. Ltd.
3	Modern Business Communication (Principles And Techniques)	Jain, J. N.,Singh, 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,SudhirJoshi,V.A.	Narendra Publication
6	Business Communication	Dr.,Rhoda.A&Dr.Aspi.H	Seth Publishers

## OJT - ON-THE-JOB TRAINING (Optional-Based on Major Core)

### On-the-Job Training (OJT) Guidelines

#### 1. Introduction

The On-the-Job Training (OJT) program for **T.Y. B.Com, Semester VI** is designed to provide students with **practical exposure** to real-world business environments. This initiative aligns with the principles of the **National Education Policy (NEP)** by integrating experiential learning, skill enhancement, and employability development.

#### 2. Course Objectives of On-the-Job Training (OJT)

CO1: To apply theoretical knowledge in real-world business scenarios and bridge the academia-industry gap.

CO2: To develop technical expertise and soft skills like communication, teamwork, and problem-solving for better employability.

CO3: To foster industry exposure by enhancing workplace understanding, practical experience, and professional networking.

CO4: To assess learning outcomes through evaluation, industry feedback, and self-reflection for career readiness.

#### 3. Course Outcomes of On-the-Job Training (OJT)

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

CO1: Apply theoretical knowledge to real-world business scenarios and industry practices.

CO2: Develop technical expertise and essential soft skills for enhanced employability.

CO3: Gain industry exposure, understand workplace culture, and build professional networks.

CO4: Evaluate learning outcomes through self-assessment, industry feedback, and career readiness.

#### 4. Eligibility & Duration

- i. **Eligibility:** All students enrolled in **Semester VI of T.Y.B.Com under NEP pattern** are required to participate in OJT.
- ii. **Duration:** A minimum of **120 clock hours** of training is mandatory.
- iii. **Mode:** The training can be conducted in **offline (physical workplace)** or **Hybrid** mode, subject to industry requirements.

#### 5. Nature of OJT Program

- i. The OJT program consists of **four credits and 100 marks**.
- ii. The training must align with the **Specialized Major Core Subject** opted by the student.
- iii. The content of the OJT Programme is based on the syllabus prescribed for the specialized paper.
- iv. Successful completion of the OJT is **mandatory**; if a student does not meet the prescribed standards, they must undergo OJT again in a different establishment.
- v. Students must adhere to professional conduct and ethics at the training establishment.
- vi. Upon successful completion, students will receive an **OJT Completion Certificate**.

#### 6. Scope and Structure of OJT

Each student must undergo training in an organization relevant to their specialization. The training should be structured, supervised, and aligned with their academic curriculum.

## 6.1 Major Core Courses

### A. Cost & Works Accounting

### B. Business Administration

### C. Banking & Finance

### D. Marketing Management

### E. Business Entrepreneurship

### F. Business Laws & Practice

## 7. OJT Program Framework

- i. The **OJT area and content** will be finalized by the concerned subject teacher in consultation with the host organization.
- ii. The OJT program must incorporate **key concepts from the specialized subject syllabus**.
- iii. Students should gain **hands-on experience** within the 120-hour timeframe.
- iv. The OJT does not include **pre-training or evaluation sessions**.

## 8. Evaluation & Assessment

The OJT performance will be evaluated based on:

- i. **Hard Skills:** Technical skills acquired.
- ii. **Soft Skills:** Communication and teamwork skills developed.
- iii. **OJT Outcome:** Relevance of learning outcomes.
- iv. **Industry Feedback:** Assessment from the OJT provider.
- v. **Knowledge Enhancement:** Value addition to academic learning.
- vi. **Presentation Quality:** Structure and clarity.
- vii. **Contribution to Organization:** Practical application of knowledge.
- viii. **Overall Conduct & Discipline:** Professional behavior and punctuality.

### Total Marks: 100 (4 Credits)

Internal Assessment: 40 marks (Viva-voce);

External Assessment: 60 marks (Completion of OJT).

## 9. OJT Presentation

Students must submit a **PowerPoint presentation** covering:

- i. Organization details
- ii. Objectives and learning goals of the OJT
- iii. Breakdown of the 120-hour schedule
- iv. List of officers and staff members
- v. Work profile assigned
- vi. Tasks performed and skills acquired
- vii. Challenges faced and solutions implemented
- viii. Contribution to organizational improvements (if any)
- ix. Suggestions for OJT improvement
- x. Feedback on the overall experience

## 10. Evaluation Panel

- i. The **evaluation panel** will consist of one **internal examiner** and one **external examiner**.
- ii. **Industry experts** may be invited to assess student performance.
- iii. The **final evaluation** will carry **100 marks (4 Credits)** and will be assessed on:
  - a. Regularity & punctuality
  - b. Actual work performed
  - c. Industry feedback
  - d. Skills learned
  - e. Problem-solving approach
  - f. Learning attitude

## 11. Roles & Responsibilities

### A. Students

- a. Identify and confirm the OJT 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

- a. Guide students in selecting an appropriate OJT domain.
- b. Monitor student progress and provide academic supervision.
- c. Evaluate reports and presentations.

## 12. List of Documents

1. Letter to Internship Providing Organisation for Inclusion of Students
2. Undertaking from Student-To College
3. Undertaking from Student-To OJT Provider
4. Log Sheet of Work Performed During Internship - I
5. Log Sheet of Work Performed During Internship - II
6. Feedback from Internship Provider Organisation
7. Student Feedback Form