

**VINOBA BHAVE UNIVERSITY,
HAZARIBAG - 825301**



**FYUGP-2023
(MAJOR COURSE & MINOR COURSE)**

FOUR YEAR UNDER GRADUATE PROGRAMME

UNDER

VINOBA BHAVE UNIVERSITY,

HAZARIBAG

Table 1: Credit Framework for Four Year Undergraduate Programme (FYUGP) [Total Credits = 160]

Level of Courses	Semester	MJ; Discipline Specific Courses Core or Major(80)	MN; Minor from discipline (16)	MN; Minor from Vocational (16)	MDC; Multidisciplinary Courses (Life sciences, Physical Sciences, Mathematical & Computer Sciences, Data Analysis, Social Sciences, Humanities, etc.) (9)	AEC; Ability Enhancement Courses (Modern Indian Language and English) (8)	SEC; Skill Enhancement Courses(9)	VAC; Value Added Courses(6)	IAP; Internship/ Dissertation (4)	RC; Research Courses(12)	AMJ; Advanced Courses in lieu of Research (12)	Credits	Double Major (DMJ)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
100-199: Foundation or Introductory Courses	I	4	4		3	2	3	4				20	4+4
	II	4+4		4	3	2	3					20	4+4
Exit Point: Undergraduate Certificate provided with Summer Internship/ Project(4 credits)													
200-299 : Intermediate Level courses	III	4+4	4		3	2	3					20	4+4
	IV	4+4+4		4		2		2				20	4+4
Exit Point: Undergraduate Diploma provided with Summer Internship in 1st or 2nd year/ Project(4 credits)													
300-399: Higher- level courses	V	4+4+4	4						4			20	4+4
	VI	4+4+4+4		4								20	4+4
Exit Point: Bachelor's Degree													
400-499: Advanced courses	VII	4+4+4+4	4									20	4+4
	VIII	4		4						12	4+4+4	20	4+4
Exit Point: Bachelor's Degree with Hons. /Hons with Research												160	224

Note: Honours students not undertaking research will do 3 courses for 12 credits in lieu of a Research projects Dissertation.

Semester-I

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE MJ-01 : FINANCIAL ACCOUNTING

Objectives: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements

Learning Outcomes: After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare and manage cash book and other accounts necessary while running a business;
6. Prepare and maintain financial statements of sole proprietors and partnership firms;
7. Prepare accounts for Inland Branches and Not-for-Profit Organisations.

COURSE CONTENTS:

UNIT- I: (a) Theoretical Framework

1. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
2. Financial accounting principles: Concepts and Conventions.
3. Accounting standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS(IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

UNIT- I: (b) Accounting Process

1. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

UNIT 2: Computerized Accounting Systems

1. Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings;
2. Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry;
3. Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet;
4. Cash Flow Statement
5. Selecting and shutting a Company; Backup, and Restore data of a Company.

UNIT 3: Business Income, Accounting for Depreciation, and Inventory Valuation System.

1. Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
2. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.
3. The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.
4. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods of computing depreciation: FIFO, LIFO, and Weighted Average. Application of Accounting Standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.

UNIT 4: Financial statements of Sole Proprietorship, Partnership Firms and Not-for-Profit Making Concern

1. Capital and revenue expenditures and receipts: general introduction only.
2. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms(both manual and using appropriate software).
3. Preparation of financial statements of Not-for-Profit Organisations.

UNIT 5: Accounting for Branch

1. Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' System, branch final account system and wholesale basis system.
2. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

Note:

1. The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

Practical Exercises: The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organizations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.

Reference Books:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
4. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
5. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan ChandPublishing
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: VikasPublishing House Pvt. Ltd.
8. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
9. Shukla, S.M. Financial Accounting- Sahitya Bhawan
10. Singh, S. K. Financial Accounting SBPD Publication Agra.
11. Mehta, B.K., Pani, P.K. Chakarverty, J.K. Financial Accounting, Siksha Sagar Publisher and Distributer.
12. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxman Publication.
13. B.K. Mehta, Vikas Kumar, Pankaj Kumar Sharma & Roshan Baa, SJ, Financial Accounting, Agra (U.P.) Shiskha Sagar Publisherand Distributors.
14. A.K. Chattoraj, Financial Accounting, Agra (U.P.) Sahitya Bhawan Publisher and Distributor.

Semester-II

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE- MJ-02 :Business Law

Objectives: The course aims to give the learners a broad understanding about important aspects of legal environment of business to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
5. Explain the law governing regulation and management of foreign exchange under FEMA.

Course Content:

UNIT- I: Indian Contract Act, 1872:

1. Nature of contract and its essentials, Void, valid and voidable contracts.
2. Consent, consideration and its'impact on contract.
3. Agreements in restraint of trade, Performance, breach, revocation and termination of contract
4. Agency and bailment contracts.
5. Contract of Indemnity.
6. Contract of Guarantee and Pledge.

UNIT- II: Sale of Goods Act,1930:

1. Nature of sale, conditions and warranties.
2. Performance of contract of sale.
3. Rights of unpaid seller.

Unit III: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008

1. General nature of Partnership, Rights and duties of Partners.
2. Reconstitution of Firm and Registration and dissolution.
3. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

UNIT-IV: Negotiable instrument Act, 1881

1. Meaning, definition and features of Negotiable instruments: Promissory note, Bill of Exchange, cheque
2. Holder and Holder in due Course, Privileges of Holder in due Courses.
3. Negotiation: Types of Endorsements.
4. Crossing of cheque & Bouncing of Cheque.

Unit V: Foreign Exchange Management Act, 1999 & Competition Act 2002.

1. Important definition, Regulation and management of foreign exchange
2. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;
3. RBI Guidelines on KYC.

Practical Exercises:

The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Suggested Readings:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. 3. 3
3. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
- 4 Singh, A. (2009). Business Law. Delhi: Eastern Book Company.
- 5 Agarwal & Agarwal, Business(Hn) SBPD, Agra.
- 6 Singh & Tiwari, Business Law (Eng) SBPD.
- 7 Kapoor, N.D. Elements of Business Law. S. Chand Publication.
- 8 A.K. Chatteraj & Nashir Ahmed, Business Laws, Agra (U.P.), Shiksha Sagar Publisher and Distributors

MAJOR COURSE- MJ-03 : CORPORATE ACCOUNTING

Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
1. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
2. Prepare balance sheet after Internal Reconstruction of company;
3. Analyse the case study of major amalgamations of companies in India;
4. Describe the process of e-filing of annual reports of companies.

COURSE CONTENTS:

UNIT- I: Accounting for Share Capital & Debentures

1. Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.
2. Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.
3. Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software.

Unit II: Valuation of Intangible Assets and Shares:

1. Valuation of goodwill and Shares.
2. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added (Simple Problem Only)

UNIT-III: Amalgamation of Companies and Internal Reconstruction:

1. Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS103.
2. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

UNIT IV: Accounting of Holding Companies/ Parent Companies

Preparation of consolidated balance sheet with one subsidiary company, Relevant of Accounting standard 21(ICA)

UNIT-V: Liquidation of Company

Meaning- Modes, Contributory Preferential Payments, Statement of Affairs, Liquidator's Remuneration, Preparation of Liquidator's Final Statements of Account (Introductory & Simple Problems)

UNIT-VI: Corporate Financial Reporting

1. Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises.
2. Note: The syllabus is to be covered in reference to Relevant Accounting Standards, AS and Ind AS, as applicable. Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable

Practical Exercises: The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.

Reference Books:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey.
2. John Wiley & Sons. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, Guwahati. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
3. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
4. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari,
6. S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
9. Singh, S.K. Corporate Accounting, SBPD, Agra.
10. Kumar, Alok, Sharma, R. R. Corporate Accounting Siksha Sagar Publication & Distributor, Agra.
11. Sharma, Corporate Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
12. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

Semester-III

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MAJOR COURSE- MJ-04 : BUSINESS STATISTICS

Objectives:

The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Examine and understand the various descriptive properties of statistical data.
2. Compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationships between the variables to use simple regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Examine and apply index numbers to real life situations.

Course Contents:

UNIT-I: Univariate Analysis

1. Measures of Central Tendency- Arithmetic mean, Geometric mean, Harmonic mean, Properties, and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.
2. Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation, and their coefficients; Properties of Standard deviation/Variance.

UNIT-II: Bi-variate Analysis

1. Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank correlation) and Properties.
2. Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

UNIT-III: Index Numbers

1. Meaning and uses; Construction of index numbers: Aggregative and average of relatives – simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI), BSE SENSEX, and NSE, NIFTY.

UNIT-IV: Time Series

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

UNIT V: Probability:

1. Theory of probability, Approaches to the calculation of probability.
2. Calculation of event probabilities, Addition, and multiplication laws of probability (proof not required).
3. Conditional probability and Bayes theorem (proof not required)

Reference Books:

1. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
3. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
4. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.
5. Singh, S.P., Statistics S. Chand New Delhi.
6. Gupta B,.N. Statistics, SBPD, Agra,
7. Shukla, S.M. Statistics, Sahitya Bhawan.
8. R. R. Sharma, Mrityunjay Kumar, Business Statistics, Agra (U.P.), Shiksha Sagar Publisher and Distributors.

MAJOR COURSE- MJ- 05 : CORPORATE LAW

Course Objective:

1. The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Course Learning Outcomes:

After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

Unit 1: Preliminary to Companies Act, 2013

1. Important definitions: Prospectus and Share Capital.
2. Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital.
3. Sweat Equity, Bonus issue.
4. Issue of shares at premium and discount.
5. Further issue of shares, buy-back of shares.

Unit 2: Management and Administration

1. Board Meetings, Annual General Meeting, Extra Ordinary General Meeting.
2. Requisites of a valid meeting, Convening of Meetings.
3. Minutes and Resolutions.
4. Postal ballot; voting through electronic matters.

Unit 3: Dividends, Accounts and Audit

1. Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement.
2. Corporate social Responsibility.
3. Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities.
4. Auditors report.
5. Constitution and functions of Audit committee.

Unit 4: Directors and their Powers

1. Board of directors, appointment and qualifications of directors.
2. Director Identification Number (DIN).Disqualifications, Removal of directors; Legal positions.
3. Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit 5 (a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up

1. Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises.
2. Arrangement and Amalgamations.
3. Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

(b): National Company Law Tribunal and Appellate Tribunal

1. Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Practical Exercises: The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Suggested Readings:

1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
2. Gowar, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
3. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
4. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
5. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
6. Ramaiya. (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company.
7. Hanningan, B. (2018). Company Law. Oxford: Oxford University Press.
8. Saha, Satish Kumar, Corporate Law SBPD, Agra.
9. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt.

Semester- IV

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

Major Paper-MJ-06: Entrepreneurship Development

Objective: The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes: After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits.
2. Identify the parameters to assess opportunities and constraints for new business ideas
3. Develop a business idea by adopting systematic process.
4. Design strategies for successful implementation of ideas.
5. Create a Business Plan.

Unit 1: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour

1. Entrepreneurship and creative response to the society' problems and at work
2. Dimensions of entrepreneurship: entrepreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship in India

1. Concept of business houses and role of business houses and family business in India;
2. The contemporary role models in Indian business: their values, business philosophy and behavioural orientations;
3. Conflict in family business and its resolution.
4. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem

1. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.
2. Role of government, Institutions, industries/entrepreneur's associations and selfhelp groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility

1. Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal;
2. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered);
3. Project submission/ presentation and appraisal thereof by external agencies, such as financial/nonfinancial institutions

Unit 5: Mobilizing Resources Mobilizing resources for start-up.

1. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises: The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Suggested Readings:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: CengageLearning.
5. Mehta B.K. Entrepreneurship. Shiksha Sagar Publication, Agra.
6. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Major paper- MJ-07: Advance Financial Accounting

Objective: The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.

Learning Outcomes: After completion of the course, learners will be able to:

1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system;
2. Apply appropriate software to workout royalty accounts;
3. Prepare accounts relating to consignment business;
4. Provide services to departmental stores in preparing departmental accounts;
5. Guide business enterprises in preparing and submitting insurance claim statement against business losses;
6. Compare commercial accounting system with Government accounting system;
7. Explain Government financial administration

Course Contents:

Unit 1: Accounting for Hire Purchase and Installment Systems:

1. Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).

Unit 2: Royalty and Consignment Accounts and Joint venture.

1. Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease.
2. Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee
3. Joint venture: Meaning, definition, characteristics, advantages, Accounting treatment
 - (a) When only one Co-venture maintains books of accounts.
 - (b) When all Co-ventures maintain books of accounts.
 - (c) When joint Bank Account in maintains.
 - (d) When memorandum of joint venture account prepared.

Unit 3: Accounting for Partnership:

1. Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets.
2. Amalgamation of partnership firms;
3. Conversion of partnership firm into a company and Sale to a company.
4. Concept of Limited Liability Partnership.

Unit 4: Insurance Claims and Departmental Accounts:

1. Insurance Claims: Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.
2. Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

Unit 5: Government Accounting:

1. Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government;
2. Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

Practical Exercises: The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit.
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.

Suggested Readings:

1. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
2. Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Guwahati: Gayatri Publications.
3. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
4. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
5. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur
8. Godwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
9. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
10. Mehta B.K. Financial Accounting-II Siksha Sagar Publication, Agra.
11. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
12. Singh, S. K. Advance Financial Accounting, SBPD Publication.

Major Paper- MJ-08: Industrial Relations and Labour Laws

Objective: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Learning Outcomes: After completing the course, the learners will be able to:

1. Explain the evolution and factors influencing industrial relations in changing environment;
2. Evaluate the effectiveness of trade unions and factors influencing their growth.
3. Examine the effectiveness of workers' participation in management;
4. Evaluate the effectiveness of grievance redressal mechanism;
5. Analyse industrial disputes and implementation of its legal provisions;
6. Discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019.

Course Contents:

Unit 1: Industrial Relations

1. Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.

Unit 2: Trade Unions Act, 1926

1. Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities.
2. Emerging trends in Union Management Relations.

Unit 3: Workers' Participation in Management

1. Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit 4: Discipline and Grievance Redressal

1. Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism;
2. Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

Unit 5: Other Labour Enactments

1. The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure
2. The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves.
3. The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.

Practical Exercise: Learners are required to:

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

Suggested Readings:

1. Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.
2. Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). Industrial Relations and Labour Laws. New Delhi: TataMcGraw Hill Education.
3. Padhi, P. K. (2012). Industrial Relations and Labour Law. New Delhi: PHI Learning.
4. Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bilai, Chhattisgarh: Bharat Law House.Srivastava,
5. S. C. (2012). Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.
6. Sharma, F.C., Industrial Relation, SBPD Publication.
7. 6. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

Semester- V

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

Major paper- MJ-09: Fundamentals of Financial Management

Objective: The course aims to familiarize the learners with the principles and practices of financial management.

Learning Outcomes: After completion of the course, learners will be able to:

1. a. Explain the nature and scope of financial management;
b. Assess the impact of time value of money in different business decisions;
2. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements;
6. Compare CSR and Profitability.

Course Contents:

Unit 1: Introduction

1. Nature, scope, and objectives of financial management- profit maximization Vs. wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA).
2. Functions and Responsibilities of Finance Manager. Responsible Investment–concept and significance; Triple Bottom Line Concept–People, Planet, and Profit.
3. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain.

Unit 2: Capital Budgeting

1. Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.
2. Capital budgeting under Risk & Uncertainty–Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.
3. Responsible Investment–Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long term returns.
4. Use of expert system in Capital Budgeting Decisions.

Unit 3: Cost of Capital and Financing:

1. Decision Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.

2. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).
3. Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure.
4. Use of expert system in financing decisions.

Unit 4: Managing Profit:

1. Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.
2. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications, and Governance.

Unit 5: Working Capital Decisions:

1. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of shortterm finance, working capital estimation, cash management, an overview of receivables management and inventory management.
2. Use of expert system in working capital decisions.

Practical Exercises: The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.
7. Use expert system for taking various decisions related to financial management.

Suggested Readings:

1. Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education.
2. Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.
3. Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication.
4. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.
5. Sharma, S. K., & Sareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.
6. Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.
7. Singh, J. K. (2016). Financial Management-Theory and Practice. Delhi: Galgotia Publishing House.
8. Singh, S., & Kaur, R. (2011). Fundamentals of Financial Management. New Delhi: SCHOLAR Tech.
9. Press.Tripathi, V. (2017). Basic Financial Management. Delhi: Taxmann Publication.

9. Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.
10. Horne., J. C., & Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: PrenticeHall.
11. Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). Corporate Finance. New York: McGraw HillEducation.
12. Kulshrestra, R.S. Financial Mangement SBPD, Agra
13. Sharma, F. C., Financial Management, SBPD AGRA.
14. Srivastava, R., & Mishra, A. (2011). Financial Management. New Delhi: OUP India. Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

Major Paper-MJ-10: Auditing

Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After completion of the course, learners will be able to:

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

Course Contents:

Unit 1: Auditing Concepts & Audit Documentation and Audit Evidence

1. Audit Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty.
2. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach.
3. Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of

Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.

Unit 2: Internal Control, Internal Check, and Audit sampling

1. Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk.
2. Concept of internal audit; Test checking, audit sampling and sampling methods.

Unit 3: Vouching and Verification

1. Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.

Unit 4: Audit of Companies

1. Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report Contents and Types; Audit attestation and certification.

2. Liabilities of Statutory Auditors. Overview of Auditing Standards.

Unit 5: Special Areas of Audit

1. Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit.
2. Audit of Banking Companies, Insurance Companies and not for profit organisations like educational institutions, club, charitable organisation.

Practical exercises: The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/student functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of Property, Plant and Equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:

1. Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
2. Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Suggested Readings:

1. Ainapure, V., & Ainapure, M. (2009). Auditing & Assurance. Delhi: PHI Learning.
2. Aruna, J. (2016). Auditing. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. Delhi: PHI Learning. Garg, P. (2019). Auditing & Assurance. Delhi: Taxmann Publication.
4. Singh A. K., & Gupta, L. Auditing: Theory and Practice. Galgotia Publishing.
5. Kamal, G. (1987). Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.
6. Mehta, B. K. , Auditing, SBPD Publication, Agra.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

Major paper- MJ-11: Human Resource Management

Objective: To acquaint learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. a. Prepare a Human Resource Plan in an organisation;
b. Prepare a report on job analysis; c. Organize an induction programme in an organisation;
3. Analyse the applicability and use of different kinds of training and development strategies in real life scenarios;
4. a. Organize counselling sessions for employees in an organisation;
b. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.

Course Contents:

Unit 1: Introduction to Human Resource Management

1. Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Acquisition of Human Resource

1. Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

Unit 3: Training and Development

1. Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Performance Appraisal and Compensation Management

1. Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.
2. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Maintenance of employees and Emerging Horizons of HRM

1. Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM;
2. Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance;
3. HR Audit.
4. Contemporary issues in human resource management-emerging job opportunities.

Practical Exercise: Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same.
5. Design an induction programme and perform role play for select organisation.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

Suggested Readings:

1. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey:Wiley.
3. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.
4. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
5. Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.French, W. L. (1994). Human Resource Management. Boston: Houghten Mifflin.
6. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
7. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.
8. Agarwal, Sharma. Human Resource Management. SBPD. Publication.
9. Gupta, Rakhi & Choudhary, A.K., Human Resource Management. Siksha Sagar.

Semester- VI

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

Major Paper-MJ-12: Cost Accounting

Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes: After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity, and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

COURSE CONTENTS:

Unit 1: Concept and Nature of Cost Accounting

1. Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.
2. Preparation of Cost Sheet for manufacturing and service sector. Material Cost Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department.
3. Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).
4. Treatment of waste, scrap, spoilage, defective and obsolesce.

Unit 2: Employee Cost and Overheads

1. Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost.
2. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).
3. Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption&
4. Under absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

Unit 3: Methods of Costing: Job Costing, Batch Costing and Process Costing

1. Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.
2. Meaning of Batch Cost and its application in today's industry.

3. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment.
4. Choice between process and job costing.

Unit 4: Methods of Costing: Contract Costing and Service Costing

1. Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.
2. Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: 1. Transport 2. Hospital 3. Canteen 4. Toll 5. Education institution 6. IT industry 7. Hotel Any other contemporary service industry.

Unit 5: Activity Based Costing (ABC)

1. Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers;
2. Application of ABC in a manufacturing organisation and service industry.

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organisation.
10. Analyse Research& Development cost in pharmaceutical & similar industry.
11. Visit industries to understand process costing, ABC concept.

Suggested Readings:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman’s Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
4. Agarwal, Mehta, B.K. Cost Accounting. SBPD Publication, Agra.
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accountin

Major paper-MJ-13: Management Accounting

Objective: The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Learning Outcomes: After completing the course learners will be able to:

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyse production cost preparing variance report;
4. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making;
6. Analyse the role of ERP in Business Decision Making.

COURSE CONTENTS:

Unit 1: Introduction

1. Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting;
2. Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.
3. Fund flow statement and cash flow statement.

Unit 2: Budget and Budgetary Control

1. Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration;
2. Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.

Unit 3: Standard Costing

1. Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing;
2. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4: Marginal Costing

1. Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing;
2. Cost-Volume-Profit Analysis, Profit/Volume ratio.
3. Break-even analysis - algebraic and graphic methods.
4. Angle of incidence and margin of safety.
5. Meaning and importance of Limiting/Key factor in budgeting;
6. Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

Unit 5: Software Based Managerial Decision Making

1. Managerial Decision-making using spreadsheets and Expert System for Management Accountants;
2. Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

Practical Exercise: The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyse and interpret case studies on unit 4.

Suggested Readings:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
 2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.
 3. Hilton, R. W., & Platt, D. E. (2011). Managerial Accounting: Creating Value in a Global Business Environment. New York: McGraw Hill Education.
 4. Singh, S. (2016). Management Accounting. New Delhi: PHI Learning. Goel, R. (2013). Management Accounting. Delhi: International Book House Pvt. Ltd.
 5. Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
 6. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
 7. Singh, S. K., & Gupta, L. (2010). Management Accounting—Theory and Practice. New Delhi: Pinnacle Publishing House.
 8. Mehta, B.K., Agarwal. Management Accounting. SBPD, Publication, Agra.
 9. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education.
 10. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
 11. George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.
- Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Major paper- MJ-14: Consumer Affairs

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress consumer complaints. The learners would be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Learning Outcomes: After completing the course, the learners will be able to:

1. Know the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats;
2. Learn about consumer rights and various standards for consumer protection in India;
3. Learn about consumer protection available under various laws;
4. Analyse the role of industry regulators in consumer protection;
5. Learn about various issues related to consumer affairs.

COURSE CONTENTS:

Unit 1: Introduction

1. Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.
2. Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.

Unit 2: Consumer Protection in India

1. Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.
2. Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

Unit 3: Consumer Protection Law

1. Organisational set-up under the Consumer Protection Act 1986: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.
2. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.
3. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

Unit 4: Role of Industry Regulators in Consumer Protection

1. Banking: RBI and Banking Ombudsman
2. Insurance: IRDA and Insurance Ombudsman
3. Telecommunication: TRAI
4. Food Products: FSSAI
5. Electricity Supply: Electricity Regulatory Commission
6. Real Estate Regulatory Authority

Unit 5: Contemporary Issues in Consumer Affairs

1. Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline,
2. Comparative Product testing, Sustainable consumption and energy ratings.

Practical Exercises: The learners are required to:

1. Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Suggested Readings:

1. Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2007). Consumer Affairs. Hyderabad: Orient Blackswan.
 2. Choudhary, R. N. P. (2005). Consumer Protection Law Provisions and Procedure. New Delhi: Deep & Deep Publications Pvt. Ltd.
 3. Ganesan, G., & Sumathy, M. (2012). Globalisation and Consumerism: Issues and Challenges. New Delhi: Regal Publications.
 4. Girimaji, P. (1999). Consumer Right for Everyone. New Delhi: Penguin Books India.
 5. Kapoor, S. (2019). Consumer Affairs and Customer Care. Delhi: Galgotia Publishing Company.
 6. Lerner, A. P. (1972). The Economics and Politics of Consumer Sovereignty. *The American Economic Review*, 62(1), 258-266.
 7. Misra, S. & Chadah, S. (2012). Consumer Protection in India: Issues and Concerns. New Delhi: Indian Institute of Public Administration.
 8. Rajyalaxmi, R. (2012). Consumer is King. Prayagraj: Uttar Pradesh: Universal Law Publishing Company.
 9. Persky, J. (1993). Consumer Sovereignty and the Discipline of the Market. *Revue Européenne Des Sciences Sociales*, 31(96), 13-28.
- The Consumer Protection Act, 1986 and its later versions.

Major Paper- MJ-15: Investment Management

Objective: The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

Learning Outcomes: After completion of this course, learners will be able to:

1. Explain the basics of investment management and different investment avenues available;
2. Analyse components of risk and to measure the same;
3. Assess the value of bonds and the role of credit rating agencies;
4. Apply the techniques to manage the risk;
5. Advise how to invest in mutual funds.

COURSE CONTENTS:

Unit 1: Introduction

1. Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features;
2. Difference between investment, speculation, and gambling;
3. Meaning of Security Analysis; Investment profile of average household-Non corporate investment;
4. Corporate investment- Primary and Secondary Market.
5. International Investment-concept, challenges, and opportunities.

Unit 2: Risks and Equity Valuation Models

1. Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio;
2. Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and WhitbeckKishor Model.

Unit 3: Debt Instruments and Valuation

1. Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories;
2. Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

Unit 4: Portfolio Management

1. Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk;
2. Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation Alpha, Beta, and Rho.

Unit 5: Mutual Fund and Derivatives

1. Mutual Fund- concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation;
2. Derivatives concept, types, and purpose.

Practical Exercises: Learners are required to:

1. Practice the concepts of Unit 3, 4, and 5 through spreadsheets and other relevant software.
2. Perform valuation of selected debt and equity instruments.
3. Prepare artificial mutual fund portfolio.
4. Perform performance evaluation of selected mutual funds.

Suggested Readings:

1. Avadhani, V. A. (2019). Security Analysis & Portfolio Management. Mumbai: Himalaya Publishing House.
2. Bhalla, V. K. (2008). Investment Management, Security Analysis and Portfolio Management. New Delhi: S.Chand Publishing.
3. Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
4. Khatri, D. K. (2012). Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd. Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.
5. Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida: Pearson (India) Education
6. Sharma, F.C. Investment Management, SBPD Publication, Agra.
7. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Semester VII

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

Major paper-MJ-16: Business Communication

Objective: The course aims to impart the learner's skills in reading, writing, comprehension, and communication in business field, especially using electronic media.

Learning Outcomes: After completion of the course, learners will be able to:

1. Know various forms of communication, communication barriers;
2. Comprehend a variety of business correspondence and respond appropriately;
3. Communicate in writing for various commercial purposes;
4. Use appropriate grammatical constructions and vocabulary to communicate effectively;
5. Use business language and presentation skills.

COURSE CONTENTS:

Unit 1: Introduction

1. Nature, process and importance of communication; Types of communication (verbal & Nonverbal); Written Communication, Oral Communication;
2. Communication Process; Features of effective communication; Communication barriers – linguistic, psychology, interpersonal, cultural, physical and Organisational.
3. Group Discussion - initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion.
4. Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.

Unit 2: Business Correspondence

1. Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.

Unit 3: Report Writing

1. Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.

Unit 4: Business Language and Presentation

1. Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation -importance, characteristics, and plan.
2. Power point presentation – style, visual aids.

Unit 5: Technology and Business Communication

1. Role, effects and advantages of technology in business communication; E-mail, text messaging, instant messaging and modern technologies like video conferencing, social networking with special reference to Business contact development.
2. Strategic importance of e-communication.

Practical Exercises: The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges.
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

Suggested Readings:

1. Lesikar, R. V., & Fiatley, M. E. (2008). Business Communication Skills for the Internet Generation. NewYork: Tata McGraw Hill Education.
2. Herta, M., Herbert, H., & Jane, T. (2017). Effective Business Communication. New York: Tata McGraw HillEducation.
- 3 Bovee, C., & Thill, J. (2016). Business Communication Essentials: A Skills-Based Approach, 7th Edition. New York: Pearson Education.
- 1 Guffey, M. E., & Seefer, C. M. (2014). Business Learning. Boston: Cengage Learning.
- 2 Lowe, S., & Pile, L. (2008). Business English Language Practice: Grammar and Vocabulary. Delta Publishing
- 3 Rani, D. S. (2012). Business Communication and Soft Skills Laboratory Manual. New Delhi: PearsonEducation.
- 4 Taylor, S. (2005). Communication for Business: A Practical Approach, 4th Edition. Canada: Pearson Education
- 5 Young, D. J. (2006). Foundations of Business Communication: An integrative Approach. New York: TataMcGraw Hill Education
- 6 Gupta & Banssal, Bussiness Communication SBPD, Publication, Agra.

Major Paper- MJ-17: Managerial Economics

Objectives: The objective of this paper is to provide basic understanding of economic concepts, principles and tools of micro economics that can be applied to business decision making. The aim is to help the students promote the development of analytical and critical thinking skills about the market conditions and ability to forecast the future economic conditions. The students are acquainted how the differences in market structure affect the prices and output.

Learning Outcomes: After completion of the course, learners will be able to

- Develop an understanding of the applications of managerial economics.
- Interpret regression analysis and discuss why it's employed in decision-making.
- Discuss optimization and utility including consumer behavior.
- Assess the relationships between short-run and long-run costs.
- Analyze perfectly competitive markets including substitution.
- Explain uniform pricing and how it relates to price discrimination and total revenue.
- Analyze a chosen company to include the above, but to further make recommendations for the company based upon the weekly topics.

COURSE CONTENTS:

Unit-1 Introduction

1. Definition, Nature and scope of Managerial Economics, Basic Economic Principles.
2. Relationships of Managerial Economics with Other disciplines

Unit-2 Demand and Supply

1. Demand Function, Law of Demand, Determinants of Demand, Types & Significance of Elasticity of Demand, Measurement Techniques of Price Elasticity.
2. Demand Forecasting and Its Techniques.
3. Theories of Demand– Indifference and Revealed, Preference approach, Income and distribution effect.
4. Law of supply, determinants and factors influencing supply, elasticity of supply.

Unit-3 Production and Cost Analysis

1. Production Analysis: Law of Variable proportions– production function in the short run And long run, returns to scale and Return to Factors, iso-quants, and iso-costs. Cobb-Douglas Production Function. Economies of Scale and Diseconomies of scale.
2. Cost Analysis: Cost functions determination of costs, cost forecasting, short run And long run costs. Types of costs–analysis of risk and uncertainty

Unit-4 Market Analysis

1. Market structure–Perfect competition, Imperfect competition, Monopoly, Price Discrimination, Monopolistic competition, Duopoly and Oligopoly.
2. Pricing and employment of inputs under different market conditions.

Unit-5 National Income, Employment, and Investment

1. Nature, Concept, and measurement of National Income.
2. Classical and Keynesian approaches to income, Employment, and Investment.

Unit-6 Economic Development

1. Business Cycles, Phases–Management of Cyclical fluctuations.
2. Inflation: Types, Causes and Measurement of Inflation, Philips curve, Stagflation Overview of NITI Aayog and GST.

Practical Exercises: The learners are required to:

1. Choose a company or industry and analyze the various costs involved in its production process.
2. Select a product or service and analyze its demand characteristics.
3. Select a company or product and analyze its pricing strategy.
4. Choose a company and evaluate its pricing decisions, cost structure, and production levels to identify areas for profit improvement.
5. Choose an investment project and conduct a feasibility study.
6. Analyze strategic interactions between firms, such as pricing decisions or advertising strategies, using game theory models like the prisoner's dilemma or the Nash equilibrium.

Reference Books:

1. Atmanand, "Managerial Economics", 2009, Excel Publishing
2. N. Dwivedi, "Managerial Economics", 7th Ed Vikas Publishing.
3. D.M. Mithani, "Managerial Economics" 2008, Himalayan Publishing House.
4. Dominik Salvatore, "Managerial Economics", 2008, 6th Ed. Oxford University Press.
5. Geethika, Piyoli Ghosh, and P.R. Chaudhary "Managerial Economics", 2008, Tata McGraw Hills, New Delhi. Mark Hirschey, Log "Managerial Economics-An Integrative Approach", Cengage Learning.
6. Robert Wasahik "Managerial Economics: A Strategic Approach", 2010, 2nd Ed. Routledge Publications. Samuelson & Nordhaus, "Economics" 2010, 19th Ed., Tata McGraw Hills.
7. Trunett & Trunett, "Managerial Economics", 2009, 8th Ed Weiley India.
8. Sinha & Sinha managerial Economics, SBPD Publication Agra

Major paper-MJ-18: Computer Application in Business

Objective: The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the basic concepts of computer system;
2. Know about Operating System, Overview of various Computer, & Mobile OS and Applications;
3. Analyse and compare the features of various mobile payment apps;
4. Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;
5. Prepare a business presentation on MS PowerPoint;
6. Perform various mathematical, logical, and other functions on a large set of data using MS Excel;
7. Analyse and report accounting data using MS Excel;
8. Demonstrate skills to use RDBMS and MS Access in business processes;
9. Develop macros to streamline the business functions;
10. Explain various functionalities of Accounting Software.

COURSE CONTENTS:

Unit 1: Introduction

1. Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking;
2. Operating System- Introduction to Operating Systems.
3. Data and information.
4. An overview of various Computer & Mobile OS & Application Usage of payment gateways.
5. Applications of computers in business.

Unit 2: Introduction to essential tools -I

1. Introduction to facilities & commonly used features of word, Power Point, Excel.

The following topics to be taught in the computer lab.

a) Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.

b) PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.

Unit 3: Introduction to essential tools- II

1. Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.
2. Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.

Unit 4: RDBMS Concepts & Access

1. RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization.
2. Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

Unit 5: CAAT Tools

1. Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction;
2. Sampling, Macros, and Audit Trail.

Practical Exercises: The learners are required to:

1. Analyse and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same.
2. Create a Macro for any operating/ functional aspect of business and show its functioning.
3. Identify a business organisation using traditional payment mechanism and introduce them to the usage of online payment gateway and prepare a report on the same.
4. Prepare a word document with any hypothesized data and perform all the above functions therein.
5. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
6. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
7. By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio Analysis, Capital Budgeting, Depreciation Accounting.
8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).
9. Perform the exercises available at the link
https://docs.google.com/document/d/1rxbWhmUpQnQoQHZNEssv2uO3trUTicgHDPnzoW_1EM/edit?usp=sharing

Suggested Readings:

1. Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book.
2. Boockholdt, J. L. (1999). Accounting Information System: Transaction Processing and Control. Boston: Irwin McGraw Hill.
3. Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.
4. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

Note: Software of MS Excel, MS Access and Tally may be used at appropriate places.

Major Paper-MJ-19 Income Tax Law and Practice

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assessee, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. Comprehend the provisions relating to filing of return of income.

COURSE CONTENTS:

Unit 1: Basic Concepts

1. Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts;
2. Residential status;
3. Scope of Total Income,
4. Heads of Income; Income which do not form a part of Total Income;
5. Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property

1. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.
2. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

Unit 3: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources

1. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.
2. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.
3. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

Unit 4: Computation of Total Income and Tax Liability of individual and HUF

1. Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs;
2. Computation of total income and tax liability of individuals and HUF.

Unit 5: Preparation of Return of Income

1. Filing of returns: Manually and on-line filing of Returns of Income & TDS;
2. Provision & Procedures of Compulsory on-line filing of returns for specified assessees

Practical Exercises: The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

Suggested Readings:

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
 2. Jain R. K. Income Tax. SBPD Publication, Agra.
 3. Singhanian, V. K., & Singhanian, M. (2020). Student's Guide to Income Tax including GST Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
- Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

Semester VIII

Semester Internal Examination (SIE) Marks =	25
End Semester Examination (ESE) Marks =	75
Credit =	04

Major Paper- MJ-20:

Business Environment & Legal Framework

Objective – The course is aimed at acquainting the students with the nature and dimensions of the evolving environment in India which influence managerial decisions.

Course Learning Outcomes

After successful completion of the course, the students will be able to:

- 1 Identifies and evaluates the complexities of business environment and their impact on the business
- 2 Analyse the relationship between government and business and understand the political, economic, legal and social policies of the country.
- 3 Analyse current economic condition in developing emerging markets, and evaluate present and future opportunities.
- 4 Gain knowledge about the operation of different institutions in international business environment

Course Contents:

Unit - I Nature and significance of environmental analysis for business decisions, Dimensions of Business Environment:

Economics, Technological, Socio-cultural, Political, Legal-Regulatory and market Conditions; General and specific relevance of environmental conditions.

Unit - II Economic environment: Economic Policy

An overview Changes in Government policies since 1991. Impact of liberalization, globalization, and structural reforms, Import policy and its domestic and international implications, Financial Sector reforms.

Unit - III Technological environment:

Dynamics of technological environment; Challenge of technology upgradation, Impact of foreign investment and foreign collaboration.

Unit - IV Socio-cultural environment:

Demographic profile. Class structure and mobility. Rural- urban convergence. Changes in consumption habits and life styles. Social responsibilities of business.

Unit-V New industrial policy, of fiscal policy, and monetary policy:

Meaning, future and objectives of new industrial policy.

Introduction, objectives, instruments, and types of fiscal policy.

Monetary policy -objectives tools and types of monetary policies.

Unit -VI Corporate Governance and Business Ethics:

Overview of corporate governance, importance, issue and obligation, concept of business ethics and CSR Theories and importance of corporate social responsibility of business ethics.

Suggested Readings:

- Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
- Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
- Devis, Keith, and Blomstrom, Robert L, Business and Society: Environment and Responsibility, 1975.
- Ghosh, P.K. and Kapoor, G.K. Business Policy and Environment, 1998, Sultan Chand, Delhi.
- Adhikary, M. Economics Environment of Business (latest ed.), Sultan Chand, Delhi.
- Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
- Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi.

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MINOR COURSE MN- 01:

BUSINESS ORGANISATION AND MANAGEMENT

Objectives: To acquaint the learners with the basic concepts of business, different forms of business organisation, basics of management concepts and the different management functions.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Draft a Partnership Deed for a partnership firm;
3. Prepare the draft of Articles of Association, Memorandum of Association and Prospectus for a company;
4. Explain the functions of Management of any business Organisation;
5. Identify and explain Managerial skills used in business;
6. Analyse the concept of Delegation of Authority, coordination, and control;
7. Assess the importance of effective communication in management
8. Validate the role of Motivation and Leadership in modern day management

Course Contents:

UNIT- I: Concept and Forms of Business Organisations

1. Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business
2. Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values, code of business ethics
3. Forms of Business Organisation-Meaning, Characteristics, and types.
4. Sole Proprietorship-Advantages and Disadvantages of Sole Proprietorship
5. Partnership -Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners
6. Partnership Deed, Registration of partnership, Rights and duties of Partners, Reconstitution of Firm, and dissolution.
7. Hindu Undivided Family Business-Advantages and Disadvantages
8. Co-operative Organisation-Meaning, Advantages and Disadvantages.

UNIT- II: Joint Stock Company

1. Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages
2. Kinds of Companies
3. Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus
- Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

UNIT- III: Principles and Functions of Management

1. Management - Meaning and Characteristics
2. Fayol's 14 Principles of Management.

3. Functions of Management.
4. Levels of Management – Skills of Management
5. Scientific Management - meaning, objectives, relevance and criticism.

UNIT- IV: Functions of Management: Planning and Organizing

1. Planning- Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses.
2. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations – Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation
3. Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT- V: Functions of Management: Authority, Coordination, and Control

1. Meaning of Authority, Power, responsibility, and accountability - Delegation of Authority -Decentralization of Authority
2. Definition, importance, process, and principles of Coordination techniques of Effective Coordination.
3. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

UNIT- VI: Functions of Management: Communication, Motivation and Leadership

1. Communication-purpose, process, formal and informal communication, barriers to effective communication and overcoming these barriers.
2. Motivation-Meaning, importance, major motivation theories- Maslow’s need hierarchy theory, Herzberg’s two-factors theory, Vroom’s Expectation Theory, extrinsic and intrinsic motivation.
3. Leadership- meaning, theories, essential qualities, global leadership attributes, practicing leadership

Practical Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organization chosen in Unit-1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.
6. Download ‘The Indian Partnership Act 1932’ and ‘The Companies Act, 2013’ regulations from the website of the Ministry of Corporate Affair and analyse the qualitative information given therein.

Reference Books:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
4. Anuradha Verma & Sunita Chitlangiya, Business Organisation and Management, Shiksha Sagar Publisher and Distributors, Agra (UP).
5. Agarwal & Agarwal, Business Organisation and Management SBPD, Agra.
6. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
7. Asthana, Padmakar, Business Organization and Management Sahitya Bhawan.
8. Mehta, B.K. Business Organization. Siksha Sagar Publication & Distributors, Agra.

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

MINOR MN-02 : GOODS AND SERVICES TAX

Objectives:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

Learning Outcomes: After the completion of the course, the learners will be able to:

- 1 Explain concept, need, and utility of indirect taxes;
- 2 Understand and analyse the taxable event, i.e., supply under GST;
- 3 Describe the provisions relating to levy of GST;
- 4 Identify exemptions for different types of goods and services;
- 5 Examine implications of input tax credit;
- 6 Explain the various procedures under GST;
- 7 Analyse provisions regarding penalties and interest; 8. Prepare and file GST return online.

Course Contents:

UNIT- I: Introduction

- 1 Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST
- 2 GST Council: Constitution, Structure, and functioning.

UNIT-II: Concept of Supply under GST law and Levy on GST

- 1 Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration.
- 2 Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy
- 3 Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, exempted services under exemption notifications.

UNIT-III: Input Tax Credit under GST law

- 1 Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work.
- 2 Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.

UNIT-IV: Registration under GST law

- 1 Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

UNIT-V: Other Procedures under GST

1. Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST.
2. Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS)
3. Audit under GST

Practical Exercise: Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Reference Books:

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
3. Singhania, V. K., & Singhania, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
4. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
5. Modi, C.A. Goods and Services Tax, SBPD, Agra.
6. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

Minor paper-MN-03: E-Business

Objective: The course aims to enable students to know the mechanism for conducting business through electronic means.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the concept of E-business and its various aspects;
2. Acquire skills of designing a website for e-business;
3. Explain about e-commerce activities and its applications;
4. Comprehend about various payment gateway options;
5. Assess the security issues and measures of e-business.

Course Contents:

Unit 1: Introduction

1. Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business;
2. Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business.
3. Enterprise system- Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

Unit 2: Website Designing and Publishing

1. Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies); Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E-Commerce website.
2. Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.
3. Online publishing, strategies, and approaches.

Unit 3: E-Commerce Activities and Operations

1. Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types.
2. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites.
3. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit 4: Payment Gateways

1. Management Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

Unit 5: Security and Legal Aspects of E-Business

1. E-commerce security – meaning and issues.
2. Security threats in the E-commerce environment security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.;
3. Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.
4. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Practical Exercises: The learners are required to:

1. Design a Web Page in Notepad and HTML;
2. Design a webpage for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

Suggested Readings:

1. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd.
2. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.
3. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education.

Semester Internal Examination (SIE) Marks = 25

End Semester Examination (ESE) Marks = 75

Credit = 04

Minor paper- MN-04: Digital Marketing

Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Learning Outcomes: After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

COURSE CONTENTS:

Unit 1: Introduction

1. Concept, scope, and importance of digital marketing.
2. Traditional marketing versus digital marketing.
3. Challenges and opportunities for digital marketing.
4. Digital penetration in the Indian market.
5. Benefits to the customer;
6. Digital marketing landscape: an overview.
7. Ethical issues and legal challenges in digital marketing.
8. Regulatory framework for digital marketing in India.

Unit 2: Digital Marketing Management

1. Digital-marketing mix.
2. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management.
3. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence

1. Concept and role of Internet in marketing.
2. Online marketing domains.
3. The P.O.E.M framework.
4. Website design and Domain name branding.
5. Search engine optimization: stages, types of traffic, tactics.

6. Online advertising: types, formats, requisites of a good online advertisement.
7. Buying models.
8. Online public relation management.
9. Direct marketing: scope and growth.
10. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.

Unit 4: Interactive Marketing

1. Interactive marketing: concept and options.
2. Social media marketing: concept and tools.
3. Online communities and social networks.
4. Blogging: types and role.
5. Video marketing: tools and techniques.
6. Mobile marketing tools.
7. PPC marketing.
8. Payment options.

Unit 5: Artificial Intelligence in Marketing

1. Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.

Practical Exercises: The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertisement using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation, and Practice*. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). *E- Marketing*. Abingdon: Routledge. Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
3. Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.
4. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.
5. Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. London: Kogan page.
6. Blanchard, O. A. (2011). *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*. Indianapolis: Que Publishing.
7. Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
8. Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer-led Approach*. Oxford: Oxford University Press.
9. Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first*. London: Pearson